

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)	0.69 crore
	2017 (Projected)	0.72 crore
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= 21.9 %)	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) (2015) (All India IMR = 37)	28
	(b) Life Expectancy at Birth (2011-15) (All India average= 68.3)	72
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) 2016-17	1,24,570
9.	GSDP Compound Annual Growth Rate (CAGR) (2007-08 to 2016-17)	15.53 (SCS: 15.7)

B Financial Data

Compound Annual Growth Rate (CAGR)							
		2007-08 to 2015-16		2011-12 to 2015-16		2015-16 to 2016-17	
		SCS*	HP**	SCS*	HP**	SCS*	HP**
A	of Revenue Receipts	13.40	12.49	11.79	12.67	14.44	12.05
B	of Tax Revenue	17.20	16.61	14.50	12.99	4.99	5.12
C	of Non-Tax Revenue	6.58	0.10	4.51	-1.03	21.61	(-) 6.53
D	of Total Expenditure	11.78	12.88	10.09	12.15	18.78	25.37
E	of Capital Expenditure	6.17	9.22	6.86	12.16	50.62	22.17
F	of Revenue Expenditure on Education	15.30	13.66	11.36	8.42	13.86	19.68
G	of Revenue Expenditure on Health	17.91	14.57	16.41	13.01	20.55	15.46
H	of Salary and wages	15.95	10.88	10.75	7.09	4.41	18.45
I	of Pension	17.87	19.08	16.74	14.69	11.76	7.25

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 (June 2014), SRS Bulletin (September 2014), Economic Survey 2016-17, 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 2016-17 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

<i>Part II: Appendices</i>	
<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)
<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>	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 2012-17 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:

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product (In crore)	82,294	94,764	1,04,177	1,13,667	1,24,570
Growth rate of GSDP (In <i>per cent</i>)	13.16	15.15	9.93	9.11	9.59

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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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 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 and maintain revenue surplus;
- Reduce fiscal deficit to three *per cent* or less of Gross State Domestic Product ;
- Reduce outstanding debt to 35.42 *per cent* of GSDP by the financial year 2016-17.
- 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, 1.6.1, 1.9.2 and 1.11.3; Pages: 7, 16, 25 and 32)

Time Series Data on the State Government Finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part-A: Receipts					
1. Revenue Receipts	15,598	15,711	17,843	23,440	26,264
(i) Tax Revenue	4,626 (30)	5,121 (33)	5,940(33)	6,696 (29)	7,039 (27)
Taxes on Sales, Trade, etc.	2,728 (59)	3,141 (61)	3,661(62)	3,993 (60)	4,382 (63)
State Excise	810 (18)	952 (19)	1,044(18)	1,131 (17)	1,308 (19)
Taxes on Vehicles	196 (4)	208 (4)	220(4)	317 (05)	280 (4)
Stamps and Registration fees	173 (4)	188 (4)	190(3)	206 (03)	209 (3)
Taxes and Duties on electricity	262 (6)	191 (4)	333(5)	551(8)	372(5)
Land Revenue	24 (-)	10 (-)	17(-)	7(-)	8(-)
Taxes on Goods and Passengers	101 (2)	105 (2)	110(2)	115 (02)	121(2)
Other Taxes	332 (7)	326 (6)	365(6)	376(5)	359(4)
(ii) Non Tax Revenue	1,377 (9)	1,785 (11)	2,081(12)	1,837 (08)	1,717 (6)
(iii) State's share of Union taxes and duties	2,282(14)	2,491 (16)	2,644(15)	3,611 (15)	4,344 (17)
(iv) Grants-in-aid from Government of India	7,313 (47)	6,314 (40)	7,178(40)	11,296 (48)	13,164 (50)
2. Miscellaneous Capital Receipts	-	-	650	-	-
3. Recoveries of Loans and Advances	21	17	41	26	30
4. Total Revenue and Non debt capital receipts (1+2+3)	15,619	15,728	18,534	23,466	26,294
5. Public Debt Receipts	3,371	4,050	10,877	6,129	8,603
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,239 (96)	3,362(83)	3,892 (36)	4,294 (70)	6,831 [†] (79)
Ways and Means Advances and Overdrafts	-	629(16)	6,860 (63)	1,785 (29)	1,671 (20)
Loans and Advances from Government of India	132 (4)	59(1)	125(1)	50 (01)	101 (01)
6. Total Receipts in the Consolidated Fund (4+5)	18,990	19,778	29,411	29,595	34,897
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	9,146	10,300	10,575	11,515	13,630
9. Total Receipts of the State (6+7+8)	28,136	30,078	39,986	41,110	48,527
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	16,174	17,352	19,787	22,303	25,344
Plan	2,079 (13)	2,387 (14)	3,204(16)	3,493(16)	4,520(18)
Non-Plan	14,095 (87)	14,965 (86)	16,583(84)	18,810(84)	20,824(82)
General Services (including interest payments)	6,618 (41)	7,047 (41)	7,604(38)	8,788(39)	9,728 (38)
Social Services	6,131 (38)	6,706 (39)	7,451(38)	7,980 (36)	9,610 (38)
Economic Services	3,418 (21)	3,590 (20)	4,723(24)	5,525 (25)	5,996 (24)
Grants-in-aid and contributions	7 (-)	9 (-)	9(-)	10 (-)	10 (-)
11. Capital Expenditure	1,955	1,856	2,473	2,864	3,499
Plan	1,859 (95)	1,815 (98)	2,431(98)	2,568(90)	3,115(89)
Non-Plan	96 (5)	41 (2)	42(2)	296(10)	384(11)
General Services	74 (4)	81 (4)	83(3)	88(3)	208 (6)
Social Services	436 (22)	478 (26)	522(21)	792(28)	1,041 (30)
Economic Services	1,445 (74)	1,297 (70)	1,868(76)	1,984(69)	2,250 (64)
12. Disbursement of Loans and Advances	469	531	474	463	3,290[‡]
13. Total (10+11+12)	18,598	19,739	22,734	25,630	32,133

	2012-13	2013-14	2014-15	2015-16	2016-17
14. Repayments of Public Debt	2,117	1,704	8,260	3,948	3,943
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,056	1,467	1,410	1,557	2,198
Ways and Means Advances and Overdrafts	-	172	6,783	2,320	1,671
Loans and Advances from Government of India	61	65	67	71	74
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	20,715	21,443	30,994	29,578	36,076
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	8,285	9,227	8,844	10,577	12,351
19. Total disbursement by the State (16+17+18)	29,000	30,670	39,838	40,155	48,427
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 576	(-) 1,641	(-)1,944	1,137	920
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,979	(-) 4,011	(-) 4,200	(-) 2,165	(-) 2,948 [#]
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 609	(-) 1,530	(-) 1,351	990	411 [#]
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	2,370	2,481	2,849	3,155	3,359
24. Financial Assistance to local Bodies etc.	1,203	1,438	2,156	2,612	3,357
25. Ways and Means Advances/Overdraft availed (days)	-	11	125	31	23
Ways and Means Advances availed (days)	-	10	77	25	23
Overdrafts availed (days)	-	01	48	06	-
26. Interest on Ways and Means Advances/ Overdrafts	-	0.11	14.80	6.40	16.17
27. Gross State Domestic Product (GSDP)	82,294 (13.16)	94,764 (15.15)	1,04,177 (9.93)	1,13,667 (9.11)	1,24,570 (9.59)
28. Outstanding Fiscal liabilities (year end)	30,442	33,884	38,192	41,197	47,244 [#]
29. Outstanding guarantees (yearend) (including interest)	3,353	4,333	4,281	3,714	4,550
30. Maximum amount guaranteed (year end)	9,455	9,316	9,316	9,658	12,320
31. Number of incomplete projects	12	12	13	12	12
32. Capital blocked in incomplete projects	115	130	141	143	188
Part- E: Fiscal Health Indicators					
I. Resource Mobilization (ratio)					
Own Tax revenue/GSDP	0.06	0.05	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.02	0.01
Central Transfers/GSDP	0.12	0.09	0.09	0.13	0.14
II. Expenditure Management(ratio)					
Total Expenditure/GSDP	0.13	0.21	0.22	0.23	0.26
Total Expenditure/Revenue Receipts	1.19	1.26	1.27	1.09	1.22
Revenue Expenditure/Total Expenditure	0.86	0.88	0.87	0.87	0.79
Expenditure on Social Services/Total Expenditure	0.35	0.36	0.35	0.34	0.33
Expenditure on Economic Services/Total Expenditure	0.26	0.25	0.29	0.29	0.26
Capital Expenditure/Total Expenditure	0.11	0.09	0.11	0.11	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure	0.10	0.09	0.11	0.11	0.10

Audit Report on State Finances for the year ended 31 March 2017

	2012-13	2013-14	2014-15	2015-16	2016-17
III. Management of Fiscal Liabilities(ratio)					
Fiscal Liabilities/GSDP	0.37	0.36	0.37	0.36	0.38
Fiscal Liabilities/RR	1.95	2.16	2.14	1.76	1.80
IV. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	100.09	103.42	170.99	111.94	289.63
Balance from Current Revenue (₹ in crore)	(-3,284)	(-3,544)	(-) 4,719	1,858	1,153
Financial Assets/Liabilities (ratio)	0.70	0.68	0.67	0.72	0.77
Revenue Deficit/Fiscal Deficit (ratio)	0.19	0.41	0.46	*	*
Primary Revenue Balance/GSDP (ratio)	0.02	0.01	0.01	0.04	0.03
Revenue Expenditure: Basic Parameters					
Total Expenditure (TE) (₹ in crore)	18,598	19,739	22,734	25,630	32,133
Rate of Growth TE (<i>per cent</i>)	14.80	6.14	15.17	12.74	25.37
Revenue Expenditure (RE) (₹ in crore)	16,174	17,352	19,787	22,303	25,344
Rate of Growth RE (<i>per cent</i>)	16.38	7.28	14.03	12.72	13.63
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	14,095	14,965	16,583	18,810	20,824
Rate of Growth NPRE (<i>per cent</i>)	15.56	6.17	10.81	13.43	10.70
Plan Revenue Expenditure (₹ in crore)	2,079	2,387	3,204	3,493	4,520
Rate of Growth PRE (<i>per cent</i>)	22.22	14.81	34.23	9.02	29.40
NPRE/GSDP (<i>per cent</i>)	17.13	15.79	15.92	16.55	16.72
RE/TE (<i>per cent</i>)	86.97	87.91	87.04	87.02	78.87
NPRE as <i>per cent</i> of TE	75.79	75.81	72.94	73.39	64.81
PRE as <i>per cent</i> of TE	11.18	12.09	14.09	13.63	14.07
NPRE as <i>per cent</i> of RR	90.36	95.25	92.94	80.25	79.29
Percentage of NPRE to RE	87.15	86.24	83.81	84.34	82.17
PRE to RE	12.85	13.76	16.19	15.66	17.83
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.24	0.48	1.41	1.40	1.42
RRs (ratio)	2.26	10.11	1.03	0.41	1.13
NPRE (ratio)	1.05	1.18	1.30	0.95	1.27
PRE (ratio)	0.74	0.49	0.41	1.41	0.46

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

* 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 2016-17

(₹ in crore)

Receipts					Disbursements							
		2015-16		2016-17				2015-16		2016-17		
								Non-Plan	Plan	Total		
1	2	3	4	5	6	7	8	9	10	11		
Section-A: Revenue												
I-Revenue Receipts		23,440.48		26,264.34	I-Revenue Expenditure	22,302.81	20,824.39	4,519.83	25,344.22	25,344.22		
(i) Tax revenue	6,695.81		7,039.05		General Services	8,788.46	9,643.78	84.17	9,727.95			
(ii) Non-tax revenue	1,837.15		1,717.24		Social Services	7,979.92	7,200.62	2,409.30	9,609.92			
(iii) State's share of Union Taxes and Duties	3,611.17		4,343.70		Education, Sports, Art and Culture	4,132.16	3,954.69	990.50	4,945.19			
(iv) Non-Plan Grants	8,524.32		8,877.19		Health and Family Welfare	1,300.16	1,054.20	447.12	1,501.32			
(v) Grants for State Plan Schemes	755.52		1,187.48		Water Supply, Sanitation, Housing and Urban Development	1,267.23	1,323.63	453.62	1,777.25			
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	2,016.51		3,099.68		Information and Broadcasting	30.65	44.09	0.33	44.42			
					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	57.36	11.55	51.22	62.77			
					Labour and Labour Welfare	103.46	109.59	13.60	123.19			
					Social Welfare and Nutrition	1,071.64	691.45	442.88	1,134.33			
					Others	17.26	11.42	10.03	21.45			
					Economic Services	5,524.47	3,969.96	2,026.36	5,996.32			
					Agriculture and Allied Activities	1,554.34	954.71	723.47	1,678.18			
					Rural Development	1,004.97	578.55	600.24	1,178.79			
					Irrigation and Flood Control	337.69	433.62	28.21	461.83			
					Energy	973	375.08	447.21	822.29			
					Industry and Minerals	71.49	54.40	67.12	121.52			
					Transport	1,479.12	1,516.23	30.18	1,546.41			
					Science, Technology and Environment	7.58	2.91	6.61	9.52			
					General Economic Services	96.28	54.46	123.32	177.78			
					Grants-in-aid and Contributions	9.96	10.03	-	10.03			
Total		23,440.48		26,264.34	Total	22,302.81	20,824.39	4,519.83	25,344.22			
II-Revenue Deficit carried over to Section -B					II-Revenue surplus carried over to Section-B	1,137.67			920.12			
Total:		23,440.48		26,264.34	Total:	23,440.48			26,264.34			

Audit Report on State Finances for the year ended 31 March 2017

Receipts					Disbursements					
2015-16		2016-17			2015-16	2016-17				
						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		(-739.32)		216.23	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts		--			IV- Capital Outlay	2,864.49	383.52	3,115.51		3,499.03
					General Services	88.51	10.66	197.71	208.37	
					Social Services	792.03	158.70	882.36	1,041.06	
					Education, Sports, Art and Culture	299.29	82.86	212.86	295.72	
					Health and Family Welfare	117.23	--	285.53	285.53	
					Water Supply, Sanitation, Housing and Urban Development	354.39	69.34	364.39	433.73	
					Information and Broadcasting	0.98	0.51	0.26	0.77	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.63	--	8.64	8.64	
					Social Welfare and Nutrition	12.91	6.00	9.93	15.93	
					Others	0.60	--	0.75	0.75	
					Economics Services	1,983.95	214.16	2,035.44	2,249.60	
					Agriculture and Allied Activities	48.00	(-2.77)	53.22	50.45	
					Other Rural Development Programmes	4.61	--	3.49	3.49	
					Irrigation and Flood Control	142.21	5.01	196.35	201.36	
					Energy	265.00	--	202.78	202.78	
					Industry and Minerals	64.94	5.00	51.33	56.33	
					Transport	1,327.14	206.92	1,376.69	1,583.61	
					General Economic Services	132.05	--	151.58	151.58	
					Total	2,864.49			3,499.03	
V-Recoveries of Loans and Advances		25.90		29.50	V- Loans and Advances disbursed	463.17				3,289.69
From Power Projects	-		-		To Power Projects	412.26			3,228.81	
From Government Servants	8.46		8.79		To Government Servants	13.42			7.03	
From Co-operations	15.16		16.52		To Co-operations	-			39.79	
From Others	2.28		4.19		To Others	37.49			14.06	
VI-Revenue surplus brought down		1,137.67		920.12	VI-Revenue deficit brought down					

Receipts					Disbursements					
	2015-16		2016-17			2015-16	2016-17			
							Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10	11
VII-Public Debt Receipts		6,129.21		8,603.31	VII-Repayment of Public Debt	3,947.73				3,942.84
Internal Debt other than Ways and Means Advances and Overdrafts	4,294.29		6,831.29		Internal debt other than Ways and Means Advances and Overdrafts	1,557.22			2,198.19	
Ways and Means Advances including Overdrafts	1,785.40		1,670.72		Ways and Means Advances and Overdrafts	2,319.18			1,670.72	
Loans and Advances from the Central Government	49.52		101.30		Repayment of Loans and Advances to Central Government	71.33			73.93	
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		11,515.45		13,629.90	X- Public Account disbursements	10,577.29				12351.15
Small Savings and Provident Funds	3,115.93		3,402.37		Small Savings and Provident Funds	2,397.50			2,197.86	
Reserve Funds	235		249		Reserve Funds	244.14			2,48.76	
Deposits and Advances	2,408.35		2,727.39		Deposits and Advances	2,293.49			2,546.02	
Suspense and Miscellaneous	617.00		799.83		Suspense and Miscellaneous	650.55			871.97	
Remittances	5,139.17		6,451.31		Remittances	4,991.62			6,486.54	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	216.23				316.35
					Cash in Treasuries and Local Remittances	--			-	
					Departmental Cash Balance including Permanent Advances	0.19			0.19	
					Deposits with Reserve Bank	(-)340.76			(-) 443.27	
					Cash Balance investment	556.80			759.43	
Total:		18,068.91		23,399.06	Total:	18,068.91				23,399.06

Appendix-1.4

(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 24)

Part-B: Summarised financial position of the Government of Himachal Pradesh as on 31 March 2017

(₹ in crore)

Assets	As on 31 March 2016	As on 31 March 2017	
Gross Capital Outlay on Fixed Assets -	27,108.86		30,607.89
Investments in shares of Companies, Corporations, etc.	3,040.64		3,293.53
Other Capital Outlay	24,068.22		27,314.36
Loans and Advances -	2,784.07		6,044.26
Loans for Power Projects	2,534.74	5,763.55	
Other Development Loans	207.58	240.72	
Loans to Government servants and Miscellaneous loans	41.75	39.99	
Reserve Fund Investments			
Cash -	216.23		316.35
Cash in Treasuries and Local Remittances	-		
Deposits with Reserve Bank of India	(-) 340.76	(-) 443.27	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	556.80	759.43	
Cumulative excess of expenditure over receipts*	11,720.08		10,800.37
Total	41,829.24		47,768.87

* 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 2016	As on 31 March 2017	
Internal Debt	26,860.93		31,494.03
Market Loans bearing interest	16,860.42	19,023.07	
Market Loans not bearing interest	-	-	
Loans from Life and General Insurance Corporation of India	98.67	74.95	
Loans from the NABARD	1,931.10	2,101.10	
Loans from National Co-operative Development Corporation	81.48	95.99	
Special securities issued to NSSF of the Central Government	7,650.79	7,150.02	
Compensation and other bonds	-	2,890.50	
Loans from other Institutions	238.46	158.40	
Loans and Advances from Central Government -	1,049.05		1,076.43
Non-Plan Loans	4.85	4.23	
Loans for State Plan Schemes	1,044.07	1,072.07	
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.	10,639.90		11,844.41
Deposits and Advances	2,427.68		2,609.04
Reserve Funds	219.32		219.57
Suspense and Miscellaneous Balances	263.91		192.17
Remittance Balances	363.45		328.22
Total	41,829.24		47,768.87

Appendix-1.5

(Reference: Paragraph 1.1.4; Page 4)

Gender Budgeting

1. Budgetary allocations to schemes to benefit women to the extent of 100 per cent allocation for the year ended March 2017:-

(₹ in crore)

Sr. No.	Name of the scheme	Outlay under			Expenditure under	
		Centre Share	State Share	Total	Centre Share	State Share
1	National Rural Livelihood Mission (NRLM)	-	0.18	0.18	-	0.18
2	Maharishi Balmiki Chattravriti Yojana	-	0.05	0.05	-	0.02
3	Kalpna Chawla Chattravriti Yojana	-	3.50	3.50	-	1.61
4	Sarva Shiksha Abhiyan/Rashtriya Madhyamik Shiksha Abhiyan (Girls Hostel)	0.32	0.04	0.36	0.28	0.03
5	IGNWPS	9.58	-	9.58	9.19	-
6	Widow Pension	-	105.35	105.35	-	101.59
7	Construction of Girl Hostels	1.25	1.25	2.50	-	1.01
8	State Level Women Writers Conference	-	0.01	0.01	-	-
9	ICDS Training	1.95	0.22	2.17	1.71	0.22
10	Vishesh Mahila Utthaan Yojna	-	1.25	1.25	-	1.00
11	Financial assistance and Support Services to victims of rape	-	1.10	1.10	-	1.35
12	Beti Bachhao Beti Padhao	0.35	-	0.35	0.28	-
13	Rajeev Gandhi Kishori Shakti Yojna (SABLA) (Nutrition Component)	13.11	1.47	14.58	13.11	1.47
14	Betihai Anmol Yojana	-	9.51	9.51	-	9.51
15	Mukhya Mantri Kanyadaan Yojana	-	6.62	6.62	-	6.62
16	Widow Remarriage Yojana	-	1.19	1.19	-	1.19
17	Mother Teresa Matri Ashay Sambal Yojana	-	11.79	11.79	-	11.79
18	Mata Shabri Mahila Yojana	-	0.66	0.66	-	0.66
19	H.P. Mahila Vikas Nigam, Solan	-	1.40	1.40	-	1.40
20	Self-employment to Women	-	1.03	1.03	-	1.03
	Total	26.56	146.62	173.18	24.57	140.68

2. Partial budgetary allocation to schemes for the benefit to women for the year ended March 2017:

Sr. No.	Name of the scheme	Outlay under			Expenditure under	
		Centre Share	State Share	Total	Centre Share	State Share
1	2	3	4	5	6	7
1	Blue Revolution Mission: Integrated Development and Management of Fisheries	0.90	0.04	0.94	0.90	0.04
2	Development of Apiculture Scheme	-	0.03	0.03	-	0.03
3	Development of Floriculture	-	0.02	0.02	-	0.02
4	Development of Mushroom Cultivation Scheme	-	0.02	0.02	-	0.02
5	Training of Farmers	-	0.03	0.03	-	0.02
6	Fruit Processing Scheme	-	0.03	0.03	-	0.03
7	Chip Budding	-	0.21	0.21	-	0.19
8	Swami Vivekananda Utkrishtha Chhatravriti Yojana	-	3.74	3.74	-	2.21
9	Dr. Ambedkar Medhavi Chhatravriti Yojna SC	-	1.80	1.80	-	1.82
10	Dr. Ambedkar Medhavi Chhatravriti Yojna OBC	-	1.66	1.66	-	1.69
11	Thakur Sen Negi Utkrishtha Chhatravriti Yojna	-	0.34	0.34	-	0.19
12	IRDP Scholarship Scheme	-	3.45	3.45	-	2.72
13	Indira Gandhi Utkrishtha Chhatravriti for Post-Plus Two Students	-	0.04	0.04	-	0.03
14	RIMS	-	0.02	0.02	-	0.02
15	Sainik School Sujapur, Tihra Scholarship Scheme	-	0.23	0.23	-	-
16	Mukhiya Mantri Protsahan Yojna	-	1.75	1.75	-	0.96
17	Sarva Shiksha Abhiyan/ Rashtriya Madhyamik Shiksha Abhiyan	257.38	28.60	285.98	150.75	15.46
18	IGNOAPS	39.48	-	39.48	39.35	-
19	OAP Pension	-	166.06	166.06	-	164.18
20	Scholarship to Disabled	-	1.03	1.03	-	1.02
21	Marriage grant to Disabled	-	0.36	0.36	-	0.29
22	Computer Application	2.00	3.33	5.33	1.27	1.43
23	Award for inter caste Marriage	0.92	0.91	1.83	0.84	0.84
24	Compensation to the Victims of Atrocities	0.41	0.40	0.81	0.12	0.12
25	Follow-up Programme	-	1.45	1.45	-	1.36
26	Skill up Gradation with job/outsourcing Guarantee	-	0.38	0.38	-	0.29
27	National Family Benefit Scheme	4.50	-	4.50	-	3.82

1	2	3	4	5	6	7
28	Housing Subsidy	-	26.73	26.73	-	26.70
29	Revenue Housing Scheme	-	3.87	3.87	-	3.87
30	Integrated Child Development Scheme (Training)	199.32	21.58	220.90	167.45	15.45
31	Special Nutrition Programme	55.08	6.48	61.56	55.08	6.48
32	Mukhyamantri Bal Uddhar Yojna	-	5.20	5.20	-	5.20
33	Rajiv Gandhi National Creche Scheme	-	0.18	0.18	-	0.18
34	Renovation of Ashrams	-	1.00	1.00	-	1.00
35	Integrated Child Protection Scheme	23.24	2.22	25.46	23.24	2.22
36	Betihai Anmol Yojna	-	9.51	9.51	-	9.51
37	Social Welfare Advisory Board	-	0.91	0.91	-	0.91
38	Mukhya Mantri Kanyadaan Yojna	-	6.62	6.62	-	6.62
39	Widow Remarriage Yojna	-	1.19	1.19	-	1.19
40	Mother Teresa Mantri Ashay Sambal Yojna	-	11.79	11.79	-	11.79
41	Mata Shabri Mahila Yojna	-	0.66	0.66	-	0.66
42	H.P. Mahila Vikas Nigam, Solan	-	1.40	1.40	-	1.40
43	Self-employment to Women	-	1.03	1.03	-	1.03
	Total	583.23	316.30	899.53	439.00	293.01

Source: Department of Women and Child Development

Appendix-1.6

(Reference: Paragraph 1.2.2; Page 6)

Statement showing the funds transferred directly to the State Implementing Agencies by the
GoI under Programme/Schemes during 2015-16 and 2016-17

(₹ 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	
		2016-17	2015-16
1	2	3	4
MPs Local Area Development	Deputy Commissioners	35.00	42.50
	Total	35.00	42.50
Alliance and R&D Mission	Department of Environment, Science and Technology	3.92	3.65
	Total	3.92	3.65
Biotechnology Research and Development	Ministry of Science and Technology	2.83	--
	Total	2.83	--
GIA to NGOs for STs including Coaching and Allied Scheme and Award for exemplary	Rinchen Zangpo Society for Spiti Development	1.45	0.02
	Buddhist Culture Society of Dey Gompa	0.13	0.07
	The Institute of Studies in Buddhist Philosophy and Tribal Cultural Society, TABO	0.75	0.23
	Ramdha Buddhist Society	0.12	0.06
	Himalayan Buddhist Cultural Association, Manali, Himachal Pradesh	0.32	--
	Total	2.77	0.38
Grid Interactive Renewable Power MNRE	Himachal Pradesh Energy Development Agency	5.90	0.03
	H.P. State Electricity Board	0.25	1.37
	UCO Bank	--	1.30
	Shobla Hydro Power Private	--	2.50
	HP Co. Bank Limited	--	3.90
	Total	6.15	9.10
Integrated Scheme on Agricultural Census and Statistics	Himachal Pradesh University, Shimla	1.96	5.02
	Himachal Pradesh Krishi Vishwavidhyalay	0.01	--
	Total	1.97	5.02
Industrial Infrastructure Upgradation Scheme IIUS DIPP	Baddi Infrastructure	--	1.61
	HP State Industrial Development Corporation	--	7.87
	Total	--	9.48
Transport Subsidy Scheme	HP State Industrial Development Corporation Ltd.	--	153.68
	Total	--	153.68
Off Grid DRPS	Himachal Pradesh Energy Development Agency	27.21	41.03
	Shoolini University of Biotechnology and Management Science	0.03	--
	YS Parmar University	0.03	--
	Ministry of Agriculture HP	0.36	--
	Himachal Consultancy Organisation	--	0.01
	World wide Fund for nature India	--	0.07
	Total	27.63	41.11

Audit Report on State Finances for the year ended 31 March 2017

1	2	3	4
Assistance to State for Developing Export	HP State Industrial Development Corporation Limited	7.83	--
	Total	7.83	--
Development of Automobile Industry	HP Road Transport Corporation	21.10	--
	Total	21.10	--
Higher Education Scheme	Indian Institute of Advance Study	19.28	--
	Government Polytechnic Sundernagar	0.21	--
	Total	19.49	--
Industrial Development of Backward and Remote Areas	HP State Industrial Development Corporation Limited	8.86	--
	Total	8.86	--
National Mission on Food Processing (SAMPDA)	Ministry of Food Processing Industries	9.34	--
	Total	9.34	--
National Agriculture Marketing (NAM)	HP State Agriculture Marketing Board	5.70	--
	Total	5.70	--
National Aids Control Programme Including STD Control	HP State Aids Control Society	9.74	--
	Total	9.74	--
Schemes arising out of the implementation of the person with disabilities SJE	Department of Empowerment of Persons with disabilities	5.10	--
	Total	5.10	--
National Rural Employment Guarantee Scheme (MGNREGA)	Social Audit unit Himachal Pradesh	0.20	--
	Himachal Pradesh Rural Development and Employment Guarantee Society	104.12	--
	Total	104.32	--
Scheme for Border Management	Executive Engineer HPPWD Bhabanagar	30.00	--
	Total	30.00	--
Swadesh Darshan	HP Tourism Development Board	19.95	--
	Total	19.95	--
Other Scheme	Ministry of Road Transport and Highways	92.18	75.91
	Total	92.18	75.91
Others	--	43.30	3.85
	Total	43.30	3.85
Grand Total		457.18	344.68

Source: Finance Accounts

Appendix-1.7

(Reference: Paragraph 1.8.2.2; Page 22)

Investment in SPSUs in Paid up Share Capital as per latest finalised accounts upto 31 May 2017 for Return on Investment

(₹ in crore)

Sr. No.	Name of Company	Paid up Capital (SG) as on 31.03.2017	Loss	Profit
1	Himachal Pradesh Agro Industries Corporation Limited	11.80	0.86	--
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	38.76	3.14	--
3	Himachal Pradesh State Forest Development Corporation Limited	11.71	4.08	--
4	Himachal Backward Classes Finance and Development Corporation	13.00	--	0.61
5	Himachal Pradesh MahilaVikas Nigam	7.19	--	0.20
6	Himachal Pradesh Minorities Finance and Development Corporation	11.34	1.50	--
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	25.00	--	--
8	Himachal Pradesh State Industrial Development Corporation Limited	30.82	--	8.25
9	Himachal Pradesh General Industries Corporation Limited	7.16	--	5.47
10	Beas Valley Power Corporation Limited	300.00	--	--
11	Himachal Pradesh Power Corporation Limited	1,585.16	17.92	--
12	Himachal Pradesh Power Transmission Corporation Limited	150.05	--	2.88
13	Himachal Pradesh State Electricity Board Limited	522.03	113.51	--
14	Himachal Pradesh State Civil Supplies Corporation Limited	3.51	--	2.12
15	Himachal Pradesh State Electronics Development Corporation Limited	3.72	--	1.01
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	9.25	--	0.69
17	Himachal Pradesh Tourism Development Corporation Limited	12.30	--	1.40
18	Himachal Pradesh Kaushal Vikas Nigam	0.007	--	0.03
19	Himachal Pradesh Beverage Limited	1.00	--	--
Total		2,743.80	141.01	22.66
Statutory Corporations				
20	Himachal Pradesh Financial Corporation	92.98	1.09	--
21	Himachal Road Transport Corporation	655.05	--	1.73
Total		748.03	1.09	1.73
Non-working Government Companies				
22	Agro Industrial Packaging India Limited	16.75	--	--
23	Himachal Worsteds Mills Limited	--	--	--
Total		16.75	--	--
Grand Total		3,508.59	142.10	24.39

Appendix-1.8

(Reference: Paragraph 1.8.2.3; Page 22)

Status of PPP Projects of different departments in Himachal Pradesh

Sr. No.	Name of the Project	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
4.	Jakhoo Ropeway	15
Health Department/NRHM		
5.	Emergency Medical Transport Service in HP	100
6.	Mobile Diagnostic Units in HP	5
7.	Haemodialysis Units in HP	5
8.	Operation and Maintenance of JSSK Ambulances	5
9.	CT Scan	5
10.	24X7 Trauma Centers	5
Projects – Awarded and Under Implementation		Estimated Cost (₹ in crore)
Transport Department		
11.	Mcleodganj Bus Stand	5
Tourism and Civil Aviation Department		
12.	Dharamshala Mcleodganj Ropeway	140
13.	Himani Chamunda Ropeway	280
14.	Palchan Rohtang Ropeway	350
15.	Kullu bypass to Bijli Mahadev Passenger Ropeway	100
Urban Development Department		
16.	Parking Complex, Chhotta Shimla	15
17.	Parking Complex, Sanjauli	25
18.	Parking Complex, Lift	45
19.	Parking Complex, Vikasnagar	10
20.	Parking Complex, Palampur	10
21.	Parking Complex, Bilaspur	10
22.	Parking Complex, Rohru	5
23.	Tutikandi-Lift-Mall Road Ropeway	175
Revenue Department		
24.	Parking Complex (at Jail Road and Jainchu-Ka-Naun), Mandi	75

Source: HP Infrastructure Development Board

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 36)

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 (more than 20 per cent)
Revenue-Voted						
1.	13	Irrigation, Water Supply and Sanitation	2,410.36	2,598.65	188.29	--
Capital-Voted						
2.	10	Public Works-Roads, Bridges and Buildings	995.26	1,103.26	108.00	--
3.	23	Power Development	471.65	3,158.66*	2,687.01	--
Capital-Charged						
4.	29	Finance	3,888.92	3,942.84	53.92	--
Total			7,766.19	10,803.41	3,037.22	

Source: Appropriation Accounts/VLC

* Includes ₹2,890.50 crore on account of UDAY scheme

Appendix-2.2

(Reference: Paragraph 2.3.1.1; Page 37)

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)
2011-12	6 Grants 1 Appropriation	9,10,13,15,21 and 23 29	752.51	Audit comments sent to Finance Department/ Himachal Pradesh Vidhan Sabha. Reports are yet to be discussed and excesses over provisions 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	<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 and excesses over provisions regularised by PAC.
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	
Total			6,364.57	

Appendix-2.3

(Reference: Paragraph 2.3.1.1; Page 37)

Excess over provision during 2016-17 requiring regularisation

(In ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
Revenue-Voted				
1.	02-Governor and Council of Justice	17,67,02,000	17,82,33,566	15,31,566
2.	13-Irrigation, Water Supply and Sanitation	24,10,35,78,049	25,98,64,58,108	1,88,28,80,059
Revenue-Charged				
3.	01-Vidhan Sabha	69,39,000	69,57,000	17,900
4.	16-Forest and Wildlife	44,14,000	67,01,000	22,87,000
Capital-Voted				
5.	03-Administration of Justice	57,08,17,000	57,08,17,531	531
6.	10-Public Works-Roads, Bridges and Buildings	9,95,25,68,000	11,03,25,62,918	1,07,99,94,918
7.	23-Power Development	4,71,65,01,000	31,58,66,43,000*	26,87,01,42,000
Capital-Charged				
8.	29-Finance	38,88,91,67,000	39,42,83,95,497	53,92,28,497
Total		78,42,06,86,049	1,08,79,67,68,620	30,37,60,82,471 or say ₹ 3,037.61 crore

Source: Appropriation Accounts/VLC

* Includes ₹2,890.50 crore on account of UDAY scheme

Appendix-2.4

(Reference: Paragraph 2.3.1.3; Page 37)

Expenditure incurred without provision during 2016-17

(₹ in lakh)

Sr. No.	Number and name of Grants/Appropriations	Amount of expenditure without provision
05-Land Revenue and District Administration		
1.	2401/00/111/04 (Agriculture Census)	34.89
2.	2702/80/800/07 (Scheme for improvement of Irrigation Statistics)	24.66
10- Public Works – Roads, Bridges and Buildings		
3.	5054/04/337/15 (Payment for Arbitration Cases)	2,446.44
31-Tribal Development		
4.	2215/01/796/04 (Stock)	399.13
5.	2215/01/796/05 (Stock Manufacture)	5.96
6.	2215/01/796/06 (Miscellaneous Public Works Advances)	51.45
7.	2702/80/796/08 (Expenditure on Suspense (Stock))	539.55
8.	2702/80/796/09 (Expenditure on Suspense (Stock Manufacture))	15.02
9.	2702/80/796/10 (Expenditure on Suspense (Misc. Public Works Advances))	153.57
10.	4059/01/796/10 (Judiciary Academy)	45.00
Total		3,715.67 or say ₹ 37.16 crore

Source: Appropriation Accounts/VLC

Appendix-2.5

(Reference: Paragraph 2.3.1.4; Page 38)

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.	10-Public Works-Roads, Bridges and Buildings	27,94,29,62	27,90,89,19	13,88,30	10,47,87
2.	11-Agriculture	3,51,38,26	3,32,40,35	27,03,71	8,05,80
3	14-Animal Husbandry, Dairy Development and Fisheries	3,13,76,91	2,84,50,02	35,17,98	5,91,09
4.	19-Social Justice and Empowerment	6,65,47,80	6,57,41,16	20,78,19	12,71,55
5.	21-Cooperation	34,31,27	34,14,68	10,23,23	10,06,64
6.	30-Misc. General Services	84,57,34	84,28,92	13,00,46	12,72,04
Capital- Voted					
7.	7-Police and Allied Organisation	54,87,00	42,51,74	13,68,00	1,32,74
8.	13-Irrigation, Water Supply and Sanitation	5,39,30,83	3,97,73,49	1,85,71,81	44,14,47
9.	19- Social Justice and Empowerment	13,70,01	10,52,96	4,44,62	1,27,57
10.	32-Scheduled Caste Sub Plan	8,23,08,50	7,36,78,17	99,30,93	13,00,60
Total		56,74,77,54	53,71,20,68	4,23,27,23	1,19,70,37 or say ₹ 119.70 crore

Source: Appropriation Accounts/VLC

Appendix-2.6

(Reference: Paragraph 2.3.1.4; Page 38)

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.	13	Irrigation, Water Supply and Sanitation	2,261.33	149.03	2,410.36	2,598.65	188.29
Capital- Voted							
2.	10	Public Works-Roads, Bridges and Buildings	875.87	119.39	995.26	1,103.26	108.00
3.	23	Power Development	407.08	64.57	471.65	3,158.66*	2,687.01
Capital-Charged							
4.	29	Finance	2,228.52	1,660.40	3,888.92	3,942.84	53.92
Total			5,772.80	1,993.39	7,766.19	10,803.41	3,037.22

Source: Appropriation Accounts/VLC

* Includes ₹2,890.50 crore on account of UDAY scheme

Appendix-2.7

(Reference: Paragraph 2.3.2; Page 38)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	05	Land Revenue and District Administration	2029-00-102-03	(-) 1.38	3.77
2.			2053-00-093-01	(-) 0.53	14.27
3.			2245-02-193-01	39.00	1.00
4.			2245-02-109-01	31.00	(-) 1.00
5.	08	Education	2202-01-111-01	(-) 23.00	9.43
6.	09	Health and Family Welfare	2210-05-105-05	0.03	2.12
7.			2210-05-105-12	16.50	(-) 2.12
8.	10	Public Works-Roads, Bridges and Buildings	3054-04-105-02	16.97	(-) 8.23
9.	13	Irrigation, Water Supply and Sanitation	2215-01-102-12	(-) 129.07	2.85
10.			2215-01-799-01	50.41	76.51
11.			2215-01-799-03	65.28	138.62
12.			2215-01-101-02	86.23	(-) 2.48
13.			2215-01-101-04	31.66	(-) 2.85
14.			2215-01-102-03	(-) 121.42	(-) 19.15
15.			2700-01-001-01	(-) 9.08	(-) 1.04
16.			2701-15-001-01	(-) 0.01	(-) 2.21
17.	29	Finance	2071-01-104-02	(-) 19.42	3.22
18.			2071-01-102-02	(-) 106.42	(-) 3.46
19.			2071-01-105-02	(-) 22.06	(-) 17.10
20.			2071-01-115-01	72.26	(-) 73.33
21.			2049-01-123-01	30.32	21.38
22.			2049-03-104-01	10.00	16.91
23.			2049-03-108-01	0.20	3.97
24.	32	Scheduled Caste Sub-plan	2215-01-789-03	0.88	1.86
25.			4215-01-789-08	36.03	(-) 20.22
26.			4215-01-789-08	4.00	(-) 2.02
27.			4215-01-789-08	(-) 2.81	(-) 1.90

Source: Appropriation Accounts/VLC

Appendix-2.8

(Reference: Paragraph 2.3.3; Page 38)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2017	Expenditure incurred in March 2017	Total expenditure during 2016-17	Percentage of total expenditure incurred during	
						Jan-March 2017	March 2017
1.	03-Administration of Justice	4059-01-051-15	11.09	10.92	11.29	98.23	96.72
2.		4059-01-051-31	17.13	17.13	17.50	97.89	97.89
3.	05-Land Revenue and District Administration	2245-02-101-01	21.38	17.36	30.69	69.66	56.57
4.	07-Police and Allied Organisations	4055-00-211-03	15.05	14.65	27.62	54.49	53.04
5.	08-Education	2202-02-109-05	14.00	14.00	25.14	55.69	55.69
6.		4202-01-202-08	30.00	30.00	30.00	100	100
7.	09-Health And Family Welfare	4210-03-105-05	99.49	99.49	99.49	100	100
8.		4210-03-105-06	43.31	43.31	43.31	100	100
9.		4210-03-105-07	46.67	46.67	46.67	100	100
10.	10-Public Works - Roads, Bridges and Buildings	2216-05-053-01	12.49	10.26	15.60	80.06	65.77
11.		4059-80-051-03	22.19	19.01	28.34	78.30	67.08
12.		4059-80-051-05	11.84	10.73	15.38	76.98	69.77
13.		4216-01-106-01	30.35	27.84	35.23	86.15	79.02
14.		5054-03-101-01	33.27	27.08	38.80	85.75	69.79
15.		5054-04-337-09	274.54	245.17	372.29	73.74	65.85
16.		5054-04-337-10	38.35	33.33	50.00	76.70	66.67
17.	5054-04-337-11	34.20	32.79	50.01	68.39	65.57	
18.	12-Horticulture	2401-00-119-56	14.73	14.73	22.62	65.12	65.12
19.		2401-00-119-57	27.50	27.50	27.50	100	100
20.	13-Irrigation, Water Supply and Sanitation	4215-01-800-01	21.42	19.11	35.01	61.18	54.58
21.		4701-20-800-02	12.24	12.24	12.24	100	100
22.		4702-00-101-03	13.19	12.28	22.69	58.13	54.12
23.	4705-00-313-01	20.00	15.35	27.99	71.45	54.84	
24.	15-Planning and Backward Area Sub-plan	5475-00-800-03	13.45	11.64	20.15	66.75	57.77
25.	20-Rural Development	2216-03-102-06	22.63	12.50	25.00	90.52	50.00
26.		2505-02-101-03	10.00	10.00	10.00	100	100
27.	22-Food and Civil Supplies	2408-01-102-12	13.83	13.83	13.83	100	100
28.	29-Finance	2049-01-101-04	12.78	12.78	25.56	50.00	50.00
29.		2049-01-101-05	34.51	34.51	60.49	57.05	57.05
30.		2049-01-101-07	19.58	19.58	39.15	50.01	50.01
31.		2049-01-101-15	18.33	18.33	36.65	50.01	50.01
32.		2049-01-101-80	12.24	12.24	24.48	50.00	50.00
33.		2049-01-101-95	21.08	21.08	42.15	50.01	50.01
34.	31-Tribal Development	3054-04-796-05	29.61	21.29	35.09	84.38	60.67
35.		4202-01-796-01	10.91	10.37	13.42	81.30	77.27
36.	32-Scheduled Caste Sub-plan	2225-01-789-10	11.65	11.65	11.65	100	100
37.		4215-01-789-02	28.78	25.44	44.95	64.03	56.60
38.		5054-03-789-02	49.39	44.62	73.27	67.41	60.90
39.	5054-04-789-04	18.25	15.28	21.04	86.74	72.62	
Total			1,191.45	1,096.09	1,582.29		

Source: Appropriation Accounts/VLC

Appendix-2.9

(Reference: Paragraph 2.3.4; Page 39)

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	151.02	9.82	
2.	04	General Administration	167.97	11.62	
3.	05	Land Revenue and District Administration	726.48	84.36	
4.	06	Excise and Taxation	62.00	1.84	
5.	07	Police and Allied Organisations	1,092.66	37.08	
6.	08	Education	5,262.91	864.96	
7.	09	Health and Family Welfare	1,618.40	295.90	
8.	10	Public Works-Roads, Bridges and Buildings	2,804.77	13.88	
9.	11	Agriculture	359.44	27.04	
10.	12	Horticulture	258.08	17.22	
11.	14	Animal Husbandry, Dairy Development and Fisheries	319.68	35.18	
12.	15	Planning and Backward Area Sub plan	83.15	28.40	34
13.	16	Forest and Wildlife	454.48	57.50	
14.	18	Industries, Minerals, Supplies and Information Technology	108.22	8.46	
15.	19	Social Justice and Empowerment	678.19	20.78	
16.	20	Rural Development	1,218.41	121.61	
17.	21	Cooperation	44.38	10.23	23
18.	22	Food and Civil Supplies	236.43	41.05	
19.	23	Power Development	967.00	146.35	
20.	24	Printing and Stationery	29.45	6.02	20
21.	25	Road and Water Transport	293.54	1.06	
22.	27	Labour Employment and Training	241.23	71.98	30
23.	28	Urban Development, Town and Country Planning and Housing	581.73	41.75	
24.	29	Finance	4,281.55	97.70	
25.	30	Misc. General Services	97.29	13.00	
26.	31	Tribal Development	1,033.38	177.85	
27.	32	Scheduled Caste Sub Plan	1,126.07	321.14	29
Revenue-Charged					
28.	03	Administration of Justice	40.85	5.95	
29.	04	General Administration	10.47	1.22	
30.	29	Finance	3,400.00	41.09	
Capital-Voted					
31.	05	Land Revenue and District Administration	10.88	2.84	26
32.	07	Police and Allied Organisations	56.20	13.68	24
33.	09	Health and Family Welfare	260.77	2.93	
34.	13	Irrigation, Water Supply and Sanitation	583.45	185.72	32
35.	15	Planning and Backward Area Sub plan	273.27	18.95	
36.	16	Forest and Wildlife	8.40	3.05	36
37.	19	Social Justice and Empowerment	14.98	4.45	30
38.	27	Labour Employment and Training	58.72	4.74	
39.	29	Finance	13.02	1.51	
40.	31	Tribal Development	273.82	20.88	
41.	32	Scheduled Caste Sub Plan	836.09	99.31	
Capital-Charged					
42.	10	Public Works-Roads, Bridges and Buildings	69.99	31.78	45
Total			30,208.82	3,001.88	

Appendix-2.10

(Reference: Paragraph 2.3.4.2; Page 40)

A: Statement showing substantial surrenders made during the year 2016-17

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.	07	4055-00-211-03	368.00	368.00	100
2.	08	2202-01-102-03	84.00	84.00	100
3.	08	2202-01-111-01	23,692.00	13,927.86	59
4.	08	2202-02-109-10	1,645.00	1,336.73	81
5.	08	2202-03-103-02	489.53	251.07	51
6.	08	2202-04-103-05	54.00	54.00	100
7.	08	2202-80-107-15	100.00	100.00	100
8.	08	2225-03-277-06	121.00	119.95	99
9.	08	4202-01-202-05	54.62	53.48	98
10.	09	2210-05-105-07	329.00	329.00	100
11.	09	2210-06-101-07	646.40	343.81	53
12.	09	2210-06-101-21	1,499.00	1,499.00	100
13.	09	2211-00-001-01	95.20	88.56	93
14.	09	2211-00-800-07	362.00	362.00	100
15.	10	3054-04-105-05	376.63	343.13	91
16.	11	2401-00-800-13	241.00	133.24	55
17.	11	2401-00-800-13	2,168.00	1,195.77	55
18.	11	2401-00-800-15	1,185.00	596.02	50
19.	11	2401-00-800-15	132.00	72.57	55
20.	12	2401-00-119-51	50.00	50.00	100
21.	12	2401-00-119-51	658.00	387.56	59
22.	13	4701-20-800-02	1,778.00	1,778.00	100
23.	13	4701-23-800-01	59.00	59.00	100
24.	13	4701-24-800-01	59.00	59.00	100
25.	13	4701-25-800-01	59.00	59.00	100
26.	13	4701-26-800-01	59.00	59.00	100
27.	13	4702-00-101-06	4,442.00	4,442.00	100
28.	13	4702-00-101-06	561.00	561.00	100
29.	13	4702-00-101-07	2,962.00	2,962.00	100
30.	13	4702-00-101-07	374.00	374.00	100
31.	13	4702-00-800-14	400.00	400.00	100
32.	13	4705-00-313-01	1,974.00	1,725.00	87
33.	13	4705-00-313-01	224.00	195.50	87
34.	13	4711-01-800-12	790.00	790.00	100
35.	13	4711-01-800-13	524.00	524.00	100
36.	13	4711-01-800-15	294.00	294.00	100
37.	13	4711-01-800-15	1,009.00	1,009.00	100
38.	13	4711-01-800-16	75.00	75.00	100
39.	13	4711-01-800-17	449.00	449.00	100
40.	13	4711-01-800-17	1,519.00	1,519.00	100
41.	14	2403-00-101-10	182.38	168.74	93
42.	14	2404-00-191-04	300.00	300.00	100
43.	15	2202-01-101-03	580.00	580.00	100
44.	15	2210-03-104-01	193.74	126.13	65
45.	15	3451-00-101-19	400.00	400.00	100
46.	15	3451-00-101-20	110.00	93.37	85
47.	15	3451-00-101-22	500.00	250.00	50
48.	15	5475-00-800-02	1,807.00	1,807.00	100

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
49.	16	2406-01-101-08	2,632.00	1,518.99	58
50.	16	4406-02-110-10	184.00	175.46	95
51.	18	2851-00-103-25	98.00	67.45	69
52.	19	2225-03-102-01	299.00	177.65	59
53.	19	2235-02-103-01	137.52	113.82	83
54.	19	2235-60-200-24	50.00	50.00	100
55.	19	4235-02-800-01	178.00	161.80	91
56.	19	4235-02-800-01	540.00	281.81	52
57.	23	4801-01-190-07	2,049.00	2,049.00	100
58.	23	6801-00-190-01	18,239.00	14,110.86	77
59.	27	2203-00-105-06	948.00	794.93	84
60.	27	2203-00-112-02	105.00	105.00	100
61.	27	2230-03-003-07	100.00	69.39	69
62.	27	2230-03-003-07	185.00	159.05	86
63.	27	2230-03-003-10	299.00	299.00	100
64.	27	4202-02-104-01	286.00	286.00	100
65.	27	4202-02-104-02	188.00	188.00	100
66.	28	2217-80-191-47	252.50	252.50	100
67.	28	2217-80-191-48	3,366.00	2,296.00	68
68.	28	2217-80-191-50	173.00	123.23	71
69.	28	2217-80-191-51	400.00	280.09	70
70.	28	2217-80-192-04	565.59	345.64	61
71.	28	2217-80-193-14	303.00	257.78	85
72.	29	2235-60-102-05	1,000.00	897.06	90
73.	30	2204-00-800-02	98.00	98.00	100
74.	31	2202-01-796-11	901.02	504.79	56
75.	31	2202-01-796-12	3,240.00	2,250.75	69
76.	31	2202-03-796-02	297.00	258.90	87
77.	31	2202-03-796-08	810.00	432.00	53
78.	31	2210-06-796-14	204.00	153.75	75
79.	31	2211-00-796-09	219.00	200.80	92
80.	31	2211-00-796-10	50.00	50.00	100
81.	31	2215-01-796-11	227.00	174.28	77
82.	31	2235-02-796-03	196.00	161.18	82
83.	31	2235-02-796-03	1,766.00	1,144.40	65
84.	31	2401-00-796-02	257.51	131.56	51
85.	31	2401-00-796-24	90.00	90.00	100
86.	31	2401-00-796-43	101.00	101.00	100
87.	31	2401-00-796-48	288.00	288.00	100
88.	31	2406-01-796-24	360.00	293.43	82
89.	31	2406-02-796-07	75.00	75.00	100
90.	31	2501-06-796-02	899.99	758.99	84
91.	31	2501-06-796-03	81.00	61.09	75
92.	31	2501-06-796-05	142.00	142.00	100
93.	31	2505-01-796-07	4,860.00	4,860.00	100
94.	31	4235-02-796-01	74.00	65.42	88
95.	31	4702-00-796-08	1,013.00	736.73	73
96.	31	4705-00-796-01	270.00	270.00	100
97.	31	4711-01-796-01	720.00	720.00	100
98.	31	5054-03-796-03	270.00	270.00	100
99.	32	2202-01-789-03	1,889.00	1,229.59	65
100.	32	2202-01-789-07	9,068.00	5,526.89	61

Audit Report on State Finances for the year ended 31 March 2017

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
101.	32	2202-01-789-07	1,008.00	614.55	61
102.	32	2202-03-789-05	252.00	168.00	67
103.	32	2204-00-789-04	68.00	68.00	100
104.	32	2210-06-789-01	574.00	574.00	100
105.	32	2235-02-789-01	549.00	290.78	53
106.	32	2235-02-789-14	89.00	81.87	92
107.	32	2401-00-789-25	92.00	54.11	59
108.	32	2401-00-789-25	830.00	492.27	59
109.	32	2401-00-789-28	252.00	146.00	58
110.	32	2401-00-789-31	282.00	216.01	77
111.	32	2401-00-789-31	71.00	71.00	100
112.	32	2401-00-789-38	806.00	444.88	55
113.	32	2401-00-789-38	202.00	167.73	83
114.	32	2406-01-789-08	1,008.01	927.07	92
115.	32	2406-01-789-09	73.00	73.00	100
116.	32	2406-01-789-10	60.00	54.07	90
117.	32	2406-02-789-01	71.00	71.00	100
118.	32	2501-06-789-03	227.01	144.15	63
119.	32	2501-06-789-04	397.00	397.00	100
120.	32	2501-06-789-05	113.00	113.00	100
121.	32	2505-01-789-02	13,603.00	11,813.99	87
122.	32	4235-02-789-01	207.00	207.00	100
123.	32	4701-20-789-04	680.00	680.00	100
124.	32	4701-20-789-04	76.00	76.00	100
125.	32	4702-00-789-06	189.00	188.02	99
126.	32	4702-00-789-06	1,700.00	1,700.00	100
127.	32	4702-00-789-06	189.00	188.02	99
128.	32	4702-00-789-07	126.00	126.00	100
129.	32	4702-00-789-07	1,134.00	1,134.00	100
130.	32	4702-00-789-09	100.00	100.00	100
131.	32	4705-00-789-01	76.00	69.83	92
132.	32	4705-00-789-01	756.00	704.50	93
133.	32	4711-01-789-09	76.00	76.00	100
134.	32	4711-01-789-09	302.00	302.00	100
135.	32	4711-01-789-10	176.00	176.00	100
136.	32	4711-01-789-12	101.00	101.00	100
137.	32	4711-01-789-15	151.00	151.00	100
138.	32	4711-01-789-15	605.00	605.00	100
Total			1,44,349.70	1,12,430.40	

Source: Appropriation Accounts/VLC

Appendix-2.11

(Reference: Paragraph 2.3.4.2; Page 40)

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

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
1.	07-Police and Allied Organisations	4055-00-211-03	Modernisation of Police Force	368.00	Due to less expenditure on police housing buildings.
2.	08-Education	2202-01-102-03	Reimbursement of Fee of Weaker Section Students	84.00	Due to non-completion of codal formalities.
3.		2202-04-103-05	Saakshar Bharat Yojna	54.00	--do--
4.		2202-80-107-15	Protsahan Chhatravriti Yojna	100.00	--do--
5.	09-Health and Family Welfare	2210-05-105-07	Upgradation of Government Medical Colleges	329.00	--do--
6.		2210-06-101-21	National Aids Control Programme	1,499.00	--do--
7.		2211-00-800-07	National Ambulance Service (NAS)	362.00	--do--
8.	12-Horticulture	2401-00-119-51	Weather based Crop Insurance for Apple and Mango	50.00	Due to discontinuation of scheme.
9.	13-Irrigation, Water Supply and Sanitation	4701-20-800-02	Other expenditure	1,778.00	Due to non-release of funds from GoI
10.		4701-23-800-01	Expenditure on Koncil Jharera Mandap Project	59.00	--do--
11.		4701-24-800-01	Construction of Rain Harvesting Structure on Left and Right Banks of Parchu Khad	59.00	--do--
12.		4701-25-800-01	Construction of Medium Irrigation Project Sukka Har in District Kangra	59.00	--do--
13.		4701-26-800-01	Construction of Medium Irrigation Project Prini, District Kullu	59.00	--do--
14.		4702-00-101-06	Lift Irrigation Schemes in various Districts under Pradhan Mantri Krishi Sinchai Yojna (Accelerated Irrigation Benefit Programme)	4,442.00	--do--
15.		4702-00-101-06	--do--	561.00	Due to non-release of funds from GoI matching state share remained unutilized.
16.		4702-00-101-07	Diversion Schemes F.I.S. in various Districts under Pradhan Mantri Krishi Yojna (A.I.B.P.)	2,962.00	Due to non-release of funds from GoI
17.		4702-00-101-07	--do--	374.00	Due to non-release of funds from GoI matching state share remained unutilized.
18.		4702-00-800-14	Hydrology Project	400.00	Due to completion of phase-II activities of project funds remained unutilized.
19.		4711-01-800-12	Channelization of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme	790.00	Due to non-release of funds from GoI.
20.		4711-01-800-13	Channelization of Swan from Daulatpur to Gagret Bridge and ITS Tributaries (IV) under Flood Management Programme	524.00	Due to non-release of funds from GoI matching state share remained unutilized.
21.		4711-01-800-15	Flood Protection Works in Chhounchh Khad Tehsil Indora under Flood Protection Programme	294.00	Due to non-release of funds from GoI matching state share remained unutilized.
22.		4711-01-800-15	--do--	1,009.00	Due to non-release of funds from GoI.
23.	4711-01-800-16	Channelization of Palchan to Aut in District Kullu	75.00	--do--	

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
24.		4711-01-800-17	Channelization of Pabbar River in District Shimla	449.00	Due to non-release of funds from GoI matching state share remained unutilized.
25.		4711-01-800-17	--do--	1,519.00	Due to non-release of funds from GoI.
26.	14-Animal Husbandry, Dairy Development and Fisheries	2404-00-191-04	Grant to Dairy Co-operative Societies	300.00	Due to non-receipt of complete project proposal from the eligible dairy co-operative societies in the entire state.
27.	15-Planning and Backward Area Sub-plan	2202-01-101-03	Middle School	580.00	Due to non-filling up vacant posts.
28.		3451-00-101-19	Skill Development Council	400.00	Due to non-completion of codal formalities.
29.		5475-00-800-02	MLA Local Area Development Fund Scheme	1,807.00	Due to less expenditure on construction of buildings.
30.	19-Social Justice and Empowerment	2235-60-200-24	Life Insurance Cover to Safai Karamcharis and Workers of Water Treatment Plants	50.00	Due to non-implementation of the scheme.
31.	23-Power Development	4801-01-190-07	Equity Contribution to H.P. Transmission Corporation Ltd.	2,049.00	Due to less investment.
32.	27-Labour, Employment and Training	2203-00-112-02	Government Engineering Colleges under World Bank Project	105.00	Due to non-release of fund by GoI.
33.		2230-03-003-10	Upgradation of Industrial Training Institutions to Model ITIs	299.00	--do--
34.		4202-02-104-01	Building	286.00	--do--
35.		4202-02-104-02	Construction of Women Hostels	188.00	--do--
36.	28-Urban Development, Town and Country Planning and Housing	2217-80-191-47	Grant-in-Aid to Swachh Bharat Mission	252.50	Due to non-receipt of Central Share from GoI under the Scheme.
37.	30-Miscellaneous General Services	2204-00-800-02	Grant-in-Aid to H.P. University for N.S.S	98.00	Due to change of scheme/funding pattern from state to central sector by GoI under NSS.
38.	31-Tribal Development	2211-00-796-10	National Ambulance Service (NAS)	50.00	Due to non-completion of codal formalities.
39.		2401-00-796-24	Expenditure on Weather based Crop Insurance for Apples	90.00	Due to less expenditure on Grants-in-Aid to weather based Crop Insurance for apples.
40.		2401-00-796-43	Protected cultivation scheme under Horticulture mission for North Eastern and Himalayan States	101.00	Due to non-completion of codal formalities.
41.		2401-00-796-48	Expenditure on integrated development of Horticulture	288.00	--do--
42.		2406-02-796-07	Expenditure on management action plan for cold desert biosphere reserve	75.00	Due to change in funding pattern.
43.		2501-06-796-05	District Rural Development Agency Administration	142.00	Due to non-completion of codal formalities.
44.		2505-01-796-07	National Rural Employment Guarantee Scheme	4,860.00	--do--
45.		4705-00-796-01	Expenditure on Command Area Development	270.00	--do--
46.		4711-01-796-01	Expenditure on Flood Control Works	720.00	--do--
47.		5054-03-796-03	Construction of Roads under C.R.F.	270.00	Due to non-works under CRF in tribal area.

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
48.	32-Scheduled Castes Sub-plan	2204-00-789-04	Panchayat Yuva Kreedha Aivam Khel Abhiyan/Rajiv Gandhi Khel Abhiyan	68.00	Due to change in sharing pattern
49.		2210-06-789-01	Aids Control Programme	574.00	Due to non-receipt of funds from GoI
50.		2401-00-789-31	Protected Cultivation Scheme under Horticulture Mission for North East and Himalayan States	71.00	Due to receipt of less subsidy cases.
51.		2406-01-789-09	National Afforestation Programme (NAP)	73.00	Due to non-receipt of funds from GoI
52.		2406-02-789-01	Development of National Parks and Sanctuaries	71.00	--do--
53.		2501-06-789-04	District Rural Development Agency Administration	397.00	--do--
54.		2501-06-789-05	Aajeevika Skill under National Rural Livelihood	113.00	--do--
55.		4235-02-789-01	Multipurpose Community/Aganwari Centre	207.00	--do--
56.		4701-20-789-04	Phina Singh Project	756.00	--do--
57.		4702-00-789-06	LIS Irrigation Schemes in various Districts under AIBP	1,700.00	--do--
58.		4702-00-789-07	Diversion Schemes FIS in various Districts	1,260.00	--do--
59.		4702-00-789-09	Hydrology Project	100.00	Due to non-completion of codal formalities.
60.		4711-01-789-10	Channelisation of Swan from Daulatpur to Gagret Bridge and its Tributaries	176.00	--do--
61.		4711-01-789-12	Flood Protection Work Chounchh Khad in Tehsil Indora (Flood management Programme)	101.00	Due to non-receipt of funds from GoI, State share could not be released.
62.		4711-01-789-15	Channelization of Pabbar River, District Shimla	756.00	--do--
Total				37,962.50	

Source: Appropriation Accounts/VLC

Appendix-2.12

(Reference: Paragraph 2.3.4.2; Page 40)

Statement showing surrender of funds in excess of ₹ 10 crore on 31 March 2017

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	05	2029-Land Revenue	129.88	40.78	31
2.	05	2029-Land Revenue	25.81	10.61	41
3.	05	2053-District Administration	134.36	39.92	30
4.	07	2055-Police	416.21	11.23	3
5.	08	2202-General Education	1,347.92	165.16	12
6.	08	2202-General Education	1,254.47	468.13	37
7.	08	2202-General Education	236.92	139.28	59
8.	08	2202-General Education	65.87	11.28	17
9.	08	2202-General Education	16.45	13.37	81
10.	08	2202-General Education	244.40	32.97	13
11.	08	2202-General Education	59.23	15.67	26
12.	09	2210-Medical and Public Health	210.40	46.85	22
13.	09	2210-Medical and Public Health	78.24	22.54	29
14.	09	2210-Medical and Public Health	330.84	55.07	17
15.	09	2210-Medical and Public Health	96.67	27.17	28
16.	09	2210-Medical and Public Health	14.99	14.99	100
17.	09	2211-Family Welfare	183.61	79.26	43
18.	10	2059-Public Works	129.06	34.98	27
19.	10	3054-Roads and Bridges	165.28	51.79	31
20.	10	3054-Roads and Bridges	228.76	21.46	9
21.	10	3054-Roads and Bridges	109.65	19.59	18
22.	10	3054-Roads and Bridges	56.07	16.68	30
23.	10	3054-Roads and Bridges	604.83	118.32	20
24.	10	3054-Roads and Bridges	604.83	118.74	20
25.	10	3054-Roads and Bridges	56.40	17.05	30
26.	10	5054-Capital outlay on Roads and Bridges	64.74	22.86	35
27.	11	2401-Crop Husbandry	21.68	11.96	55
28.	13	4701-Capital outlay on Medium Irrigation	17.78	17.78	100
29.	13	4702-Capital outlay on Minor Irrigation	44.42	44.42	100
30.	13	4702-Capital outlay on Minor Irrigation	29.62	29.62	100
31.	13	4705-Capital outlay on Command Area Development	19.74	17.25	87
32.	13	4711-Capital outlay on Flood Control Projects	10.09	10.09	100
33.	13	4711-Capital outlay on Flood Control Projects	15.19	15.19	100
34.	14	2403-Animal Husbandry	215.63	19.67	9
35.	15	5475-Capital outlay on other General Economic Services	18.07	18.07	100
36.	16	2406-Forestry and Wildlife	321.19	31.70	10

Sr. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
37.	16	2406-Forestry and Wildlife	26.32	15.19	58
38.	20	2505-Rural Employment	355.37	70.88	20
39.	20	2515-Other Rural Development Programme	100.35	26.58	26
40.	22	2408-Food Storage and Warehousing	210.00	35.58	17
41.	23	2801-Power	410.00	145.00	35
42.	23	4801-Capital outlay on Power Projects	103.15	46.73	45
43.	23	4801-Capital outlay on Power Projects	20.49	20.49	100
44.	23	6801-Loans for Power Projects	182.39	141.11	77
45.	27	2230-Labour and Employment	99.00	45.25	46
46.	28	2217-Urban Development	33.66	22.96	68
47.	29	2071-Pension and other Retirement Benefits	581.60	116.23	20
48.	31	2202-General Education	32.40	22.51	69
49.	31	2211-Family Welfare	25.11	10.79	43
50.	31	2235-Social Security and Welfare	17.66	11.44	65
51.	31	2505-Rural Employment	48.60	48.60	100
52.	32	2202-General Education	18.89	12.30	65
53.	32	2202-General Education	90.68	55.27	61
54.	32	2210-Medical and Public Health	70.28	24.80	35
55.	32	2235-Social Security and Welfare	49.42	13.13	27
56.	32	2505-Rural Employment	136.03	118.14	87
57.	32	4702-Capital outlay on Minor Irrigation	17.00	17.00	100
58.	32	4702-Capital outlay on Minor Irrigation	11.34	11.34	100
Total			10,219.04	2,862.82	

Source: Appropriation Accounts/VLC

Appendix-2.13

(Reference: Paragraph 2.4; Page 41)

Statement showing unspent balances in PDAs as on 31 March 2017

(₹ in lakh)

Sr. No.	Treasury/DDO's Name	Unspent balances
1	NJPC	21,684.78
2	HP High Court	19.00
3	IGMC Shimla	17.07
4	Youth and Sports	20.14
5	SP Bilaspur	60.22
6	SP Chamba	2.96
7	SP Wireless Shimla	42.59
8	SP Hamirpur	3.68
9	SP Kullu	5.73
10	SP Kangra at Dharamshala	72.29
11	DIG(P) Training, Daroh	56.17
12	SP Keylong	17.46
13	SP Kinnaur	20.59
14	SP Mandi	5.33
15	SP Shimla	106.38
16	PTS Junga	23.74
17	SP Nahan	32.58
18	SP Solan	45.41
19	SP Una	77.61
20	NAC Chowari	0.55
21	NAC Sujanpur	0.06
22	MC Hamirpur	19.57
23	MC Kalpa	0.84
24	MC Keylong	0.16
25	MC Mandi	1.64
26	MC Sundernagar	0.07
27	NAC Jubbal	0.87
28	MC Shimla	5.39
29	NP Santokhgarh	0.06
30	Funds of ICAR	9.91
31	P S Jhandutta	3.04
32	P S Chamba	1.68
33	P S Mehla	3.28
34	P S Bhattiyat	18.36
35	P S Nadaun	0.79
36	P S Bhoranj	0.13
37	P S Kullu	0.96
38	P S Anni	0.18
39	PS Kangra	0.69
40	P S Nagrota Bagwan	0.00*

Sr. No.	Treasury/DDO's Name	Unspent balances
41	P S Rait	2.45
42	P S Nurpur	1.08
43	P S Pragpur	1.60
44	P S Nagrota Surian	1.05
45	P S Panchrukhi	0.58
46	PS Lambagaon	1.99
47	P S Kalpa	5.73
48	P S Pooh	3.09
49	P S Nichar	3.22
50	P S Keylong	2.04
51	PS Mandi	0.16
52	PS Seraj	0.26
53	PS Chauntra	2.28
54	PS Sundernagar	0.81
55	PS Pangi	0.01
56	PS Narkanda	51.22
57	PS Theog	4.45
58	PS Jubbal	0.21
59	PS Chirgaon	0.91
60	PS Nahan	1.22
61	PS Pachad	0.00**
62	PS Solan	0.09
63	PS Kunihar	1.20
64	PS Nalagarh	0.32
65	PS Amb	2.55
66	PRI Government Sanik Vidyalya, Bilaspur	0.26
67	PRI DAV College, Banikhet	0.27
68	DAV, Kotkhai	9,795.05
69	PRI San College, Kullu	0.26
70	DAV, Kangra	221.81
71	MS ML College, Thural	2.67
72	MS ML College, Sundernagar	32.88
73	SDO Civil, Nahan	3.25
74	PRI G D C, Subathu	0.01
75	PRI National College, Amb	0.04
76	SBSD College, Batholi	1.18
77	TECH College, Sundernagar	0.06
Total		32,528.23

* Actual Figure is ₹ 91/- only

**Actual Figure is ₹ 282/- only

Appendix-3.1

(Reference: Paragraph 3.1; Page 47)

Utilisation Certificates outstanding as on 31 March 2017

(₹ 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	2015-16	1	8.23	-	-
			1	8.23	-	-
2	2029-Land Revenue	2015-16	2	26.00	1	1.00
			2	26.00	1	1.00
3	2052-Secretariat General Services	2015-16	6	125.89	1	0.89
			6	125.89	1	0.89
4	2055- Police	2013-14	1	10.00	-	-
		2015-16	1	10.00	-	-
			2	20.00	-	-
5	2070-Other Administrative Services	2015-16	20	846.37	20	846.37
			20	846.37	20	846.37
6	2075- Miscellaneous General Services	2013-14	3	125.27	1	5.72
		2014-15	18	164.29	8	141.00
		2015-16	21	250.92	21	250.92
			42	540.48	30	397.64
7	2202- General Education	2013-14	21	3,585.27	-	-
		2014-15	140	16,996.49	-	-
		2015-16	11,525	45,932.54	4	152.00
			11,686	66,514.30	4	152.00
8	2204- Sports and Youth services	2014-15	1	2.71	1	2.71
		2015-16	27	608.25	-	-
			28	610.96	1	2.71
9	2205- Art and Culture	2014-15	148	101.66	-	-
		2015-16	155	437.59	-	-
			303	539.25	-	-
Medical and Public Health						
10	2210- Medical and Public Health	2012-13	1	100.00	1	100.00
		2013-14	43	1,650.91	34	1,083.60
		2014-15	49	5,667.59	40	5,584.31
		2015-16	993	9,947.34	48	7,684.20
			1,086	17,365.84	123	14,452.11
11	2211-Family Health	2013-14	1	533.00	1	533.00
		2015-16	57	17,767.45	-	-
			58	18,300.45	1	533.00
Total (Medical and Public Health)			1,144	35,666.29	124	14,985.11
Urban Development						
12	2215-Water Supply and Sanitation	2015-16	3	643.29	2	322.84
			3	643.29	2	322.84
13	2217- Urban Development	2010-11	5	1,919.83	5	1,919.83
		2011-12	6	781.13	4	728.63
		2012-13	9	566.32	-	-
		2014-15	40	18,665.84	29	11,973.51
		2015-16	69	29,928.33	60	21,250.05
			129	51,858.45	98	35,872.02

1	2	3	4	5	6	7
14	3054- Road and Bridges	2011-12	1	600.00	-	-
		2012-13	1	600.00	-	-
		2013-14	1	600.00	-	-
		2014-15	1	600.00	1	330.00
		2015-16	1	600.00	1	462.00
		5	3,000.00	2	792.00	
Total(Urban Development)			137	55,501.74	102	36,986.86
Social Justice and Empowerment						
15	2225- Welfare of SC, ST and Other Backward Classes	2011-12	10	1,000.00	4	592.50
		2012-13	20	1,006.49	19	926.14
		2013-14	3	8.60	3	8.60
		2014-15	4	225.10	4	225.10
		2015-16	8	243.00	7	241.00
		45	2,483.19	37	1,993.34	
16	2235- Social Security and Welfare	2013-14	102	510.15	-	-
		2014-15	584	2,822.14	-	-
		2015-16	724	3,403.90	158	463.64
		1,410	6,736.19	158	463.64	
Total(Social Justice and Empowerment)			1,455	9,219.38	195	2,456.98
Secretariat and Social Services						
17	3451-Secretariat Economic Services	2014-15	12	457.22	11	453.22
		2015-16	14	695.15	11	630.06
			26	1,152.37	22	1,083.28
18	2251- Secretariat Social Services	2012-13	1	3.00	1	3.00
		2013-14	2	15.02	2	15.02
		2014-15	10	1,445.09	5	417.59
		2015-16	5	35.69	5	35.69
		18	1,498.80	13	471.30	
Total (Secretariat and Social Services)			44	2,651.17	35	1,554.58
19	2401- Crop Husbandry	2012-13	13	681.41	-	-
		2014-15	21	5,070.75	11	400.00
		2015-16	22	7,185.00	-	-
			56	12,937.16	11	400.00
20	2403- Animal Husbandry	2012-13	25	2,039.06	8	141.06
		2013-14	26	1,904.04	15	1,770.35
		2014-15	28	3,890.07	15	965.37
		2015-16	37	3,497.39	31	2,813.12
		116	11,330.56	69	5,689.90	
21	2404- Dairy Development	2015-16	22	1,853.56	21	1,666.16
			22	1,853.56	21	1,666.16
22	2405- Fisheries	2014-15	6	25.20	5	25.00
		2015-16	20	19.40	15	13.58
			26	44.60	20	38.58
23	2408- Food Storage and Ware Housing	2011-12	8	20.40	-	-
		2012-13	12	26.99	-	-
		2013-14	18	33.50	-	-
		2014-15	22	35.71	2	2.21
		2015-16	19	31.47	13	21.70
		79	148.07	15	23.91	
24	2425- Co-operation	2012-13	4	7.05	-	-
		2013-14	17	12.85	-	-
		2014-15	27	42.45	4	3.95
		2015-16	51	129.73	34	53.86
		99	192.08	38	57.81	

1	2	3	4	5	6	7
	Rural Development					
25	2216- Housing	2014-15	59	1,253.36	45	981.73
		2015-16	103	5,507.01	85	5,165.14
			162	6,760.37	130	6,146.87
26	2501- Special Programme	2014-15	23	963.39	20	932.91
		2015-16	40	3,774.35	22	3,277.40
			63	4,737.74	42	4,210.31
27	2505- Rural Employment	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
		2014-15	19	39,245.37	19	39,245.37
		2015-16	31	45,559.04	31	45,559.04
			90	93,997.71	90	93,997.71
28	2515- Other Rural Development Programmes	2011-12	156	16,970.30	156	16,970.30
		2012-13	292	15,257.85	292	15,257.85
		2013-14	290	21,376.70	268	20,482.68
		2014-15	345	31,111.12	345	31,111.12
		2015-16	397	41,606.98	282	31,437.60
			1,480	1,26,322.95	1,343	1,15,259.55
	Total (Rural Development)		1,795	2,31,818.77	1,605	2,19,614.44
29	2801- Power	2011-12	2	212.00	2	212.00
		2013-14	1	1,854.00	1	1,854.00
		2014-15	1	1,259.00	1	1,259.00
		2015-16	1	90.00	-	-
			5	3,415.00	4	3,325.00
30	2810- Non-Conventional Source of Energy	2015-16	5	25.00	4	23.00
			5	25.00	4	23.00
31	2851- Village and Small Scale Industries	2011-12	1	9.60	-	-
		2012-13	14	565.74	3	49.21
		2013-14	23	285.17	4	147.21
		2014-15	21	1,008.43	3	69.09
		2015-16	128	3,270.15	33	388.53
			187	5,139.09	43	654.04
32	3055- Road Transport	2015-16	6	10,243.20	-	-
			6	10,243.20	-	-
33	3435- Ecology Environment	2013-14	5	40.70	-	-
		2014-15	4	50.40	-	-
		2015-16	8	24.70	-	-
			17	115.80	-	-
34	3452- Tourism	2010-11	1	10.00	-	-
		2011-12	10	606.62	-	-
		2012-13	9	900.68	-	-
		2013-14	9	1,905.06	-	-
		2014-15	8	2,103.30	2	3.30
		2015-16	14	3,079.15	2	4.15
			51	8,604.81	4	7.45
35	3604- Compensation and assignments to Local Bodies	2015-16	27	995.58	12	543.01
			27	995.58	12	543.01
36	2406-Forest and Wild Life (Forest Account)	2011-12	1	18.11	-	-
		2012-13	9	170.64	9	170.64
		2013-14	21	506.23	11	431.34
		2014-15	85	522.72	70	442.46
		2015-16	227	1,360.39	111	500.35
			343	2,578.09	201	1,544.79
37	2415-Agriculture Research and Education (Forest Account)	2015-16	49	19,827.00	-	-
			49	19,827.00	-	-

1	2	3	4	5	6	7
38	2250-Other Social Community	2014-15	4	502.12	3	2.12
		2015-16	5	3.04	5	3.04
			9	505.16	8	5.16
39	3425-Other Scientific	2014-15	3	80.20	3	80.20
		2015-16	30	547.39	16	9.62
			33	627.59	19	89.82
40	3053-Tourism and Civil	2015-16	1	76.18	-	-
			1	76.18	-	-
41	2435-Forest Account	2015-16	1	1,000.00	-	-
			1	1,000.00	-	-
42	3454-Census, Surveys and Statistics	2014-15	23	5.42	-	-
		2015-16	6	14.53	-	-
			29	19.95	-	-
	Grand Total		17,826	4,83,767.35	2,587	2,91,067.22

Appendix – 3.2

(Reference: Paragraph 3.2; Page 47)

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	Period upto which Separate Audit Report is issued	Date of placement of SAR 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	2015-16	3 months	2015-16 (28.10.2016)	2015-16 (15.03.2017)	--
2.	Himachal Pradesh Khadi and Village Industries Board, Shimla	01.04.2017 to 31.03.2022	2012-13	3 years 8 months	2012-13 (16.06.2016)	Yet to be placed	2013-14 (2 years 11 months) 2014-15 (1 years 11 months) 2015-16 (11 months)
3.	Himachal Pradesh City Transport and Bus Stands Management & Development Authority, Shimla	01.04.2000 onwards	2015-16	4 months	2015-16 (25.01.2017)	Yet to be placed	--
4.	Himachal Pradesh State Electricity Regulatory Commission, Shimla	2007-08	2015-16	2 months	2015-16 (16.11.2016)	2015-16 (29.03.2017)	--
5.	Himachal Pradesh Building and Other construction workers welfare board, Shimla	2009-10 onwards	2013-14	--	2013-14	2011-12 (04.06.2015) 2012-13 (March 2017) 2013-14 (March 2017)	2014-15 (2 years) 2015-16 (11 months)

Appendix - 3.3

(Reference: Paragraph 3.4; Page 48)

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	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.	Municipal Council, Chamba	01	0.42	-	-	-	-	-	-	-	-	-	-	01	0.42
9.	Revenue	-	-	-	-	-	-	-	-	-	-	02	0.40	02	0.40
10.	Home Guard	-	-	-	-	-	-	03	25.42	-	-	-	-	03	25.42
11.	Planning	-	-	-	-	01	2.97	-	-	-	-	-	-	01	2.97
12.	Health (Medical Department)	-	-	-	-	01	0.95	-	-	-	-	-	-	01	0.95
13.	Forest	-	-	01	2.38	01	0.63	-	-	-	-	02	0.40	04	3.41
14.	Public Works	-	-	-	-	-	-	06	7.43	01	1.05	08	2.69	15	11.17
15.	Irrigation and Public Health	-	-	-	-	01	0.89	02	7.72	-	-	02	0.31	05	8.92
	Total:	05	5.79	05	7.20	06	15.57	13	42.12	02	3.62	14	3.80	45	78.10

C: Number of Cases

A: Amount (₹ in lakh)

Appendix-3.4

(Reference: Paragraph 3.4; Page 48)

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	-	-	02	4.68
Agriculture	-	-	02	9.46	02	9.46
Land Revenue	-	-	01	2.57	01	2.57
Horticulture	01	0.06	02	2.83	03	2.89
Fisheries	01	1.28	-	-	01	1.28
Police	-	-	01	0.08	01	0.08
Municipal Council, Chamba	-	-	01	0.42	01	0.42
Revenue	-	-	02	0.40	02	0.40
Home Guard	-	-	03	25.42	03	25.42
Planning	01	2.97	-	-	01	2.97
Health (Medical Department)	-	-	01	0.95	01	0.95
Forest	-	-	04	3.41	04	3.41
Public Works	01	0.22	14	10.95	15	11.17
Irrigation and Public Health	01	0.25	04	8.67	05	8.92
Total	09	11.06	36	67.04	45	78.10

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 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.
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.

