

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) 2015 (Projected)	0.69 crore 0.71 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= 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 = 39)		32
	(b) Life Expectancy at Birth (2009-13) (All India average= 67.5)		70.5
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) 2015-16		1,10,511
9.	GSDP Compound Annual Growth Rate (CAGR) (2006-07 to 2015-16)		15.47 (SCS: 16.26)

B Financial Data

Compound Annual Growth Rate (CAGR)							
		2006-07 to 2014-15		2011-12 to 2014-15		2014-15 to 2015-16	
		SCS*	HP**	SCS*	HP**	SCS*	HP**
A	of Revenue Receipts	13.54	10.84	11.86	7.05	11.45	31.37
B	of Tax Revenue	15.47	17.31	11.17	13.08	19.80	12.73
C	of Non-Tax Revenue	5.62	5.69	(-) 0.75	2.81	(-) 18.75	-11.73
D	of Total Expenditure	15.10	12.63	14.99	11.96	2.73	12.74
E	of Capital Expenditure	12.38	10.53	11.63	10.96	(-) 6.26	15.81
F	of Revenue Expenditure on Education	17.28	15.07	14.92	10.86	1.24	1.42
G	of Revenue Expenditure on Health	18.14	12.21	14.91	7.78	20.65	30.26
H	of Salary and wages	16.86	13.50	12.53	10.64	5.19	-2.90
I	of Pension	19.48	15.63	16.76	9.54	16.65	31.64

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 2015-16, Economics and Statistics Department of Himachal Pradesh and Central Statistical office .

* Special Category States excluding Jammu & Kashmir

** 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 2015-16 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 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 Investment 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 (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 in respect of the closing balances shown in Statements 18 and 21
<i>VIII</i>	Financial results of Irrigation Works
<i>IX</i>	Statement of Commitments of the Government-List of Incomplete Capital Works
<i>X</i>	Statement on Maintenance expenditure with segregation of salary and non-salary portion
<i>XI</i>	Statement on 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>	Statement on Committed liabilities of the State in future

Appendix-1.2

Part A: Methodology adopted for the Assessment of Fiscal Position

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts were analyzed wherever necessary over the period 2011-16 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:

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (In crore)	72,720	82,294	92,589	1,01,108	1,10,511
Growth rate of GSDP (In <i>per cent</i>)	--	13.16	12.51	9.20	9.30

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

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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 2015-16.
- 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, 15, 25 and 32)

Time Series Data on the State Government Finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part-A: Receipts					
1. Revenue Receipts	14,543	15,598	15,711	17,843	23,440*
(i) Tax Revenue	4,108 (28)	4,626 (30)	5,121 (33)	5,940(33)	6,696 (29)
Taxes on Sales, Trade, etc.	2,477 (60)	2,728 (59)	3,141 (61)	3,661(62)	3,993 (60)
State Excise	707 (17)	810 (18)	952 (19)	1,044(18)	1,131 (17)
Taxes on Vehicles	176 (4)	196 (4)	208 (4)	220(4)	317 (05)
Stamps and Registration fees	155 (4)	173 (4)	188 (4)	190(3)	206 (03)
Taxes and Duties on electricity	185 (5)	262 (6)	191 (4)	333(5)	551(8)
Land Revenue	18 (1)	24 (-)	10 (-)	17(-)	7(-)
Taxes on Goods and Passengers	94 (2)	101 (2)	105 (2)	110(2)	115 (02)
Other Taxes	296 (7)	332 (7)	326 (6)	365(6)	376(5)
(ii) Non Tax Revenue	1,915 (13)	1,377 (9)	1,785 (11)	2,081(12)	1,837 (08)
(iii) State's share of Union taxes and duties	1999 (14)	2,282(14)	2,491 (16)	2,644(15)	3,611 (15)
(iv) Grants-in-aid from Government of India	6,521 (45)	7,313 (47)	6,314 (40)	7,178(40)	11,296 (48)
2. Miscellaneous Capital Receipts	--	--	--	650	--
3. Recoveries of Loans and Advances	25	21	17	41	26
4. Total Revenue and Non debt capital receipts (1+2+3)	14,568	15,619	15,728	18,534	23,466
5. Public Debt Receipts	1,984	3,371	4,050	10,877	6,129
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,904 (96)	3,239 (96)	3,362(83)	3,892 (36)	4,294 (70)
Net transactions under Ways and Means Advances and Overdrafts	--	--	629(16)	6,860 (63)	1,785 (29)
Loans and Advances from Government of India	80 (4)	132 (4)	59(1)	125(1)	50 (01)
6. Total Receipts in the Consolidated Fund (4+5)	16,552	18,990	19,778	29,411	29,595**
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	9,237	9,146	10,300	10,575	11,515
9. Total Receipts of the State (6+7+8)	25,789	28,136	30,078	39,986	41,110
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	13,898	16,174	17,352	19,787	22,303
Plan	1,701 (12)	2,079 (13)	2,387 (14)	3,204(16)	3,493(16)
Non-Plan	12,197(88)	14,095 (87)	14,965 (86)	16,583(84)	18,810(84)
General Services (including interest payments)	5,690 (41)	6,618 (41)	7,047 (41)	7,604(38)	8,788(39)
Social Services	5,147 (37)	6,131 (38)	6,706 (39)	7,451(38)	7,980 (36)
Economic Services	3,049 (22)	3,418 (21)	3,590 (20)	4,723(24)	5,525 (25)
Grants-in-aid and contributions	12 (-)	7 (-)	9 (-)	9(-)	10 (-)
11. Capital Expenditure	1,810	1,955	1,856	2,473	2,864
Plan	1,764 (97)	1,859 (95)	1,815 (98)	2,431(98)	2,568(90)
Non-Plan	46 (3)	96 (5)	41 (2)	42(2)	296(10)
General Services	73 (4)	74 (4)	81 (4)	83(3)	88(3)
Social Services	372 (21)	436 (22)	478 (26)	522(21)	792(28)
Economic Services	1,365 (75)	1,445 (74)	1,297 (70)	1,868(76)	1,984(69)
12. Disbursement of Loans and Advances	493	469	531	474	463
13. Total (10+11+12)	16,201	18,598	19,739	22,734	25,630

* ₹ 23,440.48 crore

** ₹ 29,595.59 crore

	2011-12	2012-13	2013-14	2014-15	2015-16
14. Repayments of Public Debt	1,128	2,117	1,704	8,260	3,948
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,034	2,056	1,467	1,410	1,557
Net transactions under Ways and Means Advances and Overdrafts	--	--	172	6,783	2,320
Loans and Advances from Government of India	94	61	65	67	71
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	17,329	20,715	21,443	30,994	29,578
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	8,526	8,285	9,227	8,844	10,577
19. Total disbursement by the State (16+17+18)	25,855	29,000	30,670	39,838	40,155
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 645	(-) 576	(-) 1,641	(-)1,944	1,137 ¹⁰
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 1,633	(-) 2,979	(-) 4,011	(-) 4,200	(-) 2,165
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 497	(-) 609	(-) 1,530	(-) 1,351	990
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	2,130	2,370	2,481	2,849	3,155
24. Financial Assistance to local Bodies etc.	981	1,203	1,438	2,156	2,612
25. Ways and Means Advances/Overdraft availed (days)	--	--	11	125	31
Ways and Means Advances availed (days)	--	--	10	77	25
Overdrafts availed (days)	--	--	01	48	06
26. Interest on Ways and Means Advances/ Overdrafts	--	--	0.11	14.80	6.40
27. Gross State Domestic Product (GSDP)	72,720 (-)	82,294 (13.16)	92,589 (12.51)	1,01,108 (9.20)	1,10,511 (9.30)
28. Outstanding Fiscal liabilities (year end)	28,228	30,442	33,884	38,192	41,197
29. Outstanding guarantees (yearend) (including interest)	3,316	3,353	4,333	4,281	3,714
30. Maximum amount guaranteed (year end)	6,208	9,455	9,316	9,316	9,658
31. Number of incomplete projects	13	12	12	13	12
32. Capital blocked in incomplete projects	930	115	130	141	143
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	0.02	0.02	0.02	0.02
Central Transfers/GSDP	0.12	0.12	0.10	0.10	0.13
II. Expenditure Management(ratio)					
Total Expenditure/GSDP	0.24	0.24	0.23	0.24	0.23
Total Expenditure/Revenue Receipts	1.11	1.19	1.26	1.27	1.09
Revenue Expenditure/Total Expenditure	0.86	0.86	0.88	0.87	0.87
Expenditure on Social Services/Total Expenditure	0.34	0.35	0.36	0.35	0.34
Expenditure on Economic Services/Total Expenditure	0.27	0.26	0.25	0.29	0.29
Capital Expenditure/Total Expenditure	0.11	0.11	0.09	0.11	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure	0.11	0.10	0.09	0.11	0.11

¹⁰ ₹1,137.67 crore

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	2011-12	2012-13	2013-14	2014-15	2015-16
III. Management of Fiscal Liabilities(ratio)					
Fiscal Liabilities/GSDP	0.39	0.37	0.37	0.38	0.37
Fiscal Liabilities/RR	1.94	1.95	2.16	2.14	1.76
IV. Other Fiscal Health Indicators					
Return on Investment(₹ in crore)	85.65	100.09	103.42	170.99	111.94
Balance from Current Revenue(₹ in crore)	(-) 1,529	(-)3,284	(-)3,544	(-) 4,719	1,858
Financial Assets/Liabilities (ratio)	0.70	0.70	0.68	0.67	0.72
Revenue Deficit/Fiscal Deficit (ratio)	*	0.19	0.41	0.46	*
Primary Revenue Balance/GSDP (ratio)	0.04	0.02	0.008	0.008	0.04
Revenue Expenditure: Basic Parameters					
Total Expenditure (TE) (₹ in crore)	16,201	18,598	19,739	22,734	25,630
Rate of Growth TE(<i>per cent</i>)	1.50	14.80	6.14	15.17	12.74
Revenue Expenditure (RE) (₹ in crore)	13,898	16,174	17,352	19,787	22,303
Rate of Growth RE(<i>per cent</i>)	(-) 0.34	16.38	7.28	14.03	12.72
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	12,197	14,095	14,965	16,583	18,810
Rate of Growth NPRE(<i>per cent</i>)	(-) 0.79	15.56	6.17	10.81	13.43
Plan Revenue Expenditure (₹ in crore)	1,701	2,079	2,387	3,204	3,493
Rate of Growth PRE(<i>per cent</i>)	2.97	22.22	14.81	34.23	9.02
NPRE/GSDP (<i>per cent</i>)	18.36	18.48	17.43	17.35	17.02
RE/TE (<i>per cent</i>)	85.78	86.97	87.91	87.04	87.02
NPRE as <i>per cent</i> of TE	75.29	75.79	75.81	72.94	73.39
PRE as <i>per cent</i> of TE	10.50	11.18	12.09	14.09	13.63
NPRE as <i>per cent</i> of RR	83.87	90.36	95.25	92.94	80.25
Percentage of NPRE to RE	87.76	87.15	86.24	83.81	84.34
PRE to RE	12.24	12.85	13.76	16.19	15.66
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	(-) 0.02	1.11	0.58	1.24	1.37
RRs (ratio)	(-) 0.02	2.26	10.11	1.03	0.41
NPRE (ratio)	(-) 0.43	1.05	1.18	1.30	0.95
PRE (ratio)	(-) 0.12	0.74	0.49	0.41	1.41

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

* Revenue Surplus hence, figures not calculated.

Appendix-1.4

(Reference: Paragraph 1.1.1; Page 1)

Part-A: Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts					Disbursements					
2014-15		2015-16			2014-15		2015-16			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section-A: Revenue										
I-Revenue Receipts		17,843.45		23,440.48	I-Revenue Expenditure	19,787.05	18,810.18	3,492.63	22,302.81	22,302.81
(i) Tax revenue	5,940.16		6,695.81		General Services	7,603.65	8,734.43	54.03	8,788.46	
(ii) Non-tax revenue	2,081.45		1,837.15		Social Services	7,451.52	6,035.50	1,944.42	7,979.92	
(iii) State's share of Union Taxes and Duties	2,644.17		3,611.17		Education, Sports, Art and Culture	4,143.87	3,330.89	801.27	4,132.16	
(iv) Non-Plan Grants	1,199.03		8,524.32		Health and Family Welfare	1,237.18	847.34	452.82	1,300.16	
(v) Grants for State Plan Schemes	4,332.60		755.52		Water Supply, Sanitation, Housing and Urban Development	1,061.51	1,035.26	231.98	1,267.23	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	1,646.04		2,016.51		Information and Broadcasting	29.33	30.32	0.33	30.65	
					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	55.13	10.24	47.12	57.36	
					Labour and Labour Welfare	92.51	90.13	13.33	103.46	
					Social Welfare and Nutrition	794.65	679.35	392.29	1,071.64	
					Others	37.34	11.97	5.28	17.26	
					Economic Services	4,722.75	4,030.29	1,494.18	5,524.47	
					Agriculture and Allied Activities	1,526.96	834.48	719.86	1,554.34	
					Rural Development	895.66	399.57	605.40	1,004.97	
					Irrigation and Flood Control	359.95	328.92	8.77	337.69	
					Energy	407.54	972.22	0.30	973	
					Industry and Minerals	76.99	40.04	31.45	71.49	
					Transport	1,352.74	1,407.86	71.26	1,479.12	
					Science, Technology and Environment	6.69	2.66	4.92	7.58	
					General Economic Services	96.22	44.07	52.21	96.28	
					Grants-in-aid and Contributions	9.13	9.96	-	9.96	
Total		17,843.45		23,440.48	Total	19,787.05	18,810.18	3,492.63	22,302.81	
II-Revenue Deficit carried over to Section -B					II-Revenue surplus carried over to Section-B	(-)1,943.60			1,137.67	
Total:		17,843.45		23,440.48	Total:	17,843.45			23,440.48	

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Receipts					Disbursements					
	2014-15		2015-16			2014-15	2015-16			
							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		(-)887.30		(-) 739.32	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts	650.00			--	IV- Capital Outlay	2,472.89	296.15	2,568.34	2,864.49	2,864.49
					General Services	82.81	0.75	87.76	88.51	
					Social Services	521.97	110.80	681.23	792.03	
					Education, Sports, Art and Culture	130.96	72.00	227.29	299.29	
					Health and Family Welfare	62.27	-	117.23	117.23	
					Water Supply, Sanitation, Housing and Urban Development	309.92	35.47	318.92	354.39	
					Information and Broadcasting	1.25	0.33	0.65	0.98	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9.69	-	6.63	6.63	
					Social Welfare and Nutrition	7.83	3.00	9.91	12.91	
					Others	0.05	-	0.60	0.60	
					Economics Services	1,868.11	184.60	1,799.35	1,983.95	
					Agriculture and Allied Activities	33.31	(-) 4.45	52.45	48.00	
					Other Rural Development Programmes	0.63	-	4.61	4.61	
					Irrigation and Flood Control	506.08	25.00	117.21	142.21	
					Energy	308.23	-	265.00	265.00	
					Industry and Minerals	39.26	20.00	44.94	64.94	
					Transport	892.74	144.05	1,183.09	1,327.14	
					General Economic Services	87.86	-	132.05	132.05	
					Total	2,472.89	296.15	2,568.34	2,864.49	
V-Recoveries of Loans and Advances		40.56		25.90	V- Loans and Advances disbursed	474.19			463.17	463.17
From Power Projects	-		-		To Power Projects	404.11	-	412.26		
From Government Servants	9.40		8.46		To Government Servants	7.27	-	13.42		
From Co-operations	28.24		15.16		To Co-operations	44.29	-	-		
From Others	2.92		2.28		To Others	18.52	-	37.49		
VI-Revenue surplus brought down		(-) 1,943.60		1,137.67	VI-Revenue deficit brought down					

Receipts					Disbursements					
	2014-15		2015-16			2014-15	2015-16			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
VII-Public Debt Receipts		10,876.88		6,129.21	VII-Repayment of Public Debt	8,259.82				3,947.73
Internal Debt other than Ways and Means Advances and Overdrafts	3,891.27		4,294.29		Internal debt other than Ways and Means Advances and Overdrafts	1,410.64			1,557.22	
Net transactions under Ways and Means Advances including Overdrafts	6,680.30		1,785.40		Net transactions under Ways and Means Advances and Overdrafts	6,782.62			2,319.18	
Loans and Advances from the Central Government	125.31		49.52		Repayment of Loans and Advances to Central Government	66.56			71.33	
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		10,574.80		11,515.45	X- Public Account disbursements	8,843.76				10,577.29
Small Savings and Provident Funds	3,152.87		3,115.93		Small Savings and Provident Funds	1,967.70			2,397.50	
Reserve Funds	160.73		235		Reserve Funds	159.04			244.14	
Deposits and Advances	2,221.67		2,408.35		Deposits and Advances	1,717.82			2,293.49	
Suspense and Miscellaneous	487.07		617.00		Suspense and Miscellaneous	458.64			650.54	
Remittances	4,552.46		5,139.17		Remittances	4540.55			4,991.62	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	(-) 739.32				216.23
					Cash in Treasuries and Local Remittances	--			-	
					Departmental Cash Balance including Permanent Advances	0.19			0.19	
					Deposits with Reserve Bank	(-)739.51			(-)340.76	
					Cash Balance investment	-			556.80	
Total:		19,311.34		18,068.91	Total:	19,311.34				18,068.91

Appendix-1.4

(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 1 and 25)

Part-B: Summarised financial position of the Government of Himachal Pradesh as on 31 March 2016

(₹ in crore)

Assets	As on 31 March 2015	As on 31 March 2016	
Gross Capital Outlay on Fixed Assets -	24,244.38		27,108.86
Investments in shares of Companies, Corporations, etc.	2,731.65	3,040.64	
Other Capital Outlay	21,512.73	24,068.22	
Loans and Advances -	2,346.81		2,784.07
Loans for Power Projects	2,122.49	2,534.74	
Other Development Loans	187.54	207.58	
Loans to Government servants and Miscellaneous loans	36.78	41.75	
Reserve Fund Investments			
Cash -	(-) 739.32		216.33
Cash in Treasuries and Local Remittances	-	-	
Deposits with Reserve Bank of India	(-) 887.49	(-) 340.76	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	-	556.80	
Cumulative excess of expenditure over receipts*	12,857.75		11,720.08
Total	38,709.62		41,829.24

* 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 2015	As on 31 March 2016	
Internal Debt	24,657.64		26,860.93
Market Loans bearing interest	15,195.97	16,860.42	
Market Loans not bearing interest	-	-	
Loans from Life and General Insurance Corporation of India	137.65	98.67	
Loans from the NABARD	1,735.10	1,931.10	
Loans from National Co-operative Development Corporation	62.87	81.48	
Special securities issued to NSSF of the Central Government	6,675.64	7,650.79	
Compensation and other bonds	7.02	-	
Loans from other Institutions	843.39	238.46	
Loans and Advances from Central Government -	1,070.88		1,049.05
Non-Plan Loans	5.53	4.85	
Loans for State Plan Schemes	1,065.22	1,044.07	
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.	9,921.47		10,639.90
Deposits and Advances	2,312.81		2,427.68
Reserve Funds	228.48		219.32
Suspense and Miscellaneous Balances	297.46		263.91
Remittance Balances	215.88		363.45
Total	38,709.62		41,829.24

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 2016:-

(₹ in crore)

Sr. No.	Name of the scheme	Outlay under			Expenditure under	
		Centre Share	State Share	Total	Centre Share	State Share
1	Mukhyamantri Kanya Dan Yojna	-	5.66	5.66	-	5.20
2	Awareness Campaign	-	0.15	0.15	-	0.15
3	Widow Remarriage	-	0.71	0.71	-	0.71
4	State Home	-	0.45	0.45	-	0.43
5	State Women Commission	-	0.77	0.77	-	0.74
6	Mother Terrassa	-	8.60	8.60	-	6.04
7	Vishesh Mahila Utthaan Yojna	-	0.90	0.90	-	0.90
8	Financial assistance to victims of rape	-	0.50	0.50	-	0.50
9	Women Development Corporation	-	1.22	1.22	-	1.22
10	Self-Employment to Women	-	0.10	0.10	-	0.10
11	Mata Shabri Sashaktikaran Yojna	-	0.66	0.66	-	0.66
12	Sabla Nutrition	9.09	3.71	12.80	9.09	3.71
13	Sabla Non-Nutrition	0.47	0.05	0.52	0.49	-
14	State Resource Centre for Women	0.32	-	0.32	0.02	-
15	Indira Gandhi Matri Sahyog Yojna	5.37	0.22	5.59	3.30	-
16	Kishori Shakti Yojna	0.55	0.06	0.61	0.18	-
17	Beti Hai Anmol Yojna	-	9.46	9.46	0	9.46
18	Beti Bachaao Beti Padhaao	0.42	-	0.42	0.34	-
	Total	16.22	33.22	49.44	13.42	29.82

2. **Partial budgetary allocation to schemes for the benefit to women for the year ended March 2016:**

(₹ in crore)

Sr. No.	Name of the scheme	Outlay under			Expenditure under	
		Centre Share	State Share	Total	Centre Share	State Share
1	Integrated Child Development Scheme (General)	178.36	17.48	195.84	154.67	13.94
2	Integrated Child Development Scheme (Training)	1.64	0.30	1.94	1.64	0.20
3	Special Nutrition Programme	37.07	18.70	55.77	37.07	18.70
4	Foster Care Programme and Bal/Balika Surksha Yojna	0.40	0.13	0.53	0.40	0.13
5	Mukhyamantri Bal Uddhar Yojna	-	3.59	3.59	-	3.08
6	Integrated Child Protection Scheme	19.98	-	19.98	12.55	-
	Total	237.45	40.20	277.65	206.33	36.05

Appendix-1.6

(Reference: Paragraph 1.2.2; Page 7)

Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2014-15 and 2015-16

(₹ 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	
		2015-16	2014-15
National Rural Employment Guarantee Act	Project Director, DRDAs	0.11	--
Total		0.11	--
Support to IITs	Indian Institute of Technology, Mandi	--	51.00
Total		--	51.00
Package for Special Category State	H.P. State Industrial Development Corporation	0.23	16.53
Total		0.23	16.53
MPs Local Area Development	Deputy Commissioners	42.50	25.00
Total		42.50	25.00
Alliance and R&D Mission	Department of Environment, Science and Technology	3.65	1.04
Total		3.65	1.04
Drugs and Pharmaceuticals Research	Baijnath Pharmaceuticals	1.00	1.00
Total		1.00	1.00
GIA to NGOs for STs including Coaching and Allied Scheme and Award for exemplary	Rinchen Zangpo Society for Spiti Development	0.02	0.73
	Buddhist Culture Society of Dey Gompa	0.07	0.13
	The Institute of Studies in Buddhist Philosophy and Tribal Cultural Society, TABO	0.23	0.41
	Ramdha Buddhist Society	0.06	0.12
	Himalayan Buddhist Cultural Association, Manali, Himachal Pradesh	--	0.32
Total		0.38	1.71
Grid Interactive Renewable Power MNRE	State Bank of India, Kullu	--	1.60
	State Bank of India, Chamba	--	1.15
	Himachal Pradesh Energy	0.03	0.96
	H.P. State Electricity Board	1.37	0.01
	UCO Bank	1.30	--
	Shobla Hydro Power Private	2.50	--
	SBI Shimla	1.60	--
	SJVN Limited	0.12	--
HP Co. Bank Limited	3.90	--	
Total		10.82	3.72

Government of India Scheme	Implementing Agency	GoI releases	
		2015-16	2014-15
Integrated Scheme on Agricultural Census and Statistics	Himachal Pradesh University, Shimla	5.02	3.91
Total		5.02	3.91
E-Governance	HPMC Process Automation	--	3.94
Total		--	3.94
National Medicinal Plants Board	Institute of Himalayan Bio resource Technology	--	0.17
	State Medicinal Plants Board Society, Himachal Pradesh	1.34	2.50
	Dr. Y.S. Parmar University of Horticulture and Forestry	0.06	0.06
	HP Krishi Vishwavidyalaya	0.06	--
Total		1.46	2.73
Promotion of Electronics IT Hardware MFG DIT	National Research and Technology Consortium	--	0.56
Total		--	0.56
Scheme for Integrated Textile Park (SITP)	Himachal Textile Park Ltd.	--	11.63
Total		--	11.63
Rajiv Gandhi Khel Abhiyan (RGKA)	H.P. Sports Council	0.72	1.80
Total		0.72	1.80
Industrial Infrastructure Upgradation Scheme IIUS DIPP	Baddi Infrastructure	1.61	3.91
	HP State Industrial Development Corporation	7.87	6.14
Total		9.48	10.05
Renewable Energy for Urban, Industrial & Commercial Application	Himachal Pradesh Energy Development Agency	0.32	1.57
Total		0.32	1.57
Transport Subsidy Scheme	HP State Industrial Development Corporation Ltd.	153.68	16.24
Total		153.68	16.24
National Initiative for excellence in humanities and Social Sciences including Assistance to Indian council of Historical Research New Delhi and IIAS Shimla	Indian Institute of Advance Study	18.12	10.69
Total		18.12	10.69
Off Grid DRPS	Himachal Pradesh Energy Development Agency	41.03	16.37
	The Sukhjit Agro Industries	--	0.50
	Himachal consultancy organisation	0.01	--
	World wide fund for nature India	0.07	--
	NIIT Hamirpur	0.04	--
Total		41.15	16.87
Others	--	75.93	102.50
Total		75.93	102.50
Grand Total		364.57	278.55

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 2016 for Return on Investment

(₹ in crore)

Sr. No.	Name of Company	Paid up Capital (SG) as on 31.03.2015	Loss	Profit
1	Himachal Pradesh Agro Industries Corporation Limited	16.89	--	0.96
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	31.19	6.96	--
3	Himachal Pradesh State Forest Development Corporation Limited	11.71	4.17	--
4	Himachal Backward Classes Finance and Development Corporation	11	--	0.61
5	Himachal Pradesh Mahila Vikas Nigam	7.19	--	0.67
6	Himachal Pradesh Minorities Finance and Development Corporation	8.09	1.5	--
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	0.25	--	--
8	Himachal Pradesh State Industrial Development Corporation Limited	30.82	--	6.47
9	Himachal Pradesh General Industries Corporation Limited	7.16	--	4.93
10	Beas Valley Power Corporation Limited	300	--	--
11	Himachal Pradesh Power Corporation Limited	132.67	21.74	--
12	Himachal Pradesh Power Transmission Corporation Limited	71.79	--	2.88
13	Himachal Pradesh State Electricity Board Limited	458.93	13,698.34	--
14	Himachal Pradesh State Civil Supplies Corporation Limited	3.51	--	2.06
15	Himachal Pradesh State Electronics Development Corporation Limited	3.72	--	1.01
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	9.22	--	0.6
17	Himachal Pradesh Tourism Development Corporation Limited	12.3	--	0.2
Total		1116.44	13,732.71	20.39
Statutory Corporations				
18	Himachal Pradesh Financial Corporation	92.98	1.09	--
19	Himachal Road Transport Corporation	581.34	172.7	--
Total		674.32	173.79	--
Non-working Government Companies				
20	Agro Industrial Packaging India Limited	16.75	--	--
21	Himachal Worsted Mills Limited	--	--	--
Total		16.75	--	--

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	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
8.	CT Scan	5
9.	24X7 Trauma Centers	5
Projects – Awarded and Under Implementation		
Transport Department		
10.	Mcleodganj Bus Stand	5
Tourism and Civil Aviation Department		
11.	Jakhoo Ropeway	15
12.	Dharamshala Mcleodganj Ropeway	140
13.	Himani Chamunda Ropeway	280
14.	Palchan Rohtang Ropeway	350
Urban Development Department		
15.	Parking Complex, Chhotta Shimla	15
16.	Parking Complex, Sanjauli	25
17.	Parking Complex, Lift	45
18.	Parking Complex, Vikasnagar	10
19.	Parking Complex, Palampur	10
20.	Parking Complex, Bilaspur	5
21.	Parking Complex, Rohru	
22.	Tutikandi-Lift-Mall Road Ropeway	175
Revenue Department		
23.	Parking Complex (at Jail Road & 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.	05	Land Revenue and District Administration	685.57	876.53	190.96	27.85
2.	13	Irrigation, water Supply and Sanitation	1,914.92	2,099.89	184.97	-
Revenue-Charged						
3.	13	Irrigation, water Supply and Sanitation	-	0.44	0.44	100
4.	29	Finance	3,107.86	3,155.00	47.14	-
Capital-Voted						
5.	10	Public Works-Roads, Bridges	960.95	1,024.04	63.09	-
6.	23	Power Development	384.59	421.85	37.26	-
Capital-Charged						
7.	16	Forest and Wildlife	-	4.26	4.26	100
8.	29	Finance	1,628.56	3,947.73	2,319.17	142
Total			8,682.45	11,529.74	2,847.29	

Appendix-2.2

(Reference: Paragraph 2.3.1.1; Page 37)

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)
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	2,237.64	Audit comments sent to Finance Department/ Himachal Pradesh Vidhan Sabha. Reports are yet to be discussed/excesses regularised by PAC.
2011-12	6 Grants 1 Appropriation	9,10,13,15,21 and 23 29	752.51	
2012-13	11 Grants 3 Appropriations	1,2,3,10,11,13,14,18,19, 21 and 23 2,3 and 29	703.08	<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/ excesses regularised by PAC.
2013-14	10 Grants 3 Appropriations	2, 3, 4,5,10,13,16,17,21 and 28 2, 7 and 9	474.86	
2014-15	10 Grants 6 Appropriations	1,2,6,11,12,13,18,19, 23(Revenue), 23(Capital) 1,10,19, 29(Revenue), 29(Capital) and 31	1,585.69	
Total			5,753.78	

Appendix-2.3

(Reference: Paragraph 2.3.1.1; Page 37)

Excess over provision during 2015-16 requiring regularisation

(In ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
Revenue-Voted				
1.	05-Land Revenue and District Administration	6,85,57,12,000	8,76,52,62,008	1,90,95,50,008
2.	13-Irrigation Water Supply and Sanitation	19,14,91,62,000	20,99,89,00,556	1,84,97,38,556
3.	28-Urban Development	2,96,66,32,816	2,97,01,06,479	34,73,663
Revenue-Charged				
4.	13- Irrigation Water Supply and Sanitation	-	44,00,000	44,00,000
5.	29-Finance	31,07,86,42,000	31,54,99,81,212	47,13,39,212
Capital-Voted				
6.	08-Education	1,22,36,61,000	1,22,41,26,000	4,65,000
7.	10-Public Works, road, bridges and buildings	9,60,95,21,000	10,24,03,97,752	63,08,76,752
8.	19-Social Justice and Empowerment	9,35,00,000	10,11,73,048	76,73,048
9.	23-Power Development	3,84,59,01,000	4,21,84,74,000	37,25,73,000
Capital-Charged				
10.	16-Forest and Wildlife	-	4,25,87,077	4,25,87,077
11.	29-Finance	16,28,56,63,000	39,47,73,24,797	23,19,16,61,797
Total		91,10,83,94,816	1,19,59,27,32,929	28,48,43,38,113 or say ₹ 2,848.43 crore

Appendix-2.4

(Reference: Paragraph 2.3.1.3; Page 37)

Expenditure incurred without provision during 2015-16

(₹ in lakh)

Sr. No.	Number and name of Grants/Appropriations	Amount of Expenditure without provision
10- Public Works – Roads, Bridges and Buildings		
1.	3054/03/103/01 (Work charged establishment)	0.09
2.	3054/03/103/03 (Machinery and equipment-Work charged establishment)	0.17
3.	3054/80/001/01 (Road Works – Direction and Supervision)	4.62
11-Agriculture		
4.	2401/00/115/01 (Mukhyamantri Kissan Aivam Khetihar Mazdoor Jeewan Suraksha Yojna)	2.60
5.	2401/00/800/15 (National Mission for Sustainable Agriculture)	0.15
6.	2401/00/800/17 (Subsidy of Lift Irrigation Schemes and Bore wells)	1,999.00
7.	2401/00/800/03 (Through tank Irrigation – Rashtriya Krishi Vikas Yojna)	664.82
13-Irrigation, Water Supply and Sanitation		
8.	2215/01/001/01 (Direction)	44.00
16-Forest and Wildlife		
9.	4406/01/070/01 (Road & Bridges)	425.87
20- Rural Development		
10.	2505/02/101/03 (Material for Conversion for Kacha Water Tanks to Poly Lined/Pucca tanks)	1,948.72
23- Power Development		
11.	6801/00/190/01 (Loan to H.P. Power Corporation)	21,964.74
29-Finance		
12.	6003/00/110/03 (Shortfall and Overdraft by R.B.I.)	1,15,000.82
31-Tribal Development		
13.	2053/00/796/05 (Expenditure on Office of Resident Commissioner, Pangri)	1.86
14.	2215/01/796/04 (Stock)	265.29
15.	2215/01/796/05 (Stock Manufacture)	3.45
16.	2215/01/796/06 (Miscellaneous Public Works Advances)	7.13
17.	2401/00/796/22 (Rastriya Krishi Vikas Yojna (Krishi))	12.40
18.	2401/00/796/22 (National mission on Extension and Technology)	6.86
19.	2702/80/796/08 (Expenditure on Suspense (Stock))	230.06
20.	2702/80/796/09 (Expenditure on Suspense (Stock Manufacture))	16.43
21.	2702/80/796/10 (Expenditure on Suspense (Miscellaneous Public Works Advances))	101.52
32-Scheduled Caste Sub-Plan		
22.	2401/00/789/25 (Rastriya Krishi Vikas Yojna (Agriculture))	106.98
23.	2401/00/789/32 (National mission on Oil Seeds and Oil Palm)	21.35
24.	2401/00/789/33 (National mission on Extension and Technology)	80.30
25.	2402/00/789/03 (on Farm Water Management)	49.87
26.	2501/06/789/03 (National Rural Livelihood Mission)	28.24
27.	4402/00/789/03 (Expenditure under Rashtriya Krishi Vikas Yojna)	23.82
Total		1,43,011.15 or say ₹ 1,430.11 crore

Source: Appropriation Accounts

Appendix-2.5

(Reference: Paragraph 2.3.1.4; Page 37)

Cases where supplementary provisions proved unnecessary

(₹ in thousands)

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	115,61,49	112,98,69	2,62,80	9,89,94
2.	07-Police and Allied Organisations	801,19,36	788,98,03	12,21,33	61,20,97
3.	08-Education	4643,81,34	3634,00,58	1009,80,76	66,40,80
4.	10-Public Works-roads, bridges and buildings	2446,71,39	2421,85,52	24,85,87	52,79,24
5.	30-Misc. General Services	73,32,40	63,90,95	9,41,45	4,57,47
6.	31-Tribal Development	774,67,62	714,62,00	60,05,62	63,33,26
Capital- Voted					
7.	15-Planning and Backward Area Sub-plan	174,69,00	169,97,62	4,71,38	27,72,37
8.	32-Scheduled Caste Sub-plan	656,01,01	579,81,70	76,19,31	32,51,63
Total		9686,03,61	8486,15,09	1199,88,52	318,45,68 or say ₹ 318.46 crore

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.	5	Land revenue and District Administration	563.60	121.97	685.57	876.53	190.96
2.	13	Irrigation, Water Supply and Sanitation	1,891.17	23.74	1,914.92	2,099.89	184.97
Revenue- Charged							
3.	29	Finance	2,950.00	157.86	3,107.86	3,155.00	47.13
Capital- Voted							
4.	10	Public Works-Roads, Bridges and Buildings	890.26	70.69	960.95	1,024.04	63.09
Capital-Charged							
7.	29	Finance	1,502.78	125.79	1,628.56	3,947.73	2,319.17
Total			7,797.81	500.05	8,297.86	11,103.19	2,805.32

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.	5	Land Revenue and District Administration	2029-00-103-02 (NP)	(-) 32.14	1.25
2.			2053-00-093-01 (NP)	(-)26.17	1.61
3.	9	Health and Family Welfare	2210-01-200-01	1.52	1.25
4.			2210-01-102-01	1.00	(-)1.00
5.			2210-04-101-02	(-) 14.33	(-)7.67
6.			2210-05-105-06	4.84	2.96
7.			2211-00-101-01	(-)27.98	(-)1.02
8.	10	Public Works-Roads, Bridges and Buildings	2059-80-053-03 (NP)	(-)29.81	(-)1.10
9.			2059-80-053-04 (NP)	(-) 6.99	(-) 4.86
10.			2059-80-053-06 (NP)	(-) 2.75	(-)7.75
11.			3054-03-103-05 (NP)	(-)2.60	(-) 1.53
12.			3054-03-103-10 (NP)	(-)41.98	(-)2.10
13.			3054-04-105-02 (NP)	32.48	(-) 9.41
14.			3054-04-105-06 (NP)	(-) 91.39	(-)41.84
15.			3054-04-105-07 (NP)	(-)93.00	(-) 928.53
16.			5054-03-337-04	(-) 7.56	1.82
17.			5054-04-337-09	7.54	1.76
18.	11	Agriculture	2401-00-800-16 (NP)	(-) 15.41	(-)6.00
19.			2401-00-800-16 (NP)	6.16	(-)6.16
20.			2401-00-800-17 (NP)	19.99	(-)19.99
21.			2401-00-800-15 (NP)	6.52	6.36
22.			2401-00-800-15 (NP)	6.82	5.80
23.			2401-00-800-17 (NP)	(-) 20.00	19.99
24.			2402-00-800-03 (NP)	(-) 3.29	3.36
25.			2402-00-800-03 (NP)	3.29	(-)3.29
26.			2402-00-800-04 (NP)	5.17	5.17
27.	13	Irrigation, Water Supply and Sanitation	2215-01-102-14(NP)	(-) 2.49	(-)4.19
28.			2215-01-102-13(NP)	1.40	1.44
29.			2215-01-799-01(NP)	79.43	29.09
30.			2700-01-001-01	0.04	(-)1.44
31.			4711-01-800-13	(-) 26.00	(-)1.18
32.	20	Rural Development	2505-02-101-03	(-) 0.51	(-)19.49
33.	23	Power Development	6801-00-190-01	(-)100.88	(-)81.51
34.			6801-00-190-01	0.00*	219.65
35.	29	Finance	2071-01-101-03 (NP)	(-) 231.91	45.01
36.			2071-01-105-02 (NP)	(-) 134.25	7.15
37.			2071-01-102-02 (NP)	22.21	(-)35.11
38.			2071-01-104-02 (NP)	35.98	(-)42.09
39.			2071-01-115-01 (NP)	107.26	(-)28.67
40.	31	Tribal Development	2053-00-796-01	(-) 0.02	(-)1.65
41.			2210-04-796-04	1.77	(-)1.81
42.			2515-00-796-02	(-) 0.17	(-)1.09
43.			2702-80-796-11	(-)3.79	3.20
44.			3054-04-796-03 (NP)	(-) 3.30	1.20
45.			3054-04-796-04 (NP)	(-) 3.20	1.52
46.			4055-00-796-02	1.02	1.03
47.	32	Scheduled Caste Sub-Plan	2210-04-789-01	2.71	(-)2.50
48.			5054-03-789-01	(-) 6.72	(-)1.77

* ₹ 1,000 only

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 January-March 2016	Expenditure incurred in March 2016	Total expenditure during 2015-16	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
1.	2.	3.	4.	5.	6.	7.	8.
1.	05-Land Revenue and District Administration	2245-02-111-01	23.69	23.44	39.45	59.42	59.42
2.		2245-02-113-01	11.91	11.91	23.66	50.34	50.34
3.		2245-05-101-01	124.95	118.52	235.00	53.17	50.43
4.	09-Health and Family Welfare	2210-05-105-09	16.52	16.52	16.52	100.00	100.00
5.	10-Public Works, Roads, Bridges and Buildings	4216-01-106-01	24.92	21.60	30.18	82.57	71.57
6.		5054-04-337-10	37.84	32.71	50.09	75.54	65.30
7.	11-Agriculture	2401-00-800-17	15.71	14.65	19.99	78.59	73.29
8.	13-Irrigation, Water Supply and Sanitation	4215-01-800-01	15.10	13.72	20.00	75.50	68.60
9.	14-Animal Husbandry, Dairy Development and Fisheries	2403-00-106-07	10.00	10.00	10.00	100.00	100.00
10.	18-Industries, Minerals, supplies and Information Technology	4851-00-800-05	12.49	12.49	12.49	100.00	100.00
11.	20- Rural Development	2505-02-101-03	19.49	19.49	19.49	100.00	100.00
12.	23-Power Development	2801-80-101-02	55.58	55.58	55.58	100.00	100.00
13.		4801-01-190-09	32.73	32.73	32.73	100.00	100.00
14.	27-Labour Employment and Training	4202-02-105-03	15.88	13.24	20.00	79.40	66.20
15.	28-Urban Development, Town and Country Planning and Housing	2217-03-192-02	27.75	27.75	27.75	100.00	100.00
16.		2217-80-191-42	10.00	10.00	10.75	93.02	93.02
17.		2217-80-191-48	22.48	22.23	22.48	100.00	98.89
18.		2217-80-192-15	12.75	11.25	15.00	85.00	75.00
19.	29-Finance	2049-01-101-04	12.78	12.78	25.56	50.00	50.00
20.		2049-01-101-05	25.98	25.98	51.96	50.00	50.00
21.		2049-01-101-07	19.58	19.58	39.15	50.01	50.01
22.		2049-01-101-80	12.24	12.24	24.48	50.00	50.00
23.		2049-01-101-95	21.08	21.08	42.15	50.01	50.01
24.		2049-01-116-01	13.19	13.19	13.19	100.00	100.00
25.		2049-01-123-01	643.68	643.68	643.68	100.00	100.00
26.		6003-00-108-02	18.50	18.50	18.50	100.00	100.00
27.	30- Misc. General Services	4202-03-102-01	23.58	23.58	25.00	94.32	94.32
28.	31-Tribal Development	3054-04-796-05	26.91	22.85	35.42	75.97	64.51
29.	32-Scheduled Caste Sub Plan	2202-02-789-14	10.62	10.62	13.95	76.13	76.13
30.		2202-03-789-04	25.00	25.00	33.91	73.72	73.72
31.		4215-01-789-02	22.54	19.58	35.01	64.38	55.93
32.		4801-01-789-03	11.02	11.02	11.02	100.00	100.00
33.		5054-03-789-03	40.19	40.19	70.19	57.26	57.26

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

Appendix-2.9

(Reference: Paragraph 2.3.4; Page 38)

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.	1	Vidhan Sabha	24.41	1.58	
2.	3	Administration of Justice	125.51	12.53	
3.	4	General Administration	170.44	17.03	
4.	6	Excise and Taxation	56.17	3.78	
5.	7	Police and Allied Organisations	862.4	73.42	
6.	8	Education	4,710.22	1,076.22	23
7.	9	Health and Family Welfare	1,507.32	366.81	24
8.	10	Public works-Roads, Bridges and Buildings	2,499.51	77.65	
9.	11	Agriculture	344.14	38.47	
10.	14	Animal Husbandry, Dairy Development and Fisheries	281.69	35.36	
11.	15	Planning and Backward Area Sub plan	81.99	31.4	38
12.	16	Forest and Wildlife	408.74	33.23	
13.	18	Industries, Minerals, supplies and Information Technology	72.29	12.23	
14.	19	Social Justice and Empowerment	600	47.43	
15.	20	Rural Development	1,185.07	208.74	
16.	21	Cooperation	39.82	8.45	21
17.	22	Food and Civil Supplies	231.74	47.62	21
18.	23	Power Development	972.46	1.49	
19.	24	Printing and Stationery	26.39	2.21	
20.	25	Road and Water Transport	353.45	1.43	
21.	27	Labour Employment and Training	212.12	63.72	30
22.	29	Finance	4113.4	228.94	
23.	30	Misc. General Services	77.9	13.99	
24.	31	Tribal Development	838.01	123.39	
25.	32	Scheduled Caste Sub Plan	749.21	31.81	
Revenue-Charged					
26.	3	Administration of Justice	35.65	6.86	
Capital-Voted					
27.	7	Police and Allied Organisations	30.74	10.18	33
28.	9	Health and Family Welfare	101.33	6.01	
29.	13	Irrigation, Water Supply and Sanitation	561.17	270.58	48
30.	15	Planning and Backward Area Sub plan	202.41	32.44	
31.	27	Labour Employment and Training	81.06	14.22	
32.	29	Finance	11.58	5.2	45
33.	31	Tribal Development	209.84	17.38	
34.	32	Scheduled Caste Sub Plan	688.53	108.71	
Capital-Charged					
35.	10	Public works-Roads, Bridges and Buildings	40.56	3.80	

Appendix-2.10

(Reference: Paragraph 2.3.4.2; Page 40)

A: Statement showing substantial surrenders made during the year 2015-16

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 20 lakh and above)	Percentage of surrender with respect to total provision
1.	07	2070-00-106-04	103.55	66.24	64
2.	07	4055-00-211-03	526.00	332.85	63
3.	08	2202-01-111-01	21,956.00	13,862.40	63
4.	08	2202-01-111-01	8,145.00	5,080.97	62
5.	08	2202-01-800-01	1,672.00	1,037.31	62
6.	08	2202-02-109-05	1,123.00	699.10	62
7.	08	2202-02-109-14	137.00	86.62	63
8.	08	2202-03-103-07	8,998.00	6,361.06	71
9.	08	2202-03-103-07	658.00	365.00	55
10.	08	2202-03-800-01	150.00	98.16	65
11.	08	2202-80-800-08	70.98	63.98	90
12.	09	2210-05-101-03	55.86	28.01	50
13.	09	2210-06-101-05	57.46	39.31	68
14.	09	2211-00-001-01	249.95	231.53	93
15.	09	2211-00-800-01	48.69	47.39	97
16.	10	3054-04-105-05	325.06	271.36	83
17.	11	2401-00-109-25	210.00	135.33	64
18.	11	2401-00-800-13	2,961.00	2,330.25	79
19.	13	4702-00-101-06	404.00	303.88	75
20.	13	4702-00-101-07	269.00	202.26	75
21.	13	4705-00-313-01	1,870.00	1,405.87	75
22.	13	4711-01-800-13	2,558.00	1,818.45	71
23.	13	4711-01-800-15	1,618.00	1,517.22	94
24.	14	2403-00-101-10	163.00	156.88	96
25.	14	2404-00-191-04	300.00	277.80	93
26.	14	2405-00-101-05	22.00	21.25	97
27.	15	3451-00-101-09	40.00	30.51	76
28.	15	3451-00-101-21	232.00	140.14	60
29.	15	3451-00-101-22	500.00	397.92	80
30.	19	2225-03-102-01	230.00	143.54	62
31.	19	2236-02-101-05	1,973.00	1,106.56	56
32.	20	2216-03-102-01	4,288.00	4,109.52	96
33.	20	2501-06-101-03	1,193.00	798.13	67
34.	20	2501-06-800-04	7,998.00	6,572.00	82
35.	20	2515-00-101-09	2,514.00	2,160.12	86
36.	22	2236-02-101-06	30.00	20.48	68

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Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 20 lakh and above)	Percentage of surrender with respect to total provision
37.	23	6801-00-190-01	18,239.00	10,088.01	55
38.	27	2230-03-003-09	9,900.00	5,808.30	59
39.	27	4202-02-104-01	1,398.00	1,243.00	89
40.	27	4202-02-104-02	248.00	179.24	72
41.	29	7610-00-201-01	600.00	332.60	55
42.	30	2250-00-103-01	149.98	83.65	56
43.	31	2053-00-796-05	39.14	28.99	74
44.	31	2202-01-796-01	159.62	90.97	57
45.	31	2202-03-796-05	586.57	547.74	93
46.	31	2216-03-796-01	129.00	89.00	69
47.	31	2230-03-796-06	100.00	55.26	55
48.	31	2403-00-796-04	146.03	75.88	52
49.	31	2406-01-796-07	36.01	23.46	65
50.	31	2501-03-796-01	186.00	120.34	65
51.	31	2501-06-796-02	72.00	63.11	88
52.	31	2501-06-796-03	32.00	29.73	93
53.	31	2501-06-796-05	36.00	21.45	60
54.	31	2702-80-796-11	483.38	378.94	78
55.	31	4711-01-796-01	1,170.00	964.10	82
56.	32	2501-06-789-04	100.00	85.72	86
57.	32	4402-00-789-02	699.00	399.02	57
58.	32	4702-00-789-06	150.00	140.35	94
59.	32	4702-00-789-07	77.00	56.20	73
60.	32	4711-01-789-10	888.20	666.16	75
61.	32	5054-04-789-03	200.00	111.88	56
Total			1,09,474.48	74,002.49	

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.	04-General Administration	3425-60-001-02	Department of Environment and Scientific Technologies	125.00	Due to non-completion of codal formalities
2.	06-Excise and Taxation	2235-60-110-02	Group Accidental Insurance Cover for Small Dealers	200.00	Due to non-implementation of Schemes
3.	07-Police and Allied Organisations	2070-00-108-02	District Staff	373.00	Non-purchase of equipment
4.		4055-00-211-03	Modernisation of Police Force	685.00	Due to non-completion of codal formalities
5.	08-Education	2202-01-102-03	Reimbursement of Fee of Weaker Section Students in Private Schools	57.00	Due to non-completion of codal formalities
6.		2202-02-109-09	Information Communication Technology Phase-III	373.00	Due to non-completion of codal formalities
7.		2202-02-109-15	Rajiv Gandhi Digital Yojna (Laptop/Tablet)	250.00	Due to shift of scheme from non-plan to plan
8.		2202-02-109-16	Teachers education programme	73.00	Due to non-receipt of centre share from GoI
9.		2202-80-107-15	Protsaahan Chhatravriti Yojna	300.00	Due to non-completion of codal formalities
10.		2225-03-277-06	Scholarship to Minority Communities	110.00	Due to non-completion of codal formalities
11.	09-Health and Family Welfare	2211-00-800-07	National Ambulance Service	248.00	Due to non-completion of codal formalities
12.		4210-03-105-05	Construction of New Medical College at Nahana	139.00	Due to nil expenditure on upgradation of medical college
13.	10-Public Works, Roads, Bridges and Buildings	2216-05-053-01	Other maintenance expenditure	330.00	Due to less expenditure on maintenance
14.	13-Irrigation, Water Supply and Sanitation	4701-20-800-02	Other expenditure	593.00	--
15.		4701-20-800-02	Other expenditure	75.00	--
16.		4701-21-800-01	Nadaun Area Medium Irrigation Project	2,044.00	--
17.		4701-21-800-01	Nadaun Area Medium Irrigation Project	257.00	--
18.		4702-00-101-06	Lift Irrigation Scheme in various District under Accelerated Irrigation Benefit Programme	3,198.00	Due to non-receipt of funds from GoI
19.		4702-00-101-07	Diversion Schemes Flow Irrigation Scheme	2,133.00	Due to non-receipt of funds from GoI
20.		4705-00-313-01	Command Area Development under Minor Irrigation Scheme	2,499.00	Due to change in funding pattern
21.		4711-01-800-10	Channelisation of Seer Khad from Barashwad to Jahu in Mandi and Hamirpur District under Flood Management Programme	324.00	Due to change in funding pattern
22.		4711-01-800-10	--do--	156.00	--do--
23.		4711-01-800-11	Channelisation of Sunkar Bata under Flood Management Programme	327.50	--do--
24.		4711-01-800-11	--do--	158.50	--do--
25.		4711-01-800-12	Channelisation of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme	463.00	--do--
26.		4711-01-800-12	--do--	222.00	--do--
27.		4711-01-800-14	Channelisation of Lunkhari Khad in District Una under Flood Management Programme	25.00	Due to non-receipt of funds from GoI
28.	4711-01-800-15	Flood Protection Work in Chhounchh Khad Tehsil Indora under Flood Management Programme	779.00	--do--	
29.	4711-01-800-16	Channelisation of Palchan to aut in District Kullu	231.00	--do--	
30.	4711-01-800-16	--do--	111.00	--do--	
31.	4711-01-800-17	Channelisation of Pabbar River in District Shimla	231.00	--do--	
32.	4711-01-800-17	--do--	111.00	--do--	
33.	14-Animal Husbandry, Dairy	2403-00-101-10	Control of animal disease (material and supply)	42.00	Due to purchase of less material

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Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
34.		2403-00-800-01	Rashtriya Krishi Vikas Yojna	1,645.00	Due to change in funding pattern from GoI
35.		2405-00-101-06	Rashtriya Krishi Vikas Yojna	95.00	Due to less claims received from beneficiaries
36.	15-Planning and Backward Area Sup-Plan	2202-01-101-03	Middle School	490.00	Due to non-filling up of vacant posts
37.		2202-01-800-01	Mid-day meal	600.00	Due to non-purchase of material and non-payment of honorarium to staff
38.		3451-00-101-19	Skill development council	200.00	Due to no expenditure on skill development
39.		5002-01-120-01	Construction of railway lines	1,000.00	Due to nil expenditure on constructing on buildings on railway lines
40.		5475-00-800-02	Members of Legislative Assembly local area	1,200.00	Due to nil expenditure on construction
41.		18-Industries, Minerals, Supplies and Information Technology	2851-00-102-22	National Mission for Food Processing	224.00
42.	2851-00-103-25		National Handloom Development Programme	184.00	Due to non-implementation of Scheme
43.	20-Rural Development	2501-06-101-06	Aajeevika skill under national rural Livelihood	448.00	--do--
44.		2515-00-101-13	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	3,373.00	Due to non-completion of codal formalities.
45.	22-Food and Civil Supplies	3456-00-001-04	Consumer Awareness	98.00	Due to less organisation of camps and seminar etc.
46.	27-Labour, Employment and Training	2203-00-105-05	Government Polytechnics under central assistance in CDTP scheme	98.00	Due to less receipt of grants-in-aid cases
47.	29-Finance	2235-60-102-05	Contribution towards Pension under Swavalamban Scheme	1,000.00	Due to non-availability of subscribers.
48.	30-Miscellaneous General Services	2204-00-001-02	Expenditure under Panchaya Yuva Krida aur Khel Abhiyan	98.00	Due to non-release of fund from government of India.
49.		2250-00-103-02	Grant-in-aid for Revolving Fund for Temples	500.00	Due to non-completion of codal formalities.
50.	31-Tribal Development	2070-00-796-04	State vigilance and Anti-Corruption Bureau	163.09	Due to correction slip in the list of major and minor head of account.
51.		2210-05-796-02	Upgradation of Indira Gandhi Medical College	176.00	Due to non-receipt of funds from Government of India.
52.		2235-02-796-03	Integrated child Development Scheme	725.00	Due to revision of funding patterns, non-filling up of vacant posts, less expenditure on activities under the scheme etc.
53.		2235-02-796-03	--do--	120.00	--do--
54.		2236-02-796-01	Expenditure on Food Programme	231.97	Due to more expenditure on food programme
55.		2236-02-796-01	--do--	270.00	--do--
56.		2401-00-796-22	Rashtriya Krishi Vikas Yojna	405.00	Due to revision of funding pattern partly offset by excess mainly due to more expenditure on subsidy, seeds and fertilizers under the scheme proved excessive.
57.		2401-00-796-50	National mission on extension and technology	36.00	--
58.		2402-00-796-10	Expenditure on Rashtriya Krishi Vikas Yojna	90.00	Due to revision of funding pattern.
59.		2501-03-796-01	Expenditure on Development of Desert Areas	556.00	Due to discontinuation of Scheme.
60.	5054-03-796-03	State Highways-Construction of Roads under central road funds	480.00	Due to non-receipt of funds from GoI	
61.	32-Scheduled Castes Sub-Plan	2235-02-789-03	Nutrition Provision under Rajiv Gandhi Scheme	227.00	Due to change in the sharing pattern of state and centre.
62.		2235-02-789-03	--do--	227.00	--do--
63.		2515-00-789-06	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	283.00	Due to non-implementation of scheme.
64.		2851-00-789-17	Computerization of online Departments	50.00	Due to non-release of grant by the Government of India.

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
65.		2851-00-789-25	National Handloom Development	71.00	Due to releasing funds directly to implementing agency.
66.		4055-00-789-01	Expenditure modernisation of Police Force	202.00	Due to non-receipts of funds from the Government of India.
67.		4701-20-789-04	Phina Singh Project	225.00	--do--
68.		4701-20-789-04	--do--	25.00	--do--
69.		4701-21-789-01	Nadaun Area Medium Irrigation Project	784.35	--do--
70.		4701-21-789-01	--do--	87.15	--do--
71.		4702-00-789-07	Diversion Schemes flow Irrigation Scheme in various Districts	690.00	Due to non-receipt of funds from Government of India.
72.		4702-00-789-10	Rain Water Harvesting Structures	200.00	Due to non-completion of codal formalities.
73.		4711-01-789-06	Channelization of Seer Khad from Jahu Khad to Bamson (flood management Programme)	122.00	Due to non-receipt of funds from Government of India state share could not be released.
74.		4711-01-789-06	--do--	52.00	--do--
75.		4711-01-789-08	Channelization of Dunkar Bata Flood Management Programme	130.00	Due to non-receipt of funds from Government of India.
76.		4711-01-789-08	--do--	56.00	--do--
77.		4711-01-789-09	Channelisation of Swan down Stream to Punjab Boundary Phase-III	175.00	--do--
78.		4711-01-789-09	--do--	75.00	--do--
79.		4711-01-789-10	Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) Flood Management Programme	2,027.80	--do--
80.		4711-01-789-12	Flood Protection Work Chhouchh Khad in Tehsil Indora (Flood Management Programme)	610.40	Due to non-receipt of funds from Government of India state share could not be released.
81.		4711-01-789-12	--do--	261.60	--do--
82.		4711-01-789-13	Channelization of Palchan to Aut in Kullu District	175.00	Due to non-receipt of grant from Government of India.
83.		4711-01-789-13	--do--	75.00	--do--
Total				38,580.36 or say ₹ 385.80 crore	

Appendix-2.12

(Reference: Paragraph 2.3.4.2; Page 40)

Statement showing surrender of funds in excess of ₹ 10 crore on 31 March 2016

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	03	2014-Administration of Justice	124.37	12.30	10
2.	04	2052-General Administration	77.54	10.61	14
3.	05	2029-Land Revenue	188.83	22.99	12
4.	05	2053- Land Revenue and Relief on account of Natural Calamities	129.43	24.99	19
5.	07	2055-Police	755.96	56.17	7
6.	07	2070-Other Administration Services	80.96	17.27	21
7.	07	4055-Capital Outlay on Police	24.74	10.18	41
8.	08	2202-General Education	4,698.15	1,074.07	23
9.	09	2210-Medical and Public Health	1,075.26	204.25	19
10.	09	2211-Family Welfare	428.88	149.65	35
11.	10	2059-Public Works	759.36	49.01	6
12.	10	3054-Roads and Bridges	2,731.26	296.22	11
13.	11	2401-Crop Husbandry	250.88	36.73	15
14.	13	4215-Capital outlay on Water Supply and Sanitation	230.29	50.79	22
15.	13	4701-Medium Irrigation	30.01	30.01	100
16.	13	4702-Capital outlay on Minor Irrigation	101.93	58.55	57
17.	13	4705-Command Area Development	68.69	39.05	57
18.	13	4711-Flood Control Project	130.25	91.12	70
19.	14	2403-Animal Husbandry	252.61	28.56	11
20.	15	2202-General Education	20.40	11.40	56
21.	15	3451-Secretariat-Economic Services	23.10	12.74	55
22.	15	5475-Capital outlay on Other General Economic Services	149.41	22.02	15
23.	16	2406-Forest and Wild Life	393.41	30.01	8
24.	19	2235-Social Security and Welfare	529.01	25.91	5
25.	19	2236-Nutrition	49.71	19.31	39
26.	20	2216-Housing	66.37	41.10	62
27.	20	2501-Special Programme for Rural Development	113.44	80.97	71
28.	20	2515-Other Rural Development Programme	555.13	82.57	15
29.	22	2408-Food Storage and Warehousing	214.78	41.26	19
30.	23	6801-Loans for Power Projects	230.78	100.88	44
31.	27	2230-Labour Employment	159.60	62.08	39
32.	27	4202-Capital outlay on Education Sports, Art and Culture	80.46	14.22	18
33.	29	2054-Treasury and Accounts Administration	42.24	11.31	27
34.	29	2071-Pension and other Retirement benefits	4,040.72	150.83	4
35.	31	2202-General Education	205.68	26.42	13
36.	31	2235-Social Security and Welfare	29.26	12.96	44
37.	31	3054-Road and Bridges	217.25	18.89	9
38.	32	2235-Social Security and Welfare	122.78	13.69	11
39.	32	4701-Medium Irrigation	11.34	11.30	100
40.	32	4702-Capital outlay on Minor Irrigation	40.28	11.38	28
41.	32	4711-Flood Control Projects	47.63	44.47	93
42.	32	5054-Capital outlay on Roads Transport	236.65	27.41	12
Total			19,718.84	3,135.63	

Appendix-2.13

(Reference: Paragraph 2.4; Page 41)

Statement showing unspent balances in PDAs as on 31 March 2016

(₹ in lakh)

Sr. No.	Major Head/ Minor Head	Name of Head	Treasury/DDO's Name	Unspent balances
1	8229/110	Electricity Devt. Fund	NJPC,CTO (02)	21,684.78
2	8443/106	Personal Deposit	HP High Court, Shimla (52)	36.86
3	8443/106	Personal Deposit	IGMC, Shimla (53)	14.56
4	8443/106	Personal Deposit	Youth & Sports	17.68
5	8443/110	Deposits of Police Funds	SP Wireless (18)	38.84
6	8443/110	Deposits of Police Funds	PTS, Junga (14)	26.59
7	8443/110	Deposits of Police Funds	DIG(P) Training, Daroh (12)	27.30
8	8443/110	Deposits of Police Funds	SP, Chamba (09)	1.88
9	8443/110	Deposits of Police Funds	SP, Una (07)	133.92
10	8443/110	Deposits of Police Funds	SP, Mandi (01)	8.23
11	8443/110	Deposits of Police Funds	SP, Nahan (03)	30.76
12	8443/110	Deposits of Police Funds	SP, Hamirpur (04)	19.99
13	8443/110	Deposits of Police Funds	SP, Kullu (05)	44.65
14	8443/110	Deposits of Police Funds	SP, Solan (08)	33.67
15	8443/110	Deposits of Police Funds	SP, Kangra at Dharamshala (10)	58.00
16	8443/110	Deposits of Police Funds	SP, Shimla (13)	33.20
17	8443/110	Deposits of Police Funds	SP, Keylong (15)	19.21
18	8443/110	Deposits of Police Funds	SP, Bilaspur (16)	65.65
19	8443/110	Deposits of Police Funds	SP, Kinnaur (17)	20.10
20	8448/102	Municipal Funds	NAC, Jubbal (40)	0.87
21	8448/102	Municipal Funds	MC, Shimla (42)	5.39
22	8448/102	Municipal Funds	NP, Santokhgarh (23)	0.06
23	8448/102	Municipal Funds	NAC, Chuwari (26)	0.55
24	8448/102	Municipal Funds	NAC, Sujanpur (13)	0.06
25	8448/102	Municipal Funds	MC, Hamirpur (14)	14.68
26	8448/102	Municipal Funds	MC, Mandi (01)	7.17
27	8448/102	Municipal Funds	MC, Sundernagar (02)	0.07
28	8448/102	Municipal Funds	MC, Kalpa (46)	0.84
29	8448/102	Municipal Funds	MC, Keylong (48)	0.16
30	8448/106	Funds of ICAR	Shimla (01)	9.91
31	8448/109	Panchayat Bodies Fund	PS, Pooh (70)	3.09
32	8448/109	Panchayat Bodies Fund	PS, Nichar (71)	3.22
33	8448/109	Panchayat Bodies Fund	PS, Bhawarna (39)	1.73
34	8448/109	Panchayat Bodies Fund	Zila Parishad Dharamshala (66)	0.08
35	8448/109	Panchayat Bodies Fund	PS Ani (64)	0.18
36	8448/109	Panchayat Bodies Fund	PS, Una (26)	1.77
37	8448/109	Panchayat Bodies Fund	PS, Gagret (27)	1.88
38	8448/109	Panchayat Bodies Fund	PS, Amb (29)	2.55
39	8448/109	Panchayat Bodies Fund	PS, Salooni (30)	0.73
40	8448/109	Panchayat Bodies Fund	PS, Nagrota Bagwan (31)	74.80
41	8448/109	Panchayat Bodies Fund	PS, Rait (32)	2.45
42	8448/109	Panchayat Bodies Fund	PS, Nurpur (33)	51.08
43	8448/109	Panchayat Bodies Fund	PS, Indora (34)	1.01
44	8448/109	Panchayat Bodies Fund	PS, Pragpur (36)	1.60
45	8448/109	Panchayat Bodies Fund	PS, Nagrota Surian (37)	1.05
46	8448/109	Panchayat Bodies Fund	PS, Panchrukhi (38)	0.58
47	8448/109	Panchayat Bodies Fund	PS, Lambagaon (41)	2.59
48	8448/109	Panchayat Bodies Fund	PS, Bhattiyat (55)	70.53
49	8448/109	Panchayat Bodies Fund	PS, Salooni (56)	0.00 ¹¹
50	8448/109	Panchayat Bodies Fund	PS, Jhanduta (58)	3.04
51	8448/109	Panchayat Bodies Fund	PS, Keylong (60)	2.04
52	8448/109	Panchayat Bodies Fund	PS, Kullu (61)	1.38
53	8448/109	Panchayat Bodies Fund	PS, Nahan (16)	1.22
54	8448/109	Panchayat Bodies Fund	PS, Solan (21)	0.09

¹¹ Actual figure is ₹0.29

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Sr. No.	Major Head/ Minor Head	Name of Head	Treasury/DDO's Name	Unspent balances
55	8448/109	Panchayat Bodies Fund	PS, Kunihar (22)	1.20
56	8448/109	Panchayat Bodies Fund	PS, Chauntra (06)	2.28
57	8448/109	Panchayat Bodies Fund	PS, Gopalpur (09)	161.80
58	8448/109	Panchayat Bodies Fund	PS, Sujampur (12)	0.19
59	8448/109	Panchayat Bodies Fund	PS, Nadaun (13)	0.89
60	8448/109	Panchayat Bodies Fund	PS, Bhoranj (14)	0.60
61	8448/109	Panchayat Bodies Fund	PS, Theog (44)	4.45
62	8448/109	Panchayat Bodies Fund	PS, Sadar Mandi (01)	0.16
63	8448/109	Panchayat Bodies Fund	PS, Drang (04)	1.88
64	8448/109	Panchayat Bodies Fund	PS, Seraj (05)	0.26
65	8448/109	Panchayat Bodies Fund	PS, Jubbal (48)	0.21
66	8448/109	Panchayat Bodies Fund	PS, Chargaon (49)	14.41
67	8448/109	Panchayat Bodies Fund	PS, Pangi (50)	0.01
68	8448/109	Panchayat Bodies Fund	PS, Chamba (51)	1.68
69	8448/109	Panchayat Bodies Fund	PS, Mehla (52)	3.28
70	8448/109	Panchayat Bodies Fund	PS, Tissa (53)	50.97
71	8448/109	Panchayat Bodies Fund	PS, Kalpa (67)	5.73
72	8448/109	Panchayat Bodies Fund	PS, Kandaghat (24)	0.00 ¹²
73	8448/109	Panchayat Bodies Fund	PS Pachhad 20	0.00 ¹³
74	8448/109	Panchayat Bodies Fund	PS Narkanda 42	51.22
75	8448/109	Panchayat Bodies Fund	PS Rampur 45	4.00
76	8449/120	Miscellaneous Deposits	PR,MSMLM College, Sunder Nagar(19)	0.10
77	8449/120	Miscellaneous Deposits	PR., DAV College, Kotkhai (01)	0.71
78	8449/120	Miscellaneous Deposits	PR., Arya College, Nurpur(09)	4.10
79	8449/120	Miscellaneous Deposits	Pr. MSML College Thural 08	2.67
80	8449/120	Miscellaneous Deposits	SDO(Civil) Nahan (57)	0.03
81	8449/120	Miscellaneous Deposits	PR., SVSD College, Bhatoli (18)	37.10
82	8443/106	Technical Education	Director, Technical Education, Sunder Nagar(73)	0.05
83	8449/120	Miscellaneous Deposits	Pr. DAV College, Kangra	208.04
Total				23,142.32 or say ₹ 231.42 crore

¹² Actual figure is ₹1

¹³ Actual figure is ₹281.81

Appendix-2.14

(Reference: Paragraphs 2.5.2, 2.5.3 and 2.5.4; Page 42)

Withdrawal of huge budget provision through re-appropriation

(in ₹)

Head of account	Original provision	Supplementary	Re-appropriation	Total provision	Expenditure	Variation Excess (+)/ Savings (-)
Grant No. 09						
2059-01-053-49	1,000	--	307,09,000	307,10,000	294,41,788	(-) 12,68,212
2210-01-102-01	165,50,000	--	100,00,000	265,50,000	165,50,000	(-) 100,00,000
2210-01-110-03	18427,09,000	--	(-) 6164,54,000	12262,55,000	12220,71,823	(-) 41,83,177
2210-03-110-01	28925,03,000	--	(-) 7969,39,000	20955,64,000	20890,47,169	(-) 65,16,831
2210-04-101-02	8442,72,000	--	(-) 1433,48,000	7009,24,000	6242,12,966	(-) 767,11,034
2210-05-101-01	1226,08,000	--	6,93,000	1233,01,000	1177,21,743	(-) 55,79,257
2211-00-003-01	349,85,000	--	(-) 148,78,000	201,07,000	183,07,376	(-) 17,99,624
2211-00-101-01	8016,27,000	--	(-) 2797,84,000	5218,43,000	5116,61,152	(-) 101,81,848
2211-00-102-01	1441,74,000	--	(-) 647,15,000	794,59,000	758,21,416	(-) 36,37,584
2059-01-053-55	132,00,000	--	200,00,000	332,00,000	237,20,922	(-) 94,79,078
2210-01-110-03	4400,00,000	--	209,20,000	4609,20,000	4552,36,194	(-) 56,83,806
2210-03-110-01	5045,00,000	--	(-) 965,70,000	4079,30,000	3937,87,656	(-) 141,42,344
2210-05-105-06	286,00,000	--	354,15,000	640,15,000	540,51,404	(-) 99,63,596
2210-05-105-08	99,00,000	--	213,00,000	312,00,000	213,98,061	(-) 98,01,939
2210-06-101-02	170,00,000	--	(-) 77,35,000	92,65,000	81,84,974	(-) 10,80,026
Total	77126,29,000	--	18813,86,000	58312,43,000	56612,14,644	(-) 1700,28,356
Grant No. 09						
2210-01-200-01	2273,33,000	--	152,20,000	2425,53,000	2550,90,908	(+)125,37,908
2210-02-001-02	6712,23,000	--	(-) 1972,52,000	4739,71,000	4754,62,213	(+)14,91,213
2210-05-105-06	5998,45,000	--	483,68,000	6482,13,000	6777,69,813	(+)295,56,813
Total	14984,01,000	--	(-) 1336,64,000	13647,37,000	14083,22,934	(+)435,85,934
Grant No. 20						
2505-02-101-03	2000,00,000	--	(-) 51,28,000	1948,72,000	--	(-) 1948,72,000
2515-00-102-01	8601,89,000	--	(-) 2229,65,000	6372,24,000	6345,38,439	(-) 26,85,561
Total	10601,89,000	--	(-) 2280,93,000	8320,96,000	6345,38,439	(-) 1975,57,561

Appendix-3.1

(Reference: Paragraph 3.1; Page 45)

Utilisation Certificates outstanding as on 31 March 2016

(₹ 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	2014-15	1	8.23	-	-
			1	8.23	-	-
2	2029-Land Revenue	2013-14	10	183.00	-	-
		2014-15	20	312.00	-	-
			30	495.00	-	-
3	2052-Secretariat General Services	2014-15	6	110.91	6	110.91
			6	110.91	6	110.91
4	2055- Police	2013-14	1	10.00	-	-
		2014-15	1	10.00	1	10.00
			2	20.00	1	10.00
5	2070-Other Administrative Services	2014-15	16	300.00	-	-
			16	300.00	-	-
6	2075- Miscellaneous General Services	2013-14	3	125.27	3	125.27
		2014-15	18	164.29	18	164.29
			21	289.56	21	289.56
7	2202- General Education	2012-13	167	91.26	-	-
		2013-14	9,414	24,965.94	21	3,585.27
		2014-15	19,911	43,674.85	83	799.29
			29,492	68,732.05	104	4,384.56
8	2203-Tech Education	2013-14	3	48.00	-	-
			3	48.00	-	-
9	2204- Sports and Youth services	2013-14	12	51.30	-	-
		2014-15	43	682.52	1	2.71
			55	733.82	1	2.71
10	2205- Art and Culture	2012-13	168	271.43	-	-
		2013-14	161	363.76	-	-
		2014-15	164	270.00	147	101.51
			493	905.19	147	101.51
Medical and Public Health						
11	2210- Medical and Public Health	2011-12	1	170.00	1	170.00
		2012-13	3	300.00	3	300.00
		2013-14	470	1,822.09	43	1,650.91
		2014-15	583	6,851.58	130	4,659.17
			1,057	9,143.67	177	6,780.08
12	2211-Family Health	2013-14	9	4,816.54	1	533.00
		2014-15	44	14,772.12	24	4,369.61
			53	19,588.66	25	4,902.61
Total (Medical and Public Health)			1,110	28,732.33	202	11,682.69
Urban Development						
13	2215-Water Supply & Sanitation	2014-15	1	914.79	-	-
			1	914.79	-	-

1.	2.	3.	4.	5.	6.	7.
14	2217- Urban Development	2008-09	4	465.33	-	-
		2009-10	14	6,055.65	-	-
		2010-11	20	2,953.06	5	1,919.83
		2011-12	20	4,422.65	4	728.63
		2012-13	34	11,736.91	5	489.10
		2013-14	53	26,724.59	12	6,363.41
		2014-15	46	18,736.92	16	8,474.81
		191	71,095.11	42	17,975.78	
15	3054- Road and Bridges	2008-09	2	600.00	-	-
		2010-11	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
		2014-15	1	600.00	1	600.00
		8	3,276.00	4	2,400.00	
Total(Urban Development)			200	75,285.90	46	20,375.78
Social Justice and Empowerment						
16	2225- Welfare of SC, ST and Other Backward Classes	2011-12	13	1,003.30	10	1,000.00
		2012-13	29	1,431.11	20	1,006.49
		2013-14	35	630.60	3	8.60
		2014-15	5	227.10	4	225.10
		82	3,292.11	37	2,240.19	
17	2235- Social Security and Welfare	2008-09	44	366.61	-	-
		2009-10	38	156.45	-	-
		2010-11	84	493.74	-	-
		2011-12	431	716.02	-	-
		2012-13	353	839.14	-	-
		2013-14	545	2,102.09	-	-
		2014-15	656	3,147.28	403	1,375.82
		2,151	7,821.33	403	1,375.82	
Total (Social Justice and Empowerment)			2,233	11,113.44	440	3,616.01
18	2230- Labour and Employment	2014-15	1	5.00	-	-
			1	5.00	-	-
Secretariat and Social Services						
19	3451-Secretariat Economic Services	2011-12	1	5.00	-	-
		2012-13	2	75.00	-	-
		2013-14	4	54.30	-	-
		2014-15	17	500.94	12	457.02
		24	635.24	12	457.02	
20	2251- Secretariat Social Services	2009-10	1	49.00	-	-
		2010-11	1	57.22	-	-
		2012-13	1	3.00	1	3.00
		2013-14	4	46.00	4	46.00
		2014-15	10	1,445.09	10	1,445.09
		17	1,600.31	15	1,494.09	
Total (Secretariat and Social Services)			41	2,235.55	27	1,951.11
21	2401- Crop Husbandry	2011-12	22	625.33	-	-
		2012-13	32	1,321.51	13	681.41
		2013-14	43	2,216.79	27	1,776.15
		2014-15	39	5,716.35	21	5,070.75
		136	9,879.98	61	7,528.31	
22	2403- Animal Husbandry	2012-13	30	2,379.66	11	145.56
		2013-14	30	2,457.92	6	1,770.35
		2014-15	33	4,653.87	24	3,820.79
		93	9,491.45	41	5,736.70	

Audit Report on State Finances for the year ended 31 March 2016

1.	2.	3.	4.	5.	6.	7.
23	2404- Diary Development	2013-14	9	1,400.00	9	1,400.00
		2014-15	21	1,451.59	21	1,451.59
			30	2,891.59	30	2,891.59
24	2405- Fisheries	2012-13	10	7.95	-	-
		2013-14	5	39.30	1	33.60
		2014-15	12	30.25	6	25.20
			27	77.50	7	58.80
25	2408- Food Storage and Ware Housing	2010-11	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
		2014-15	22	35.71	22	35.71
	61	119.09	60	116.60		
26	2425- Co-operation	2012-13	12	15.68	-	-
		2013-14	37	106.45	17	12.85
		2014-15	59	119.45	27	42.45
			108	241.58	44	55.30
Rural Development						
27	2216- Housing	2009-10	93	515.60	-	-
		2010-11	58	1,104.70	-	-
		2011-12	17	281.13	-	-
		2012-13	84	1,574.00	-	-
		2013-14	102	2,391.29	-	-
		2014-15	78	2,947.00	53	1,156.36
	432	8,813.72	53	1,156.36		
28	2501- Special Programme	2008-09	18	141.53	-	-
		2009-10	20	366.13	-	-
		2010-11	27	562.00	-	-
		2011-12	61	1,648.71	-	-
		2012-13	81	739.08	-	-
		2013-14	58	1,364.14	-	-
		2014-15	44	1,500.07	20	932.91
	309	6,321.66	20	932.91		
29	2505- Rural Employment	2008-09	2	816.89	-	-
		2009-10	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
		2014-15	19	39,245.37	19	39,245.37
	63	49,479.60	59	48,438.67		
30	2515- Other Rural Development Programmes	2008-09	162	1,645.69	-	-
		2009-10	337	9,042.51	-	-
		2010-11	397	10,531.28	-	-
		2011-12	353	19,652.67	158	16,862.40
		2012-13	412	19,172.34	312	17,035.62
		2013-14	395	27,717.68	365	12,435.51
		2014-15	444	38,844.26	444	38,844.26
	2,500	1,26,606.42	1,279	85,177.79		
Total (Rural Development)			3,304	1,91,220.98	1,411	1,35,705.73
31	2801- Power	2011-12	2	212.00	2	212.00
		2013-14	2	1,876.50	2	1,876.50
		2014-15	5	1,349.00	5	1,349.00
			9	3,437.50	9	3,437.50
32	2810- Non-Conventional Source of Energy	2013-14	2	5.00	-	-
		2014-15	12	7.75	-	-
			14	12.75	-	-

1.	2.	3.	4.	5.	6.	7.
33	2851- Village and Small Scale Industries	2011-12	26	361.69	-	-
		2012-13	52	705.10	14	565.74
		2013-14	102	2,276.82	22	275.57
		2014-15	100	3,016.86	21	1,008.43
			280	6,360.47	57	1,849.74
34	3055- Road Transport	2014-15	1	3,000.00	-	-
			1	3,000.00	-	-
35	3435- Ecology Environment	2013-14	7	42.15	5	40.70
		2014-15	5	52.40	4	50.40
			12	94.55	9	91.10
36	3452- Tourism	2010-11	7	74.51	1	10.00
		2011-12	16	706.62	10	606.62
		2012-13	12	1,000.68	9	900.68
		2013-14	12	1,995.06	9	1,905.06
		2014-15	10	2,203.30	8	2,103.30
			57	5,980.17	37	5,525.66
37	3604- Compensation and assignments to Local Bodies	2012-13	24	717.57	-	-
		2013-14	48	909.03	-	-
		2014-15	24	912.70	-	-
			96	2,539.30	-	-
38	2406-Forest and Wild Life (Forest Account)	2011-12	1	18.11	1	18.11
		2012-13	11	171.36	9	170.64
		2013-14	41	570.36	17	474.23
		2014-15	171	1,099.00	85	522.72
			224	1,858.84	112	1,185.70
39	2415-Agriculture Research and Education (Forest Account)	2011-12	1	10.00	-	-
		2012-13	1	10.00	-	-
		2013-14	24	11,145.75	-	-
		2014-15	42	15,744.85	42	15,744.85
			68	27,221.60	42	15,744.85
40	2250-Other Social Community	2014-15	5	502.39	3	2.12
			5	502.39	3	2.12
41	3425-Other Scientific	2014-15	21	406.80	3	80.20
			21	406.80	3	80.20
42	3454-Census	2014-15	23	5.42	23	5.42
			23	5.42	23	5.42
Grand Total			38,273	4,54,357.40	2,944	2,22,540.16

Appendix – 3.2

(Reference: Paragraph 3.2; Page 46)

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
1.	HP State Legal Service Authority, Shimla	Jan-2014	2014-15	6 months	2013-14	Yet to be placed
2.	District Legal Service Authority, Shimla	Jan-2014	2014-15	1 month	2012-13	Yet to be placed
3.	District Legal Service Authority, Rampur	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
4.	District Legal Service Authority, Dharamshala	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
5.	District Legal Service Authority, Nahan	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
6.	District Legal Service Authority, Hamirpur	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
7.	District Legal Service Authority, Solan	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
8.	District Legal Service Authority, Mandi	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
9.	District Legal Service Authority, Una	Jan-2014	2014-15	2 months	2013-14	Yet to be placed
10.	District Legal Service Authority, Chamba	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
11.	District Legal Service Authority, Kullu	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
12.	District Legal Service Authority, Bilaspur	Jan-2014	2014-15	1 month	2013-14	Yet to be placed
13.	HP Building and other Construction workers Welfare Board, Shimla	2009-10 onwards	2013-14	10 months	2013-14	Yet to be placed
14.	HP State Veterinary Council, Shimla	2005-06 onwards	2014-15	-	2014-15	March 2016

Appendix - 3.3

(Reference: Paragraph 3.4; Page 47)

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.	Planning	-	-	01	2.97	-	-	-	-	-	-	-	-	01	2.97
12.	Health	-	-	01	0.95	-	-	-	-	-	-	-	-	01	0.95
13.	Forests	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	07	10.48	10	42.97	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 47)

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
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-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.