

APPENDICES

APPENDICES

Appendix-1

(Reference: Paragraph 1.1)

State Profile

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) 2021 (Projected) 0.69 crore 0.74 crore
3.	(a) Density of Population (2001) (All India density)	109 persons/sq km (325 persons/sq km)
	(b) Density of Population (2011) (All India average)	123 persons/sq km (382 persons/sq km)
4.	Population below poverty line (2011-12) (All India average)	8.10% (21.90 %)
5.	(a) Literacy (2001) (All India average)	76.50% (64.84%)
	(b) Literacy (2011) (All India average)	82.80% (73%)
6.	(a) Infant Mortality Rate (IMR) (2017) (All India IMR)	22 (33)
	(b) Life Expectancy at Birth (2013-17) (All India average)	72.9 (69.4)
7.	Gross State Domestic Product (GSDP) 2020-21 (₹ in crore)	1,56,522
8.	Per Capita GSDP (2020-21) (₹ in crore)	Himachal Pradesh 2,12,262
		Special Category State 1,45,680
9.	GSDP Compound Annual Growth Rate (CAGR) (2011-12 to 2020-21) at current prices	Himachal Pradesh 8.89
		Special Category State 9.76
10.	Per capita GSDP Compound Annual Growth Rate (CAGR) (2011-12 to 2020-21) at current prices	Himachal Pradesh 8.03
		Special Category States 10.04
11.	Population Growth (2011 to 2021)	Himachal Pradesh 7.48
		Special Category States 10.95

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

Appendix-2

(Reference: Paragraphs 2.3.2.1 and 2.4.1)

Time Series Data on the State Government Finances

(` in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part-A: Receipts					
1. Revenue Receipts	26,264	27,367	30,950	30,742	33,438
(i) Tax Revenue	7,039 (27)	7,108(26)	7,573(24)	7,624(25)	8,083(24)
States Goods and Services Tax (SGST)	-	1,833(26)	3,343(44)	3,550(47)	3,467 (43)
Taxes on Sales, Trade, etc.	4,382 (63)	2,526(36)	1,185(16)	1,170(15)	1,630 (20)
State Excise	1,308 (19)	1,311(18)	1,482(20)	1,660(22)	1,600 (20)
Taxes on Vehicles	280 (4)	367(5)	408(5)	466(6)	380 (5)
Stamps and Registration fees	209 (3)	229(3)	251(3)	260(4)	253 (3)
Taxes and Duties on electricity	372(5)	361(5)	487(7)	101(1)	402 (5)
Land Revenue	8(-)	17(-)	8(-)	5(-)	7 (-)
Taxes on Goods and Passengers	121(2)	112(2)	104(1)	104(1)	84 (1)
Other Taxes	359(4)	352(5)	305(4)	308(4)	261 (3)
(ii) Non Tax Revenue	1,717 (6)	2,364(9)	2,830(9)	2,501(8)	2,188 (7)
(iii) State's share of Union taxes and duties	4,344 (17)	4,801(17)	5,430(18)	4,678(15)	4,754 (14)
(iv) Grants-in-aid from Government of India	13,164 (50)	13,094(48)	15,117(49)	15,939(52)	18,413(55)
2. Miscellaneous Capital Receipts	-	35	9	2	3
3. Recoveries of Loans and Advances	30	40	22	21	23
4. Total Revenue and Non debt capital receipts (1+2+3)	26,294	27,442	30,981	30,765	33,464
5. Public Debt Receipts	8,603	5,600	6,427	10,847	16,749⁵
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,831 [#] (79)	5,118(91)	4,864(76)	7,333(67)	6,693 (40)
Ways and Means Advances and Overdrafts	1,671 (20)	400(7)	1,496(23)	3,444(32)	7,744 (46)
Loans and Advances from Government of India	101 (1)	82(2)	67(1)	70(1)	2,312 ⁵ (14)
6. Total Receipts in the Consolidated Fund (4+5)	34,897	33,042	37,408	41,612	50,213⁵
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	13,630	14,680	16,121	22,569	15,445
9. Total Receipts of the State (6+7+8)	48,527	47,722	53,529	64,181	65,658⁵
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	25,344	27,053	29,442	30,730	33,535
Plan	4,520(18)	3,772(14)	4,263(14)	4,028(13)	4,983 (15)
Non-Plan	20,824(82)	23,281(86)	25,179(86)	26,702(87)	28,552(85)
General Services (including interest payments)	9,728 (38)	11,009(41)	11,438(39)	12,335(40)	13,454 (40)
Social Services	9,610 (38)	10,337(38)	11,482(39)	12,047(39)	12,844 (38)
Economic Services	5,996 (24)	5,697(21)	6,512(22)	6,338(21)	7,227 (22)
Grants-in-aid and contributions	10 (-)	10(-)	10(-)	10(-)	9 (-)
11. Capital Expenditure	3,499	3,756	4,583	5,174	5,309
Plan	3,115(89)	3416(91)	4,102(90)	4,820(93)	5,033 (95)
Non-Plan	384(11)	340(9)	481(10)	354(7)	276 (5)
General Services	208 (6)	192(5)	227(5)	204(4)	170 (3)
Social Services	1,041 (30)	1,135(30)	1,187(26)	1,258(24)	1,736 (33)
Economic Services	2,250 (64)	2,429(65)	3,169(69)	3,712(72)	3,403 (64)
12. Disbursement of Loans and Advances	3,290⁶	503	468	458	320
13. Total (10+11+12)	32,133	31,312	34,493	36,362	39,164

	2016-17	2017-18	2018-19	2019-20	2020-21
14. Repayments of Public Debt	3,943	3,500	4,673	6,701	11,141
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,198	3,021	3,092	3,169	3,302
Ways and Means Advances and Overdrafts	1,671	400	1,496	3,444	7,744
Loans and Advances from Government of India	74	79	85	88	94
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	36,076	34,812	39,166	43,063	49,210
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	12,351	13,043	14,493	20,111	14,657
19. Total disbursement by the State (16+17+18)	48,427	47,855	53,659	63,174	63,867
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	920	314	1,508	12	(-) 97
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,948 [#]	(-) 3,870	(-)3,512	(-)5,597	(-) 5,700
22. Primary Deficit (-)/Surplus (+) (21+23)	411 [#]	(-) 82	510	(-)1,363	(-) 1,228
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	3,359	3,788	4,022	4,234	4,472
24. Financial Assistance to local Bodies etc.	3,357	2,895	3,634	3,506	4,061
25. Ways and Means Advances/Overdraft availed (days)	23	2	19	38	63
Ways and Means Advances availed (days)	23	2	19	25	51
Overdrafts availed (days)	-	-	-	13	12
26. Interest on Ways and Means Advances/ Overdrafts	16.17	-	- (0.96)	3.61	6.12
27. Gross State Domestic Product (GSDP)	1,25,634 (9.97)	1,38,551 (10.28)	1,49,442 (7.86)	1,62,816 (8.95)	1,56,522 (-3.87)
28. Outstanding Fiscal liabilities (year end)	47,244 ^{##}	51,030	54,299	62,212	68,882 [§]
29. Outstanding guarantees (yearend) (including interest)	4,550	4,394	4,309	1,947	2,142
30. Maximum amount guaranteed (year end)	12,320	8,848	5,181	640	2,299
31. Number of incomplete projects	12	11	10	13	78
32. Capital blocked in incomplete projects	188	176	181	268	1,014

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

Excludes ₹ 2,890.50 crore on account of UDAY Scheme.

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

* Revenue Surplus hence, figures not calculated.

§ Includes ₹ 1,717 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

Appendix-3.1

(Reference: Paragraph 3.1)

Glossary of important Budget related terms

1. **'Accounts' or 'actuals' of a year** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** - Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. **'Appropriation'** - means the amount authorised by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of India/ State'** - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (budget)'** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the

notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.

12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilise the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilise the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **"Sub-Major Head"** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.

20. **“Sub-Head”** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **‘Major Work’** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. **‘Minor Work’** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **“Modified Grant or Appropriation”** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **“Supplementary or Additional Grant or Appropriation”** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **“Schedule of New Expenditure”** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **“Token demand”** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix-3.2

(Reference: Paragraph 3.3.6)

Unnecessary Re-appropriation

(& in crore)

Sr. No.	Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
1	1	Vidhan Sabha	2011-02-103-01	18.24	0	0.65	18.89	15.72	-3.16
2	3	Administration of Justice	2014-00-102-05	0	0	2.07	2.07	0.52	-1.55
			2014-00-114-02	23.48	0	0.48	23.96	18.75	-5.21
			2030-02-101-01	2.27	0	11	13.27	11.69	-1.58
			2053-00-094-01	22.82	0	0.01	22.83	17.52	-5.31
			2245-02-111-02	0	0	40.5	40.5	38.75	-1.75
			2702-80-800-07	0.01	0	2.83	2.84	0.28	-2.55
3	7	Police And Allied Organisations	2055-00-003-01	19.67	0	0.39	20.06	16.25	-1.65
			2055-00-101-01	52.8	0	1.7	54.51	45.87	-7.68
			2055-00-108-02	46.26	0	0.07	46.33	29.97	-8.46
			2055-00-109-01	660.03	0.09	6.32	666.45	551.82	-103.4
			2055-00-109-03	65.21	0	1.48	66.69	63.03	-3.66
			2055-00-114-01	28.35	0	0.11	28.46	22.07	-6.4
			2070-00-108-02	40.24	0	5.33	45.57	35.38	-10.13
			2202-01-104-01	21.92	0	0.4	22.32	17.11	-1.29
			2202-01-104-02	61.64	0	0.92	62.56	55.11	-1.43
			2202-01-800-01	100.58	0	0.51	101.09	87.16	-2.94
			2202-02-101-01	17.65	0	0.08	17.73	16.58	-1.15
			2202-02-109-01	2,359.49	0	5.82	2,365.31	2,029.96	-188.4
			2202-03-103-07	47.06	0	0.33	47.39	12.97	-34.43
2205-00-105-01	5.89	0	0.92	6.81	5.39	-1.41			
4	9	Health And Family Welfare	4210-03-105-01	13.98	78.01	0.05	92.04	118.08	26.03
			2210-01-110-03	308.45	0	21	329.46	245.16	-38.43
			2210-01-200-01	46.74	0	0.32	47.06	44.26	-2.8
			2210-05-105-13	30.17	0	14.74	44.91	38.82	-6.08
			2210-05-105-15	50.96	0	19.44	70.41	69.34	-1.07
			2210-06-200-09	12	0	24	36	23.75	-12.25
			2210-06-200-11	0	0	2.1	2.1	0	-2.1
			2211-00-200-05	334.42	0	9.71	344.13	250.82	-93.31
5	10	Public Works - Roads, Bridges and Buildings	5054-04-101-01	5	0.75	13.78	19.53	25.56	6.03
			5054-04-337-09	394.86	117.7	66.12	578.68	724.2	145.52
			3054-04-105-02	366.7	0.28	14.19	381.17	376.31	-4.86
			3054-04-105-19	184.44	0	0.13	184.57	134.94	-49.63
			4059-01-051-07	12.9	0	9.2	22.1	20.03	-2.07
			5054-04-337-02	125.24	21.16	29.62	176.02	165.61	-10.41
			5054-04-337-11	50	0	10	60	44.07	-15.93
			2401-00-800-24	2.75	0	4.45	7.2	2.75	-4.45

Sr. No.	Grant Code	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
6	13	Irrigation, Water Supply and Sanitation	2215-01-005-02	0.58	0	3.2	3.78	11.78	8
			4215-01-102-01	36.01	0	68.81	104.82	159.76	54.94
			2215-01-001-02	149.59	0	0.42	150.01	97.61	-11.94
			4215-01-102-16	110.56	0	6.64	117.2	112.92	-4.27
			4702-00-101-06	53.99	0	3.02	57.02	55.98	-1.04
			4702-00-101-12	0	0	5	5	2.87	-2.13
7	16	Forest and Wild Life	2402-00-102-12	22.04	0	2.19	24.22	18.57	-1.62
			2406-01-102-42	0	0	1.33	1.33	0	-1.33
			2015-00-109-01	3.78	9.03	0.42	13.24	8.85	-4.39
8	18	Industries, Minerals, Supplies and Information Technology	2851-00-102-13	18.77	0	0.64	19.41	16.14	-1.79
			2851-00-107-01	7.98	0	0.05	8.02	6.73	-1.04
9	19	Social Justice and Empowerment	2235-60-102-04	69.24	0	0.09	69.33	70.37	1.05
			2235-02-102-11	60.07	14.19	4.97	79.23	76.4	-2.83
			2235-02-103-22	10.89	0	15.75	26.64	20.05	-6.59
			4235-02-800-01	4.07	0	1.12	5.19	2.37	-2.82
			2505-02-101-01	236.92	0	35.18	272.1	264.51	-7.6
			2515-00-101-01	29.11	0	0.05	29.16	23.06	-6.1
10	23	Power Development	2801-80-001-01	7.85	0	0.16	8.01	4.1	-3.92
			3055-00-001-01	12.97	0.68	0.25	13.89	11.75	-2.15
			5055-00-190-03	0	0.99	0.05	1.04	0	-1.04
			2230-01-101-01	5.66	0.04	0.15	5.85	4.45	-1.4
			2230-02-101-01	11.2	0.05	0.1	11.35	8.86	-2.49
11	28	Urban Development, Town and Country Planning and Housing	2217-80-191-45	62.14	0	7.73	69.88	66.63	-3.25
12	29	Finance	2049-05-105-02	0	0	91.3	91.3	107.5	16.2
			2071-01-104-02	732.45	0	0.06	732.51	572.83	42.42
			2049-01-200-05	15	0	1.44	16.44	15.2	-1.24
			2054-00-095-04	10	0	27.5	37.5	28.69	-8.81
			2054-00-097-01	35.29	0	0.16	35.45	28.16	-7.29
			2071-01-104-03	0	0	5	5	0.89	-4.11
			2071-01-117-01	469.21	0	82.58	551.79	544.6	-7.18

Sr. No.	Grant Code	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
13	31	Tribal Development	2215-01-796-01	4.91	0	1.31	6.21	8.02	1.84
			5054-04-796-01	45.69	0	8.07	53.76	55.98	2.22
			5054-04-796-02	54	3.26	30.01	87.26	99.73	12.47
			2202-02-796-02	54.87	0	0.01	54.88	45.15	-1.37
			2202-02-796-18	1.51	0	0.03	1.54	0.03	-1.02
			2210-03-796-02	16.39	0	0.36	16.75	13.67	-3.08
			2210-03-796-03	19.62	0	0.23	19.85	16.39	-3.45
			2401-00-796-05	9.74	0	0.02	9.76	6.29	-2.29
			2403-00-796-02	26.34	0	0.02	26.36	20.59	-5.76
			2406-01-796-02	6.22	0	0.05	6.27	3.91	-2.36
			2515-00-796-01	14.02	0	1.44	15.47	14.21	-1.25
			2515-00-796-02	7.72	0	8.27	15.98	13.56	-2.43
			4059-01-796-02	6.91	0	0.34	7.25	5.91	-1.34
			4402-00-796-01	1.8	0	0.4	2.2	0.27	-1.93
			4702-00-796-06	6	0	0.88	6.88	2.62	-4.26
5054-80-796-03	1.02	0	0.51	1.53	0	-1.53			
14	32	Scheduled Caste Sub Plan	2202-02-789-02	10.08	0	0.75	10.83	13.68	2.85
			5054-04-789-08	151.14	36.55	40.84	228.53	284.23	55.7
			2235-02-789-01	77.72	0	4.47	82.19	60.44	-21.75
			4055-00-789-04	12.09	0	0.35	12.44	6.74	-5.7
			4215-01-789-02	57.25	0	2.73	59.98	55.87	-4.11
			4215-01-789-04	42.32	0	7.22	49.54	43.8	-5.73
			4215-02-789-02	38.43	0	0.9	39.33	13.9	-25.43
			5054-04-789-01	175.07	0	4.95	180.01	167.39	-12.63
			5054-04-789-02	10.05	0	1.31	11.36	9.93	-1.44
			5054-04-789-04	61.5	0	0.2	61.7	40.48	-21.22

Appendix-3.3

(Reference: Paragraph 3.3.7(i))

List of grants where savings exceeded ₹ one crore 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%)
Capital- Charged					
1	10	Public Works - Roads, Bridges and Buildings	17.77	-5.32	29.95
2	13	Irrigation, Water Supply and Sanitation	2.95	-1.8	60.87
3	29	Finance	11,396.14	-255.1	--
Capital-Voted					
4	1	Vidhan Sabha	3.1	-1.33	42.81
5	3	Administration of Justice	8.28	-3.13	37.80
6	4	General Administration	8.56	-8.44	98.55
7	6	Excise and Taxation	8	-2	25.04
8	7	Police and Allied Organisations	73.43	-30.38	41.37
9	9	Health and Family Welfare	263.55	-8.8	--
10	11	Agriculture	86.01	-9.52	--
11	12	Horticulture	16.85	-3	--
12	13	Irrigation, Water Supply and Sanitation	951.48	-29.83	--
13	14	Animal Husbandry, Dairy Development and Fisheries	19.19	-1.46	--
14	15	Planning and Backward Area Sub Plan	444.54	-218.07	49.06
15	16	Forest and Wild Life	20.73	-3.55	--
16	18	Industries, Minerals, Supplies and Information Technology	23.64	-9.09	38.47
17	19	Social Justice and Empowerment	12.03	-4.94	41.08
18	23	Power Development	307.3	-3.26	--
19	26	Tourism and Civil Aviation	958.71	-924.68	96.45
20	27	Labour Employment and Training	85.93	-6.83	--
21	28	Urban Development, Town and Country Planning and Housing	180.03	-111.06	61.69
22	29	Finance	17.78	-7.74	43.53
23	30	Miscellaneous General Services	38.36	-1.55	--
24	31	Tribal Development	441.29	-75.44	--
25	32	Scheduled Caste Sub Plan	1,447.02	-149.75	--
Revenue-Charged					
26	2	Governor And Council of Ministers	8.31	-1.06	--
27	3	Administration of Justice	53.75	-7.33	--
28	10	Public Works - Roads, Bridges and Buildings	0.28	-0.1	34.56
29	11	Agriculture	0.05	-0.05	100
30	16	Forest and Wild Life	0.01	-0.01	100
31	21	Co-Operation	0.13	-0.13	100
32	28	Urban Development, Town and Country Planning and Housing	10	-10	100
33	29	Finance	4,931.93	-459.44	--
Revenue-Voted					
34	1	Vidhan Sabha	41.94	-4.05	--
35	2	Governor and Council of Ministers	16.73	-2.96	--
36	3	Administration of Justice	204.83	-44.56	21.76

Sr. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage (more than 20%)
37	4	General Administration	248.78	-35.58	--
38	5	Land Revenue and District Administration	1,363.11	-116.43	--
39	6	Excise and Taxation	101.74	-17.53	--
40	7	Police and Allied Organisations	1,549.2	-305.45	--
41	8	Education	7,068.14	-1,362.09	--
42	9	Health and Family Welfare	2,407	-489.64	20.34
43	10	Public Works - Roads, Bridges and Buildings	3,752.85	-963.02	25.66
44	11	Agriculture	448.47	-78.98	--
45	12	Horticulture	493.46	-15.34	--
46	13	Irrigation, Water Supply and Sanitation	2,774.82	-130.08	--
47	14	Animal, Husbandry, Dairy Development and Fisheries	431	-78.84	--
48	15	Planning and Backward Area Sub Plan	77.01	-21.9	28.43
49	16	Forest and Wild Life	809.82	-170.51	21.06
50	17	Election	43.79	-5.99	--
51	18	Industries, Minerals, Supplies and Information Technology	231.3	-39.63	--
52	19	Social Justice and Empowerment	1,272.46	-64.74	--
53	20	Rural Development	1,409.77	-163.47	--
54	21	Co-operation	38.95	-2.7	--
55	22	Food and Civil Supplies	305.67	-29.97	--
56	23	Power Development	539.13	-4.01	--
57	24	Printing and Stationery	30.52	-2.91	--
58	25	Road and Water Transport	574.68	-11.79	--
59	26	Tourism and Civil Aviation	153.49	-21.89	--
60	27	Labour Employment and Training	373.52	-116.39	31.16
61	29	Finance	7,382.45	-1,202.66	--
62	30	Miscellaneous General Services	101.51	-8.07	--
63	31	Tribal Development	1,504.71	-415.69	27.63
64	32	Scheduled Caste Sub Plan	1,453.72	-264.69	--
Total:			59,041.7	-8,545.75	

Appendix-3.4

(Reference: Paragraph 3.3.7(ii))

Details of persistent savings cases (₹ one crore or more in each case)

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue- Voted							
1	03	Administration of Justice	9.82	10.14	25.20	34.57	44.56
2	04	General Administration	11.62	13.13	18.83	54.07	35.58
3	06	Excise and Taxation	1.84	7.65	13.79	14.32	17.53
4	07	Police and Allied Organisations	37.08	81.89	143.83	212.47	305.45
5	08	Education	864.96	665.02	955.16	1,110.61	1,362.09
6	09	Health and Family Welfare	295.90	211.66	330.83	377.72	489.64
7	11	Agriculture	27.04	11.30	72.67	33.44	78.98
8	12	Horticulture	17.22	102.97	19.09	78.64	15.34
9	14	Animal Husbandry, Dairy Development and Fisheries	35.18	43.67	68.34	69.81	78.84
10	15	Planning and Backward Area Sub Plan	28.40	16.81	30.57	22.69	21.90
11	16	Forest and Wild Life	57.50	85.36	130.31	145.25	170.51
12	18	Industries, Minerals, Supplies and Information Technology	8.46	11.45	96.03	100.52	39.63
13	19	Social Justice and Empowerment	20.78	55.55	28.84	99.25	64.74
14	20	Rural Development	121.61	402.93	383.93	351.17	163.47
15	21	Co-Operation	10.23	3.54	3.61	4.79	2.70
16	23	Power Development	146.35	131.18	53.45	128.76	4.01
17	24	Printing and Stationery	6.02	2.81	1.19	2.14	2.91
18	25	Road and Water Transport	1.06	2.10	2.25	12.92	11.79
19	27	Labour Employment and Training	71.98	199.27	39.93	39.28	116.39
20	29	Finance	97.70	266.88	939.93	1,212.96	1,202.66
21	30	Miscellaneous General Services	13.00	7.38	8.97	11.32	8.07
22	31	Tribal Development	177.85	242.34	325.72	371.39	415.69
23	32	Scheduled Caste Sub Plan	321.14	405.83	390.87	513.37	264.69
Revenue-Charged							
24	03	Administration of Justice	5.95	1.73	7.94	11.36	7.33
25	29	Finance	41.09	29.20	238.48	315.99	459.44
Capital-Voted							
26	09	Health and Family Welfare	2.93	4.77	8.94	25.30	8.80
27	15	Planning and Backward Area Sub Plan	18.95	12.84	1.33	115.34	218.07
28	19	Social Justice and Empowerment	4.45	4.26	3.48	14.48	4.94
29	29	Finance	1.51	7.98	6.27	6.35	7.74
30	31	Tribal Development	20.88	58.21	82.25	94.04	75.44
31	32	Scheduled Caste Sub Plan	99.31	132.87	154.08	231.62	149.75

Appendix-3.5

(Reference: Paragraph 3.4.4)

Detail of schemes for which provision of ₹ one crore and above was made but no expenditure was incurred

(₹ in crore)

Sr. No.	Sub Head Description	Original	Supplementary	Actual Expenditure
1	Himachal Pradesh State Development Loan (New Loan)	385.75	0.00	0
2	Atal School Vardi Yojna	1.35	0.00	0
3	Balika Gaurav Purskaar Yojna	1.50	0.00	0
4	Border Area Development Programme	27.78	0.00	0
5	C.V. Raman Virtual Class Room in Government Colleges	2.00	0.00	0
6	Channelisation of Pabbar River, District Shimla	1.43	0.00	0
7	Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District (Under Flood Management Programme (FMP))	1.54	0.00	0
8	Channelisation of Swan from Daulatpur to Gagret bridge and its Tributaries (IV-FMP)	5.72	0.00	0
9	Channelisation of Pabbar River in Distt. Shimla	3.74	0.00	0
10	Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur under FMP	4.00	0.00	0
11	Channelisation of Swan Down Stream to Punjab Boundary Phase-III - Under FMP	1.87	0.00	0
12	Channelisation Of Swan from Daulatpur to Gagret Bridge and its tributaries (IV) Under FMP	14.95	0.00	0
13	Chief Minister Rural Drinking Water Supply Scheme-Externally Aided Project National Development Bank	12.50	0.00	0
14	Chief Minister Rural Drinking Water Supply Scheme -Externally Aided Project (National Development Bank)	37.50	0.00	0
15	Command Area Development	13.60	0.00	0
16	Command Area Development Under Minor Irrigation Schemes	35.54	0.00	0
17	Construction of Medical College at Chamba	3.35	0.00	0
18	Construction of OBC Boys/ Girls Hostels	2.49	0.00	0
19	Construction of Pooled Government Buildings	7.90	0.00	0
20	Construction of Pooled Government Residential Accommodation of General Administration Department	3.02	0.00	0
21	Construction of Roads Under Central Road Fund	9.90	0.00	0
22	Consultancies for Design / Detailed Project Report of Roads and Bridges	1.01	0.00	0
23	Deen Dyal Upadhaya Grameen Kaushal Yojna	5.06	0.00	0
24	District Industries Centre Buildings	1.50	0.00	0
25	District Staff	5.00	0.00	0
26	District Rural Development Agency Administration	1.52	0.00	0
27	Dr. Y.S. Parmar Government Medical College, Nahan	3.71	0.00	0
28	Ek Buta Beti Ke Naam	1.00	0.00	0
29	Eklavya Model Residential Schools for ST Students Under Article 275(1)	2.20	0.00	0
30	Employees State Insurance Schemes (Hospital and Dispensaries)	2.71	0.00	0

Sr. No.	Sub Head Description	Original	Supplementary	Actual Expenditure
31	Escalation of Pradhan Mantri Gram Sadak Yojna Works	2.52	0.00	0
32	Expenditure on Development of Industrial Area / Estate	16.80	0.00	0
33	Expenditure on Infrastructure Facilities	13.10	0.00	0
34	Expenditure on Command Area Development	4.41	0.00	0
35	Expenditure on Flood Control Works	3.65	0.00	0
36	Expenditure on Supply of Fodder	1.00	0.00	0
37	Expenditure under Rashtriya Krishi Vikas Yojna	1.29	0.00	0
38	Flood Protection Work in Chhounchh Khad Tehsil Indora Under Flood Protection Programme	1.91	0.00	0
39	Grants-in-aid to Swachh Bharat Mission (SBM)	3.00	0.00	0
40	Grants-in-aid to Himachal Pradesh Zoo Conservation and Breeding Society	2.35	0.00	0
41	Gyaanodaya Adhyayan Aivam Padhan Gunvatta Yojna	5.00	0.00	0
42	Himachal Pradesh Forest Ecosystem Management & Livelihood Improvement Project	1.00	0.00	0
43	Himachal Pradesh Investment Promotion Agency	1.00	0.00	0
44	Himachal Pradesh Kaushal Vikas Nigam	20.83	0.00	0
45	Honey Production and Processing Scheme	6.67	0.00	0
46	Housing for all Sardar Patel Urban Housing Scheme	6.00	0.00	0
47	Incentive under Chief Minister Start-Up Scheme	2.00	0.00	0
48	Independent Quality Control Check Flying Squad Under Hon'ble Chief Minister	1.00	0.00	0
49	Information Technology and E-Governance	1.00	0.00	0
50	Integrated Child Care Services	1.10	0.00	0
51	Integrated Child Development Scheme	1.00	0.00	0
52	Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture	2.85	0.00	0
53	Intra-Mural Research Fund	1.00	0.00	0
54	Investment Promotion Scheme	1.67	0.00	0
55	Issue of Photo Identity Card to Voters	0.30	1.02	0
56	Khel Se Swasthya Yojna	5.00	0.00	0
57	Kidney Transplant	1.00	0.00	0
58	Krishi Kosh	20.00	0.00	0
59	Loan for HP Power Corporation Projects	7.02	0.00	0
60	Loan to HP Power Corporation	51.33	0.00	0
61	Loan to HP Power Transmission Corporation Ltd.	173.00	0.00	0
62	Loans to HP Power Corporation	19.65	0.00	0
63	Mahak Yojna	5.00	0.00	0
64	Maintenance and Repairs	0.00	10.00	0
65	Major District Roads	2.00	0.00	0
66	Matching Incentive Grant to Mahila Mandal (Prod-Act)	1.09	0.00	0
67	Medical College, Chamba	5.82	0.00	0
68	Medical College, Nahan	7.99	0.00	0
69	Medical College, Chamba	1.62	0.00	0
70	Medical College, Nahan	2.85	0.00	0
71	Mid Day Meal	11.00	0.00	0
72	Modernisation of Police Force	4.74	0.00	0
73	Mukhya Mantri Tuberculosis Prevention Scheme	2.00	0.00	0
74	Nadaun Area Medium Irrigation Project	2.30	0.00	0
75	National Ambulance Service (NAS)	2.40	0.00	0
76	National Food Security Act	12.59	0.00	0

Sr. No.	Sub Head Description	Original	Supplementary	Actual Expenditure
77	National Rural Employment Guarantee Scheme	92.31	0.00	0
78	National Rurban Mission	9.32	0.00	0
79	Neel Kranti Akikrit Matsya Paalan Avam Vikash	1.60	0.00	0
80	Other Expenditure	7.79	0.00	0
81	Pensioners of Funds Reserve with Finance Department	50.00	0.00	0
82	Phina Singh Project	2.64	0.00	0
83	Post Matric Scholarship to OBC Students	8.50	0.00	0
84	Post Matric Scholarship to Scheduled Caste Students	34.28	0.00	0
85	Pradhan Mantri Awas Yojna (Gramin)	4.55	0.00	0
86	Pradhan Mantri Krishi Sinchayee Yojna (PMKSY)	7.15	0.00	0
87	Pradhan Mantri Matru Vandana Yojna	4.62	0.00	0
88	Prakritik Khet Khushhaal Kisan	23.47	0.00	0
89	Pre-Matric Scholarship for Schedule Tribe Students	1.39	0.00	0
90	Purchase of Machinery and Equipment Under Major District and other	1.30	0.00	0
91	Public Works Misc. Advance	1.60	0.00	0
92	Rashtriya Krishi Vikas Yojna	3.38	0.00	0
93	Rehabilitation and Operation / Maintenance of Airports/ Heliports	100.00	0.00	0
94	S.J.V.N.L.	5.00	0.00	0
95	Sampuran Swasthya Yojna	5.00	0.00	0
96	Scholarship for Economically Backward Classes General Students	2.45	0.00	0
97	Skill Upgradation with Job Outsourcing Guarantee	1.21	0.00	0
98	Srinivasa Ramanujan Student Digital Yojna	6.30	0.00	0
99	Srinivasa Ramanujan Student Digital Yojna	18.70	0.00	0
100	State Goods & Service Tax	1.29	0.00	0
101	State Innovation Fund	2.20	0.00	0
102	State Mission for Food Processing Industry	1.26	0.00	0
103	State Reward under Sanitation Scheme	1.00	0.00	0
104	Stock	4.09	0.00	0
105	Sub-Mission on Agriculture Mechanisation	11.12	0.00	0
106	Subsidiary Silvicultural Operations	1.76	0.00	0
107	Subsidy on Wheat and Rice to BPL Families	24.24	0.00	0
108	Swachh Bharat Mission (Gramin)	241.65	0.00	0
109	Swaran Jayanti Aashraya Aawas Yojna	25.00	0.00	0
110	Swasth Bachpan	1.00	0.00	0
111	Tools and Plants Expenditure on Machinery & Equipment	1.02	0.00	0
112	Total Sanitation Campaign	23.90	0.00	0
113	Upgradation of Judiciary Infrastructure	2.50	0.00	0
114	Upgradation of Panchayati Raj Department/ PRIs	3.00	0.00	0
Total		1,779.57	11.02	0

Appendix-3.6

(Reference: Paragraph 3.4.5)

Grants where more than 50 per cent of expenditure was incurred in March alone
(Descending order of percentage)

(` in crore)

Sr. No.	Grant No.	Name of Grant	Maj head	Sm head	Min head	Sub head	Exp (Jan-Mar)	Exp (in March)	Total	Percentage of total expenditure incurred during	
										Jan-March	March
1	5	Land Revenue and District Administration	2030	2	101	1	11.69	11.67	11.69	100	99.88
			2245	2	101	1	30.53	30.34	59.62	51.2	50.89
			2245	2	106	1	76.52	69.73	97.45	78.52	71.55
			2245	2	109	1	25.00	25.00	40.00	62.5	62.5
			2245	2	111	1	24.84	24.84	31.75	78.24	78.24
			2245	2	111	2	38.75	21.90	38.75	100.00	56.52
			2245	2	193	1	32.67	32.55	45.2	72.27	72.01
			2245	80	102	1	61.92	61.92	62.21	99.53	99.53
			2245	80	102	5	45.40	45.40	45.40	100	100
2	8	Education	2202	2	109	32	28.09	28.09	28.09	100	100
3	9	Health And Family Welfare	4210	3	105	1	105.79	85.59	118.08	89.59	72.49
			4210	3	105	3	37.09	28.94	37.09	100	78.02
4	10	Public Works - Roads, Bridges and Buildings	2059	80	799	3	250.23	188.22	277.50	90.17	67.83
			3054	4	105	6	287.74	233.41	431.54	66.68	54.09
			3054	4	105	20	133.19	99.21	182.90	72.82	54.24
			5054	4	101	1	23.45	16.96	25.56	91.74	66.36
			5054	4	337	11	34.48	28.97	44.07	78.24	65.73
			5054	4	337	21	45.00	45.00	45.00	100	100
5	11	Agriculture	2401	0	109	31	17.40	17.40	28.26	61.58	61.58
6	12	Horticulture	2401	0	119	51	13.42	13.42	16.45	81.61	81.61
			2401	0	119	57	127.97	127.97	158.97	80.5	80.5
			2401	0	119	77	23.80	14.80	24.55	96.95	60.29
			2401	0	119	79	20.00	20.00	20.00	100	100
7	13	Irrigation, Water Supply and Sanitation	2215	1	5	2	11.65	11.65	11.78	98.88	98.88
			2215	1	102	12	194.03	162.14	255.15	76.05	63.55
			2702	80	1	6	130.23	105.11	171.60	75.89	61.25
			4215	1	102	1	133.17	107.13	159.76	83.35	67.06
			4701	20	800	2	62.90	47.73	64.01	98.26	74.57
			4702	0	101	3	23.43	20.76	39.99	58.59	51.92
			4705	0	313	1	21.20	19.54	23.8	89.08	82.09
8	15	Planning And Backward Area Sub Plan	5475	0	800	2	24.54	23.03	33.19	73.96	69.4
			5475	0	800	3	11.98	11.37	19.26	62.24	59.07
9	16	Forest and Wild Life	2406	4	103	2	17.03	14.07	24.74	68.83	56.85
10	19	Social Justice and Empowerment	2235	2	102	23	17.61	17.33	29.98	58.76	57.81
			2236	2	101	5	30.00	29.10	39.46	76.03	73.75
11	20	Rural Development	2505	1	702	6	19.25	19.25	29.61	65	65
			2515	0	101	2	10.98	10.75	11.01	99.68	97.55
12	23	Power Development	2801	80	101	7	301.6	301.6	520.45	57.95	57.95
			4801	1	190	6	54.12	54.12	58.45	92.59	92.59
13	26	Tourism and Civil Aviation	3452	80	1	3	47.07	41.55	69.07	68.15	60.15
			5452	1	800	3	16.16	16.06	24.13	66.99	66.55
14	27	Labour Employment and Training	2230	3	800	1	14.16	14.16	14.16	100	100
15	28	Urban Development, Town and Country Planning and Housing	2217	80	193	13	13.13	13.13	21.79	60.26	60.26
			4215	2	106	2	38.04	26.12	46.91	81.09	55.67
16	29	Finance	2049	1	101	19	17.82	17.82	17.82	100	100
			2049	1	101	28	16.32	16.32	16.32	100	100
			2049	1	101	49	42.15	42.15	42.15	100	100
			2049	1	101	67	28.50	28.50	28.50	100	100
			2049	1	101	76	34.75	34.75	34.75	100	100
			2049	1	101	77	34.75	34.75	34.75	100	100

Sr. No.	Grant No.	Name of Grant	Maj head	Sm head	Min head	Sub head	Exp (Jan-Mar)	Exp (in March)	Total	Percentage of total expenditure incurred during	
										Jan-March	March
			2049	1	101	78	41.51	41.51	41.51	100	100
			2049	1	101	79	34.75	34.75	34.75	100	100
			2049	1	101	80	30.66	30.66	30.66	100	100
			2049	1	101	81	15.90	15.90	15.90	100	100
			2049	1	200	5	15.20	15.20	15.20	100	100
			2049	3	104	1	1,087.33	1,087.33	1,107.96	98.14	98.14
			2049	5	105	2	107.50	107.50	107.50	100	100
			6003	0	108	2	14.67	14.67	14.67	100	100
17	31	Tribal Development	2059	1	796	9	16.95	14.83	19.23	88.13	77.14
			2215	1	796	9	15.40	15.40	15.40	100	100
			3054	4	796	5	18.08	17.93	27.34	66.14	65.57
18	32	Scheduled Caste Sub Plan	2225	1	789	5	33.05	28.23	43.28	76.35	65.23
			5054	4	789	4	29.21	22.13	40.48	72.18	54.67
			5054	4	789	11	15.00	15.00	15.00	100	100
			5055	1	789	1	11.72	11.72	15.62	75.03	75.03
Total							4,348.47	3,984.08	5,257.22		

Appendix-4.1

(Reference: Paragraph 4.5)

Outstanding Utilisation Certificates as on 31 March 2021

(in ₹)

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
1	Rural Development					
	2216-Housing	2017-18	4	3,477,500	-	-
		2018-19	116	630,649,000	40	300,067,264
		2019-20	-	-	33	49,320,000
		Total	120	634,126,500	73	349,387,264
	2505-Rural Employment	2015-16	4	77,367,000	4	77,367,000
		2016-17	6	55,502,000	5	47,810,000
		2018-19	34	1,137,254,000	34	1,137,254,000
		2019-20	-	-	26	2,307,238,750
		Total	44	1,270,123,000	69	3,569,669,750
	2501-Special Programme	2018-19	30	626,877,400	9	365,914,998
		2019-20	-	-	118	264,815,764
Total		30	626,877,400	127	630,730,762	
Total		194	2,531,126,900	269	4,549,787,776	
2	Panchayati Raj					
	4216-Capital Outlay on Housing	2016-17	1	2,807,900	1	1,307,900
		Total	1	2,807,900	1	1,307,900
	2515-Other Rural Development Programmes	2011-12	18	45,168,010	-	-
		2012-13	7	8,252,000	-	-
		2013-14	8	151,958,171	-	-
		2014-15	7	563,698,506	-	-
		2015-16	42	854,784,826	19	270,960,912
		2016-17	254	1,874,893,098	74	591,320,394
		2017-18	259	3,758,479,407	170	2,613,740,595
		2018-19	360	4,458,955,305	304	3,325,098,368
	2019-20	-	-	212	5,893,052,626	
	Total	955	11,716,189,323	779	12,694,172,895	
Total		956	11,718,997,223	780	12,695,480,795	
3	Education					
	2202-General Education	2015-16	1	10,000,000	-	-
		2017-18	1	3,121,220	1	3,121,220
		2018-19	44	1,130,375,000	28	1,004,375,000
		2019-20	-	-	70	2,402,393,822
Total	46	1,143,496,220	99	3,409,890,042		
4	Youth Services and Sports					
	2204-Sports & Youth Services	2018-19	12	3,534,912	-	-
		2019-20	-	-	7	2,290,419
Total	12	3,534,912	7	2,290,419		
5	Technical Education					
	2203-Technical Education	2018-19	1	498,000	-	-
Total	1	498,000	-	-		
6	Language Art and Culture					
	2205-Art and Culture	2018-19	97	781,273,141	-	-
		2019-20	-	-	103	70,278,389
	Total	97	781,273,141	103	70,278,389	
	2250-Other Social Community Services	2018-19	1	30,000,000	1	30,000,000
		2019-20	-	-	1	53,820
Total		1	30,000,000	2	30,053,820	
Total		98	811,273,141	105	100,332,209	

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
	Urban Development					
	2217-Urban Development	2015-16	12	17,607,800	-	-
		2016-17	33	701,405,643	27	611,617,821
		2017-18	45	731,169,704	33	658,569,632
		2018-19	73	3,251,028,994	49	1,684,010,015
		2019-20	-	-	74	4,442,004,612
		Total	163	4,701,212,141	183	7,396,202,080
	3054-Road & Bridges	2016-17	1	9,479,789	1	9,479,789
		2017-18	1	23,819,902	1	23,819,902
		2018-19	1	27,438,070	1	27,438,070
Total		3	60,737,761	3	60,737,761	
	Total	166	4,761,949,902	186	7,456,939,841	
8	Animal Husbandry					
	2403-Animal Husbandry	2015-16	1	100,000,000	-	-
		2017-18	28	82,544,000	15	16,194,000
		2018-19	46	390,128,300	22	91,376,600
		2019-20	-	-	31	236,529,700
		Total	75	572,672,300	68	344,100,300
	2404-Dairy Development	2018-19	24	298,338,979	16	213,338,979
		2019-20	-	-	7	9,622,807
		Total	24	298,338,979	23	222,961,786
		Total	99	871,011,279	91	56,7062,086
9	Co-operation					
	2408-Food Storage & Ware Housing	2017-18	2	275,000	-	-
		2018-19	2	177,000	1	150,000
		2019-20	-	-	6	1,120,000
		Total	4	452,000	7	1,270,000
	2425-Co-Operation	2017-18	6	1,420,000	-	-
		2018-19	10	1,540,000	-	-
		2019-20	-	-	6	440,000
		Total	16	2,960,000	6	440,000
		Total	20	3,412,000	13	1,710,000
10	Tourism					
	3452-Tourism	2014-15	1	75,000	-	-
		2015-16	1	290,000	1	290,000
		2016-17	1	500,000	1	500,000
		2017-18	3	10,740,000	2	740,000
		2018-19	10	975,300,000	3	300,000
		2019-20	-	-	3	850,000
		Total	16	986,905,000	10	2,680,000
	3053-Tourism & Civil Aviation	2019-20	-	-	2	32,638,000
		Total	-	-	2	32,638,000
	Total	16	986,905,000	12	35,318,000	
11	Industry					
	2851-Village & Small Scale Industries	2012-13	1	721,000	-	-
		2014-15	2	2,409,000	-	-
		2015-16	2	2,076,500	-	-
		2016-17	32	132,555,975	25	103,136,140
		2017-18	62	155,167,634	48	84,643,634
		2018-19	33	513,028,983	13	50,337,421
		2019-20	-	-	23	173,484,668
		Total	132	805,959,092	109	411,601,863
	12&13	Agriculture and Horticulture				
2401-Crop Husbandry		2017-18	5	368,000,000	5	368,000,000
		2018-19	15	1,014,200,000	14	1,004,200,000
		2019-20	-	-	2	23,000,000
		Total	20	1,382,200,000	21	1,395,200,000

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
	2402-Soil Conservation	2017-18	5	6,050,000	5	6,050,000
		2019-20	-	-	-	-
		Total	5	6,050,000	5	6,050,000
	2415-Agriculture Research & Education	2017-18	2	36,106,000	-	-
		2018-19	1	20,000,000	1	20,000,000
		2019-20	-	-	3	53,802,500
		Total	3	56,106,000	4	73,802,500
	2435-Other Agriculture Programme	2018-19	3	122,800,000	3	122,800,000
		2019-20	-	-	6	89,100,000
		Total	3	122,800,000	9	211,900,000
Total			31	1,567,156,000	39	1,686,952,500
Forests						
14	2406-Forestry and Wild Life	2017-18	1	2,920,000	-	-
		2018-19	18	69,947,264	9	20,867,767
		2019-20	-	-	62	200,007,455
	Total	19	72,867,264	71	220,875,222	
Ayurveda (Ayush)						
15	2210-Medical & Public Health	2016-17	13	20,184,806	13	20,184,806
		2017-18	20	238,981,300	20	238,981,300
		2018-19	49	967,975,774	15	240,004,000
		2019-20	-	-	64	802,664,500
		Total	82	1,227,141,880	112	1,301,834,606
	2211-Family Health	2019-20	-	-	62	2,197,317,651
Total	82	1,227,141,880	174	3,499,152,257		
Women & Child Development & SC, OBC and Minorities						
16&17	2225-Welfare of SC, ST & Other Backward Classes	2012-13	7	25,426,395	-	-
		2013-14	3	860,000	-	-
		2016-17	2	20,000,000	-	-
		2017-18	3	20,300,000	1	300,000
		2018-19	2	20,000,000	-	-
		2019-20	-	-	2	2,796,895
		Total	17	86,586,395	3	3,096,895
	2235-Social Security & Welfare	2015-16	2	25,000	-	-
		2016-17	5	7,719,205	1	3,410,040
		2017-18	100	91,274,196	71	61,788,086
		2018-19	307	172,763,326	302	172,583,326
		2019-20	-	-	331	184,651,922
		Total	414	271,781,727	705	422,433,374
	Total			431	358,368,122	708
Fisheries						
18	2405-Fisheries	2017-18	2	420,000	-	-
		2019-20	-	-	-	-
	Total	2	420,000	-	-	
Planning						
19	3451-Secretariat Economics Services	2017-18	8	290,307,972	1	8,424,396
		2018-19	14	191,129,560	-	-
	Total	22	481,437,532	1	8,424,396	
Sainik Welfare						
20	2075- Miscellaneous General Services	2018-19	18	25,974,405	6	2,500,818
		2019-20	-	-	25	39,808,241
	Total	18	25,974,405	31	42,309,059	
Revenue Department						
21	2029-Land Revenue	2016-17	7	3,500,000	1	500,000
		2017-18	23	14,602,000	18	10,031,000
		2018-19	29	25,602,000	22	20,546,000
		2019-20	-	-	-	-
	Total	59	43,704,000	41	31,077,000	

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
22	Transport					
	3055-Road Transport	2019-20	-	-	1	1,500,000
	5055-Capital Outlay on Transport	2017-18	1	3,600,000	-	-
	Total		1	3,600,000	1	1,500,000
23	Labour & Employment					
	2230-Labour & Employment	2017-18	1	500,000	-	-
		2018-19	4	703,500,000	-	-
		2019-20	-	-	1	4,800,000
Total		5	704,000,000	1	4,800,000	
24	Jal Shakti Vibhag					
	2215-Water Supply & Sanitation	2017-18	7	68,308,000	-	-
		2018-19	4	92,687,000	4	92,687,000
		2019-20	-	-	4	70,626,000
Total		11	160,995,000	8	163,313,000	
25	Tribal Development					
	2251-Secretariat Social Services	2016-17	4	2,350,000	3	1,550,000
		2017-18	3	2,302,783	1	1,400,000
		2018-19	6	10,830,000	4	10,520,000
		2019-20	-	-	5	9,410,121
4225-Capital Outlay on welfare of SC, ST & OBC	2016-17	1	4,900,000	-	-	
Total		14	2,03,82,783	13	22,880,121	
26	Energy Department					
	2810-Non-Conventional Source of Energy	2017-18	3	1,600,000	3	1,600,000
		2018-19	4	2,000,000	4	2,000,000
Total		7	3,600,000	7	3,600,000	
27	Excise and Taxation Department					
	2040-Other Taxes & Duties	2019-20	-	-	1	79,530,599
	Total		-	-	1	79,530,599
	3604-Compensation and assignments to Local Bodies	2017-18	7	6,457,275	-	-
2018-19		11	11,469,153	-	-	
Total		18	17,926,428	1	79,530,599	
28	Environment Science and Technology					
	3425-Other Scientific Research	2019-20	-	-	1	1,000,000
	Total		-	-	1	1,000,000
	3435-Ecology Environment	2017-18	2	7,323,400	2	7,323,400
		2018-19	2	6,954,000	2	6,954,000
2019-20		-	-	8	12,700,000	
Total		4	14,277,400	13	2,79,77,400	
29	Himachal Pradesh Institute of Public Administration (HIPA)					
	2070-Other Administrative Service	2018-19	17	120,900,000	6	70,400,000
		2019-20	-	-	12	48,788,770
Total		17	120,900,000	18	119,188,770	
30	Police					
	2055-Police	2018-19	1	18,505,000	1	10,737,891
Total		1	18,505,000	1	10,737,891	
Grand Total:			2482	28,479,419,483	2,799	35,578,261,515

Appendix-4.2

(Reference: Paragraph 4.8)

Statement showing unspent balances in PDAs as on 31 March 2021

(in ₹)

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
1	8443	106	Civil Judge (Sr. Division), Bilaspur	51,827.17
2	8443	106	Civil Judge (Jr. Div. Court No.1), Ghumarwin	257,017.45
3	8443	106	Civil Judge (Jr. Div. Court No.2), Ghumarwin	223,880.00
4	8443	106	Civil Judge (Jr. Div. Court No.3), Ghumarwin	108,680.00
5	8443	106	Civil Judge (Jr. Division), Bilaspur	155,355.00
6	8443	106	District and Session Judge, Bilaspur	313,061.00
7	8443	106	Chief Judicial Magistrate (CJM), Chamba	499,356.62
8	8443	106	Chief Judicial Magistrate (CJM), Dalhousie	79,915.00
9	8443	106	Himachal Pradesh High Court, Shimla (Shimla Capital)	2,374,709.00
10	8443	106	Indira Gandhi Medical College, Shimla (Shimla Capital)	1,539,049.00
11	8443	106	Indira Gandhi State Sports Complex, Shimla (Shimla Capital)	4,394,854.00
12	8443	106	Sub Judge, Hamirpur	653,065.00
13	8443	106	Sub Judge, Barsar	179,070.00
14	8443	106	Sub Judge, Nadaun	99,520.00
15	8443	106	Chief Judicial Magistrate (CJM), Kullu	537,588.00
16	8443	106	Sub Judge Banjar	36,260.00
17	8443	106	Chief Judicial Magistrate (CJM) Judge, Anni	70,064.00
18	8443	106	Sub Judge, Manali	165,323.00
19	8443	106	Sub Judge Ist Class, Kangra	116,029.00
20	8443	106	Sub Judge, Nurpur	226,128.00
21	8443	106	Sub Judge, Palampur	237,605.00
22	8443	106	Sub Judge, Dehra	224,327.60
23	8443	106	District and Session Judge, Kangra at Dharamshala	81,265.00
24	8443	106	Sub Judge, Jawali	89,850.00
25	8443	106	Sub Judge 2nd Division, Kangra	106,731.00
26	8443	106	Sub Judge, Dehra -II	86,186.00
27	8443	106	Sub Judge, Baijnath	117,150.00
28	8443	106	Chief Judicial Magistrate (CJM), Dharamshala	504,670.00
29	8443	106	Sub Judge, Indora	68,625.00
30	8443	106	Sr. Sub Judge, Kalpa	179,884.00
31	8443	106	Sr. Sub Judge, Sundernagar	252,593.00
32	8443	106	Sr. Sub Judge, Mandi	923,235.00
33	8443	106	Sr. Sub Judge, Sarkaghat	267,016.00
34	8443	106	Sr. Sub Judge, Jogindernagar	144,605.20
35	8443	106	Sr. Sub Judge, Karsog	99,234.00

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
36	8443	106	Director, Technical Education, Vocational and Industrial Training, HP Sundernagar	5,000.00
37	8443	106	Sr. Sub Judge, Gohar	126,710.00
38	8443	106	District and Session Judge, Shimla	524,603.00
39	8443	106	District and Session Judge, Kinnaur at Rampur	67,031.00
40	8443	106	Sub Judge, Rampur	200,765.00
41	8443	106	Sub Judge, Theog	156,785.00
42	8443	106	Sub-Divisional Officer (SDO), Dodra Kwar	0.10
43	8443	106	Sub Judge, Rohru	365,959.00
44	8443	106	Sr. Sub Judge, Shimla	733,966.00
45	8443	106	Sub Judge, Chopal	35,571.00
46	8443	106	Sub Judge Jubbal, Shimla	76,245.00
47	8443	106	Additional District and Session Judge, Kinnaur at Rampur	54,050.86
48	8443	106	District and Session Judge, Nahan	85,887.00
49	8443	106	Additional Session Judge, Nahan	165,374.00
50	8443	106	Sr. Sub Judge (Sr. Division), Nahan	319,845.00
51	8443	106	Civil Judge (Jr. Division), Ponta Sahib	199,159.00
52	8443	106	Civil Judge (Jr. Division), Rajgarh	53,962.00
53	8443	106	Civil Judge, Shillai	8,840.00
54	8443	106	Civil Judge, Kandaghat	58,101.00
55	8443	106	Additional District and Session Judge, Solan	156,860.00
56	8443	106	Civil Judge, Nalagarh	380,885.00
57	8443	106	Civil Judge Sr. Division, Solan	197,225.00
58	8443	106	Civil Judge, Arki	116,824.00
59	8443	106	Civil Judge Jr. Division, Solan	284,998.00
60	8443	106	District and Session Judge, Solan	99,528.00
61	8443	106	Civil Judge Junior Div., Kasauli	102,340.00
62	8443	106	Civil Judge Sr. Div., Kasauli	127,332.00
63	8443	106	Sr. Sub Judge, Una	828,728.00
64	8443	106	Jr. Sub Judge, Amb	498,377.00
65	8448	109	P.S. Kalpa	0.33
66	8448	109	P.S. Rohru	16,514.00
67	8448	109	P.S. Dodra Kwar	9,500.10
68	8448	109	P.S Solan	0.14
69	8448	109	P.S. Kandaghat	231,578.00
70	8448	109	P.S. Gagret	0.96
71	8448	109	P.S. Kunihar	0.30
72	8448	109	Nagar Panchayat, Mehatpur	481.00
73	8448	109	Nagar Panchayat, Santokhgarh	5,506.17
74	8448	109	P.S Nadaun	41,264.00
75	8443	106	AC to DC Dharamsala	
76	8448	106	Funds of ICAR	

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
77	8448	109	P.S. Sadar, Bilaspur	NIL
78	8448	109	P.S. Ghumarwin	
79	8448	109	P.S. Chamba	
80	8448	109	P.S. Bharmour	
81	8448	109	P.S. Tissa	
82	8448	109	P.S. Salooni	
83	8448	109	P.S. Bhattiyat	
84	8448	109	P.S. Kangra	
85	8448	109	P.S. Nagrota Bagwan	
86	8448	109	P.S. Nurpur	
87	8448	109	P.S. Rait	
88	8448	109	P.S. Indora	
89	8448	109	P.S. Dehra	
90	8448	109	P.S. Pragpur	
91	8448	109	P.S. Bhawarna	
92	8448	109	P.S. Lambagaon	
93	8448	109	P.S. Panchrukhi	
94	8448	109	P.S. Baijnath	
95	8448	109	P.S. Nagrota Surian	
96	8448	109	P.S. Mandi	
97	8448	109	P.S. Sundernagar	
98	8448	109	P.S. Jhanjehli	
99	8448	109	P.S. Karsog	
100	8448	109	P.S. Gopalpur	
101	8448	109	P.S. Gohar	
102	8448	109	P.S. Balh	
103	8448	109	P.S. Chopal	
104	8448	109	P.S. Jubbal	
105	8448	109	P.S. Chirgaon	
106	8448	109	P.S. Mashobra	
107	8448	109	P.S. Kullu	
108	8448	109	P.S. Nagar	
109	8448	109	P.S. Banjar	
110	8448	109	P.S. Jhandutta	
111	8448	109	P.S. Chauntra	
112	8448	109	P.S. Drang	
Total				2,17,99,524.00

Appendix 4.3

(Reference: Paragraph 4.15)

List of Autonomous bodies/authorities/ institutions

Sr. No.	Name of the body/authority		Section in which audit has been conducted
1	Himachal Pradesh Building and Other Construction Workers Welfare Board, Shimla	--	Audit conducted under Section 19(3) and SARs prepared.
2	HP Khadi and Village Industries Board	--	
3	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	--	
4	HP City Transport and Bus Stand Management and Development Authority	--	
5	HP State Electricity Regulatory Commission	Yes	
6	Himachal Pradesh State Veterinary Council, Shimla	Yes	
7	Himachal Pradesh Legal Service Authority, Shimla	Yes	
8	District Legal Service Authority, Hamirpur	Yes	
9	District Legal Service Authority, Bilaspur	Yes	
10	District Legal Service Authority, Nahan	Yes	
11	District Legal Service Authority, Una	Yes	
12	District Legal Service Authority, Shimla	Yes	
13	District Legal Service Authority, Kinnaur at Rampur	Yes	
14	District Legal Service Authority, Mandi	Yes	
15	District Legal Service Authority, Kullu	Yes	
16	District Legal Service Authority, Dharamshala at Kangra	Yes	
17	District Legal Service Authority, Solan	Yes	
18	District Legal Service Authority, Chamba	Yes	
19	Controller, CSK, HPKV, Palampur	--	
20	Dr. Y.S. Parmar Horticulture University, Nauni, Solan	Yes	
21	Seed and Organic Produce Certification Agency, Boileaganj, Shimla	Yes	
22	Livestock Development Board, Boileaganj, Shimla	Yes	
23	HP State Milkfed Co-operative, Totu, Shimla	--	
24	HP State Cooperative Marketing and Consumers Federation Ltd. (HIMFED)	--	
25	HP State Council for Science, Technology and Environment, Kasumpti, Shimla	Yes	
26	District Rural Development Authority, Hamirpur	--	

Sr. No.	Name of the body/authority		Section in which audit has been conducted
27	District Rural Development Authority, Bilaspur	--	Audit conducted under Section 14 &15 and IRs are prepared and issued.
28	District Rural Development Authority, Nahan	--	
29	District Rural Development Authority, Una	--	
30	District Rural Development Authority, Shimla	--	
31	District Rural Development Authority, Kinnaur	--	
32	District Rural Development Authority, Mandi	--	
33	District Rural Development Authority, Kullu	--	
34	District Rural Development Authority, Dharamshala at Kangra	--	
35	District Rural Development Authority, Solan	--	
36	District Rural Development Authority, Chamba	--	
37	District Rural Development Authority, Keylong	--	
38	AIDS Control Society	--	
39	HP Nursing Reg. Council	--	
40	NRHM, Shimla	--	
41	Academy of Language, Art and Culture	--	
42	SC/ST Corporation, Solan	--	
43	Social Welfare Board, Shimla	--	
44	Council of Child Welfare, Shimla	--	
45	SSA, Shimla	--	
46	Himachal Pradesh University	--	
47	Rin Chen Zen Po Society, Kangra	--	
48	State Water & Sanitation Mission (HP)	--	
49	RMSA	--	
50	Employees State Insurance Society, Shimla	--	
51	RUSA	--	
52	State Disaster Management Authority	--	
53	HP Ayurveda and Unani Practitioner Board	--	

Appendix-5.1

(Reference: Paragraph 5.3)

Statement showing the name of all SPSEs, month and year of incorporation (including their brief description) as on 31 March 2021

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
STATE PUBLIC SECTOR ENTERPRISES (OTHER THAN POWER SECTOR)				
Agriculture and Allied				
1	Himachal Pradesh Agro-Industries Corporation Limited	Horticulture	September 1970	Company is engaged in manufacturing / trading of agricultural goods and other inputs, trading of cement, iron and steel, bitumen, tyres and tubes etc. for supplying to different Government Departments.
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	To provide post-harvest facilities to the fruit growers of the State and to help them to get best returns for their produce from the market. It provides supplies of horticultural inputs, tools and implements, besides apple grading/packaging and storage facilities to the growers. The Company is engaged in procurement, processing, storage; and marketing of all types of surplus fruits.
3	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	The Company is engaged in exploitation and marketing of timber within the State; exploitation and processing of resin into rosin; turpentine oil and subsidiary products; and marketing thereof etc.
Finance				
4	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	The Company is engaged in providing financial assistance to socially and educationally backward classes and economically weaker sections in the State for setting up small industrial units and also for educational purposes.
5	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	The company is engaged in providing financial assistance to women entrepreneurs and women co-operative societies in the State.
6	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	To undertake the task of social, economic and educational upliftment of the socially and educationally backward minorities and other economically weaker sections among the minorities in the State; arrange training programmes for the promotion and improvement of literacy, education and professional skills of the aforesaid classes and sections so as to promote their social and economic development; to collect, compile and publish the related data for the aforesaid classes and sections; and provide and arrange financial assistance and professional know-how to the aforesaid classes and sections.
Infrastructure				
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	Company was incorporated on 10.06.1999 under the Companies Act, 1956, with the main objective of developing Roads, Bridges & other infrastructure in the State of Himachal Pradesh and to act as a special purpose vehicle for resource mobilisation on behalf of the State Government for all infrastructures projects and also discharge obligations on this account on behalf of the State Government from revenue other receipts accruing to the State Government from such projects.
8	Dharamshala Smart City Limited	Urban Development	July 2016	To implement smart city projects in Dharamshala.

1	2	3	4	5
9	Shimla Smart City Limited	Urban Development	January 2018	To implement smart city projects in Shimla.
10	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	The Company is engaged in promoting, establishing and administering industrial projects or enterprises for manufacture and production of plant and machinery, tools, equipment, chemical and substances which are likely to promote or advance the industrial development in Himachal Pradesh. It also aids, assists and finances any industrial Enterprise, project or enterprises, providing plots for Industrial Development on lease hold basis. Also, the Company undertakes civil works on behalf of various Government Departments, Autonomous Bodies and Corporation etc., on Deposit Works basis.
Manufacturing				
11	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	Company is engaged in the manufacturing of Country Liquor, furniture & fixtures and silk products. The maximum share of turnover of the Company is from the sale of country liquor.
Services				
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Civil Supplies	September 1980	The Company is the nodal agency for supplying controlled commodities (wheat, rice, sugar, pulses, edible oil, salt and kerosene oil) through its wholesale go-downs to Fair Price Shops/ Retail Shops (Own/Other) for further distribution to ration card holders (BPL, APL and Antodaya) under the Targeted Public Distribution System (TPDS) of Central/ State subsidised schemes. It is also the implementing agency of various Central as well as State schemes like National Food Security Act, 2013 (NFSA) and Atal Vardi Yojana.
13	Himachal Pradesh State Electronics Development Corporation Limited	Information Technology	October 1984	The main function of the Company includes promotion of Computerisation in the State (particularly in the State Government departments and its Enterprises); development of software and procurement and supply of computer hardware, software and related electronic products; and office automation.
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	To assist and promote the interests of the poor weavers and artisans of the State. The Corporation ensures the overall welfare of artisans and weavers by imparting training, design inputs, raw material, reviving the languishing crafts and providing them marketing facilities through its chain of emporia located within and outside the State.
15	Himachal Pradesh Tourism Development Corporation	Tourism & Civil Aviation	September 1972	To provide tourism services including accommodation, catering, transport facilities and sports activities with its mission to expand quality tourism infrastructure in the State and outside the State, in order to provide world class facilities to the tourists. Apart from this, the Engineering wing of the Company also undertakes deposit works for Government Departments, Autonomous bodies, and Corporations, etc.

1	2	3	4	5
16	Himachal Consultancy Organisation Limited		February 1977	HIMCON is a technical consultancy organisation and is a Government Controlled other Company under Companies Act and is audited by CAG. HIMCON is approved Training Partner with National Skill Development Corporation. HIMCON is empanelled with Ministry of Social Justice and Empowerment as its training partner on PAN India basis.
17	Himachal Pradesh Kaushal Vikas Nigam	Technical Education	September 2015	The main functions of the Company are to increase the capacity and capability of the system to deliver quality skill training and professional knowledge to the youth to enhance their ability and bridge the skill deficit with a view to meet ongoing market demand of skilled manpower. The main sources of income of the Company were Grant in Aid received from Central /State Government, share of administrative expenses for implementation of various skill training programme and interest earned on fixed deposits receipts / saving account.
18	Shimla Jal Prabandhan Nigam Limited	Urban Development	June 2018	To plan and implement the water supply and sewerage schemes in Shimla planning area. Its objectives are universal coverage of water and sewerage to every household, 24x7 continuous pressurised water supply, Promoting public health and environment, accountability and responsiveness to citizens and decentralised service delivery through autonomous and professional institutions.
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Limited	Tourism & Civil Aviation	April 2019	To undertake development and operation/maintenance of the “Development of Ropeway Service between Sri Anandpur Sahib Ji to Sri Naina Devi Ji” through Public Private Partnership on Design, Finance, Build, Operate and Transfer basis.
20	Ropeway and Rapid Transport System Development Corporation HP Limited	Transport	July 2019	To provide connectivity to remote/tribal areas of the State through ropeways; increase the tourism potential of various destinations in the State through innovative transport solutions; decongest urban hubs in the State through alternative transport solutions; and to develop quality infrastructure projects that contribute to the State’s growth story.
Statutory Corporations				
21	Himachal Pradesh Financial Corporation	Industries	April 1967	To promote industrial growth in the State by providing term loans to small and medium scale industries. The Corporation has stopped its lending activities completely from the year 2010 in furtherance to the decision of the State Cabinet taken on 18 August 2008.
22	Himachal Road Transport Corporation	Transport	September 1974	Major activity of the Corporation includes operation of buses in the State of Himachal Pradesh and in other States. Other activities of the Corporation include purchase of buses, spare parts, etc, collection of passenger taxes and deposition of special road taxes/passenger taxes of the state of Himachal Pradesh, Punjab, Uttarakhand and Haryana.

1	2	3	4	5
Inactive SPSEs				
23	Agro-Industrial Packaging India Limited	Horticulture	February 1987	It was involved in Manufacture of paper and paper products.
24	Himachal Worsted Mills Limited	Industries	October 1974	It was involved in Spinning, weaving and finishing of textiles and is under process of liquidation since 2000-01.
25	Himachal Pradesh Beverages Limited	Excise and Taxation	April 2016	The Company was set up as a limited Company of the Government of Himachal Pradesh in terms of the provisions of the Excise Announcement for the purpose of channelising sale of liquor in the State. Company discontinued its operations w.e.f 01 April 2018 consequent to the decision of Government of Himachal Pradesh (17 January 2018).
STATE PUBLIC SECTOR ENTERPRISES (POWER SECTOR)				
26	Himachal Pradesh State Electricity Board Limited	MPP and Power	December 2009	The Himachal Pradesh State Electricity Board has been re-organised as Himachal Pradesh State Electricity Board Limited w.e.f. 14.06.2010 under Companies Act, 1956. HPSEBL is responsible for the supply of Uninterrupted & Quality Power to all consumers in the State of Himachal Pradesh. Power is being supplied through a network of Transmission, Sub-Transmission & Distribution lines laid in the State.
27	Himachal Pradesh Power Corporation Limited	MPP and Power	December 2006	The Company has the objective to plan, promote and organise the development of power generation on behalf of Government of Himachal Pradesh.
28	Beas Valley Power Corporation Limited	MPP and Power	March 2003	Beas Valley Power Corporation Limited is a power generating utility with all the technical and organisational capabilities and is subsidiary of Himachal Pradesh State Electricity Board Limited. The Power Finance Corporation Limited has been providing financial assistance in the form of loan to UHL Stage-III Hydroelectric Project (100 MW). The entire equity share capital has been contributed by the HPSEBL.
29	Himachal Pradesh Power Transmission Corporation Limited	MPP and Power	August 2008	The Company came into existence on 27 August 2008 as a part of unbundling of erstwhile HPSEB and was conferred the status of State Transmission Utility in the year 2010. It has been entrusted the work of formulation/Updating and Execution of Transmission Master Plan of the State for strengthening of Transmission Network and Evacuation of Power from upcoming Hydro Electric Projects.

Appendix-5.2

(Reference: Paragraph 5.4.1)

Statement showing the investment of equity and long-term loans made by the State government/Others in SPSEs as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the SPSEs	Detail of investment of equity and loan										Investment of GoHP (Equity + Loans)	Investment others (Equity + Loans)	Total equity plus loans	Total equity	Total loans
		Equity					Long term loan									
		GoHP	Central Govt.	CG/SG PSUs	Others	Total	GoHP	Central Govt.	CG/SG PSUs	Others	Total					
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)																
Agriculture and Allied																
1	Himachal Pradesh Agro-Industries Corporation Limited	16.89	1.96	0.00	0.00	18.85	11.56	0.40	0.00	0.00	11.96	28.45	2.36	30.81	18.85	11.96
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	31.20	1.50	6.07	0.00	38.77	60.09	0.00	0.00	0.00	60.09	91.29	7.57	98.86	38.77	60.09
3	Himachal Pradesh State Forest Development Corporation Limited	11.71	0.00	0.00	0.00	11.71	0.00	0.00	0.00	0.00	0.00	11.71	0.00	11.71	11.71	0.00
4	Agro-Industrial Packaging India Limited	16.75	0.00	0.00	0.97	17.72	60.15	0.00	0.00	0.00	60.15	76.90	0.97	77.87	17.72	60.15
Total		76.55	3.46	6.07	0.97	87.05	131.80	0.40	0.00	0.00	132.20	208.35	10.90	219.25	87.05	132.20
Financing																
1	Himachal Backward Classes Finance & Development Corporation	15.97	0.00	0.00	0.00	15.97	0.07	0.00	20.98	0.00	21.05	16.04	20.98	37.02	15.97	21.05
2	Himachal Pradesh Mahila Vikas Nigam	14.51	0.10	0.00	0.00	14.51	0.00	0.00	0.00	0.00	0.00	14.51	0.10	13.86	14.61	0.00
3	Himachal Pradesh Minorities Finance & Development Corporation	14.84	0.00	0.00	0.00	14.84	0.00	0.00	37.37	0.00	37.37	14.84	37.37	52.21	14.84	37.37
4	Himachal Pradesh Financial Corporation	92.98	0.00	0.00	6.59	99.57	84.61	0.00	28.27	0.00	112.88	177.59	34.86	212.45	99.57	112.88
Total		138.30	0.10	0.00	6.59	144.99	84.68	0.00	86.62	0.00	171.30	222.98	93.31	316.29	144.99	171.30
Infrastructure																
1	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	25.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00	25.00	0.00
2	Himachal Pradesh State Industrial Development Corporation Limited	30.82	0.00	0.00	0.00	30.82	0.00	0.00	0.00	0.00	0.00	30.82	0.00	30.82	30.82	0.00
3	Dharamshala Smart City Limited	0.00001	0.00	0.00033	0.00	0.00034	0.00	0.00	0.00	0.00	0.00	0.00001	0.00	0.00034	0.00034	0.00
4	Shimla Smart City Limited	0.0035	0.00	0.00	0.0035	0.007	0.00	0.00	0.00	0.00	0.00	0.0035	0.00	0.007	0.007	0.00
Total		55.82351	0.00	0.00033	0.0035	55.82734	0.00	0.00	0.00	0.00	0.00	55.82351	0.00	55.82734	55.82734	0.00

State Finances Audit Report for the year ended 31 March 2021

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
Manufacture																
1	Himachal Pradesh General Industries Corporation Limited	7.04	0.00	0.08	0.04	7.16	2.97	0.00	0.00	0.00	2.97	10.01	0.12	10.13	7.16	2.97
2	Himachal Worsted Mills Limited	0.00	0.00	0.00	0.92	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.92	0.92	0.92	0.00
Total		7.04	0.00	0.08	0.96	8.08	2.97	0.00	0.00	0.00	2.97	10.01	1.04	11.05	8.08	2.97
Services																
1	Himachal Pradesh State Civil Supplies Corporation Limited	3.52	0.00	0.00	0.00	3.52	0.00	0.00	0.00	0.00	0.00	3.52	0.00	3.52	3.52	0.00
2	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	9.22	0.03	0.00	0.00	9.25	0.00	0.00	0.00	0.00	0.00	9.22	0.03	9.25	9.25	0.00
3	Himachal Pradesh Tourism Development Corporation	12.30	0.00	0.00	0.00	12.30	0.00	0.00	0.00	0.00	0.00	12.30	0.00	12.30	12.30	0.00
4	Himachal Pradesh Kaushal Vikas Nigam	0.007	0.00	0.00	0.00	0.007	0.00	0.00	0.00	0.00	0.00	0.007	0.00	0.007	0.007	0.00
5	Shimla Jal Prabandhan Nigam Limited	0.05	0.00	0.00	0.05	0.10	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.10	0.10	0.00
6	Himachal Consultancy Organisation Limited	0.00	0.00	0.03	0.15	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.18	0.18	0.00
7	Sri Naina Devi Ji& Sri Anandpur Sahib Ji Ropeway Limited	0.50	0.00	0.00	0.50	1.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	1.00	1.00	0.00
8	Ropeway and Rapid Transport System Development Corporation HP Limited	0.005	0.00	0.00	0.00	0.005	0.00	0.00	0.00	0.00	0.00	0.005	0.00	0.005	0.005	0.00
9	Himachal Pradesh State Electronics Development Corporation Limited	3.72	0.00	0.00	0.00	3.72	0.05	0.00	0.00	0.00	0.05	3.77	0.00	3.77	3.72	0.05
10	Himachal Road Transport Corporation	904.12	15.44	0.00	0.00	919.56	0.00	0.00	0.00	42.56	42.56	904.12	58.00	962.12	919.56	42.56
11	Himachal Pradesh Beverage Limited	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00
Sector total		934.442	15.47	0.03	0.07	950.642	0.05	0.00	0.00	42.56	42.61	934.492	58.76	993.252	950.642	42.61
Total (Government Companies - Other than Power Sector)		1,212.16	19.03	6.18	9.22	1,246.59	219.50	0.40	86.62	42.56	349.08	1,431.66	164.01	1,595.67	1,246.59	349.08
STATE PUBLIC SECTOR ENTERPRISES (Power Sector)																
1	Himachal Pradesh State Electricity Board Limited	807.23	0.00	0.00	0.00	807.23	2,971.67	0.00	0.00	2,574.85	5,546.52	3,778.90	2,574.85	6,353.75	807.23	5,546.52
2	Beas Valley Power Corporation Limited	0.00	0.00	300.00	0.00	300.00	0.00	0.00	1,589.17	0.00	1,589.17	0.00	1,889.17	1,889.17	300.00	1,589.17
3	Himachal Pradesh Power Corporation Limited	924.84	0.00	130.78	1,187.14	2,242.76	2,534.91	0.00	0.00	158.91	2,693.82	3,459.75	1,476.83	4,936.58	2,242.76	2,693.82
4	Himachal Pradesh Power Transmission Corporation Limited	355.50	0.00	0.00	108.70	464.20	1,716.48	0.00	0.00	90.21	1,806.69	2,071.98	198.91	2,270.89	464.20	1,806.69
Sector Total		2,087.58	0.00	430.78	1,295.84	3,814.19	7,223.06	0.00	1,589.17	2,823.97	11,636.20	9,310.63	6,139.76	15,450.39	3,814.19	11,636.20
Grand total of all SPSEs		3,299.73	19.03	436.96	1,305.06	5,060.78	7,442.56	0.40	1,675.79	2,866.53	11,985.28	10,742.29	6,303.770	17,046.06	5,060.78	11,985.28

Appendix-5.3

(Reference: Paragraph 5.5.1)

Summarised financial results of SPSEs for the latest year for which accounts were finalised as of 30 November 2021

(₹ in crore)

Sr. No.	Name of the SPSEs	Year of Account	Year in which finalised	Paid-up Capital	Long-term loans outstanding	Total Assets	Turnover	Accumulated Profit (+)/ Loss (-)	Net Profit (+)/ Loss (-) after interest & Tax	Interest	Income Tax	Profit (+)/ Loss (-) before interest & Tax	Net worth	Capital Employed	Manpower
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11	12	13	14	15	16
A	Working Government Companies														
Agriculture and Allied															
1	Himachal Pradesh Agro-Industries Corporation Limited	2019-20	2021-22	18.85	11.56	38.80	69.09	(-) 14.03	(-)2.74	0.07	0.00	(-)2.67	4.82	16.38	26
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2019-20	2021-22	38.77	60.09	152.60	88.50	(-) 85.10	2.67	1.71	0.00	4.38	(-)46.33	13.76	200
3	Himachal Pradesh State Forest Development Corporation Limited	2017-18	2021-22	11.71	13.13	179.75	181.13	(-)114.02	(-)16.58	2.51	0.00	(-)14.07	(-)102.31	(-)89.18	1,321
Total				69.33	84.78	371.15	338.72	(-) 213.15	(-) 16.65	4.29	0.00	(-)12.36	(-)143.82	(-)59.04	1,547
Financing															
4	Himachal Backward Classes Finance & Development Corporation	2013-14	2017-18	11.00	15.00	34.58	2.73	7.36	1.07	0.35	0.00	1.42	18.36	33.36	16
5	Himachal Pradesh Mahila Vikas Nigam	2015-16	2020-21	9.19	0	11.83	0.74	2.00	0.50	0	0.00	0.50	11.19	11.19	7
6	Himachal Pradesh Minorities Finance & Development Corporation	2014-15	2021-22	9.92	17.74	31.21	0.88	(-)4.75	0.03	0.52	0.00	0.55	5.17	22.91	17
		2015-16		10.59	20.40	32.77	1.11	(-)5.44	(-)0.69	0.67	0.00	(-)0.02	5.15	25.55	
Total				30.78	35.40	79.18	4.58	3.92	0.88	1.02	0.00	1.90	34.70	70.10	40
Infrastructure															
7	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	2019-20	2021-22	25.00	0.00	362.20	0.00	0.00	0.00	0.00	0.00	0.00	25.00	25.00	30
8	Himachal Pradesh State Industrial Development Corporation Limited	2018-19	2021-22	30.82	0.00	397.55	88.34	58.52	9.69	0.00	4.39	14.08	89.34	89.34	131
9	Dharamshala Smart City Limited	2017-18	2021-22	0.00034	0.00	224.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00034	0.00034	39
10	Shimla Smart City Limited	1st Account not received		0.007	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.007	0.007	19
Total				55.83	0.00	984.41	88.34	58.52	9.69	0.00	4.39	14.08	114.35	114.35	219
Manufacture															
11	Himachal Pradesh General Industries Corporation Limited	2019-20	2021-22	7.16	2.97	62.04	61.32	37.45	5.06	0.21	2.07	7.34	44.61	47.58	102
Total				7.16	2.97	62.04	61.32	37.45	5.06	0.21	2.07	7.34	44.61	47.58	102
Services															
12	Himachal Pradesh State Civil Supplies Corporation Limited	2018-19	2020-21	3.51	0.00	521.94	1,359.11	35.13	1.18	0.83	0.65	2.66	38.64	38.64	779
13	Himachal Pradesh State Electronics Development Corporation Limited	2019-20	2020-21	3.72	0.05	74.29	73.62	9.87	1.93	0.00	0.73	2.66	13.59	13.64	38
14	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	2018-19	2020-21	9.25	0.00	22.95	27.27	(-)13.97	1.28	0.06	0.20	1.54	(-)4.72	(-)4.72	28

State Finances Audit Report for the year ended 31 March 2021

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
15	Himachal Pradesh Tourism Development Corporation	2015-16	2016-17	12.30	0.00	73.99	90.89	(-)22.08	1.40	0.31	0.34	2.05	(-)9.78	(-)9.78	1,703
16	Himachal Pradesh Kaushal Vikas Nigam	2018-19	2020-21	0.007	0.00	93.92	0.00	4.19	2.70	0.00	0.00	2.70	4.197	4.197	33
17	Himachal Consultancy Organisation Limited	2019-20	2020-21	0.18	0.00	3.79	5.95	1.64	0.70	0.00	0.00	0.70	1.82	1.82	32
18	Shimla Jal Prabandhan Nigam Limited	2019-20	2021-22	0.10	0.00	374.08	138.72	0.00	0.00	0.00	0.00	0.00	0.10	0.10	330
		2020-21	2021-22	0.10	0.00	357.00	120.73	0.00	0.00	0.00	0.00	0.00	0.10	0.10	
19	Ropeway and Rapid Transport System Development Corporation HP Limited	2019-20	2021-22	0.01	0.20	9.23	0.09	0.00	0.00	0.00	0.00	0.00	0.01	0.21	31
20	Sri Naina Devi Ji & Sri Anandpur Sahib Ji Ropeway Limited	1 st Account not received		1.00							0.00		1.00	1.00	5
Sector total				30.077	0.24	1,157.11	1,677.66	14.78	9.19	1.20	1.92	12.31	44.85	45.09	2,979
Grand Total A				193.17434	123.39	2,653.89	2,170.62	(-) 98.48	8.17	6.72	8.38	23.27	94.68934	218.0793	4,887
B	Statutory Corporations														
Financing															
1	Himachal Pradesh Financial Corporation	2017-18	2018-19	99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	7.62	0.00	2.12	(-)66.99	35.17	14
Sector total				99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	7.62	0.00	2.12	(-)66.99	35.17	14
Services															
2	Himachal Road Transport Corporation	2019-20	2021-22	858.87	75.47	873.29	1,127.79	(-)1,533.70	(-)146.43	15.24	0.00	(-)131.19	(-)674.83	(-)599.36	9,890
Sector total				858.87	75.47	873.29	1,127.79	(-)1,533.70	(-)146.43	15.24	0.00	(-)131.19	(-)674.83	(-)599.36	9,890
Total B				958.44	177.63	1,193.23	1,130.34	(-)1,700.26	(-)151.93	22.86	0.00	(-)129.07	(-)741.82	(-)564.19	9,904
Grand Total A and B				1,151.6143	301.02	3,847.12	3,300.96	(-)1,798.74	(-)143.76	29.58	8.38	(-)105.80	(-)647.13	(-)346.11	14,791
C	Inactive Government Companies														
Agriculture and Allied															
1	Agro-Industrial Packaging India Limited	2013-14	2014-15	17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	0.00	0.00	(-)0.04	(-)60.51	(-)0.36	1
Total				17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	0.00	0.00	(-)0.04	(-)60.51	(-)0.36	1
Manufacture															
2	Himachal Worsted Mills Limited	2000-01	2001-02	0.92	0	0	0.00	(-)5.44	(-)0.01	0.00	0.00	(-)0.01	(-)4.52	(-)4.52	-
Total				0.92	0	0	0.00	(-)5.44	(-)0.01	0.00	0.00	(-)0.01	(-)4.52	(-)4.52	-
Services															
3	Himachal Pradesh Beverage Limited	2016-17	2018-19	1.00	0	124.35	543.97	9.49	9.49	0.00	4.78	14.27	10.49	10.49	10
Sector total				1.00	0	124.35	543.97	9.49	9.49	0.00	4.78	14.27	10.49	10.49	10
Total C				19.64	60.15	125.68	543.97	(-)74.18	9.44	0.00	0.00	14.22	(-)54.54	5.61	11
Grand Total A, B and C				1,171.2543	361.17	3,972.80	3,844.93	(-)1,872.92	(-)134.32	29.58	13.16	(-)91.58	(-)701.67	(-)340.50	14,802
D	Power Sector														
1	Himachal Pradesh State Electricity Board Limited	2018-19	2021-22	720.55	4,807.41	9,416.24	7,040.35	(-)1,531.50	3.56	408.63	0.00	412.19	(-)810.95	3,996.46	18,491
		2019-20		756.46	5,303.28	10,182.00	6,875.16	(-)1,520.59	10.91	450.11	0.00	461.02	(-)764.13	4,539.15	
		2020-21		807.23	5,546.52	10,561.86	6,548.60	(-)1,705.92	(-)185.32	476.22	0.00	290.90	(-)898.69	4,647.83	
2	Himachal Pradesh Power Transmission Corporation Limited	2019-20	2021-22	380.20	1,590.65	2,560.79	21.28	(-)108.37	(-)55.31	11.04	0.00	(-)44.27	271.83	1,862.48	331
3	Himachal Pradesh Power Corporation Limited	2018-19	2021-22	2,015.56	1,597.95	6,786.49	188.55	(-)221.99	(-)105.98	129.80	0.00	23.82	1,793.57	3,391.52	533
4	Beas Valley Power Corporation Limited	2019-20	2021-22	300.00	1,517.54	1,927.48	0.00	0.00	0.00	0.00	0.00	0.00	300.00	1,817.54	111
		2020-21		300.00	1,589.17	2,095.21	0.00	0.00	0.00	0.00	0.00	0.00	300.00	1,889.17	
Sector Total				3,502.99	10,324.29	22,004.35	6,758.43	(-)2,036.28	(-)346.61	617.06	0.00	270.45	1,466.71	11,791.00	19,466
Grand total of All SPSEs				4,674.24	10,685.46	25,977.15	10,603.36	(-)3,909.20	(-)480.93	646.64	13.16	178.87	765.04	11,450.50	34,268

Note: Highlighted figures of Himachal Pradesh Minorities Finance & Development Corporation, Shimla Jal Prabandhan Nigam Limited, Himachal Pradesh State Electricity Board Limited and Beas Valley Power Corporation Limited is not included in the Sector Total and Grand Total.

Appendix-5.4

(Reference: Paragraph 5.7.3)

Statement showing the funds infused in SPSEs by the State Government as on 01 April 1999 and from 1999-2000 to 2020-21

(₹ in crore)

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)																								
AGRICULTURE AND ALLIED																								
1	Himachal Pradesh Agro-Industries Corporation Limited																							
Equity	9.84	-	-	-	-	-	-	-	-	-	-	-	-	-	7.05	-	-	-	-	-	-	-	-	16.89
IFL	-	-	-	-	-	-	-	-	-	-	-	2.50	-	2.54	-	-	6.52	-	-	-	-	-	-	11.56
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited																							
Equity	10.23	-	-	-	-	-	-	-	-	-	20.97	-	-	-	-	-	-	-	-	-	-	-	-	31.20
IFL	-	-	-	-	-	-	-	-	0.00	-	-	7.00	5.00	-	14.54	3.55	-	8.00	10.00	-	-	-	-	48.09
3	Himachal Pradesh State Forest Development Corporation Limited																							
Equity	11.71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.71
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Agriculture and Allied	59.80	
																							59.65	
FINANCING																								
4	Himachal Backward Classes Finance and Development Corporation																							
Equity	1.57	0.40	0.65	0.80	1.20	1.00	0.50	1.20	0.90	1.10	0.86	-	-	0.28	0.00	0.80	0.67	0.54	0.75	1.00	-	-	1.75	15.97
IFL	0.01	0.01	-	-	-	-	0.15	-	-	-0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07
5	Himachal Pradesh Mahila Vikas Nigam																							
Equity	1.25	-	0.10	0.2214	0.30	0.30	0.30	0.40	0.85	0.85	1.08	0.30	1.14	-	0.60	0.65	0.75	0.75	0.80	1.77	1.35	0.75	-	14.51
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Himachal Pradesh Minorities Finance and Development Corporation																							
Equity	0.75	0.17	0.25	0.40	0.40	0.40	0.49	0.40	0.53	1.02	1.08	1.16	0.50	0.64	1.30	0.53	0.64	0.75	-	1.68	-	-	1.75	14.84
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Financing	45.32	
																							0.07	
INFRASTRUCTURE																								
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited																							
Equity	5.00	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited																							
Equity	29.59	-	-	-	-	-	-	-	-	-	-	1.23	-	-	-	-	-	-	-	-	-	-	-	30.82
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Dharamshala Smart City Limited																							
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00001	-	-	-	-	-	0.00001
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Shimla Smart City Limited																							
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0035	-	-	-	-	0.0035
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Infrastructure	55.83	
MANUFACTURE																								
11	Himachal Pradesh General Industries Corporation Limited																							
Equity	4.98	-	-	-	-	2.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.04
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Manufacture	7.04	

State Finances Audit Report for the year ended 31 March 2021

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
SERVICES																							
12	Himachal Pradesh State Civil Supplies Corporation Limited																						
Equity	3.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.52
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Himachal Pradesh State Electronics Development Corporation Limited																						
Equity	3.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.72
IFL	0.48	1.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1.93	0.05
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited																						
Equity	4.09	0.01	0.01	-	-	-	-	-	4.61	-	-	-	-	0.50	-	-	-	-	-	-	-	-	9.22
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Himachal Pradesh Tourism Development Corporation																						
Equity	12.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.30
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38.21	38.21
16	Himachal Pradesh Kaushal Vikas Nigam																						
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.007	-	-	-	-	-	-	0.007
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Shimla Jal Prabandhan Nigam Limited																						
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	0.05
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	180.13	295.02
18	Ropeway and Rapid Transport System Development Corporation HP Limited																						
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.005	-	0.005
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.50	7.50
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Limited																						
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Services	29.322
																							0.055
																							340.73
STATUTORY CORPORATION (FINANCING)																							
20	Himachal Pradesh Financial Corporation																						
Equity	21.58	-	-	-	-	-	-	-	-	20.00	51.00	-	-	-	-	-	-	-	-	0.40	-	-	92.98
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.83	2.83
																						Grand Total Financing	92.98
																							2.83
STATUTORY CORPORATION (SERVICE)																							
21	Himachal Road Transport Corporation																						
Equity	163.16	11.90	12.00	11.01	26.70	12.30	12.30	12.30	31.49	31.00	42.18	31.92	25.30	43.00	58.00	42.95	41.20	45.00	50.00	59.00	79.39	62.02	904.12
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Service	904.12
INACTIVE AGRICULTURE AND ALLIED & SERVICE																							
22	Agro-Industrial Packaging India Limited																						
Equity	16.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.75
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Himachal Pradesh Beverages Limited																						
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						Grand Total Agriculture and Allied	17.75

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Total Equity	300.04	32.48	13.01	12.43	28.60	16.06	13.59	14.30	38.38	53.97	117.17	34.61	26.94	44.42	66.95	44.94	43.26	48.04	51.56	63.90	81.25	66.27	1,212.16	
Total IFL	0.49	1.51	0.00	0.0000	0.00	0.00	0.15	0.00	0.00	- 0.10	0.00	0.00	9.50	5.00	2.54	14.54	3.55	6.52	8.00	10.00	-	0.90	62.60	
O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	225.84	340.73
Grand Total	300.53	33.99	13.01	12.4314	28.60	16.06	13.74	14.30	38.38	53.87	117.17	34.61	36.44	49.42	69.49	59.48	46.81	54.56	59.56	73.90	196.14	69.10	1,615.49	
STATE PUBLIC SECTOR ENTERPRISES (Power Sector)																								
1	Himachal Pradesh Power Corporation Limited																							
Equity	-	-	-	-	-	-	-	-	80.11	241.32	242.41	75.76	48.05	202.18	180	193.31	91.25	133.28	137.12	160.00	165.00	62.21	2,011.99	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-537.15	-	-	-550.00	-	-	-	-	-	-	-	-1087.15
2	Himachal Pradesh Power Transmission Corporation Limited																							
Equity	-	-	-	-	-	-	-	-	-	11.00	45.70	60.00	50.00	5.78	8.00	25.96	32.79	19.51	27.71	40.00	53.75	84.00	464.20	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-108.70	-	-	-	-	-	-	-	-	-	-	-108.70
3	Himachal Pradesh State Electricity Board Limited																							
Equity	-	-	-	-	-	-	-	-	-	-	396.52	0	50.00	31.75	75.00	50.00	50.00	17.28	50.00	35.91	50.77	807.23		
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.00	11.00	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Equity	-	-	-	-	-	-	-	-	80.11	252.32	288.11	532.28	98.05	257.96	219.75	294.27	174.04	202.79	182.11	250.00	254.66	196.98	3,283.42	
Total IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	225.84	340.73
Total Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-645.85	-	-	-550.00	-	-	-	-	-	-	-	-1,195.85
Grand Total	-	-	-	-	-	-	-	-	80.11	252.32	288.11	532.28	-547.96	257.96	219.75	-255.73	174.04	202.78	182.11	2,560.00	254.66	207.98	2,098.57	
Total Equity	300.04	32.48	13.01	12.43	28.60	16.06	13.59	14.30	118.49	306.29	405.28	566.89	124.99	302.38	286.70	339.21	217.30	250.83	233.67	313.90	335.91	263.25	4,495.58	
Total IFL	0.49	1.51	-	-	-	-	0.15	-	-	-0.10	-	-	9.50	5.00	2.54	14.54	3.55	6.52	8.00	10.00	-	0.90	62.60	
Total O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	236.84	351.73
Total Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-645.85	-	-	-550.00	-	-	-	-	-	-	-	-1,195.85
G.G. Total	300.53	33.99	13.01	12.43	28.60	16.06	13.74	14.30	118.49	306.19	405.28	566.89	-511.36	307.38	289.24	-196.25	220.85	257.35	241.67	323.90	450.80	500.99	3,714.06	

Appendix-5.5

(Reference: Paragraph 5.12.2)

List of SPSEs whose accounts are in arrears with number of accounts in arrears as of 30 November 2021

Sr. No.	Name of SPSEs whose accounts are in arrears as of 30 November 2021 and accounts finalised up to	No. of accounts are in arrears
1	Himachal Pradesh Agro-Industries Corporation Limited (2019-20)	1
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2019-20)	1
3	Himachal Pradesh State Forest Development Corporation Limited (2017-18)	3
4	Himachal Backward Classes Finance and Development Corporation (2013-14)	7
5	Himachal Pradesh Mahila Vikas Nigam (2015-16)	5
6	Himachal Pradesh Minorities Finance and Development Corporation (2015-16)	5
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited (2019-20)	1
8	Himachal Pradesh State Industrial Development Corporation Limited (2018-19)	2
9	Dharamshala Smart City Limited (2017-18)	3
10	Shimla Smart City Limited (newly created January 2019)	3
11	Himachal Pradesh General Industries Corporation Limited (2019-20)	1
12	Himachal Pradesh Power Corporation Limited (2018-19)	2
13	Himachal Pradesh Power Transmission Corporation Limited (2019-20)	1
14	Himachal Pradesh State Civil Supplies Corporation Limited (2018-19)	2
15	Himachal Pradesh State Electronics Development Corporation Limited (2019-20)	1
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2018-19)	2
17	Himachal Pradesh Tourism Development Corporation (2015-16)	5
18	Himachal Pradesh Kaushal Vikas Nigam (2018-19)	2
19	Himachal Consultancy Organisation Limited (2019-20)	1
20	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Limited (Incorporated during 2019-20)	2
21	Ropeway and Rapid Transport System Development Corporation HP Limited (2019-20)	1
22	Himachal Pradesh Beverage Limited (2016-17)	4
23	Agro-Industrial Packaging India Limited (2013-14)	7
Grand Total		62

Appendix-5.6

(Reference: Paragraph 5.14.4)

List of SPSEs where Supplementary Audit was conducted

Sr. No.	Name of SPSEs (Year of Accounts finalised)	No. of accounts finalised between 01 January 2021 and 30 November 2021
1	Beas Valley Power Corporation Limited (2019-20 & 2020-21)	2
2	Himachal Pradesh Power Transmission Corporation Limited (2019-20)	1
3	Himachal Pradesh Power Corporation Limited (2018-19)	1
4	Himachal Pradesh State Electricity Board Limited (2018-19, 2019-20 & 2020-21)	3
5	Himachal Pradesh General Industries Corporation Limited (2019-20)	1
6	Himachal Pradesh State Electronics Development Corporation Limited (2019-20)	1
7	Shimla Jal Prabandhan Nigam Limited (2019-20 & 2020-21)	2
8	Himachal Pradesh Agro-Industries Corporation Limited (2019-20)	1
9	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2019-20)	1
10	Himachal Pradesh State Forest Development Corporation Limited (2017-18)	1
11	Himachal Consultancy Organisation Limited (2019-20)	1
12	Ropeway and Rapid Transport System Development Corporation HP Limited (2019-20)	1
13	Himachal Pradesh Minorities and Finance Development Corporation (2014-15 & 2015-16)	2
14	Himachal Pradesh State Industrial Development Corporation Limited (2018-19)	1
15	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited (2019-20)	1
16	Himachal Pradesh State Civil Supplies Corporation Limited (2018-19)	1
17	Dharamshala Smart City Limited (2017-18)	1
18	Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2018-19)	1
Grand Total		23

Appendix-5.7

(Reference: Paragraph 5.15)

List of SPSEs where statutory auditors reported that companies did not comply with mandatory Accounting Standards/Ind Accounting Standards

Sl. No.	Name of the Company (Year of Accounts finalised)	Number of Accounting Standard (AS)/ Ind AS
1	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2019-20)	AS 15 (01)
2	Himachal Pradesh Civil Supplies Corporation Limited (2018-19)	AS - 4,5, 15, 17, 22 (5)
3	Himachal Pradesh State Forest Development Corporation (2017-18)	AS -2, 4, 5, 9, 15, 17, 20, 22, 28, 29 (10)
4	Himachal Pradesh Minorities Finance and Development Corporation (2014-15)	AS-15, 28 (02)
5	Himachal Pradesh Minorities Finance and Development Corporation (2015-16)	AS-15, 28 (02)
6	Himachal Pradesh Power Transmission Corporation Limited (2019-20)	Ind AS – 8 (01)
7	Himachal Pradesh State Electricity Board Limited (2018-19)	Ind AS -101, 18, 19, 16, 17, 36, 37, 7 (8)
8	Himachal Pradesh State Electricity Board Limited (2019-20)	Ind AS - 1, 20, 19, 37, 10, 113, 109, 107, 12, 8, 14, 116, & 40 (13)
9	Himachal Pradesh State Electricity Board Limited (2020-21)	Ind AS 1, 8, 10, 12, 14, 19, 20, 36, 37, 40, 13, 109, 107, 116 (14)

Appendix-5.8

(Reference: Paragraph 5.16)

List of SPSEs where Management Letters were issued

Sl. No.	Name of Company (Year of accounts finalised)	Number of Management Letters issued
1	Himachal Pradesh Minorities Finance and Development Corporation (2014-15 & 2015-16)	02
2	Dharamshala Smart City Limited (2017-18)	01
3	Himachal Pradesh State Forest Development Corporation Limited (2017-18)	01
4	Himachal Pradesh Civil Supplies Corporation Limited (2018-19)	01
5	Himachal Pradesh State Electricity Board Limited (2018-19 & 2019-20)	02
6	Himachal Pradesh State Electronics Development Corporation Limited (2019-20)	01
7	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2019-20)	01
8	Himachal Pradesh Agro-Industries Corporation Limited (2019-20)	01
9	Shimla Jal Prabandhan Nigam Limited (2020-21)	01
Grand Total		11

