

APPENDIX-I

(Refer paragraph 1.4; page 5)

Part-B List of terms used in Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1999-2000: Amount of 2004-2005)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts -Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

APPENDIX-II

(Refer paragraph 1.7.1 (iii); page14)

Accounts due by autonomous bodies covered under Section 19 (2) and 19 (3) of the Act

Sr. No.	Name of the body	Period for which accounts awaited
Section 19 (2)		
1.	Himachal Pradesh Electricity Regulatory Commission	2001-2002 to 2003-2004
Section 19 (3)		
2.	Himachal Pradesh Bus Stand Management and Development Authority, Shimla	2003-2004

APPENDIX-III

(Refer paragraph 1.7.2; page 15)

Cases of misappropriation reported to Audit

(Rupees in lakh)

Sr. No.	Department	Upto 2000-2001		2001-2002		2002-2003		2003-2004		2004-2005		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1.	Public Works	24	55.70	--	--	--	--	--	--	--	--	24	55.70
2.	Irrigation and Public Health	12	27.37	--	--	1	0.02	--	--	--	--	13	27.39
3.	Forest	2	0.40	--	--	1	2.38	--	--	--	--	3	2.78
4.	Revenue	1	0.02	--	--	--	--	1	0.30	--	--	2	0.32
5.	Home Guard	3	25.42	--	--	--	--	--	--	--	--	3	25.42
6.	Animal Husbandry	3	1.36	--	--	--	--	--	--	--	--	3	1.36
7.	Himachal Pradesh Public Service Commission	--	--	1	2.96	--	--	--	--	--	--	1	2.96
8.	Rural Development	1	6.00	--	--	--	--	1	--	--	--	2	6.00
9.	Education	5	1.73	--	--	1	0.71	--	--	1	1.27	7	3.71
10.	Agriculture	1	1.98	--	--	--	--	1	0.26	1	9.20	3	11.44
11.	Land Record	1	2.57	--	--	--	--	--	--	--	--	1	2.57
12.	Horticulture	--	--	--	--	2	1.29	--	--	--	--	2	1.29
13.	Police	--	--	--	--	2	1.73	2	0.89	--	--	4	2.62
	Total:	53	122.55	1	2.96	7	6.13	5	1.45	2	10.47	68	143.56

N: Number of cases.
A: Amount (Rupees in lakh).

APPENDIX-IV

(Refer paragraph 1.8; page 15)

Summarised financial position of the Government of Himachal Pradesh as on 31 March 2005

(Rupees in crore)

(Rupees in crore)

As on 31 March 2004		Liabilities	As on 31 March 2005		As on 31 March 2004		Assets	As on 31 March 2005	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
8951.44		Internal Debt (excluding overdrafts from Reserve Bank of India)		1,07,18.91	7637.30		Gross Capital Outlay		8291.29
	2839.31	Market Loans bearing interest	3690.48			1921.99	Investment in shares of Companies, Corporations, etc.	1943.19	
	0.18	Market Loans not bearing interest	0.15			5715.31	Other capital expenditure	6348.10	
	744.80	Loans from the Life Insurance Corporation of India	692.50		244.46		Loans and Advances		242.45
	3.45	Loans from the General Insurance Corporation of India	3.18			71.26	Loans for Energy	78.02	
	302.08	Loans from the National Bank for Agriculture and Rural Development	235.66			77.01	Other Development Loans	81.25	
	13.59	Loans from the National Co-operative Development Corporation	16.41			96.19	Loans to Government Servants and Miscellaneous Loans	83.18	
	3503.62	Loans from other institutions	3846.57		---		Suspense and Miscellaneous Balances		1.87
	117.94	Ways and Means Advances from the Reserve Bank of India	22.49		0.18		Advances		0.20
	1426.47	Special securities issued to National small savings Funds of the Central Government	2211.47		21.14		Cash		24.54
1898.35		Loans and Advances from the Central Government		1148.60		20.86	Cash in Treasuries and Local Remittances	24.25	
	43.27	Pre 1984-85 Loans	36.03			0.28	Departmental Cash Balance including Permanent Advances	0.29	

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	878.19	Non-Plan Loans	93.17		--	--	Cash Balance Investment Account		
	879.92	Loans for State Plan Schemes	923.47		7138.94		Deficit on the Government Account		8295.55
	0.30	Loans for Central Plan Schemes	0.26			5517.71	Accumulated deficit upto 31 March 2004	7124.87	
	46.67	Loans for Centrally Sponsored Plan Schemes	45.67				Add		
	50.00	Ways and Means Advances	50.00			1607.16	(i) Current year's deficit	1158.42	
5.00		Contingency Fund		5.00		14.07	(ii) Other miscellaneous adjustment, etc.	12.26	
2720.18		Small Savings, Provident Funds, etc.		2981.02					
26.66		Suspense and Miscellaneous Balances		--					
641.88		Deposits		1528.09					
--		Overdrafts from the Reserve Bank of India		--					
225.44		Reserve Funds		156.25					
339.59		Deposits with the Reserve Bank of India		132.97					
233.48		Remittance Balances		185.06					
15042.02		Total:		16855.90	15042.02		Total:		16855.90

APPENDIX-V

(Refer paragraph 1.8; page 15)

Abstract of Receipts and Disbursements for the year 2004-2005

(Rupees in crore)

(Rupees in crore)

Receipts					Disbursements					
2003-2004		2004-2005			2003-2004			2004-2005		
1.	2.	3.	4.	5.	6.	7.	Non-Plan	Plan	Total	11.
Section – A Revenue										
3980.92		I-Revenue Receipts	4634.51		5588.08	I-Revenue Expenditure				5792.93
	984.33	(i) Tax revenue	1251.89		2483.30	General Services	2698.94	23.64	2722.58	
	291.76	(ii) Non-tax revenue	610.77		1932.46	Social Services	1314.74	575.75	1890.49	
	449.54	(iii) State's share of Union Taxes and Duties	537.32		968.98	Education, Sports, Art and Culture	926.51	110.61	1037.12	
	760.04	(iv) Non-Plan Grants	830.09		295.70	Health and Family Welfare	138.03	173.12	311.15	
	1335.35	(v) Grants for State Plan Schemes	1215.16		470.31	Water Supply, Sanitation, Housing and Urban Development	161.46	159.13	320.59	
	159.90	(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	189.28		8.86	Information and Broadcasting	5.99	3.17	9.16	
					11.27	Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	6.08	9.10	15.18	
1607.16		II-Revenue Deficit carried over to Section-B	1158.42		13.66	Labour and Labour Welfare	13.11	1.10	14.21	
					160.45	Social Welfare and Nutrition	60.17	119.37	179.54	
					3.24	Others	3.39	0.15	3.54	
					1169.45	Economic Services	798.32	378.67	1176.99	
					393.77	Agriculture and Allied Activities	247.08	138.52	385.60	
					93.74	Rural Development	47.67	50.79	98.46	
					70.24	Irrigation and Flood Control	62.96	6.45	69.41	
					152.30	Energy	37.94	35.13	73.07	
					26.87	Industry and Minerals	44.82	11.56	56.38	
					363.23	Transport	338.21	61.73	399.94	
					1.05	Science, Technology and Environment	0.34	1.23	1.57	

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
					68.25	General Economic Services	19.30	73.26	92.56	
					2.87	Grants-in-aid and Contributions	2.87	--	2.87	2.87
5588.08		Total:		5792.93	5588.08	Total:	4814.87	978.06	5792.93	5792.93**
Section-B-Capital										
(-) 87.29		III-Opening cash balance including Permanent Advances and Cash Balance Investment Account, etc.		(-) 318.45	784.84***	Capital Outlay	24.14	629.84	653.98	653.98***
					23.03	General Services	--	29.82	29.82	
					303.43	Social Services	10.26	319.71	329.97	
					36.63	Education, Sports, Art and Culture	--	47.85	47.85	
					50.36	Health and Family Welfare	--	61.07	61.07	
					211.82	Water Supply, Sanitation, Housing and Urban Development	10.26	198.59	208.85	
					0.34	Information and Broadcasting	--	0.41	0.41	
					4.10	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	11.55	11.55	
					0.05	Social Welfare and Nutrition	--	0.05	0.05	
					0.13	Others	--	0.19	0.19	
					458.38	Economics Services	13.88	280.31	294.19	
					17.34	Agriculture and Allied Activities	(-) 1.77	13.41	11.64	
					1.12	Rural Development	--	0.20	0.20	
					82.48	Irrigation and Flood Control	--	73.38	73.38	
					94.00	Energy	2.11	--	2.11	
					4.59	Industry and Minerals	--	5.13	5.13	
					256.68	Transport	13.54	186.68	200.22	

** These are net figures exclusive of recoveries adjusted in reduction of revenue expenditure.

*** These are net figures exclusive of recoveries adjusted in reduction of capital expenditure.

Audit Report (Civil and Commercial) for the year ended 31 March 2005

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
					2.17	General Economic Services	--	1.51	1.51	
28.29		IV-Recoveries of Loans and Advances		25.79	19.91	III-Loans and Advances disbursed				23.78
	--	From Power Projects	1.35		4.98	For Power Projects	--	8.11	8.11	
	19.77	From Government Servants	19.40		12.75	To Government Servants	0.50	5.89	6.39	
	8.52	From Others	5.04		2.18	To others	--	9.28	9.28	
					1607.16	IV-Revenue deficit brought down				1158.42
3762.32*		V-Public Debt Receipts		2676.92	1854.82	V-Repayment of Public Debt				1659.22
	3472.78	Internal Debt other than Ways and Means Advances and Overdraft	2443.94		763.27	Internal debt other than Ways and Means Advances and Overdraft			581.03	
					152.06	Net transactions under Ways and Means Advances including Overdraft			95.45	
	289.54	Loans and Advances from the Central Government	232.98		939.49	Repayment of Loans and Advances to Central Government			982.74	
5033.31		VI-Public Account Receipts		5029.65	4788.35	VI-Public Account Disbursement				4026.94
	833.45	Small Saving and Provident Funds	921.94		597.68	Small Savings and Provident Funds			661.10	
	140.30	Reserve Funds	52.88		172.11	Reserve Funds			122.07	
	1375.21	Deposits and Advances	1322.65		1442.41	Deposit and Advances			436.44	
	171.63	Suspense and Miscellaneous	205.06		162.39	Suspense and Miscellaneous			231.78	
	2512.72	Remittances	2527.12		2413.76	Remittances			2575.55	
					(-) 318.45	VII-Cash Balance at end				(-) 108.43
					20.86	Cash in Treasuries and Local Remittances			24.25	
					0.28	Departmental Cash Balance including Permanent Advances			0.29	
					(-) 339.59	Deposits with Reserve Bank			(-) 132.97	
					--	Cash Balance investment				
8736.63				7413.91	8736.63					7413.91

* Includes Rs 197.78 crore being the share of small savings collections for the years 1999-2001 transferred from the head 6004-01-102

** Rs 0.08 lakh only.

APPENDIX-VI

(Refer paragraph 1.8; page 15)

Sources and application of funds

(Rupees in crore)

2003-2004		Source		2004-2005
3980.92		1. Revenue Receipts		4634.51
28.29		2. Recoveries of Loans and Advances		25.79
2042.50		3. Increase in Public Debt* other than Overdraft		1017.70
244.96		4. Net receipts from Public Account		1002.71
	235.77	Increase in Small Savings, Provident Funds, etc.	260.84	
	(-) 67.20	Increase in Deposits and Advances	886.21	
	(-) 31.81	Increase in Reserve Funds	(-) 69.19	
	9.24	Net effect of Suspense and Miscellaneous transactions	(-) 26.72	
	98.96	Net effect of Remittance transactions	(-) 48.43	
231.16		Decrease in closing cash balance		--
6527.83		Total		6680.71
2003-2004		Application		2004-2005
5588.08		1. Revenue expenditure		5792.93
19.91		2. Lending for development and other purposes		23.78
784.84		3. Capital expenditure		653.98
135.00		4. Decrease in Overdraft		--
--		5. Increase in closing cash balance		210.02
6527.83		Total:		6680.71

Explanatory Notes for Appendix-IV, V and VI:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix-IV, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement, etc.
4. There was an unreconciled difference of Rs 0.01 crore (debit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank". A net difference of Rs 0.01 crore (debit) was awaiting reconciliation (May 2005).

* Includes Ways and Means Advances taken from Reserve Bank of India/Government of India.

APPENDIX-VII

(Refer paragraph 1.8; page 15)

Time series data on State Government Finances

(Rupees in crore)

		2000-2001	2001-2002	2002-2003	2003-04	2004-2005
1.		2.	3.	4.	5.	6.
Part A. Receipts						
1.	Revenue Receipts	3046	3716	3659	3981	4635
(i)	Tax Revenue	729 (24)	916 (25)	890 (24)	984 (25)	1252 (27)
	Taxes on Sales, Trade, etc.	302 (41)	355 (39)	383 (43)	437 (44)	542 (43)
	State Excise	209 (29)	236 (26)	274 (31)	280 (29)	300 (24)
	Taxes on vehicles	61 (8)	133 (14)	82 (9)	78 (8)	108 (9)
	Stamps and Registration fees	29 (4)	34 (4)	37 (4)	52 (5)	75 (6)
	Taxes and duties on Electricity	28 (4)	8 (1)	--	17 (2)	88 (7)
	Land Revenue	4 (1)	52 (5)	5 (1)	1 (-)	3 (-)
	Taxes on Goods and Passengers	43 (6)	34 (4)	32 (3)	34 (3)	38 (3)
	Other Taxes and Duties on Commodities and Services	53 (7)	64 (7)	77 (9)	85 (9)	98 (8)
(ii)	Non-Tax Revenue	177 (6)	198 (6)	175 (5)	292 (7)	611 (13)
(iii)	State's share in Union taxes and duties	330 (11)	325 (9)	346 (10)	450 (11)	537 (12)
(iv)	Grants-in-aid from Government of India	1810 (59)	2277 (60)	2248 (61)	2255 (57)	2235 (48)
2.	Misc. Capital Receipts	--	--	--	--	--
3.	Total revenue and Non-debt capital receipts (1+2)	3046	3716	3659	3981	4635
4.	Recovery of Loans and Advances	27	29	29	28	26
5.	Public Debt Receipts	1557	1588	2199	3762	2677
	Internal Debt (excluding Ways and Means Advances and Overdraft)	1227 (79)	1465 (92)	2053 (93)	3473 (92)	2444 (91)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
	Loans and Advances from Government of India [*]	330 (21)	123 (8)	146 (7)	289 (8)	233 (9)
6.	Total receipts in the Consolidated Fund (3+4+5)	4630	5333	5887	7771	7338
7.	Contingency Fund Receipts	--	--	--	--	--
8.	Public Account receipts	3878	3733	4156	5033	5030
9.	Total receipts of the State (6+7+8)	8508	9066	10043	12804	12368
Part B. Expenditure/Disbursement						
10.	Revenue expenditure	4329	4576	5141	5588	5793
	Plan	1282 (30)	1202 (26)	1386 (27)	840 (15)	978 (17)
	Non-Plan	3047 (70)	3374 (74)	3755 (73)	4748 (85)	4815 (83)
	General Services (including interest payments)	1614 (37)	1942 (42)	2131 (42)	2483(44)	2723 (47)
	Social Services	1561 (36)	1543 (34)	1609 (31)	1933 (35)	1890 (33)
	Economic Services	1134 (26)	1070 (23)	1346 (26)	1169 (21)	1177 (20)
	Grants-in-aid and Contributions	20 (1)	21 (1)	55 (1)	3 (-)	3 (-)
11.	Capital Expenditure	549	650	860	785	654
	Plan	554 (100)	650 (100)	862 (100)	781 (100)	630 (96)
	Non-Plan	(-) 5	--	(-) 2	(-) 4	24 (4)
	General Services	19 (3)	8 (1)	11(1)	23 (3)	30 (5)

* Rs 25 lakh only.

	1.	2.	3.	4.	5.	6.
	Social Services	228 (42)	270 (42)	244 (28)	304 (39)	330 (50)
	Economic Services	302 (55)	372 (57)	605 (71)	458 (58)	294 (45)
12.	Disbursement of Loans and Advances	40	30	28	20	24
13.	Total (10+11+12)	4918	5256	6029	6393	6471
14.	Repayment of Public Debt	414	164	684	1855	1659
	Internal Debt (excluding Ways and Means Advances and Overdraft)	47 (11)	88 (54)	146 (21)	763 (41)	581 (35)
	Net Transactions under Ways and Means Advances and Overdraft	17 (4)	(-) 249 (-152)	97 (14)	152 (8)	95 (6)
	Loans and Advances from Government of India [@]	350 (85)	325 (198)	441 (65)	940 (51)	983 (59)
15.	Appropriation to Contingency Fund	--	--	--	--	--
16.	Total disbursement out of Consolidated Fund (13+14+15)	5332	5420	6713	8248	8130
17.	Contingency Fund disbursements	--	--	--	--	--
18.	Public Account disbursements	3164	3546	3462	4789	4027
19.	Total disbursement by the State (16+17+18)	8496	8966	10175	13037	12157
Part C. Deficits						
20.	Revenue Deficit (1-10)	1283	860	1482	1607	1158
21.	Fiscal Deficit (3+4-13)	1845	1511	2341	2384	1810
22.	Primary Deficit (21-23)	1047	469	1169	911	169
Part D. Other data						
23.	Interest Payments (included in revenue expenditure)	798	1042	1172	1473	1641
24.	Arrears of Revenue^φ (Percentage of Tax and non-tax Revenue Receipts)	261 (29)	264 (20)	181 (14)	405 (32)	365 (20)
25.	Financial Assistance to local bodies, etc.	213	169	186	273	275
26.	Ways and Means Advances and Overdraft availed (days)	185	300	271	250	120
27.	Interest on WMA and Overdraft	4.96	9.16	7.65	7.13	2.34
28.	Gross State Domestic Product (GSDP)**	13590	14969	16075	17938	19911
29.	Outstanding Debt (year end)	8621	10220	12393	14437	16533
30.	Outstanding guarantees (year end)	3804	4418	4503	4682	4751
31.	Maximum amount guaranteed (year end)	4268	5112	5436	6144	6409
32.	Number of incomplete projects	17	3	8	14	39
33.	Capital blocked in incomplete projects	30	4	17	46	58

Note: Figures in brackets represent percentages (rounded) to total of each sub heading.

[@] Includes Ways and Means Advances from Government of India.

^φ Source: Paragraph 1.6 of Audit Report (Revenue Receipts) of 2004-2005.

^{**} Source for GSDP figures: Economics and Statistics Department, Government of Himachal Pradesh. Figures for the years 2000-2001, 2001-2002, 2002-2003 and 2003-2004 have been revised by the State Government. Figures for 2004-2005 have been worked out by taking the average increase of 11 per cent during 1999-2000 to 2003-2004.

APPENDIX-VIII

(Refer paragraph 1.9.1; page 19)

Consolidated Revenue Deficit for 2004-2005

(Rupees in crore)

	Item		Amount
I.	Power Sector		
	(a)	Revenue Receipts	1327
	Less:	Electricity duty	44
	(b)	Net receipts	1283
	(c)	Revenue Expenditure	
		Power purchase, etc.	1238
		Interest and Finance charges	126
		Less: Electricity duty	44
	(d)	Net expenditure	1320
	(e)	Revenue deficit (b-d)	37
	Less:	Subsidy	Nil
	(f)	Net deficit	37
II.	State Government		
	(a)	Revenue Receipts	4635
	(b)	Revenue expenditure	5793
	(c)	Revenue deficit (a-b)	1158
III.	Consolidated Revenue deficit [I (f) + II (c)]		1195
IV.	Consolidated Revenue receipts [I (b) + II (a)]		5918
V.	Consolidated Revenue deficit <i>per cent</i> to consolidated Revenue Receipts		20.19

APPENDIX-IX

(Refer paragraph 1.12; page 24)

Statement showing Impact of Government policies in the State

Sr. No.	Description	Unit	Year	
			2002-2003	2003-2004
1.	Education			
(a)	Schools			
(i)	Basic/Primary/Junior	Number	10,650	10651
(ii)	Middle/Senior Basic	Number	1,814	2194
(iii)	High/Senior Secondary	Number	1,534	1637
(b)	Enrollment in schools	In lakh	13.60	13.84
(c)	Literacy (2001 (Census))	Percentage	77.13	77.13
(d)	Colleges	Number	40	40
(e)	Universities	Number	03	03
2.	Technical Education			
(a)	Engineering Colleges	Number	01	01
(b)	Polytechnics Colleges	Number	07	07
(c)	Industrial Training Institutes	Number	50	50
(d)	Motor Driving and Heavy Earth Moving Training Institutes	Number	01	01
3.	Health			
(i)	Allopathic Dispensaries	Number	152	22
(ii)	Primary Health Centres	Number	376	504
(iii)	Allopathic Hospitals	Number	50	50
(iv)	Ayurvedic Dispensaries	Number	1,116	1118
(v)	Ayurvedic Hospitals	Number	23	24
(vi)	Natural cure Hospitals (Ayurvedic)	Number	01	01
(vii)	Ayurvedic Pharmacies	Number	03	03
(viii)	Research Institutes	Number	01	01
(ix)	Homeopathic Health Centres	Number	14	14
(x)	Unani Health Centres	Number	03	03
(xi)	Medical Colleges	Number	02	02
(xii)	Dental Colleges	Number	01	01
(xiii)	Ayurvedic Colleges	Number	01	01
(xiv)	Infant mortality	Number per thousand	58	52
4.	Animal Health			
(i)	Veterinary dispensaries	Number	1,585	1,721
(ii)	Central Veterinary Dispensaries	Number	25	25
(iii)	Polyclinics	Number	07	07
(iv)	Veterinary Hospitals	Number	303	303
5.	Power			
(i)	Generation	Million Kwh	1277.29	1356.95
(ii)	Purchased	Million Kwh	2866.80	3936.96
(iii)	Consumption	Million Kwh	2516.50	2726.32
(iv)	Sale (outside the State)	Million Kwh	688.00	1692.89
(v)	Rural Electrification	Per cent	100	100
6.	Roads/Communication			
(i)	Villages connected with roads	Number	7,922 (Upto September 2002))	8,077
(ii)	Motorable Roads	Km	23,436	23,992
(iii)	Jeepable Roads	Km	598	481
(iv)	Less than jeepable Roads	Km	3,771	3,611
(v)	Telephone sets	Number in lakh	4.74	4.77
(vi)	Vehicles (nationalised transport)	Number	1,785	1,819
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	1.99	2.01
8.	Railway Lines			
(i)	Narrow Gauge	Length in km	209	209
(ii)	Broad Gauge	Length in km	16	16
9.	Per Capita Income at current prices	In lakh	0.23	0.25
10.	Houses	Number	60,234	63,861
11.	Agriculture production	In lakh tonnes	17.75 (P)	13.98 (P)
12.	Fruit Production	In lakh tonnes	4.60	5.60

Source: 1. Figures obtained from Rural Development, Education (Primary and Secondary), Technical Education, Agricultural Census, Health, Ayurveda and Economic and Statistics Departments and Bharat Sanchar Nigam Limited, etc.
2. Extract from Economic Review of Himachal Pradesh 2004-2005 published by the Economic and Statistics Department.

* Provisional as supplied by the Director of Agricultural Census.

APPENDIX-X

(Refer paragraph 2.3.2; page 28)

Areas in which major savings occurred

(Rupees in crore)

Grant number	Major Head	Areas of major savings	Savings
06	3604	Compensation and assignments to local bodies and Panchayati Raj Institutions	2.65
012	4401	Capital outlay on crop husbandry	2.42
013	4711	Capital outlay on Flood Control Projects	1.43
017	5054	Capital outlay on Roads and Bridges	4.86
019	2235	Social security and Welfare	1.50
023	6801	Loans for Power Projects	16.78
029	2049	Interest on State Provident Fund	8.32

APPENDIX-XI

(Refer paragraph 2.3.2; Page 28)

Details of significant savings alongwith main reasons

(Rupees in crore)

Sr. No.	Grant	Total Grants	Expenditure	Amount of saving (Percentage of savings)	Main reasons as furnished by Government
Revenue – Voted					
1	06-Excise and Taxation	19.33	16.48	2.85 (15)	Reasons for final savings awaited.
2.	15-Planning and Backward Area Sub-Plan	108.71	90.88	17.83 (16)	Reasons for final savings awaited.
3.	29-Finance	677.02	610.15	66.87 (10)	The saving was due to receipt of less cases of pension.
Revenue – Charged					
4	29-Finance	1763.61	1641.13	122.48 (6)	Reasons awaited.
Capital-Voted					
5.	10-Public Works Buildings	8.78	6.10	2.68 (31)	Reasons for final savings awaited.
6.	11-Agriculture	33.20	28.24	4.96 (15)	Due to less purchase of material, non-purchase of machinery and less execution of works.
7.	12-Horticulture	7.95	5.53	2.42 (30)	Reasons for final savings awaited.
8.	13-Irrigation and Flood Control	118.12	112.20	5.92 (5)	Reasons for final savings awaited.
9.	19-Social Justice and Empowerment	17.95	11.32	6.63 (37)	Reasons for final savings awaited.
10.	21-Co-operation	10.60	9.47	1.13 (11)	Reasons for final savings awaited.
11.	23-Water and Power Development	27.00	10.22	16.78 (62)	Reasons for final savings awaited.
Total:-				250.55	

APPENDIX-XII

(Refer paragraph 2.3.6; Page30)

Statement showing cases of unnecessary supplementary grants/appropriations

(Rupees in core)

Serial number	Grant	Original grant	Supplementary grant	Expenditure	Saving
Revenue – Voted					
1.	15-Planning and Backward Area Sub-Plan	107.74	0.97	90.88	17.83
2.	16-Forest and Wild Life	143.83	0.11	141.49	2.45
	Total:	251.57	1.08	232.37	20.28
Capital – Voted					
3.	10-Public Works Buildings	8.09	0.69	6.10	2.68
	Grand Total:	259.66	1.77	238.47	22.96

APPENDIX-XIII

(Refer paragraph 2.3.6; Page 30)

Statement showing cases where supplementary provision was made in excess of actual requirement

(Rupees in crore)

Serial number	Grant	Original provision	Expenditure	Additional requirement	Supplementary provision	Saving
Revenue – Voted						
1.	03-Administration of Justice and Election	32.22	36.68	4.46	5.67	1.21
2.	06-Excise and Taxation	15.84	16.48	0.64	3.49	2.85
	Total:	48.06	53.16	5.10	9.16	4.06
Capital – Voted						
3.	17-Roads and Bridges	137.85	140.43	2.58	7.51	4.93
4.	21-Co-operation	1.15	9.47	8.32	9.45	1.13
	Total:	139.00	149.90	10.90	16.96	6.06
	Grand Total:	187.06	203.06	16.00	26.12	10.12

APPENDIX-XIV

(Refer paragraph 2.3.6; Page 30)

Statement showing cases where supplementary provision was inadequate

(Rupees in crore)

Serial number	Grant/ Appropriation	Original provision	Supplementary provision	Total provision	Expenditure	Excess over total provision
Revenue - Voted						
1.	08-Education	955.17	0.04	955.21	966.77	11.56
2.	09-Health and Family Welfare	265.65	2.36	268.01	286.08	18.07
3.	10-Public works-Buildings	128.48	2.45	130.93	204.55	73.62
4.	12-Horticulture	46.49	6.19	52.68	54.15	1.47
5.	14-Animal Husbandry, Dairy Development and Fisheries	64.30	3.97	68.27	69.40	1.13
6.	17-Roads and Bridges	308.54	2.50	311.04	337.95	26.91
7.	18-Supplies, Industries and Minerals	51.63	1.19	52.82	54.66	1.84
8.	20-Rural Development	96.94	0.37	97.31	100.98	3.67
9.	23-Water and Power Development	57.04	3.08	60.12	71.39	11.27
	Total:	1974.24	22.15	1996.39	2145.93	149.54
Capital - Voted						
10.	07-Police and Allied Organisations	10.45	3.06	13.51	18.88	5.37
11.	09-Health and Family Welfare	53.98	0.55	54.53	56.93	2.40
12.	15-Planning and Backward Area Sub-Plan	19.08	3.00	22.08	27.62	5.54
13.	28-Water Supply, Sanitation, Housing and Urban Development	134.99	47.64	182.63	191.52	8.89
	Total:	218.50	54.25	272.75	294.95	22.20
	Grand Total:	2192.74	76.40	2269.14	2440.88	171.74

APPENDIX-XV

(Refer paragraph 2.3.7; Page 30)

Details of persistent savings/excesses

(Percentage of savings/excesses)

Serial number	Grants	2002-2003	2003-2004	2004-2005
I-Savings				
A-Revenue-Voted				
1.	15-Planning and Backward Area Sub-Plan	16	24	16
2.	29-Finance	06	09	10
B-Capital-Voted				
3.	21-Co-operation	21	16	11
II-Excesses				
C-Revenue-Voted				
4.	10-Public Works	51	77	56
5.	13-Irrigation and Flood Control	36	16	14
6.	28-Water Supply, Sanitation, Housing and Urban Development	29	174	79
D-Capital-Charged				
7.	29-Finance	564	407	275

APPENDIX-XVI

(Refer paragraph 2.3.8; Page 30)

Surrender of Funds

I. Details of major variations where savings were more than Rs 1 crore and were either not fully surrendered or not surrendered at all

(Rupees in crore)

Serial number	Grant	Total savings	Amount surrendered	Amount not surrendered
Revenue-Voted				
1.	03-Administration of Justice and Election	1.21	1.15	0.06
2.	06-Excise and Taxation	2.85	0.16	2.69
3.	15-Planning and Backward Area Sub-Plan	17.83	17.65	0.18
4.	16-Forest and Wild Life	2.45	2.16	0.29
5.	19-Social Justice and Empowerment	1.28	--	1.28
6.	29-Finance	66.87	4.96	61.91
Total:		92.49	26.08	66.41
Capital-Voted				
7.	10-Public Works-Building	2.68	1.84	0.84
8.	11-Agriculture	4.96	4.31	0.65
9.	17-Roads and Bridges	4.93	---	4.93
10.	21-Co-operation	1.13	0.21	0.92
Total:		13.70	6.36	7.34
Grand Total:		106.19	32.44	73.75

II. Details showing surrender of funds more than available savings

Serial number	Grant	Amount of savings	Amount surrendered
Capital-Voted			
1.	13-Irrigation and Flood Control	5.92	7.28
2.	23-Water and Power Development	16.78	18.89
Total:		22.70	26.17

III. Details of surrender of funds inspite of overall excess expenditure

Serial number	Grant	Amount of excess expenditure	Amount surrendered
Revenue-Voted			
1.	08-Education	11.56	11.46
2.	12-Horticulture	1.47	0.14
3.	18-Supplies, Industries and Minerals	1.84	0.19
Total:		14.87	11.79
Capital-Voted			
4.	09-Health and Family Welfare	2.40	0.45
Total:		2.40	0.45
Grand Total:		17.27	12.24

APPENDIX-XVII

(Refer paragraph 2.3.9; Page 31)

Major variation in recoveries

Details of major variations in recoveries and actual adjusted in reduction of expenditure

(Rupees in crore)

Serial number	Grant	Budget estimates	Actual recoveries	Variation		
				Excess recoveries against budget estimates	Amount	Percentage
				Revenue		
1.	10-Public Works Buildings	95.58	171.57	75.99	80	
2.	13-Irrigation and Flood Control	6.00	9.72	3.72	62	
3.	28-Water Supply, Sanitation, Housing and Urban Development	7.65	326.50	318.85	4168	
4.	31-Tribal Development	10.34	31.41	21.07	204	
Capital						
5.	13-Irrigation and Flood Control	44.10	53.69	9.59	22	
Less recoveries against budget estimates						
Revenue						
6.	24-Printing and Stationery	1.15	--	1.15	100	
Capital						
7.	11-Agriculture	24.08	19.84	4.24	18	
8.	12-Horticulture	7.60	5.77	1.83	24	
9.	17-Roads and Bridges	4.17	1.74	2.43	58	

APPENDIX-XVIII

(Refer paragraph 2.3.10; Page 31)

Cases of injudicious reappropriations

I. Cases of major reappropriations which turned out injudicious on account of non-utilisation

(Rupees in lakh)

Serial number	Grant	Major/ minor/ sub-head of account, etc.	Amount of reappropriation to the sub-head	Amount of final saving under the sub-head after reappropriation
1.	08-Education	2202-01-800-01	137.00	137.00
2.	28-Water Supply, Sanitation, Housing and Urban Development	4515-02-101-03	277.00	284.25
3.	29-Finance	6003-109-20	2233.90	6096.00
		Total:	2647.90	6517.25

II. Cases of major reappropriations to other heads which led to final excesses under the following sub-heads

Serial number	Grant	Major/minor/ sub-head of account, etc.	Amount of reappropriation from the sub-head	Amount of final excess under the sub-head after reappropriation
1.	01-Vidhan Sabha	2011-02-101-03	3.67	20.09
2.	07-Police and Allied Organisations	2070-107-02	97.70	85.01
3.	08-Education	2202-03-102-01	74.15	200.01
4.	09-Health and Family Welfare	2210-03-110-01	557.14	322.28
5.	12-Horticulture	2401-119-05	1.34	80.32
6.	12-Horticulture	2401-119-19	84.65	74.70
7.	13-Irrigation and Flood Control	4702-101-03	385.46	159.09
8.	18-Supplies, Industries and Minerals	2851-102-13	31.05	8.54
9.	23-Water and Power Development	2801-80-101-04	2700.00	422.66
10.	30-Miscellaneous General Services	2205-102-02	2.25	14.15
		Total:	3937.41	1386.85

APPENDIX-XIX

(Refer paragraph 3.1.21; Page 48)

*Statement showing unauthorised purchase of material**(Rupees in lakh)*

Name of District level Head of office	Cost of material purchased during the year					
	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Total
Chief Medical Officer, Mandi	--	2.00	-	4.50	4.50	11.00
Chief Medical Officer, Shimla	5.63	2.98	0.79	9.91	--	19.31
Deputy Director (Primary Education), Kullu	2.60	2.60	1.79	25.13	--	32.12
Deputy Director, (Primary Education), Shimla	--	--	20.91	25.12	26.79	72.82
Deputy Director, Animal Husbandry, Kullu	14.57	22.30	23.21	13.75	3.28	77.11
Deputy Director, Animal Husbandry, Shimla	5.05	4.30	1.14	13.95	9.33	33.77
Total	27.85	34.18	47.84	92.36	43.90	246.13

APPENDIX-XX

(Refer paragraph 3.1.22; Page 48)

Statement showing the detail of injudicious purchase of material for Primary Education sector under BASP during the year 2000-2001 to 2003-2004
(Rs in lakh)

Name of District	Name of Education Block	Supply order placed by	Month/year of purchase	Total amount of supply order	Disposal of material & supply purchased (in terms of money value)		
					Issued to backward area schools	Issued to non-backward area schools	Material lying in stock
Chamba	Banikhet	(i) BPEO	March 2003	2.70**	0.47	2.21	-
		(ii) Deputy Director	April 2004	1.48	Nil	1.48	-
	Chamba-I	Deputy Director	April 2004	1.32	0.10	1.22	-
	Chowari	(i) BPEO	March 2003	1.48	Nil	Nil	1.48
		(ii) Deputy Director	April 2004	1.45	0.09	1.36	-
	Kiani	Deputy Director	April 2004	1.32	Nil	1.32	-
Mehla-I	Deputy Director	April 2004	1.25	0.34	0.91	-	
	Sihunta	(i) BPEO	March 2003	1.73	0.69	1.04	-
		(ii) Deputy Director	April 2004	1.45	-	1.45	-
Kullu	Kullu-I	Deputy Director	April 2000 to March 2004	5.31	3.25	2.06	-
	Kullu-II	Deputy Director	April 2000 to March 2004	4.06	2.03	2.03	-
	Banjar	Deputy Director	April 2000 to March 2004	5.75	3.51	2.24	-
Shimla	Chhohara	Deputy Director	April 2003 to March 2004	11.03	10.58	-	0.45
	Chopal	Deputy Director	April 2003 to March 2004	2.77	0.76	1.70	0.31
	Deha	Deputy Director	April 2003 to March 2004	5.30	3.41	1.89	-
	Nerwa	Deputy Director	April 2003 to March 2004	6.67	4.95	1.46	0.26
	Rampur	Deputy Director	April 2003 to March 2004	9.08	6.24	2.80	0.04
	Rohru	Deputy Director	April 2003 to March 2004	1.64	0.61	1.03	-
Total:	15 Blocks		Between 2000-2001 and 2003-2004	65.79	37.03	26.20	2.54

* Rupees 1948 over paid to supplier due to wrong total of two bills.

APPENDIX-XXI

(Refer paragraph 3.1.27; Page 51)

Statement showing the position of Quarterly meetings of DPDC, held during 2000-2005 in Chamba, Kullu, Mandi and Shimla districts

Year	Number of required meetings in four districts	Chamba		Kullu		Mandi		Shimla		Total	
		Meetings held	Shortfall	Meetings held	Shortfall	Meetings held	Shortfall	Meetings held	Shortfall	Meetings held	Shortfall
2000-2001	16 (4 each)	3	1	Nil	4	1	3	Nil	4	4	12
2001-2002	16 (4 each)	2	2	Nil	4	1	3	Nil	4	3	13
2002-2003	16 (4 each)	1	3	1	3	Nil	4	1	3	3	13
2003-2004	16 (4 each)	1	3	1	3	1	3	1	3	4	12
2004-2005	16 (4 each)	2	2	2	2	1	3	1	3	6	10
Total	80	9	11 (55 per cent)	4	16 (80 per cent)	4	16 (80 per cent)	3	17 (85 per cent)	20	60

APPENDIX-XXII

(Refer paragraph 3.2.5; Page 56)

Details showing budget allotment and expenditure under the Flood Protection Works for the year 2000-2005 financed from State funds and NABARD loans

(Rupees in lakh)

Year	State funds				NABARD loans				Central fund				Total				Reasons
	Number of schemes	Funds allotted	Expenditure	Variation	Number of schemes	Funds allotted	Expenditure	Variation	Number of schemes	Funds allotted	Expenditure	Variation	Number of schemes	Funds allotted	Expenditure	Variation	
2000-2001	80	859.92	882.20	(+) 22.28	-	-	-	-	-	-	-	-	80	859.92	882.20	(+) 22.28	Minor variation.
2001-2002	112	370.57	370.40	(-) 0.17	3	300.00	374.03	(+) 74.03	-	-	-	-	115	670.57	744.43	(+) 73.86	No reasons had been intimated.
2002-2003	70	516.44	506.24	(-) 10.20	4	850.00	847.13	(-) 2.87	-	-	-	-	74	1366.44	1353.37	(-) 13.07	Minor variation.
2003-2004	39	304.44	331.32	(+) 26.88	5	1258.05	1255.82	(-) 2.23	-	-	-	-	44	1562.49	1587.14	(+) 24.65	Minor variation.
2004-2005	62	416.91	419.04	(+) 2.13	-	1131.00	907.68	(-) 223.32	1	100.00	100.00	-	63	1647.91	1426.72	(-) 221.19	Savings were due to non-approval of adequate new schemes by NABARD
Total:	363	2468.28	2509.20	(+) 40.92	12	3539.05	3384.66	(-) 154.39	1	100.00	100.00	-	376	6107.33	5993.86	(-) 113.47	

APPENDIX-XXIII

(Refer paragraph 3.2.14; Page 63)

Details showing cases where flood protection works were executed by using below specification materials

(Rupees in lakh)

Sr. No.	Name of Division	Name of work	Period of execution	Material actually used			Cost of below specification work
				Description	Quantity	Value	
1.	Indora	Malot-Tokki, Kandrori etc., villages (Kangra district)	May 2003 and September 2003	GI wire 4mm thick (SWG-8 grade)	55.60 tonne	12.51	42.22
2.	Rohru	Samolipul, Seema, Stadium and HRTC workshop, Samala	February 2001 and January 2004	(i) Interlink chain (ii) GI wire 4 mm thick (SWG-8 grade)	(i) 4518.10 square metres (ii) 4.383 tonne	2.88 1.02	12.72
3.	Flood Protection Division, Gagret	Swan River Flood Protection Works Phase-I	May-June 2004	Welded wire mesh	25.155 tonne	10.12	10.12 (cost of material)
		Total				26.53	65.06

APPENDIX-XXIV

(Refer paragraph 3.2.15; Page 64)
Cases of time overrun and cost overrun

(Rupees in lakh)

Sr. No.	Name of the Division	Name of work	Particulars of A/A and E/S		Stipulated period of completion	Date of start	Date of completion	Expenditure incurred	Time overrun	Cost overrun	Percentage
			Month/Year	Amount							
1.	Chamba	FPW Chaminoo <i>Nallah</i>	03/98	8.52	2 years	04/98	03/2003	9.93	3 years	1.41	17
2.	Indora	FPW to save village Bain Attarian from Chhouch <i>khad</i>	12/87	41.33	1 year	12/87	06/2003	69.15	14 years 06 months	27.82	67
3.	Kullu-I	(i) FPW to Aloo ground	07/96	48.08	3 years	1996	2001	55.31	2 years	7.23	15
		(ii) FPW to Rampur Bihal 17 Mile	03/98	2.94	1 year	1998	2000-01	16.02	2 years	13.08	445
		(iii) FPW to Ramshila to Beasa Mour	07/96	56.61	3 years	1997	03/2002	60.90	2 years	4.29	8
		(iv) FPW to Sarvari Foot bridge to new bus stand	01/95	24.72	3 years	1995	06/2002	70.48	4 years 3 months	45.76	185
		(v) FPW to Patli <i>kuhl</i>	07/96	86.72	3 years	1997	03/2002	128.20	2 years	41.48	48
4.	Kullu-II	FPW to Jeeya	12/92	7.18	3 years	01/93	03/99	18.54	3 years	11.36	158
5.	Nerwa	FPW to Shalvi <i>khad</i> in village Nerwa	07/93	28.93	1 year	09/95	02/2004	63.86	7½ years	34.93	121
6.	Paonta Sahib	FPW to Bata river (at prioritised vulnerable points)	08/2001	89.20	2 years	06/2001	03/2004	141.71	6 months	52.51	59
7.	Thural	(i) FPW to village Razoon in Bathu <i>nallah</i> tehsil Palampur	01/98	4.77	6 months	07/98	03/2004	6.88	5 years	2.11	44
		(ii) FPW Mand <i>khad</i> in village Lahat, tehsil Palampur	12/99	28.65	1 year	01/2001	03/2003	32.85	15 months	4.20	15
		(iii) FPW in river Beas to save village Chambhi, Dalu, Haler, Khalta, and Thampal etc., in tehsil Jaisinghpur	06/99	65.36	6 months	07/99	03/2004	111.39	4 years	46.03	70
8.	Flood Protection Division, Gagret	(i) FPW to Behli <i>nallah</i> and Galoo <i>nallah</i>	12/2000	9.01	1 year	03/2001	01/2003	13.31	9 months	4.30	48
		(ii) FPW to Pekhubela Agriculture Farm	08/97	92.01	2 years	06/98	08/2002	111.47	2 years	19.46	21
		Total:		594.03				910.00		315.97	

APPENDIX-XXV

(Refer paragraph 3.3.7; Page 73)

Statement showing the sanctioned strength of staff, officials in position and posts lying vacant in the Revenue Department

Sr. No.	Name of Office	Sanctioned strength	In-position	Vacant
1.	Director Land Records/RTI	2	2	--
2.	Additional Director Land Records/CH	2	2	--
3.	Deputy Director Land Records/RTI	1	1	--
4.	Assistant Settlement officer Consolidation	18	17	1
5.	Settlement officer Consolidation	--	--	--
6.	Settlement Officer	2	2	--
7.	Assistant Settlement Officer	3	3	--
8.	Tehsildars	38	35	3
9.	Naib-Tehsildars/NT Land Reforms	109	105	4
10.	Kanungo/office Kanungo/Kanungo Muharer/Assistant office Kanungo/Kanungo Land Records office	414	408	6
11.	Sadar Kanungo/Naib Sadar Kanungo/Field Kanungo Assistant Kanungo	273	273	--
12.	Patwari, Patwari Maiharer/Patwari Tracer/Naib-Patwari etc.	3072	2883	189
13.	Superintendent Grade-I	163	155	8
14.	Superintendent Grade-II			
15.	Senior Assistants	389	385	4
16.	Junior Assistants	1295	1136	159
17.	Peon/Frash/File Fetcher	1213	920	293
18.	Gestetner Operator/Teleprinter operator	6	6	--
19.	Basta Bardar	16	13	3
20.	Deputy Commissioners	12	11	1
21.	Additional Deputy Commissioners/ADM	9	7	2
22.	SDO (Civil)/HAS	38	35	3
23.	Turnkeys/Barber	1	1	--
24.	PAs	18	18	--
25.	Sr. Scale stenographer/Jr. stenographer/steno typists	103	69	34
26.	Daftri/Jamadar/Waterman	153	138	15
27.	Chainman	67	66	1
28.	Assistant Commissioners	6	6	--
29.	Consolidation officers	7	1	6
30.	Drivers	125	99	26
31.	Chowkidars/Mali	83	68	15
32.	Sweepers	58	34	24
33.	District Revenue Officers	10	10	--
34.	Divisional Commissioners	2	2	--
35.	Statistical Assistants	13	4	9
36.	Mapper	2	1	1
37.	Director Agriculture census	1	1	--
38.	Research Officer	2	1	1
39.	Assistant Research Officer	8	7	1
40.	District Revenue Accountant/Estt. Accountant	20	20	--
41.	Process server	279	246	33
42.	Forest Rangers	2	--	2
43.	Forest Guards	6	3	3
44.	Bhoti Teacher	2	2	--
Grand Total:		8043	7196	847

