
APPENDIX-I

(Refer paragraphs 1.1, 1.1.3 and 1.3; pages 1, 2 and 4)

Part-A Structure and Form of Government Accounts**Structure of Government Accounts**

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part-I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part-II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part-III: Public Account

Receipts and disbursements in respect of certain transaction such as small savings, provident funds, reserve funds, deposit, suspense, remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

Part-B Layout of Finance Accounts

| | |
|------------------|---|
| Statement No. 1 | Presents the summary of transactions of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State. |
| Statement No. 2 | Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2005-2006. |
| Statement No.3 | Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc. |
| Statement No. 4 | Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt. |
| Statement No. 5 | Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in the arrears, etc. |
| Statement No. 6 | Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions. |
| Statement No. 7 | Gives the summary of cash balances and investments made out of such balances. |
| Statement No. 8 | Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006. |
| Statement No. 9 | Shows the revenue and expenditure under different heads for the year 2005-2006 as a percentage of total revenue/expenditure. |
| Statement No. 10 | Indicates the distribution between the charged and voted expenditure incurred during the year. |
| Statement No. 11 | Indicates the detailed account of revenue receipts by minor heads. |
| Statement No. 12 | Provides accounts of revenue expenditure by minor heads under non-plan, and plan separately and capital expenditure by major head-wise. |
| Statement No. 13 | Depicts the detailed capital expenditure incurred during and to the end of 2005-2006. |
| Statement No. 14 | Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc. up to the end of 2005-2006. |
| Statement No. 15 | Depicts the capital and other expenditure to end of the 2005-2006 and the principal sources from which the funds were provided for that expenditure. |
| Statement No. 16 | Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account. |
| Statement No. 17 | Presents the detailed account of debt and other interest bearing obligations of the Government of Himachal Pradesh. |
| Statement No. 18 | Provides the detailed account of loans and advances given by the Government of Himachal Pradesh, the amount of loans repaid during the year, the balances as on 31 March 2006. |
| Statement No. 19 | Gives the details of earmarked balances of reserve funds. |

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

| Terms | Basis for calculation |
|---|--|
| Buoyancy of a parameter | Rate of Growth of the parameter/GSDP Growth |
| Buoyancy of a parameter (X) with respect to another parameter (Y) | Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y) |
| Rate of Growth (ROG) | $[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$ |
| Development Expenditure | Social Services + Economic Services |
| Interest spread | GSDP growth – Weighted Interest Rates |
| Weighted Interest Rate (Average interest paid by the State) | $\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$ |
| Quantum spread | Debt stock *Interest spread |
| Interest received as <i>per cent</i> to Loans outstanding | $\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$ |
| Revenue Deficit | Revenue Receipt – Revenue Expenditure |
| Fiscal Deficit | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit – Interest Payments |
| Balance from Current Revenue (BCR) | Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of Debt |

Part-D: Position of key indicators

| Sr. No. | Fiscal indicator | Projected in the revised estimates for 2005-2006 | Actual | Target achieved with reference to revised estimates Yes (Y) No (N) |
|----------------|--|---|---------------|---|
| 1. | Revenue receipts (Rs in crore) | 6,333.29 | 6,558.63 | Y |
| 2. | Revenue expenditure (Rs in crore) | 6,426.74 | 6,466.16 | N |
| 3. | Revenue deficit as percentage of revenue receipts | (-) 1.48 | 1.42 | Y |
| 4. | Fiscal deficit as percentage of Gross State Domestic Product | 4.19 | 3.22 | Y |
| 5. | Tax revenue as percentage of Gross State Domestic Product | 6.33 | 6.69 | Y |
| 6. | Total outstanding debt as percentage of Gross State Domestic Product | 79.45 | 77.87 | Y |
| 7. | Total outstanding guarantees as percentage of revenue receipts | 68.13 | 54.69 | Y |

APPENDIX-II

(Refer paragraphs 1.3 and 1.7; page 4 and 19)

Summarised financial position of the Government of Himachal Pradesh as on 31 March 2006
(Rupees in crore)

| As on 31 March 2005 | | Liabilities | As on 31 March 2006 | | As on 31 March 2005 | | Assets | As on 31 March 2006 | |
|---------------------|---------|---|---------------------|-----------|---------------------|---------|--|---------------------|----------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
| 10,718.91 | | Internal Debt (excluding overdrafts from Reserve Bank of India) | | 11,230.74 | 8,291.29 | | Gross Capital Outlay | | 9,112.04 |
| | 3690.48 | Market Loans bearing interest | 4,115.58 | | | 1943.19 | Investment in shares of Companies, Corporations, etc. | 1,842.23 | |
| | 0.15 | Market Loans not bearing interest | 0.20 | | | 6348.10 | Other capital expenditure | 7,269.81 | |
| | 692.50 | Loans from the Life Insurance Corporation of India | 607.18 | | 242.45 | | Loans and Advances | | 234.62 |
| | 3.18 | Loans from the General Insurance Corporation of India | 2.91 | | | 78.02 | Loans for Energy | 79.44 | |
| | 235.66 | Loans from the National Bank for Agriculture and Rural Development | 353.69 | | | 81.25 | Other Development Loans | 78.90 | |
| | 16.41 | Loans from the National Co-operative Development Corporation | 19.44 | | | 83.18 | Loans to Government Servants and Miscellaneous Loans | 76.28 | |
| | 3846.57 | Loans from other institutions | 3,107.67 | | 1.87 | | Suspense and Miscellaneous Balances | | -- |
| | 22.49 | Ways and Means Advances from the Reserve Bank of India | -- | | 0.20 | | Advances | | 0.20 |
| | 2211.47 | Special securities issued to National small savings Funds of the Central Government | 3,024.07 | | 24.54 | | Cash | | 367.03 |
| 1,148.60 | | Loans and Advances from the Central Government | | 1,110.22 | | 24.25 | Cash in Treasuries and Local Remittances | 29.86 | |
| | 36.03 | Pre 1984-85 Loans | 30.49 | | | 0.29 | Departmental Cash Balance including Permanent Advances | 0.29 | |

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| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
|-----------|--------|--|--------|-----------|-----------|----------|---|-----------|-----------|
| | 93.17 | Non-Plan Loans | 81.33 | | -- | -- | Cash Balance Investment Account | 336.88 | -- |
| | 923.47 | Loans for State Plan Schemes | 903.30 | | 8,295.55 | | Deficit on the Government Account | | 8,206.95 |
| | 0.26 | Loans for Central Plan Schemes | 0.23 | | | 7124.87 | Accumulated deficit upto 31 March 2005 | 8,283.29 | |
| | 45.67 | Loans for Centrally Sponsored Plan Schemes | 44.87 | | | | Add | | |
| | 50.00 | Ways and Means Advances | 50.00 | | | 1,158.42 | (i) Current year's deficit/surplus | (+) 92.47 | |
| 5.00 | | Contingency Fund | | 5.00 | | 12.26 | (ii) Other miscellaneous adjustment, etc. | 16.13 | |
| 2,981.02 | | Small Savings, Provident Funds, etc. | | 3,291.11 | | | | | |
| -- | | Suspense and Miscellaneous Balances | | 6.93 | | | | | |
| 1,528.09 | | Deposits | | 1,630.91 | | | | | |
| -- | | Overdrafts from the Reserve Bank of India | | -- | | | | | |
| 156.25 | | Reserve Funds | | 169.02 | | | | | |
| 132.97 | | Deposits with the Reserve Bank of India | | 175.77 | | | | | |
| 185.06 | | Remittance Balances | | 301.14 | | | | | |
| 16,855.90 | | Total: | | 17,920.84 | 16,855.90 | | Total: | | 17,920.84 |

APPENDIX-III

(Refer paragraph 1.3; page 4)

Abstract of Receipts and Disbursements for the year 2005-2006

(Rupees in crore)

(Rupees in crore)

| Receipts | | | | | Disbursements | | | | | |
|----------------------------|----------|---|-----------|-----------------|-----------------|--|-----------------|---------------|-----------------|-----------------|
| 2004-2005 | | | 2005-2006 | | 2004-2005 | | | 2005-2006 | | |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | Non-Plan | Plan | Total | |
| | | | | | | | 8. | 9. | 10. | 11. |
| Section – A Revenue | | | | | | | | | | |
| 4,634.51 | | I-Revenue Receipts | | 6,558.63 | 5,792.93 | I-Revenue Expenditure | | | | 6,466.16 |
| | 1,251.89 | (i) Tax revenue | 1,497.02 | | 2,722.58 | General Services | 2,799.79 | 18.29 | 2,818.08 | |
| | 610.77 | (ii) Non-tax revenue | 689.68 | | 1890.49 | Social Services | 1,642.87 | 665.64 | 2,308.51 | |
| | 537.32 | (iii) State's share of Union Taxes and Duties | 493.26 | | 1,037.12 | Education, Sports, Art and Culture | 997.18 | 175.46 | 1,172.64 | |
| | 830.09 | (iv) Non-Plan Grants | 2,411.94 | | 311.15 | Health and Family Welfare | 152.15 | 192.70 | 344.85 | |
| | 1,215.16 | (v) Grants for State Plan Schemes | 1,173.20 | | 320.59 | Water Supply, Sanitation, Housing and Urban Development | 223.98 | 180.27 | 404.25 | |
| | 189.28 | (vi) Grants for Central Plan and Centrally Sponsored Plan Schemes | 293.53 | | 9.16 | Information and Broadcasting | 6.57 | 2.87 | 9.44 | |
| | | | | | 15.18 | Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes | 5.61 | 14.22 | 19.83 | |
| 1158.42 | | II-Revenue Deficit carried over to Section-B | | -- | 14.21 | Labour and Labour Welfare | 14.25 | 1.06 | 15.31 | |
| | | | | | 179.54 | Social Welfare and Nutrition | 239.01 | 98.83 | 337.84 | |
| | | | | | 3.54 | Others | 4.12 | 0.23 | 4.35 | |
| | | | | | 1,176.99 | Economic Services | 835.00 | 498.38 | 1,333.38 | |
| | | | | | 385.60 | Agriculture and Allied Activities | 259.85 | 210.04 | 469.89 | |
| | | | | | 98.46 | Rural Development | 76.10 | 30.66 | 106.76 | |
| | | | | | 69.41 | Irrigation and Flood Control | 76.70 | 13.00 | 89.70 | |
| | | | | | 73.07 | Energy | 26.16 | 97.36 | 123.52 | |
| | | | | | 56.38 | Industry and Minerals | 13.77 | 23.24 | 37.01 | |
| | | | | | 399.94 | Transport | 365.97 | 46.33 | 412.30 | |
| | | | | | 1.57 | Science, Technology and Environment | 0.35 | 2.00 | 2.35 | |

Audit Report (Civil and Commercial) for the year ended 31 March 2006

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|-------------------|----|---|----|------------|------------|--|----------|----------|----------|------------|
| | | | | | 92.56 | General Economic Services | 16.10 | 75.75 | 91.85 | |
| | | | | | 2.87 | Grants-in-aid and Contributions | 6.19 | -- | 6.19 | |
| | | | | | | Revenue surplus carried over to Section-B | -- | -- | -- | 92.47 |
| 5,792.93 | | Total: | | 6,558.63 | 5,792.93** | Total: | 5,283.85 | 1,182.31 | 6,466.16 | 6,558.63** |
| Section-B-Capital | | | | | | | | | | |
| (-) 318.45 | | III-Opening cash balance including Permanent Advances and Cash Balance Investment Account, etc. | | (-) 108.43 | 653.98*** | Capital Outlay | 1.33 | 819.43 | 820.76 | 820.76*** |
| | | | | | 29.82 | General Services | -- | 51.73 | 51.73 | |
| | | | | | 329.97 | Social Services | -- | 368.99 | 368.99 | |
| | | | | | 47.85 | Education, Sports, Art and Culture | -- | 40.89 | 40.89 | |
| | | | | | 61.07 | Health and Family Welfare | -- | 48.41 | 48.41 | |
| | | | | | 208.85 | Water Supply, Sanitation, Housing and Urban Development | -- | 243.58 | 243.58 | |
| | | | | | 0.41 | Information and Broadcasting | -- | 0.25 | 0.25 | |
| | | | | | 11.55 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | -- | 33.09 | 33.09 | |
| | | | | | 0.05 | Social Welfare and Nutrition | -- | 2.58 | 2.58 | |
| | | | | | 0.19 | Others | -- | 0.19 | 0.19 | |
| | | | | | 294.19 | Economics Services | 1.33 | 398.71 | 400.04 | |
| | | | | | 11.64 | Agriculture and Allied Activities | (-) 0.77 | 10.56 | 9.79 | |
| | | | | | 0.20 | Rural Development | -- | 3.50 | 3.50 | |
| | | | | | 73.38 | Irrigation and Flood Control | -- | 104.39 | 104.39 | |
| | | | | | 2.11 | Energy | -- | -- | -- | |
| | | | | | 5.13 | Industry and Minerals | -- | 7.62 | 7.62 | |
| | | | | | 200.22 | Transport | 2.10 | 271.73 | 273.83 | |

** 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.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|----------|----------|--|----------|----------|------------|--|------|----------|------------|----------|
| | | | | | 1.51 | General Economic Services | -- | 0.91 | 0.91 | |
| 25.79 | | IV-Recoveries of Loans and Advances | | 21.97 | 23.78 | III-Loans and Advances disbursed | | | | 14.13 |
| | 1.35 | From Power Projects | 0.54 | | 8.11 | For Power Projects | | 1.97 | 1.97 | |
| | 19.40 | From Government Servants | 18.24 | | 6.39 | To Government Servants | 0.62 | 10.72 | 11.34 | |
| | 5.04 | From Others | 3.19 | | 9.28 | To others | | 0.82 | 0.82 | |
| | | Revenue surplus brought down | | 92.47 | 1158.42 | IV-Revenue deficit brought down | | | | -- |
| 2,676.92 | | V-Public Debt Receipts | | 1,781.47 | 1659.22 | V-Repayment of Public Debt | | | | 1,308.03 |
| | 2,443.94 | Internal Debt other than Ways and Means Advances and Overdraft | 1,753.42 | | 581.03 | Internal debt other than Ways and Means Advances and Overdraft | | 1,219.11 | | |
| | | | | | 95.45 | Net transactions under Ways and Means Advances including Overdraft | | 22.49 | | |
| | 232.98 | Loans and Advances from the Central Government | 28.05 | | 982.74 | Repayment of Loans and Advances to Central Government | | 66.43 | | |
| 5,029.65 | | VI-Public Account Receipts | | 4,933.39 | 4026.94 | VI-Public Account Disbursement | | | | 4,386.69 |
| | 921.94 | Small Saving and Provident Funds | 1,026.31 | | 661.10 | Small Savings and Provident Funds | | | 716.22 | |
| | 52.88 | Reserve Funds | 213.78 | | 122.07 | Reserve Funds | | | 201.02 | |
| | 1,322.65 | Deposits and Advances | 707.69 | | 436.44 | Deposit and Advances | | | 604.87 | |
| | 205.06 | Suspense and Miscellaneous | 219.09 | | 231.78 | Suspense and Miscellaneous | | | 214.14 | |
| | 2,527.12 | Remittances | 2,766.52 | | 2575.55 | Remittances | | | 2,650.44 | |
| | | | | | (-) 108.43 | VII-Cash Balance at end | | | | 191.26 |
| | | | | | 24.25 | Cash in Treasuries and Local Remittances | | | 29.86 | |
| | | | | | 0.29 | Departmental Cash Balance including Permanent Advances | | | 0.29 | |
| | | | | | (-) 132.97 | Deposits with Reserve Bank | | | (-) 175.77 | |
| | | | | | --- | Cash Balance investment | | | 336.88 | |
| 7,413.91 | | | | 6,720.87 | 7,413.91 | | | | | 6,720.87 |

APPENDIX-IV

(Refer paragraph 1.3; page 4)
Sources and application of funds

(Rupees in crore)

| 2004-2005 | | Source | | 2005-2006 | |
|-----------|-----------|-------------|---|-----------|-------|
| 4,634.51 | | 1. | Revenue Receipts | 6,558.63 | |
| 25.79 | | 2. | Recoveries of Loans and Advances | 21.97 | |
| 1,017.70 | | 3. | Increase in Public Debt* other than Overdraft | 473.44 | |
| 1,002.71 | | 4. | Net receipts from Public Account | 546.70 | |
| | 260.84 | | Increase in Small Savings, Provident Funds, etc. | 310.09 | |
| | 886.21 | | Increase in Deposits and Advances | 102.82 | |
| | (-) 69.19 | | Increase in Reserve Funds | 12.76 | |
| | (-) 26.72 | | Net effect of Suspense and Miscellaneous transactions | 4.95 | |
| | (-) 48.43 | | Net effect of Remittance transactions | 116.08 | |
| -- | | | Decrease in closing cash balance | | 37.19 |
| 6,680.71 | | | Total: | 7,600.74 | |
| | | | | | |
| 2004-2005 | | Application | | 2005-2006 | |
| 5,792.93 | | 1. | Revenue expenditure | 6,466.16 | |
| 23.78 | | 2. | Lending for development and other purposes | 14.13 | |
| 653.98 | | 3. | Capital expenditure | 820.76 | |
| -- | | 4. | Decrease in Overdraft | -- | |
| 210.02 | | 5. | Increase in closing cash balance | 299.69 | |
| 6,680.71 | | | Total: | 7,600.74 | |

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. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement, etc.
3. There was an unreconciled difference of Rs 38 lakh (debit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank". A net difference of Rs 38 lakh (debit) was awaiting reconciliation (May 2006).

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

APPENDIX-V

(Refer paragraphs 1.3 and 1.7; pages 4 and 19)
Time series data on State Government Finances

(Rupees in crore)

| | | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 | 2004-2005 | 2005-2006 |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1. | | 2. | 3. | 4. | 5. | 6. | 7. |
| Part A. Receipts | | | | | | | |
| 1. | Revenue Receipts | 3,046 | 3,716 | 3,659 | 3,981 | 4,635 | 6,559 |
| (i) | <i>Tax Revenue</i> | <i>729 (24)</i> | <i>916 (25)</i> | <i>890 (24)</i> | <i>984 (25)</i> | <i>1,252 (27)</i> | <i>1,497 (23)</i> |
| | Taxes on Sales, Trade, etc. | 302 (41) | 355 (39) | 383 (43) | 437 (44) | 542 (43) | 727 (49) |
| | State Excise | 209 (29) | 236 (26) | 274 (31) | 280 (29) | 300 (24) | 329 (22) |
| | Taxes on vehicles | 61 (8) | 133 (14) | 82 (9) | 78 (8) | 108 (9) | 102 (7) |
| | Stamps and Registration fees | 29 (4) | 34 (4) | 37 (4) | 52 (5) | 75 (6) | 82 (5) |
| | Taxes and duties on Electricity | 28 (4) | 8 (1) | --* | 17 (2) | 88 (7) | 89 (6) |
| | Land Revenue | 4 (1) | 52 (5) | 5 (1) | 1 (-) | 3 (-) | 1 (-) |
| | Taxes on Goods and Passengers | 43 (6) | 34 (4) | 32 (3) | 34 (3) | 38 (3) | 43 (3) |
| | Other Taxes and Duties on Commodities and Services | 53 (7) | 64 (7) | 77 (9) | 85 (9) | 98 (8) | 124 (8) |
| (ii) | <i>Non-Tax Revenue</i> | <i>177 (6)</i> | <i>198 (6)</i> | <i>175 (5)</i> | <i>292 (7)</i> | <i>611 (13)</i> | <i>690 (11)</i> |
| (iii) | <i>State's share in Union taxes and duties</i> | <i>330 (11)</i> | <i>325 (9)</i> | <i>346 (10)</i> | <i>450 (11)</i> | <i>537 (12)</i> | <i>493 (7)</i> |
| (iv) | <i>Grants-in-aid from Government of India</i> | <i>1810 (59)</i> | <i>2,277 (60)</i> | <i>2,248 (61)</i> | <i>2,255 (57)</i> | <i>2,235 (48)</i> | <i>3,879 (59)</i> |
| 2. | Misc. Capital Receipts | -- | -- | -- | -- | -- | -- |
| 3. | Total revenue and Non-debt capital receipts (1+2) | 3,046 | 3,716 | 3,659 | 3,981 | 4,635 | 6,559 |
| 4. | Recovery of Loans and Advances | 27 | 29 | 29 | 28 | 26 | 22 |
| 5. | Public Debt Receipts | 1,557 | 1,588 | 2,199 | 3,762 | 2,677 | 1,781 |
| | Internal Debt (excluding Ways and Means Advances and Overdraft) | 1,227 (79) | 1,465 (92) | 2,053 (93) | 3,473 (92) | 2,444 (91) | 1,753 (98) |
| | 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) | 28 (2) |
| 6. | Total receipts in the Consolidated Fund (3+4+5) | 4,630 | 5,333 | 5,887 | 7,771 | 7,338 | 8,362 |
| 7. | Contingency Fund Receipts | -- | -- | -- | -- | -- | -- |
| 8. | Public Account receipts | 3,878 | 3,733 | 4,156 | 5,033 | 5,030 | 4,933 |
| 9. | Total receipts of the State (6+7+8) | 8,508 | 9,066 | 10,043 | 12,804 | 12,368 | 13,295 |
| Part B. Expenditure/Disbursement | | | | | | | |
| 10. | Revenue expenditure | 4,329 | 4,576 | 5,141 | 5,588 | 5,793 | 6,466 |
| | <i>Plan</i> | <i>1,282 (30)</i> | <i>1,202 (26)</i> | <i>1,386 (27)</i> | <i>840 (15)</i> | <i>978 (17)</i> | <i>1,182 (18)</i> |
| | <i>Non-Plan</i> | <i>3,047 (70)</i> | <i>3,374 (74)</i> | <i>3,755 (73)</i> | <i>4,748 (85)</i> | <i>4,815 (83)</i> | <i>5,284 (82)</i> |
| | General Services (including interest payments) | 1,614 (37) | 1,942 (42) | 2,131 (42) | 2,483 (44) | 2,723 (47) | 2,818 (43) |
| | Social Services | 1,561 (36) | 1,543 (34) | 1,609 (31) | 1,933 (35) | 1,890 (33) | 2,309 (36) |
| | Economic Services | 1,134 (26) | 1,070 (23) | 1,346 (26) | 1,169 (21) | 1,177 (20) | 1,333 (21) |
| | Grants-in-aid and Contributions | 20 (1) | 21 (1) | 55 (1) | 3 (-) | 3 (-) | 6 (-) |
| 11. | Capital Expenditure | 549 | 650 | 860 | 785 | 654 | 821 |
| | <i>Plan</i> | <i>554 (100)</i> | <i>650 (100)</i> | <i>862 (100)</i> | <i>781 (100)</i> | <i>630 (96)</i> | <i>820 (100)</i> |
| | <i>Non-Plan</i> | <i>(-) 5</i> | <i>--</i> | <i>(-) 2</i> | <i>(-) 4</i> | <i>24 (4)</i> | <i>1 (-)</i> |
| | General Services | 19 (3) | 8 (1) | 11 (1) | 23 (3) | 30 (5) | 52 (6) |
| | Social Services | 228 (42) | 270 (42) | 244 (28) | 304 (39) | 330 (50) | 369 (45) |
| | Economic Services | 302 (55) | 372 (57) | 605 (71) | 458 (58) | 294 (45) | 400 (49) |

* Rs 25 lakh only.

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| 1. | | 2. | 3. | 4. | 5. | 6. | 7. |
|--------------------|--|-----------|--------------------|-----------|-----------|-----------|-----------|
| 12. | Disbursement of Loans and Advances | 40 | 30 | 28 | 20 | 24 | 14 |
| 13. | Total (10+11+12) | 4,918 | 5,256 | 6,029 | 6,393 | 6,471 | 7,301 |
| 14. | Repayment of Public Debt | 414 | 164 | 684 | 1,855 | 1,659 | 1,308 |
| | Internal Debt (excluding Ways and Means Advances and Overdraft) | 47 (11) | 88 (54) | 146 (21) | 763 (41) | 581 (35) | 1219 (93) |
| | Net Transactions under Ways and Means Advances and Overdraft | 17 (4) | (-) 249 (-) 152 | 97 (14) | 152 (8) | 95 (6) | 23 (2) |
| | Loans and Advances from Government of India [@] | 350 (85) | 325 (198) | 441 (65) | 940 (51) | 983 (59) | 66 (5) |
| 15. | Appropriation to Contingency Fund | -- | -- | -- | -- | -- | -- |
| 16. | Total disbursement out of Consolidated Fund (13+14+15) | 5,332 | 5,420 | 6,713 | 8,248 | 8,130 | 8,609 |
| 17. | Contingency Fund disbursements | -- | -- | -- | -- | -- | -- |
| 18. | Public Account disbursements | 3,164 | 3,546 | 3,462 | 4,789 | 4,027 | 4,387 |
| 19. | Total disbursement by the State (16+17+18) | 8,496 | 8,966 | 10,175 | 13,037 | 12,157 | 12,996 |
| Part C. Deficits | | | | | | | |
| 20. | Revenue Deficit (-)/surplus (+) (1-10) | (-) 1,283 | (-) 860 | (-) 1,482 | (-) 1,607 | (-) 1,158 | (+) 93 |
| 21. | Fiscal Deficit (3+4-13) | (-) 1,845 | (-) 1,511 | (-) 2,341 | (-) 2,384 | (-) 1,810 | (-) 720 |
| 22. | Primary Deficit (-)/surplus (+) (21-23) | (-) 1,047 | (-) 469 | (-) 1,169 | (-) 911 | (-) 169 | (+) 843 |
| Part D. Other data | | | | | | | |
| 23. | Interest Payments (included in revenue expenditure) | 798 | 1,042 | 1,172 | 1,473 | 1,641 | 1,563 |
| 24. | Arrears of Revenue ^φ (Percentage of Tax and non-tax Revenue Receipts) | 261 (29) | 264 (20) | 181 (14) | 405 (32) | 365 (20) | 397 (18) |
| 25. | Financial Assistance to local bodies, etc. | 213 | 169 | 186 | 273 | 275 | 380 |
| 26. | Ways and Means Advances and Overdraft availed (days) | 185 | 300 | 271 | 250 | 120 | 13 |
| 27. | Interest on WMA and Overdraft | 4.96 | 9.16 | 7.65 | 7.13 | 2.34 | 0.32 |
| 28. | Gross State Domestic Product (GSDP) ^{**} | 13,590 | 14,969 | 16,235 | 18,062 | 20,093 | 22,386 |
| 29. | Outstanding Debt (year end) | 8,621 | 10,220 | 12,393 | 14,437 | 16,533 | 17,432 |
| 30. | Outstanding guarantees (year end) | 3,804 | 4,418 | 4,503 | 4,682 | 4,751 | 3,587 |
| 31. | Maximum amount guaranteed (year end) | 4,268 | 5,112 | 5,436 | 6,144 | 6,409 | 5,526 |
| 32. | Number of incomplete projects | 17 | 3 | 8 | 14 | 39 | 15 |
| 33. | Capital blocked in incomplete projects | 30 | 4 | 17 | 46 | 58 | 25 |

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 2005-2006.

^{**} Source for GSDP figures: Economics and Statistics Department, Government of Himachal Pradesh. Figures for the years 2002-2003, 2003-2004 and 2004-2005 have been revised by the State Government and figures for the year 2005-2006 are 'advance estimates' supplied by the State Government.

APPENDIX-VI

(Refer paragraph 1.4.2; page 5)

Statement showing the department-wise status of the arrears of revenue during 2004-2005 and 2005-2006

(Rupees in crore)

| Sr. No. | Head of revenue | Amount outstanding as on 31 March 2005 | Amount outstanding as on 31 March 2006 | Amount outstanding for more than five years as on 31 March 2006 | Remarks |
|---------|---------------------------------|--|--|---|--|
| 1. | 2. | 3. | 4. | 5. | 6. |
| 1. | Taxes on sales, trade, etc. | 133.25 | 100.00 | 24.61 | Arrear pertained to the years 1968-1969 and onwards. Out of arrears of Rs 100.00 crore, demands for Rs 50.87 crore had been certified as arrears of land revenue. Recoveries amounting to Rs 2.21 crore were stayed by the High Court and other Judicial Authorities and Government. Recovery of Rs 4.87 crore was held up due to rectification/review of applications. Demands for Rs 2.92 crore were likely to be written off. Specific action taken in respect of remaining arrears of Rs 39.13 crore called for in April 2006 had not been intimated (September 2006). |
| 2. | Forestry and wildlife | 95.66 | 75.22 | 23.13 | Arrears pertained to the years 1949-1950 and onwards. Out of arrears of Rs 75.22 crore, the outstanding amounts relate to Contractor Agency: Rs 3.89 crore; Himachal Pradesh State Forest Corporation: Rs 71.26 crore and the balance: Rs 0.07 crore relate to other Government departments. Specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| 3. | Taxes and duties on electricity | 11.99 | 66.61 | -- | Arrears were recoverable from Himachal Pradesh State Electricity Board. |
| 4. | Taxes on vehicles | 65.29 | 85.76 | 10.54 | Arrears pertained to the year 1977 and onwards. Specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006) |
| 5. | Taxes on goods and passengers | 15.46 | 14.07 | 7.43 | Arrears pertained to the year 1961-62 and onwards. Out of arrears of Rs 14.07 crore, demands for Rs 2.62 crore had been certified as recovery of land revenue. Recoveries amounting to Rs 0.29 crore were stayed by the High Court/other Judicial Authorities and Government. Specific action taken in respect of remaining arrears of Rs 11.16 crore called for in April 2006 had not been intimated (September 2006). |

| 1. | 2. | 3. | 4. | 5. | 6. |
|----|---|-------|-------|------|---|
| 6. | Police | 12.53 | 13.28 | 4.79 | Arrears pertained to the years 1990-91 and onwards. Out of total arrears of Rs 13.28 crore, the outstanding amounts relate to Bhakra and Beas Management Board: Rs 7.24 crore; Nathpa Jhakri Power Corporation: Rs 0.84 crore; Railways Authorities: Rs 1.60 crore; Civil Aviation Authority: Rs 1.00 crore; Yamuna Hydel Project Khodri Majri and Cement Corporation of India, Rajban: Rs 0.74 crore and National Hydro Electric Power Corporation: Rs 0.83 crore. The remaining Rs 1.03 crore relates to other* department/institutions. For recovery of arrears pertaining to the Bhakra Beas Management Board and Yamuna Hydel Project, Khodri Majri, cases had been filed under Land Revenue Act. Further report had not been received (September 2006). |
| 7. | Water Supply, sanitation and minor irrigation | 14.83 | 23.63 | 0.89 | Arrears pertained to the years 1963-64 and onwards. Out of arrears of Rs 23.63 crore, Rs 22.67 crore relates to Municipal Corporation, Shimla, Municipalities and Notified Area Committees. The remaining arrears relating to minor irrigation and housing (Rs 0.96 crore) were recoverable through Deputy Commissioners of the districts and Superintending Engineers respectively. Specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| 8. | State Excise | 5.50 | 5.28 | 3.91 | Arrears pertained to the year 1972-73 and onwards. Out of arrears of Rs 5.28 crore, demands for Rs 3.94 crore had been certified as recovery of land revenue. Recoveries amounting to Rs 0.01 crore were stayed by the High Court and other Judicial Authorities. Demands for Rs 0.05 crore were likely to be written off. Specific action taken in respect of remaining arrears of Rs 1.28 crore called for in April 2006 had not been intimated (September 2006). |

* All India Radio, Intelligence Bureau, United Commercial Bank, Shimla and Rohru, Punjab National Bank, Shimla, Mandi, Kinnaur and Punjab State Electricity Board, Patiala.

| 1. | 2. | 3. | 4. | 5. | 6. |
|-----|---|---------------|---------------|--------------|--|
| 9. | Other taxes and duties on commodities and services | 3.25 | 3.89 | 0.05 | Arrears pertained to the years 1989-90 and onwards. Out of arrears of Rs 3.89 crore, demands for Rs 1.25 crore had been certified as recovery of land revenue. Recoveries amounting to Rs 0.18 crore had been stayed by the Government. Specific action taken in respect of arrears of Rs 2.46 crore called for in April 2006 had not been intimated (September 2006). |
| 10. | Industries (including village and small scale industries) | 3.21 | 4.98 | 0.98 | Arrears pertained to the years 1977-78 and onwards. Specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| 11. | Non-ferrous, mining and metallurgical industries | 2.24 | 2.69 | 0.08 | Arrears pertained to the years 1970-71 and onwards. Specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| 12. | Land revenue | 0.86 | 0.77 | Awaited | Period to which the arrears pertained and specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| 13. | Printing and stationery | 0.62 | 0.55 | 0.40 | Arrears pertained to the years 1997-98 to 2002-2003 and were recoverable from the Director, Public Relations, Himachal Pradesh, Shimla. |
| 14. | Public works | 0.20 | 0.23 | Awaited | Period to which the arrears pertained and specific action taken to effect the recovery called for in April 2006 had not been intimated (September 2006). |
| | Total | 364.89 | 396.96 | 76.82 | |

APPENDIX-VII

(Refer paragraph 1.6.5; page 18)

Details of department-wise break up of outstanding Utilisation Certificates

(Rupees in crore)

| Sr. No. | Department | Number of UCs outstanding | Amount | Earliest year of pendency |
|---------|---|---------------------------|---------------|---------------------------|
| 1. | Rural Development | 1,806 | 176.90 | 2000-2001 |
| 2. | Education | 126 | 72.15 | 2000-2001 |
| 3. | Urban Development/Local Self Government | 01 | 10.80 | 2004-2005 |
| 4. | Animal Husbandry | 31 | 4.91 | 1994-1995 |
| 5. | Cooperation | 135 | 0.83 | 2002-2003 |
| 6. | Sports and Youth | 03 | 0.86 | 2003-2004 |
| 7. | Tourism | 12 | 2.52 | 1998-1999 |
| 8. | Industries | 237 | 10.78 | 1998-1999 |
| 9. | Agriculture | 80 | 26.27 | 2002-2003 |
| 10. | Forests | 02 | 0.14 | 2003-2004 |
| 11. | Art and Culture | 183 | 1.15 | 2003-2004 |
| 12. | Medical and Public Health | 15 | 0.19 | 1997-1998 |
| 13. | Other Administrative Services | 14 | 2.21 | 2004-2005 |
| 14. | Vidhan Sabha | 06 | 0.07 | 2004-2005 |
| 15. | General Administrative Services | 04 | 0.30 | 2004-2005 |
| 16. | Social Justice and Empowerment | 12 | 9.66 | 2004-2005 |
| 17. | Horticulture | 29 | 15.46 | 2002-2003 |
| 18. | Fisheries | 09 | 0.32 | 2002-2003 |
| 19. | Planning | 01 | 1.43 | 2004-2005 |
| 20. | Excise and Taxation Department | 08 | 1.50 | 2004-2005 |
| | Total: | 2,714 | 338.45 | |

APPENDIX-VIII

(Refer paragraph 1.6.7; page 19)

Cases of misappropriation reported to Audit

(Rupees in lakh)

| Sr. No. | Department | Upto 2001-2002 | | 2002-2003 | | 2003-2004 | | 2004-2005 | | 2005-2006 | | Total | |
|---------|--|----------------|---------------|-----------|-------------|-----------|-------------|-----------|--------------|-----------|-------------|-----------|---------------|
| | | N | A | N | A | N | A | N | A | N | A | N | A |
| 1. | Public Works | 23 | 54.20 | -- | -- | -- | -- | -- | -- | -- | -- | 23 | 54.20 |
| 2. | Irrigation and Public Health | 08 | 26.40 | 1 | 0.02 | -- | -- | -- | -- | -- | -- | 09 | 26.42 |
| 3. | Forest | 02 | 0.40 | 1 | 2.38 | -- | -- | -- | -- | -- | -- | 03 | 2.78 |
| 4. | Revenue | 01 | 0.02 | 1 | 0.30 | -- | -- | -- | -- | -- | -- | 02 | 0.32 |
| 5. | Home Guard | 03 | 25.42 | -- | -- | -- | -- | -- | -- | -- | -- | 03 | 25.42 |
| 6. | Animal Husbandry | 03 | 1.36 | -- | -- | -- | -- | -- | -- | 01 | 0.17 | 04 | 1.53 |
| 7. | Himachal Pradesh Public Service Commission | 01 | 2.96 | -- | -- | -- | -- | -- | -- | -- | -- | 01 | 2.96 |
| 8. | Rural Development | 01 | 6.00 | -- | -- | 01 | -- | -- | -- | -- | -- | 02 | 6.00 |
| 9. | Education | 05 | 1.72 | 01 | 0.71 | -- | -- | 01 | 1.27 | -- | -- | 07 | 3.70 |
| 10. | Agriculture | 01 | 1.98 | -- | -- | 01 | 0.26 | 01 | 9.20 | -- | -- | 03 | 11.44 |
| 11. | Land Record | 01 | 2.57 | -- | -- | -- | -- | -- | -- | -- | -- | 01 | 2.57 |
| 12. | Police | -- | -- | 01 | 0.66 | 01 | 0.85 | -- | -- | -- | -- | 02 | 1.51 |
| | Total: | 49 | 123.03 | 05 | 4.07 | 03 | 1.11 | 02 | 10.47 | 01 | 0.17 | 60 | 138.85 |

N: Number of cases.
A: Amount.

APPENDIX-IX

(Refer paragraph 2.3.2; page 33)

Areas in which major savings occurred

(Rupees in crore)

| Grant number | Major head of account, etc. | Areas of major savings | Savings |
|--------------|--|--|---------|
| 13 | 2215- Water Supply and Sanitation | Water Supply and sanitation | 14.15 |
| 13 | 2215-Water Supply and Sanitation | Maintenance and repairs of Urban Water Supply Schemes in various districts | 9.67 |
| 13 | 2215-Water Supply and Sanitation | Energy charges for Rural Water Supply Schemes | 105.18 |
| 13 | 4215-Capital outlay on Water Supply and Sanitation | Rural Water Supply Schemes in various districts | 80.07 |
| 13 | 4700-Capital outlay on Major Irrigation | Expenditure on Shahnahar | 15.75 |
| 29 | 2049-Interest Payments | 11 <i>per cent</i> Himachal Pradesh State Development Loan-2010 | 4.40 |
| 29 | 2049-Interest Payments | Repayment of interest by Housing Board | 17.33 |

APPENDIX-X

(Refer paragraph 2.3.2; Page 33)

Details of significant savings alongwith main reasons

(Rupees in crore)

| Sr. No. | Grant | Total Grant | Expenditure | Amount of savings (Percentage of savings) | Main reasons as furnished by the Government |
|--------------------------|------------------------------------|-------------|-------------|--|---|
| Revenue – Voted | | | | | |
| 1 | 07-Police and allied Organisations | 237.44 | 221.54 | 15.90 (7) | Reasons for final savings awaited. |
| 2. | 13-Irrigation and Flood Control | 267.12 | 97.82 | 169.30 (63) | Reasons for final savings awaited. |
| 3. | 23-Water and Power Development | 142.35 | 121.63 | 20.72 (15) | Reasons for final savings awaited. |
| Revenue – Charged | | | | | |
| 4 | 29-Finance | 1763.05 | 1562.72 | 200.33 (11) | Due to non-implementation of schemes. |
| Capital-Voted | | | | | |
| 5. | 11-Agriculture | 24.95 | 21.10 | 3.85 (15) | Reasons for final savings awaited. |
| 6. | 13-Irrigation and Flood Control | 236.18 | 152.81 | 83.37 (35) | Reasons for final savings awaited. |
| 7. | 17-Roads and Bridges | 217.86 | 202.11 | 15.75 (7) | Reasons for final savings awaited. |
| 8. | 19-Social Justice and Empowerment | 38.90 | 35.46 | 3.44 (9) | Reasons for final savings awaited. |
| 9. | 23-Water and Power Development | 24.00 | 1.97 | 22.03 (92) | Reasons for final savings awaited. |
| Total: | | | | 534.69 | |

APPENDIX-XI

(Refer paragraph 2.3.6; Page 36)

Statement showing cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

| Sr. No. | Grant | Original grant | Supplementary grant | Expenditure | Saving |
|---------|-----------------------------------|-----------------|---------------------|-----------------|---------------|
| | Capital – Voted | | | | |
| 1. | 08-Education | 23.12 | 1.21 | 20.85 | 3.48 |
| 2. | 30-Miscellaneous General Services | 1.77 | 0.25 | 1.73 | 0.29 |
| | Total: | 24.89 | 1.46 | 22.58 | 3.77 |
| | Revenue – Charged | | | | |
| 3. | 29-Finance | 1,723.06 | 40.00 | 1,562.72 | 200.34 |
| | Grand Total: | 1,747.95 | 41.46 | 1,585.30 | 204.11 |

APPENDIX-XII

(Refer paragraph 2.3.6; Page 36)

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

(Rupees in crore)

| Sr. No. | Grant | Original provision | Expenditure | Additional requirement | Supplementary provision | Saving |
|------------------------|-----------------------------------|--------------------|----------------|------------------------|-------------------------|---------------|
| Revenue – Voted | | | | | | |
| 1. | 07-Police and Allied Organisation | 219.61 | 221.54 | 1.93 | 17.83 | 15.90 |
| 2. | 13-Irrigation and Flood Control | 68.40 | 97.82 | 29.42 | 198.72 | 169.30 |
| 3. | 17-Roads and Bridges | 338.39 | 350.79 | 12.40 | 34.89 | 22.49 |
| 4. | 23-Water and Power Development | 91.44 | 121.63 | 30.19 | 50.91 | 20.72 |
| 5. | 30-Miscellaneous General Services | 20.59 | 23.49 | 2.90 | 5.03 | 2.13 |
| | Total: | 738.43 | 815.27 | 76.84 | 307.38 | 230.54 |
| Capital – Voted | | | | | | |
| 6. | 13-Irrigation and Flood Control | 143.12 | 152.81 | 9.69 | 93.06 | 83.37 |
| 7. | 17-Roads and Bridges | 155.45 | 202.11 | 46.66 | 62.41 | 15.75 |
| | Total: | 298.57 | 354.92 | 56.35 | 155.47 | 99.12 |
| | Grand Total: | 1037.00 | 1170.19 | 133.19 | 462.85 | 329.66 |

APPENDIX-XIII

(Refer paragraph 2.3.6; Page 36)

Statement showing cases where supplementary provision was inadequate

(Rupees in crore)

| Sr. No. | Grant | Original provision | Supplementary provision | Total provision | Expenditure | Excess over total provision |
|------------------------|--|--------------------|-------------------------|-----------------|-----------------|-----------------------------|
| Revenue - Voted | | | | | | |
| 1. | 05-Land Revenue and District Administration | 198.18 | 11.69 | 209.87 | 324.03 | 114.16 |
| 2. | 08-Education | 964.25 | 111.53 | 1075.78 | 1089.27 | 13.49 |
| 3. | 09-Health and Family Welfare | 286.16 | 16.44 | 302.60 | 317.67 | 15.07 |
| 4. | 10-Public Works Building | 127.08 | 38.37 | 165.45 | 285.47 | 120.02 |
| 5. | 11-Agriculture | 69.14 | 11.14 | 80.28 | 83.73 | 3.45 |
| 6. | 28-Water Supply, Sanitation, Housing and Urban Development | 337.28 | 2.76 | 340.04 | 623.44 | 283.40 |
| Total: | | 1,982.09 | 191.93 | 2,174.02 | 2,723.61 | 549.59 |
| Capital – Voted | | | | | | |
| 7. | 31-Tribal Development | 62.57 | 14.80 | 77.37 | 83.36 | 5.99 |
| Total: | | 62.57 | 14.80 | 77.37 | 83.36 | 5.99 |
| Grand Total: | | 2,044.66 | 206.73 | 2,251.39 | 2,806.97 | 555.58 |

APPENDIX-XIV

(Refer paragraph 2.3.7; Page 37)

Details of persistent excesses

(Percentage of excesses)

| Sr. No. | Grant | 2003-2004 | 2004-2005 | 2005-2006 |
|---------------|--|-----------|-----------|-----------|
| Excesses | | | | |
| Revenue-Voted | | | | |
| 1. | 10-Public Works Building | 77 | 56 | 73 |
| 2. | 28-Water Supply, Sanitation, Housing and Urban Development | 174 | 79 | 83 |

APPENDIX-XV

(Refer paragraph 2.3.8; Page 37)

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)

| Sr. No. | Grant | Total savings | Amount surrendered | Amount not surrendered |
|----------------------|-----------------------------------|---------------|--------------------|------------------------|
| Revenue-Voted | | | | |
| 1. | 13-Irrigation and Flood Control | 169.30 | -- | 169.30 |
| 2. | 27-Labour Employment and Training | 1.70 | 1.69 | 0.01 |
| 3. | 30-Miscellaneous General Services | 2.13 | 2.11 | 0.02 |
| Total: | | 173.13 | 3.80 | 169.33 |
| Capital-Voted | | | | |
| 4. | 11-Agriculture | 3.85 | 3.79 | 0.06 |
| 5. | 13-Irrigation and Flood Control | 83.37 | 8.46 | 74.91 |
| Total: | | 87.22 | 12.25 | 74.97 |
| Grand Total: | | 260.35 | 16.05 | 244.30 |

II. Details showing surrender of funds more than available savings

| Sr. No. | Grant | Amount of savings | Amount surrendered |
|----------------------|-----------------------------------|-------------------|--------------------|
| Revenue-Voted | | | |
| 1. | 17-Roads and Bridges | 22.49 | 58.27 |
| 2. | 19-Social Justice and Empowerment | 8.86 | 15.35 |
| Total: | | 31.35 | 73.62 |

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

| Sr. No. | Grant | Amount of excess expenditure | Amount surrendered |
|----------------------|--|------------------------------|--------------------|
| Revenue-Voted | | | |
| 1. | 05-Land Revenue and District Administration | 114.16 | 0.21 |
| 2. | 08-Education | 13.49 | 4.99 |
| 3. | 28-Water Supply, Sanitation, Housing and Urban Development | 283.40 | 2.92 |
| 4. | 31-Tribal Development | 20.35 | 1.53 |
| Total: | | 431.40 | 9.65 |

APPENDIX-XVI

(Refer paragraph 2.3.9; Page 37)

Major variation in recoveries

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

(Rupees in crore)

| Sr. No. | Grant | Budget estimates | Actual recoveries | Variation | |
|---|--|------------------|-------------------|-----------|------------|
| Excess recoveries against budget estimates | | | | Amount | Percentage |
| Revenue | | | | | |
| 1. | 10-Public Works Building | 95.67 | 222.60 | 126.93 | 133 |
| 2. | 13- Irrigation and Flood Control | 10.00 | 13.02 | 3.02 | 30 |
| 3. | 28-Water Supply, Sanitation, Housing and Urban Development | 111.50 | 242.84 | 131.34 | 118 |
| 4. | 31-Tribal Development | 10.95 | 32.66 | 21.71 | 198 |
| Capital | | | | | |
| 5. | 11-Agriculture | 10.00 | 19.97 | 9.97 | 100 |
| 6. | 12-Horticulture | 2.00 | 4.32 | 2.32 | 116 |
| 7. | 21-Cooperation | 0.85 | 2.40 | 1.55 | 182 |
| Less recoveries against budget estimates | | | | | |
| Capital | | | | | |
| 8. | 17-Roads and Bridges | 4.17 | 1.78 | 2.39 | 57 |

APPENDIX-XVII

(Refer paragraph 2.3.10; Page 38)

Cases of injudicious reappropriations

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

(Rupees in lakh)

| Sr. No. | 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. | 13- Irrigation and Flood Control | 2700-01-001-01 | 175.49 | 175.59 |
| 2. | 13- Irrigation and Flood Control | 4700-01-799-01 | 199.99 | 200.00 |
| 3. | 17- Roads and Bridges | 3054-03-103-06 | 24.63 | 25.32 |
| Total: | | | 400.11 | 400.91 |

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

| Sr. No. | 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. | 06-Excise and Taxation | 2045-104-02 | 59.36 | 36.48 |
| 2. | 07-Police and allied Organisations | 2056-101-01 | 244.06 | 20.69 |
| 3. | 12-Horticulture | 2401-119-02-19 | 49.64 | 46.56 |
| 4. | 13- Irrigation and Flood Control | 2702-80-001-01 | 269.09 | 679.52 |
| 5. | 15-Planning and Backward Area Sub-Plan | 2210-04-101-02 | 34.22 | 62.68 |
| 6. | 17- Roads and Bridges | 3054-04-105-02 | 5,310.00 | 673.38 |
| 7. | 19-Social Justice and Empowerment | 2236-02-101-05 | 266.75 | 660.00 |
| 8. | 31-Tribal Development | 3054-05-796-04 | 534.92 | 79.01 |
| Total: | | | 6,768.04 | 2,258.32 |

APPENDIX-XVIII

(Refer paragraph 3.2.8.1; Page 66)

Status of sewerage systems in 49 towns of the State

| Towns with sewerage schemes | Category | Towns where sewerage scheme works are in progress | Category | Towns without sewerage facility | Category |
|------------------------------|----------|---|----------|---------------------------------|----------|
| Sri Naina Devi Ji (Bilaspur) | VI | Rampur | V | Nahan | III |
| Chamba | III | Joginder Nagar | V | Theog | VI |
| Mandi | III | Arki | VI | Dehra | VI |
| Bilaspur | IV | Hamirpur | IV | Nurpur | V |
| Palampur | VI | Paonta Sahib | IV | Nalagarh | V |
| Rohroo | V | Kullu | IV | Gagret | VI |
| Jawalamukhi | VI | Dharamshala | IV | Daulatpur | VI |
| Ghumarwin | V | Una | IV | Rajgarh | VI |
| Shimla | I | Solan | III | Talai | VI |
| Manali | V | Bhuntar | VI | Bhotta | VI |
| | | Sunder Nagar | III | Suni | VI |
| | | Sarkaghat | VI | Chopal | VI |
| | | Mehatpur | V | Rewalsar | VI |
| | | Santokhgarh | V | Banjar | VI |
| | | Dalhousie | V | Baddi | III |
| | | Chowari | VI | Mant Khas | V |
| | | Kangra | V | | |
| | | Nagrota | V | | |
| | | Jubbal | VI | | |
| | | Sujanpur | V | | |
| | | Nadaun | VI | | |
| | | Kotkhai | VI | | |
| | | Narkanda | VI | | |
| Total: 10 towns | | Total: 23 towns | | Total: 16 towns | |

Note: There was no town under Category-II.

APPENDIX-XIX

(Refer paragraph 3.2.8.3; Page 67)

Scheme-wise details of time and cost overrun

(Rs in lakh)

| Name of Division/ Town for which sewerage scheme designed | Month/ year of approval of estimate | Year of commencement of work | Stipulated period of completion as per estimate (In years) | Month/year in which the scheme was due for completion | Month and year of completion/ percentage of physical progress | Delay (In months) | Approved cost | Actual expenditure incurred upto March 2006 | Excess over estimated cost/ percentage |
|--|--|------------------------------------|---|--|--|-------------------------|------------------|---|---|
| Kullu-I | | | | | | | | | |
| (i) Manali | March 1995 | April 1996 | 4 | March 1999 | July 2005 | 80 | 400.39 | 913.89 | 513.50/ (128) |
| (ii) Kullu | March 1995 | 1995-96 | 2 | March 1997 | In progress/88 | 108 | 1126.20 | 1574.41 | 448.21/ (40) |
| Rampur | | | | | | | | | |
| Rampur Phase-II | March 1992 Revised in September 1996 | March 1992 | 3 | March 1999 | In progress/87 | 84 | 217.71 | 395.03 | 177.32/ (81) |
| Shimla | | | | | | | | | |
| Shimla | February 1999 | 1998-99 | 5 | March 2004 | October 2005 | 18 | 4776.46 | 7299.87 | 2523.41/ (53) |
| Solan | | | | | | | | | |
| Solan | November 1995 | 1995-96 | 2 | December 1997 | In progress/72 | 99 | 455.38 | 1038.43 | 583.05/ (128) |
| | Total: | | | | | | 6976.14 | 11221.63 | 4245.49 |

Note: Figures in brackets indicate the percentage of excess over estimated cost.

APPENDIX-XX

(Refer paragraph 3.4.1; page 93)

Map showing wildlife areas in the State

GEOGRAPHICAL AREA OF HP = 55,673 Sq KM

| Sr. No. | Name of WL Area | Area in Sq KM |
|---------|--------------------------------|---------------|
| 1. | Tatra | 40 |
| 2. | Majathal | 40 |
| 3. | Shilli | 2 |
| 4. | Chail | 109 |
| 5. | Renuka | 4 |
| 6. | Simbalbara | 19 |
| 7. | Churdhar | 66 |
| 8. | Darlaghat | 6 |
| 9. | Daranghati | 167 |
| 10. | Rupi Bhaba | 503 |
| 11. | Rakchham Chitkul | 304 |
| 12. | Lippa Asrang | 31 |
| 13. | Kibber | 1400 |
| 14. | Tirthan | 61 |
| 15. | Sainj | 90 |
| 16. | Kalatop Khajjiar | 69 |
| 17. | Gangul Siyabehi | 109 |
| 18. | Manali | 29 |
| 19. | Kias | 13.65 |
| 20. | Khokhan | 13.36 |
| 21. | Kanawar | 54.27 |
| 22. | Shikari Devi | 213.51 |
| 23. | Nargu wls | 278 |
| 24. | Bandli wls | 41 |
| 25. | Naina Devi wls | 123 |
| 26. | Pong Dam | 307 |
| 27. | Govind Sagar | 100 |
| 28. | Sechu Tuan Nala | 103 |
| 29. | Dhauladhar | 944 |
| 30. | Shimla water catchment | 10 |
| 31. | Tundah | 64 |
| 32. | Kugti | 379 |
| | Total Area of WLS = | 5692.79 A |
| 33. | Pin Valley N. Park | 675 |
| 34. | Great Himalayan N. Park | 754.40 |
| | Total Area of N. Park | 1429.40 B |
| | Grand Total Area of WL A + B = | 7122.19 |

LEGEND



APPENDIX-XXI

(Refer paragraph 3.5.11.1; Page 122)

The position of allocation, lifting and distribution of foodgrains in the State during 2002-2006 (State as a whole)
(Quantity in MTs)

| Year | Opening Stock (balance of foodgrains) | | | Allocation by Government of India | | | Lifting | | | Total quantity of available foodgrain (2+4) | | | Shortfall in lifting of foodgrains against allocation | | | Shortfall in utilisation/distribution under the scheme | | |
|-----------|---------------------------------------|-------|--------|-----------------------------------|--------|--------|---------|--------|--------|---|--------|--------|---|-------|------------|--|-------|-------------|
| 1. | 2. | | | 3. | | | 4. | | | 5. | | | 6. | | | 7. | | |
| | W | R | T | W | R | T | W | R | T | W | R | T | W | R | T | W | R | T |
| 2002-2003 | 3,058 | 3,847 | 6,905 | 10,856 | 14,047 | 24,903 | 9,966 | 12,037 | 22,003 | 13,024 | 15,884 | 28,908 | 890 | 2,010 | 2,900 (12) | 6,242 | 8,028 | 14,270 (49) |
| 2003-2004 | 6,242 | 8,028 | 14,270 | 13,378 | 15,474 | 28,852 | 8,606 | 11,326 | 19,932 | 14,848 | 19,354 | 34,202 | 4,772 | 4,148 | 8,920 (31) | 2,320 | 4,493 | 6,813 (20) |
| 2004-2005 | 2,320 | 4,493 | 6,813 | 16,832 | 18,230 | 35,062 | 13,626 | 13,948 | 27,574 | 15,940 | 18,441 | 34,387 | 3,206 | 4,282 | 7,488 (21) | 3,329 | 4,383 | 7,712 (22) |
| 2005-2006 | 3,329 | 4,383 | 7,712 | 11,282 | 13,250 | 24,532 | 10,581 | 12,334 | 22,915 | 13,910 | 16,717 | 30,627 | 701 | 916 | 1,617 (7) | 3,344 | 3,942 | 7,286 (24) |

Note: Figures in parenthesis indicate percentage.

1. W = Wheat, R = Rice and T=Total

2. Opening balance for the year 2002-2003 is release of foodgrains by Government of India on launching of scheme in September 2001 but remained unutilised as of 31 March 2002.

APPENDIX-XXII

(Refer paragraph 3.5.11.1; Page 122)

The position of allocation, lifting and distribution of foodgrains in the selected districts during 2002-2006 (Test-checked districts)

| Year | Opening Stock (balance of foodgrains) | | | Allocation by Government of India | | | Lifting | | | Total quantity of available foodgrain (2+4) | | | Shortfall in lifting of foodgrains against allocation | | | Shortfall in utilisation/distribution under the scheme | | |
|-----------|---------------------------------------|-------|-------|-----------------------------------|-------|--------|---------|-------|--------|---|--------|--------|---|-------|------------|--|-------|------------|
| 1. | 2. | | | 3. | | | 4. | | | 5. | | | 6. | | | 7. | | |
| | W | R | T | W | R | T | W | R | T | W | R | T | W | R | T | W | R | T |
| 2002-2003 | 879 | 1,634 | 2,513 | 2,926 | 6,094 | 9,020 | 2,699 | 5,472 | 8,171 | 5,625 | 11,566 | 17,191 | 227 | 622 | 849 (9) | 1,739 | 3,247 | 4,986 (29) |
| 2003-2004 | 1,739 | 3,247 | 4,986 | 3,334 | 6,330 | 9,664 | 2,642 | 5,559 | 8,201 | 5,976 | 11,889 | 17,865 | 692 | 771 | 1,463 (15) | 685 | 1,709 | 2,394 (13) |
| 2004-2005 | 685 | 1,709 | 2,394 | 4,718 | 8,016 | 12,734 | 3,734 | 6,483 | 10,217 | 4,419 | 8,192 | 12,611 | 984 | 1,533 | 2,517 (20) | 657 | 2,200 | 2,857 (23) |
| 2005-2006 | 657 | 2,200 | 2,857 | 3,136 | 6,288 | 9,424 | 2,822 | 5,682 | 8,504 | 3,479 | 7,882 | 11,361 | 167 | 359 | 526 (6) | 626 | 1,990 | 2,616 (23) |

Note: Figures in parenthesis indicate percentage.

1 W=Wheat, R = Rice and T=Total.

2. Opening balance for the year 2002-2003 is release of foodgrains by Government of India on launching of scheme in September 2001 but remained unutilised as of 31 March 2002.

APPENDIX-XXIII

(Refer paragraph 3.6.7.2; Page 130)

Details of expenditure as per Pension database and Despatch database

(Rupees in lakh)

| Year | Bilaspur | | | Chamba | | | Sirmour | | | Solan | | |
|-----------|--------------------|-------------------|------------|--------------------|-------------------|------------|--------------------|-------------------|------------|--------------------|-------------------|------------|
| | Expenditure as per | | | Expenditure as per | | | Expenditure as per | | | Expenditure as per | | |
| | Pension database | Despatch database | Difference | Pension database | Despatch database | Difference | Pension database | Despatch database | Difference | Pension database | Despatch database | Difference |
| 2001-2002 | 149.87 | 148.15 | 1.72 | 317.81 | 306.08 | 11.73 | 219.62 | 164.63 | 54.99 | 122.85 | 121.86 | 0.99 |
| 2002-2003 | 187.57 | 179.11 | 8.46 | 371.70 | 368.90 | 2.80 | 260.54 | 257.65 | 2.89 | 156.31 | 160.90 | - 4.59 |
| 2003-2004 | 186.19 | 212.81 | - 26.62 | 345.77 | 212.81 | 132.96 | 292.18 | 297.47 | - 5.29 | 188.19 | 154.33 | 33.86 |
| 2004-2005 | 261.75 | 261.75 | Nil | 388.52 | 261.75 | 126.77 | 331.30 | 337.21 | - 5.91 | 197.43 | 190.77 | 6.66 |
| 2005-2006 | 270.66 | 270.52 | 0.14 | 405.87 | 405.87 | Nil | 332.47 | 283.20 | 49.27 | 197.02 | 197.22 | - 0.20 |

APPENDIX-XXIV

(Refer paragraph 4.5; page 145)

Statement showing overpayment of Pension/Family pension, etc., during 2001-2005

(In Rupees)

| Sr. No. | Name of District Treasury/Sub-Treasury | Para number | Inspection Report | Nature of excess payment | Number of cases | Amount of overpayment | |
|--------------|--|-------------|---------------------------|-------------------------------|-----------------|-----------------------|---------------|
| | | | | | | By banks | By treasuries |
| 1. | District Treasury, Chamba | 2 | 2004-2005 | Family Pension | 1 | | 1,470 |
| | | 3 | | Family Pension | 1 | | 1,554 |
| | | 4 | | Family Pension | 1 | | 850 |
| 2. | Sub-Treasury, Shiunta | 1 | 2004-2005 | Family Pension | 1 | | 14,862 |
| 3. | Sub-Treasury, Bhalei | 2 | 2004-2005 | Relief on Pension | 1 | | 792 |
| 4. | Sub-Treasury, Kangra | 2 | 2003-2004 2004-2005 | Relief on Pension | 1 | | 540 |
| 5. | Sub-Treasury, Dehra | 2 | 2004-2005 | Relief on Pension | 1 | | 578 |
| | | 3 | 2004-2005 | Relief on Pension | 1 | | 510 |
| 6. | Sub-Treasury, Dheera | 1 | 2004-2005 | Relief on Pension | 1 | | 216 |
| 7. | Sub-Treasury, Palampur | 1 | 2004-2005 | Family Pension | 1 | | 7,998 |
| | | 2 | 2004-2005 | Pension | 1 | | 2,000 |
| 8. | Sub-Treasury, Indora | 2 | 2004-2005 | Commutation | 1 | | 1,533 |
| 9. | Sub-Treasury, Fatehpur | 2 | 2003-2004 to 2004-2005 | Relief on Pension | 1 | | 81 |
| 10. | District Treasury, Kullu | 1 | 2004-2005 | Family Pension | 10 | 2,27,880 | -- |
| | | 2 | 2004-2005 | Family Pension | 1 | | 322 |
| 11. | District Treasury, Kaza | 1 | 2003-2004 to 2004-2005 | Family Pension | 1 | | 7,325 |
| 12. | District Treasury, Mandi | 1 | 2004-2005 | Family Pension | 5 | 93,241 | -- |
| 13. | Sub-Treasury, Jogindernagar | 1 | 2003-2004 to 2004-2005 | Commutation | 1 | | 326 |
| 14. | Sub-Treasury, Kotli | 2 | 2003-2004 to 2004-2005 | Family Pension | 1 | | 450 |
| | | 3 | 2003-2004 to 2004-2005 | Relief on Pension | 1 | | 97 |
| 15. | Sub-Treasury, Lad Bharol | 1 | 2003-2004 to 2004-2005 | Relief on Pension | 2 | | 829 |
| 16. | Sub-Treasury, Sundernagar | 1 | 2004-2005 | Pension | 1 | | 824 |
| 17. | Sub-Treasury, Sarkaghat | 1 | 2004-2005 | Pension | 1 | | 2,736 |
| 18. | District Treasury, Sirmour | 1 | 2004-2005 | Family Pension | 5 | 3,95,580 | -- |
| 19. | Sub-Treasury, Shillai | 3 | 2004-2005 | Relief on Pension | 1 | | 156 |
| 20. | Sub-Treasury, Rajgarh | 3 | 2003-2004 to 2004-2005 | Relief on Pension | 1 | | 189 |
| 21. | District Treasury, Shimla | 1 | 2004-2005 | Family Pension | 21 | 8,66,923 | -- |
| | District Treasury, Shimla | 4 | 2004-2005 | Pension | 1 | | 2,777 |
| 22. | Sub-Treasury, Kotkhair | 2 | 2003-2004 to 2004-2005 | Pension | 1 | | 1,136 |
| 23. | Sub-Treasury, Theog | 2 | 2004-2005 | Relief on Pension | 1 | | 261 |
| 24. | Sub-Treasury, Dodra Kwar | 2 | 2003-2004 to 2004-2005 | Commutation | 4 | | 23,865 |
| | | 3 | | Family Pension | 1 | | 18,461 |
| | | 4 | | Family Pension | 1 | | 7,230 |
| | | 5 | | Relief on Pension | 1 | | 3,166 |
| 25. | Sub-Treasury, Chopal | 1 | 2003-2004 to 2004-2005 | Pension | 1 | | 279 |
| 26. | District Treasury, Solan | 1 | 2004-2005 | Family Pension | 5 | | 1,37,623 |
| | | 2 | | Family Pension | 1 | | 68,120 |
| 27. | District Treasury, Hamirpur | 1 | 2004-2005 | Family Pension | 5 | 2,40,449 | |
| 28. | Sub-Treasury, Amb | 2 | 2004-2005 | Death-cum-Retirement Gratuity | 1 | | 634 |
| Total: | | | | | | 18,24,073 | 3,09,790 |
| Grand Total: | | | | | 88 | | 21,33,863 |

APPENDIX-XXV

(Refer paragraph 4.31; page 171)

Year-wise break up of outstanding Inspection Reports/Paras upto June 2006

| Period | Name of Departments | | | |
|-----------------|---------------------------|------------|---------------------|--------------|
| | Health and Family Welfare | | Secondary Education | |
| | IRs | Paras | IRs | Paras |
| Upto March 1996 | 117 | 271 | 738 | 876 |
| 1996-97 | 17 | 37 | 102 | 128 |
| 1997-98 | 05 | 14 | 55 | 65 |
| 1998-99 | 11 | 34 | 03 | 14 |
| 1999-2000 | 16 | 42 | 64 | 65 |
| 2000-2001 | 09 | 45 | 44 | 44 |
| 2001-2002 | 24 | 74 | 159 | 167 |
| 2002-2003 | 24 | 50 | 103 | 129 |
| 2003-2004 | 27 | 70 | 91 | 98 |
| 2004-2005 | 16 | 62 | 65 | 82 |
| 2005-2006 | 21 | 118 | 140 | 506 |
| Total: | 287 | 817 | 1,564 | 2,174 |

APPENDIX-XXVI

(Refer paragraph 4.31; page 171)

Statement showing serious irregularities commented upon in the outstanding IRs

| Nature of irregularities | Health and Family Welfare | | Secondary Education | | Grand total | |
|---|---------------------------|-------------------------|---------------------|-------------------------|------------------|-------------------------------|
| | Paragraphs | Amount (Rupees in lakh) | Paragraphs | Amount (Rupees in lakh) | Total paragraphs | Total Amount (Rupees in lakh) |
| Drawal of funds in advance of requirement | 12 | 1,089.36 | 75 | 539.11 | 87 | 1,628.47 |
| Non-adjustment of contingent advances | 08 | 3.97 | 03 | 1.38 | 11 | 5.35 |
| Excess/irregular expenditure for want of sanctions | 309 | 1,338.09 | 642 | 8,700.23 | 951 | 10,038.32 |
| Wasteful/infructuous/unfruitful expenditure | 19 | 324.94 | 10 | 161.75 | 29 | 486.69 |
| Diversion of funds | -- | -- | 07 | 154.95 | 07 | 154.95 |
| Overpayments, non-recovery of rent, advances/misc. recoveries | 163 | 204.23 | 461 | 293.29 | 624 | 497.52 |
| Non-production of actual payees' receipts | 14 | 62.97 | 74 | 172.06 | 88 | 235.03 |
| Outstanding loans | -- | -- | -- | -- | -- | -- |
| Idle machinery/equipment including vehicles off the road | 61 | 143.67 | 23 | 153.02 | 84 | 296.69 |
| Non-accounting/short-accounting of stores/cash, etc. | 24 | 9.25 | 57 | 153.01 | 81 | 162.26 |
| Non-recoupment of expenditure | -- | -- | 01 | 0.04 | 01 | 0.04 |
| Mis-appropriation of stores/cash/funds | 26 | 142.40 | 23 | 9.42 | 49 | 151.82 |
| Incomplete/abandoned works | 22 | 5,858.75 | 04 | 280.51 | 26 | 6139.26 |
| Loss/theft/embezzlement/defalcation, etc. | 23 | 609.93 | 68 | 20.62 | 91 | 630.55 |
| Non-production of utilisation certificates | 12 | 316.45 | 23 | 232.17 | 35 | 548.62 |
| Non-disposal of unserviceable articles of stores | 32 | 80.21 | 194 | 65.62 | 226 | 145.83 |
| Non-reconciliation with treasuries/banks | 09 | 16.19 | 136 | 115.82 | 145 | 132.01 |
| Non-utilisation of Grants-in-aid | 02 | 46.81 | 02 | 21.93 | 04 | 68.74 |
| Non-deposit of interest in treasuries | -- | -- | 07 | 144.05 | 07 | 144.05 |
| Miscellaneous irregularities | 81 | 1,243.34 | 364 | 601.28 | 445 | 1,844.62 |
| Total: | 817 | 11,490.56 | 2,174 | 11,820.26 | 2,991 | 23,310.82 |

APPENDIX-XXVII

Glossary of abbreviations

| Abbreviations | Expanded form |
|---------------|---|
| AAV | Antyodaya Anna Yojna |
| ADO | Agriculture Development Officer |
| APL | Above poverty line |
| APR | Annual Progress Report |
| BDOs | Block Development Officers |
| BPL | Below poverty line |
| BRCs | Block Resource co-ordinators |
| CAs | Chartered Accountants |
| CCA | Culturable command area |
| CE | Chief Engineer |
| CF | Conservator of Forests |
| CI | Cast iron |
| CIP | Central issue price |
| CRCs | Cluster Resource co-ordinators |
| CWSN | Child with special need |
| CZA | Central Zoo Authority |
| DAO | District Agriculture Officer |
| DCs | Deputy Commissioners |
| DDOs | Drawing and Disbursing Officers |
| DFP | Divisional Forest Officer |
| DISE | District Information System for Education |
| DPOs | District Project Officers |
| DRDAs | District Rural Development Agencies |
| DTDO | District Tourism Development Officer |
| DWOs | District Welfare Officers |
| EAE | Extra Assistant Engineer |
| EAS | Employment Assurance Scheme |
| ECCE | early childhood care and education |
| EFC | Eleventh Finance Commission |
| EGS | Education Guarantee Scheme |
| E-in-C | Engineer-in-Chief |
| EMIS | Education Management Information System |
| FCI | Food Corporation of India |
| FIS | Flow Irrigation Scheme |
| FPSs | Fair price shops |
| GHNP | Great Himalayan National Park |
| HIMUDA | Himachal Pradesh Urban Development Agency |
| HIMURJA | Himachal Pradesh Energy Development Agency |
| HPSCSC | Himachal Pradesh State Civil Supplies Corporation |
| HPSEB | Himachal Pradesh State Electricity Board |
| HPSIDC | Himachal Pradesh State Industrial Development Corporation |
| HPU | Himachal Pradesh University |
| I&PH | Irrigation and Public Health |
| IED | Integrated Education of Disabled |
| IRs | Inspection Reports |
| ITI | Industrial Training Institute |

| Abbreviations | Expanded form |
|---------------|--|
| JSGY | <i>Jawahar Gram Samridhi Yojna</i> |
| KGBV | <i>Kasturba Gandhi Balika Vidyalaya</i> |
| KVIC | Khadi and Village Industries Commission |
| LIS | Lift Irrigation Scheme |
| LOC | Letter of credit |
| LPS | Litres per second |
| LWSS | Lift Water Supply Scheme |
| MLD | Million litres per day |
| MPLADS | Members of Parliament Local Area Development |
| MPR | Monthly Progress Report |
| MRU | Mushroom Research Unit |
| MSP | Minimum support price |
| NGOs | Non-Governmental Organisations |
| NHPC | National Hydro Electric Power Corporation |
| NIC | National Informatics Centre |
| NOAP | National Old Age Pension |
| NPEGEL | National programme for education of girls at elementary level |
| NSAP | National Social Assistance Programme |
| NTPC | National Thermal Power Corporation |
| OAP | Old Age Pension |
| OPEC | Oil Producing and exporting countries |
| PDS | Public Distribution System |
| PLA | Personal Ledger Account |
| POs | Project Officers |
| PPO | Pension Payment Order |
| Pr. CCF | Principal Chief Conservator of Forests |
| PRIs | <i>Panchayati Raj</i> Institutions |
| RDD | Rural Development Department |
| REGP | Rural Employment Generation Programme (<i>Gramodyog Yojna</i>) |
| SCST&E | State Council for Science, Technology and Environment |
| SDSCO | Sub-Divisional Soil Conservation Officer |
| SE | Superintending Engineer |
| SGRY | <i>Sampoorna Grameen Rozgar Yojna</i> |
| SIEMAT | State Institute of Education Management and Training |
| SIS | State Implementation Society |
| SMC | School Management Committee |
| SOP | Supply of power |
| SPD | State Project Director |
| SSA | <i>Sarva Shiksha Abhiyan</i> |
| STPs | sewage treatment plants |
| TD | Timber distribution |
| TLE | Teachers' Learning Equipment |
| TWOs | Tehsil Welfare Officers |
| VCs | Vigilance Committees |
| VECs | Village Education Committees |
| WELPMIS | Welfare Pension Management Information System |
| WLS | Wildlife sanctuaries |
| WP | Widow Pension |