
APPENDIX-I

(Refer paragraphs 1.1, 1.1.3 and 1.3; pages 1, 3 and 6)

Part-A Structure and Form of Government Accounts

Structure of Government Accounts

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

Part-I: Consolidated Fund

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

Part-II: Contingency Fund

Contingency Fund of 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 transactions 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 2007-2008.
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 2008.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2007-2008 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 2007-2008.
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 2007-2008.
Statement No. 15	Depicts the capital and other expenditure to end of 2007-2008 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 2008.
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: Outcome indicators of the State's Own Fiscal Correction Path

(Rupees in crore)

	Base year estimates 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	984.32	1251.89	1416.76	1505.62	1637.56	1782.78	1942.75
2. Own Non-Tax Revenue	275.00	600.00	623.10	683.44	712.61	732.49	828.12
3. Own Tax +Non-Tax Revenue (1+2)	1259.32	1851.89	2039.86	2189.06	2350.17	2515.27	2770.87
4. Share in Central Taxes and Duties	449.55	537.32	496.00	496.00	496.00	496.00	496.00
5. Plan-Grants	1320.64	1215.16	1264.80	1393.20	1530.62	1681.78	1848.06
6. Non-Plan Grants	765.31	816.12	2270.69	2318.15	2334.26	2207.35	2036.74
6.a. Centrally Sponsored Schemes	186.10	214.02	261.94	124.82	124.82	124.82	124.82
7. Total Central Transfer (4 to 6a)	2721.60	2782.62	4293.43	4332.17	4485.70	4509.95	4505.62
8. Total Revenue Receipts (3+7)	3980.92	4634.51	6333.29	6521.23	6835.87	7025.22	7276.49
9. Plan Expenditure	718.68	818.32	935.53	1011.26	1112.39	1223.62	1345.99
10. Non-Plan Expenditure	4744.85	4807.05	5339.24	5615.52	5787.67	6088.38	6436.59
11. Salary Expenditure	2073.50	2177.18	2272.64	2294.45	2455.06	2626.92	2810.80
12. Pension	532.78	626.00	727.93	698.25	754.11	814.44	879.59
13. Interest Payments	1472.78	1641.00	1670.13	1754.56	1736.18	1837.76	1977.98
14. Subsidies-General	91.06	91.06	53.53	79.20	82.37	85.66	89.09
15. Subsidies-Power	81.00	81.00	91.00	86.45	89.91	93.50	97.24
15.a.Centrally Sponsored Schemes	124.55	167.56	151.97	148.54	148.54	148.54	148.54
16. Total Revenue Expenditure (9+10 +15a)	5588.08	5792.93	6426.74	6775.32	7048.60	7460.54	7931.12
17.Salary+Interest+ Pensions (11+12+13)	4079.06	4444.18	4670.70	4747.26	4945.35	5279.11	5668.37
18. as % of Revenue Receipt (17/8)	1.02	0.96	0.74	0.73	0.72	0.75	0.78
19. Revenue surplus/deficit (8-16)	-1607.16	-1158.42	-93.45	-254.09	-212.73	-435.32	-654.63
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Increase in debtors during the year in power utility account (increase (-))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest payment on Off Budget Borrowings and SPV borrowings made by PSUs/SPUs outside budget	----	----	----	----	----	----	----
4. Total (1 to 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consolidated Revenue Deficit (A.19+B4)	-1607.16	-1158.42	-93.45	-254.09	-212.73	-435.32	-654.63
C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability	14437.32	16532.89	17504.74	18493.00	19527.86	20867.48	22516.89
2. Total Outstanding Guarantee of which (a) guarantee on account of off budget borrowing and (b) SPV borrowings	4682.43	4751.05	4751.05	4751.05	4751.05	4751.05	4751.05
D. CAPITAL ACCOUNT:							
1. Capital Outlay	784.84	653.99	716.17	756.06	831.67	914.83	1006.32
2. Centrally Sponsored Schemes	60.98	46.46	119.37	3.95	3.95	3.95	3.95
3. Disbursement of Loans and Advances	19.91	23.78	37.79	11.52	11.52	11.52	11.52
4. Recovery of Loans and Advances	28.29	25.79	28.53	23.67	25.00	26.00	27.00
5. Other capital receipts						-	
E. GROSS FISCAL DEFICIT (GFD) :	-2444.60	-1856.86	-938.25	-1001.95	-1034.87	-1339.62	-1649.42
GSDP (Rs in crores) at Current Prices	18062.00	20234.06	22824.02	25745.49	29040.92	32758.15	36951.20
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (<i>per cent</i>)	----	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
Fiscal Deficit/GSDP (<i>per cent</i>) as per the para 19 of the guidelines	----	9.18%	4.11%	3.89%	3.56%	4.09%	4.46%

APPENDIX-II

(Refer paragraphs 1.3 and 1.7; page 5 and 24)

Summarised financial position of the Government of Himachal Pradesh as on 31 March 2008
(Rupees in crore) (Rupees in crore)

As on 31 March 2007		Liabilities	As on 31 March 2008		As on 31 March 2007		Assets	As on 31 March 2008	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	12131.88	Internal Debt (excluding overdrafts from Reserve Bank of India)		1,3049.17		10,221.86	Gross Capital Outlay		11,635.34
4583.05		Market Loans bearing interest	5,905.45		1,860.74		Investment in shares of Companies, Corporations, etc.	2,033.44	
0.21		Market Loans not bearing interest	0.16		8,361.11		Other capital expenditure	9,601.90	
517.01		Loans from the Life Insurance Corporation of India	469.71			236.96	Loans and Advances		224.86
2.38		Loans from the General Insurance Corporation of India	2.11		79.44		Loans for Energy	79.04	
463.59		Loans from the National Bank for Agriculture and Rural Development	616.39		86.36		Other Development Loans	80.40	
27.20		Loans from the National Co-operative Development Corporation	23.89		71.16		Loans to Government Servants and Miscellaneous Loans	65.42	
2802.28		Loans from other institutions	2,202.54			0.14	Suspense and Miscellaneous Balances	--	
42.00		Ways and Means Advances from the Reserve Bank of India	--			0.25	Advances		0.26
3694.16		Special securities issued to National Small Savings Funds of the Central Government	3,828.92			14.03	Cash		1,126.26
	1019.64	Loans and Advances from the Central Government		1,014.87	13.84		Cash in Treasuries and Local Remittances	4.32	
0.13		Pre 1984-85 Loans	0.13		0.19		Departmental Cash Balance including Permanent Advances	0.19	
16.36		Non-Plan Loans	14.24		--		Cash Balance Investment Account	1,121.75	
956.70		Loans for State Plan Schemes	953.62			8,015.84	Deficit on the Government Account		7,166.04

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
0.20		Loans for Central Plan Schemes	0.17		(-8,190.82	(-) 8,190.82	Accumulated deficit upto 31 March 2007	(-7,999.71	
46.25		Loans for Centrally Sponsored Plan Schemes	46.71				Add		
--		Ways and Means Advances	--		(+) 191.11		(i) Current year's deficit/surplus	(+) 849.80	
	5.00	Contingency Fund		5.00	(-) 16.13		(ii) Other miscellaneous adjustment, etc.	(-) 16.13	
	3613.14	Small Savings, Provident Funds, etc.		4,153.56					
	--	Suspense and Miscellaneous Balances		1.39					
	1131.35	Deposits		765.69					
	--	Overdrafts from the Reserve Bank of India		--					
	175.47	Reserve Funds		435.24					
	38.17	Deposits with the Reserve Bank of India		303.27					
	374.43	Remittance Balances		424.57					
	18,489.08	Total		20,152.76		18,489.08	Total		20,152.76

APPENDIX-III

(Refer paragraph 1.3; page 5)

Abstract of Receipts and Disbursements for the year 2007-2008**(Rupees in crore)****(Rupees in crore)**

Receipts					Disbursements					
2006-2007			2007-2008		2006-2007			2007-2008		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section – A Revenue										
	7835.22	I-Revenue Receipts		9,141.55	7,644.11	I-Revenue Expenditure				8,291.75
1,656.38		(i) Tax revenue	1,958.18			General Services	3,406.17	23.21	3,429.38	
1,336.85		(ii) Non-tax revenue	1,822.43			Social Services	2,147.16	728.38	2,875.54	
629.16		(iii) State's share of Union Taxes and Duties	793.64			Education, Sports, Art and Culture	1,344.12	140.03	1,484.15	
2,415.77		(iv) Non-Plan Grants	2,402.59			Health and Family Welfare	205.04	232.66	437.70	
1,465.10		(v) Grants for State Plan Schemes	1,846.53			Water Supply, Sanitation, Housing and Urban Development	387.84	169.72	557.56	
331.96		(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	318.18			Information and Broadcasting	10.88	4.51	15.39	
						Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	6.01	28.77	34.78	
	--	II-Revenue Deficit carried over to Section-B				Labour and Labour Welfare	18.94	4.47	23.41	
						Social Welfare and Nutrition	169.22	146.01	315.23	
						Others	5.11	2.21	7.32	
						Economic Services	1,533.10	450.58	1,983.68	
						Agriculture and Allied Activities	387.32	244.14	631.46	
						Rural Development	108.83	76.17	185.00	
						Irrigation and Flood Control	169.99	16.63	186.62	
						Energy	171.31	3.44	174.75	
						Industry and Minerals	23.05	26.21	49.26	
						Transport	651.17	8.19	659.36	
						Science, Technology and Environment	0.40	1.85	2.25	

Audit Report (Civil) for the year ended 31 March 2008

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
						General Economic Services	21.03	73.95	94.98	
						Grants-in-aid and Contributions	3.15	--	3.15	
					191.11	Revenue surplus carried over to Section-B				849.80
7,835.22		Total:		9,141.55	7,835.22	Total:	7,089.58	1,202.17	8,291.75	9,141.55
Section-B-Capital										
	191.26	III-Opening cash balance including Permanent Advances and Cash Balance Investment Account, etc.		(-) 24.14	1,109.81 ²	Capital Outlay	100.34	1,313.15	1,413.49	1,413.49
						General Services	3.03	55.80	58.83	
						Social Services	49.82	535.79	585.61	
						Education, Sports, Art and Culture	--	152.19	152.19	
						Health and Family Welfare	0.02	32.83	32.85	
						Water Supply, Sanitation, Housing and Urban Development	49.80	337.92	387.72	
						Information and Broadcasting	---	0.35	0.35	
						Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	7.87	7.87	
						Social Welfare and Nutrition	---	4.41	4.41	
						Others	---	0.22	0.22	
						Economics Services	47.49	721.56	769.05	
						Agriculture and Allied Activities	13.52	26.32	39.84	
						Rural Development	---	3.43	3.43	
						Irrigation and Flood Control	---	213.34	213.34	
						Energy	---	131.60	131.60	
						Industry and Minerals	---	2.21	2.21	
						Transport	33.97	341.39	375.36	

2 These are net figures exclusive of recoveries adjusted in reduction of Capital expenditure.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
						General Economic Services	--	3.27	3.27	
	23.41	IV-Recoveries of Loans and Advances		26.04	25.75	III-Loans and Advances disbursed				13.93
--		From Power Projects	1.73		1.97	For Power Projects	--	1.33	1.33	
18.03		From Government Servants	16.08		11.34	To Government Servants	1.71	8.63	10.34	
5.38		From Others	8.23		0.82	To others	1.18	1.08	2.26	
	191.11	Revenue surplus brought down		849.80	--	IV-Revenue deficit brought down				--
	2,121.75	V-Public Debt Receipts		1,849.12	1,311.19	V-Repayment of Public Debt				936.60
2,041.54		Internal Debt other than Ways and Means Advances and Overdraft	1,798.47			Internal debt other than Ways and Means Advances and Overdraft		839.17		
42.00		Net transactions under Ways and Means Advances including Overdraft	---			Net transactions under Ways and Means Advances including Overdraft		42.00		
38.21		Loans and Advances from the Central Government	50.65			Repayment of Loans and Advances to Central Government		55.43		
	5,265.12	VI-Public Account Receipts		6,223.40	5,370.04	VI-Public Account Disbursements				5,737.21
1,112.29		Small Savings and Provident Funds	1,449.63			Small Savings and Provident Funds		909.21		
128.74		Reserve Funds	391.29			Reserve Funds		131.53		
789.71		Deposits and Advances	985.96			Deposits and Advances		1,351.62		
147.74		Suspense and Miscellaneous	183.05			Suspense and Miscellaneous		181.52		
3,086.64		Remittances	3,213.47			Remittances		3,163.33		
					(-) 24.14	VII-Cash Balance at end				822.99
						Cash in Treasuries and Local Remittances			4.32	
						Departmental Cash Balance including Permanent Advances			0.19	
						Deposits with Reserve Bank			(-) 303.27	
						Cash Balance investment			1,121.75	
	7,792.65			8,924.22	7,792.65					8,924.22

APPENDIX-IV

(Refer paragraph 1.3; page 5)
Sources and application of funds

(Rupees in crore)

2006-2007		Source		2007-2008	
7,835.22		1.	Revenue Receipts	9,141.55	
23.41		2.	Recoveries of Loans and Advances	26.04	
810.56		3.	Increase in Public Debt* other than Overdraft	912.52	
232.06		4.	Net receipts from Public Account	(-) 635.56	
	322.03		Increase in Small Savings, Provident Funds, etc.	540.42	
	(-) 499.63		Increase in Deposits and Advances	(-) 365.66	
	6.46		Increase in Reserve Funds	259.76	
	329.90		Net effect of Suspense and Miscellaneous transactions	(-) 1,120.22	
	73.30		Net effect of Remittance transactions	50.14	
	--		Decrease in closing cash balance	274.62	
8,901.25			Total:	9,719.17	
2006-2007		Application		2007-2008	
7,644.11		1.	Revenue expenditure	8,291.75	
25.75		2.	Lending for development and other purposes	13.93	
1,109.81		3.	Capital expenditure	1,413.49	
--		4.	Decrease in Overdraft	--	
121.58		5.	Increase in closing cash balance	---	
8,901.25			Total:	9,719.17	

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 27.23 lakh (debit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank" which was awaiting reconciliation (May 2008).

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

APPENDIX-V

(Refer paragraphs 1.3 and 1.7; pages 5 and 24)
Time series data on State Government Finances

(Rupees in crore)

		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
1.		2.	3.	4.	5.	6.
1.	Revenue Receipts	3,981	4,635	6,559	7,835	9,142
(i)	Tax Revenue	984 (25)	1,252 (27)	1,497 (23)	1,656 (21)	1,958 (21)
	Taxes on Sales, Trade, etc.	437 (44)	542 (43)	727 (49)	914 (55)	1,092 (56)
	State Excise	280 (29)	300 (24)	329 (22)	342 (21)	389 (20)
	Taxes on vehicles	78 (8)	108 (9)	102 (7)	106 (6)	114 (6)
	Stamps and Registration fees	52 (5)	75 (6)	82 (5)	93 (6)	87 (4)
	Taxes and duties on Electricity	17 (2)	88 (7)	89 (6)	30 (2)	82 (4)
	Land Revenue	1 (--)	3 (--)	1 (--)	2 (--)	2 (--)
	Taxes on Goods and Passengers	34 (3)	38 (3)	43 (3)	50 (3)	55 (3)
	Other Taxes and Duties on Commodities and Services	85 (9)	98 (8)	124 (8)	119 (7)	137 (7)
(ii)	Non-Tax Revenue	292 (7)	611 (13)	690 (11)	1,337 (17)	1,823 (20)
(iii)	State's share in Union taxes and duties	450 (11)	537 (12)	493 (7)	629 (8)	794 (9)
(iv)	Grants-in-aid from Government of India	2,255 (57)	2,235 (48)	3,879 (59)	4,213 (54)	4,567 (50)
2.	Misc. Capital Receipts	--	--	--	--	--
3.	Total revenue and Non-debt capital receipts (1+2)	3,981	4,635	6,559	7,835	9,142
4.	Recovery of Loans and Advances	28	26	22	23	26
5.	Public Debt Receipts	3,762	2,677	1,781	2,080	1,849
	Internal Debt (excluding Ways and Means Advances and Overdraft)	3,473 (92)	2,444 (91)	1,753 (98)	2,042 (98)	1,798 (97)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
	Loans and Advances from Government of India [@]	289 (8)	233 (9)	28 (2)	38 (2)	51 (3)
6.	Total receipts in the Consolidated Fund (3+4+5)	7,771	7,338	8,362	9,938	11,017
7.	Contingency Fund Receipts	--	--	--	--	--
8.	Public Account receipts	5,033	5,030	4,933	5,265	6,223
9.	Total receipts of the State (6+7+8)	12,804	12,368	13,295	15,203	17,240
Part B. Expenditure/Disbursement						
10	Revenue expenditure	5,588	5,793	6,466	7,644	8,292
	<i>Plan</i>	840 (15)	978 (17)	1,182 (18)	1,325 (17)	1,202 (14)
	<i>Non-Plan</i>	4,748 (85)	4,815 (83)	5,284 (82)	6,319 (83)	7,090 (86)
	General Services (including interest payments)	2,483(44)	2,723 (47)	2,818 (43)	3,300 (43)	3,429 (41)
	Social Services	1,933 (35)	1,890 (33)	2,309 (36)	2,586 (34)	2,876 (35)
	Economic Services	1,169 (21)	1,177 (20)	1,333 (21)	1,755 (23)	1,984 (24)
	Grants-in-aid and Contributions	3 (--)	3 (--)	6 (--)	3 (--)	3 (--)
11.	Capital Expenditure	785	654	821	1,110	1,414
	<i>Plan</i>	781 (100)	630 (96)	820 (100)	1,043 (94)	1,313 (93)
	<i>Non-Plan</i>	(-) 4	24 (4)	1 (-)	67 (6)	101 (7)
	General Services	23 (3)	30 (5)	52 (6)	61 (5)	59 (4)
	Social Services	304 (39)	330 (50)	369 (45)	575 (52)	586 (42)
	Economic Services	458 (58)	294 (45)	400 (49)	474 (43)	769 (54)

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	1.	2.	3.	4.	5.	6.
12.	Disbursement of Loans and Advances	20	24	14	26	14
13.	Total (10+11+12)	6,393	6,471	7,301	8,780	9,720
14.	Repayment of Public Debt	1,855	1,659	1,308	1,311	937
	Internal Debt (excluding Ways and Means Advances and Overdraft)	763 (41)	581 (35)	1219 (93)	1,182 (90)	839
	Net Transactions under Ways and Means Advances and Overdraft	152 (8)	95 (6)	23 (2)	--	42
	Loans and Advances from Government of India [@]	940 (51)	983 (59)	66 (5)	129 (10)	56
15.	Appropriation to Contingency Fund	--	--	--	--	--
16.	Total disbursement out of Consolidated Fund (13+14+15)	8,248	8,130	8,609	10,091	10,657
17.	Contingency Fund disbursements	--	--	--	--	--
18.	Public Account disbursements	4,789	4,027	4,387	5,370	5,737
19.	Total disbursement by the State (16+17+18)	13,037	12,157	12,996	15,461	16,394
Part C. Deficits						
20.	Revenue Deficit (-)/surplus (+) (1-10)	(-) 1,607	(-) 1,158	(+) 93	(+) 191	(+) 850
21.	Fiscal Deficit (3+4-13)	(-) 2,384	(-) 1,810	(-) 720	(-) 922	(-) 552
22.	Primary Deficit (-)/surplus (+) (21-23)	(-) 911	(-) 169	(+) 843	(+) 747	(+) 1,151
Part D. Other data						
23.	Interest Payments (included in revenue expenditure)	1,473	1,641	1,563	1,669	1,703
24.	Arrears of Revenue ^φ (Percentage of Tax and non-tax Revenue Receipts)	405 (32)	365 (20)	397 (18)	430 (14)	512 (14)
25.	Financial Assistance to local bodies, etc.	273	275	380	399	467
26.	Ways and Means Advances and Overdraft availed (days)	250	120	13	01	--
27.	Interest on WMA and Overdraft	7.13	2.34	0.32	0.89	--
28.	Gross State Domestic Product (GSDP) ^{**}	20,721	23,066	25,471	28,358	31,974
29.	Outstanding Debt (year end)	14,437	16,533	17,432	18,071	19,419
30.	Outstanding guarantees (year end)	4,682	4,751	3,587	2,976	2,632
31.	Maximum amount guaranteed (year end)	6,144	6,409	5,526	6,347	6,450
32.	Number of incomplete projects	14	39	15	30	20
33.	Capital blocked in incomplete projects	46	58	25	160	121

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 2007-2008.

^{**} Source for GSDP figures: Economics and Statistics Department, Government of Himachal Pradesh. Figures for the years 2004-2005, 2005-2006 and 2006-07 have been revised by the State Government and figures for the year 2007-2008 are 'advance estimates' supplied by the State Government.

APPENDIX-VI

(Refer paragraph 1.4.6; page 10)

Statement showing the department-wise status of the arrears of revenue during 2006-2007 and 2007-2008

(Rupees in crore)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2007	Amount outstanding as on 31 March 2008	Amount outstanding for more than five years as on 31 March 2008	Remarks
1.	2.	3.	4.	5.	6.
1.	Taxes on sales, trade/vat, etc.	99.29	113.28	49.46	Arrears pertained to the years 1968-69 and onwards. Out of arrears of Rs 113.28 crore, demands for Rs 48.06 crore had been certified as arrears of land revenue. Recoveries amounting to Rs 1.21 crore were stayed by the High Court/other Judicial Authorities. Recovery of Rs 0.55 crore was held up due to rectification/review of applications. Demands for Rs 3.90 crore were likely to be written off. Specific action taken in respect of remaining arrears of Rs 59.56 crore called for in April 2008 had not been intimated (July 2008).
2.	Forestry and wild life	72.61	86.41	Awaited	Out of arrears of Rs 86.41 crore, the outstanding amounts relate to Contractor Agency: Rs 3.84 crore; Himachal Pradesh State Forest Corporation: Rs 82.42 crore and the balance Rs 0.15 crore relate to other Government departments. Period to which arrears pertained and specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
3.	Taxes and duties on electricity	80.93	115.96	---	The arrears were recoverable from Himachal Pradesh State Electricity Board
4.	Taxes on vehicles	90.54	97.26	47.52	The arrears pertained to the years 1977 and onwards. Specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
5.	Taxes on goods and passengers	13.65	13.18	11.10	Arrears pertained to the years 1961-62 and onwards. Out of arrears of Rs 13.18 crore, demands for Rs 2.78 crore had been certified as arrears of land revenue. Recoveries amounting to Rs 0.04 crore were stayed by the High Court/other Judicial Authorities. Specific action taken in respect of remaining arrears of Rs 10.36 crore called for in April 2008 had not been intimated (July 2008).
6.	Police	17.66	17.08	6.37	Arrears pertained to the years 1990-91 and onwards. Out of total arrears of Rs 17.08 crore, the outstanding amounts relate to Bhakra and Beas Management Board: Rs 9.58 crore; Nathpa Jhakri Power Corporation: Rs 1.59 crore; Railway Authorities: Rs 1.54 crore; Civil Aviation Authority: Rs 1.01 crore; Yamuna Hydel Project Khodri Majri and Cement Corporation of India, Rajban: Rs 0.66 crore and National Hydro Electric Power Corporation:

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					Rs 1.66 crore. The remaining Rs 1.04 crore relates to other ^{1*} departments/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 (July 2008).
7.	Water Supply, Sanitation and Minor Irrigation	35.17	48.25	3.78	Arrears pertained to the years 1963-64 and onwards. Out of arrears of Rs 48.25 crore, Rs 44.38 crore relates to Municipal Corporation, Shimla, Municipalities and Notified Area Committees. The remaining arrears relating to minor irrigation and housing (Rs 3.87 crore) were recoverable through Deputy Commissioners of the districts and Superintending Engineers respectively. Specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
8.	State Excise	7.41	9.73	4.14	Arrears pertained to the years 1972-73 and onwards. Out of arrears of Rs 9.73 crore, demands for Rs 4.20 crore had been certified as arrears 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 5.47 crore called for in April 2008 had not been intimated (July 2008).
9.	Other taxes and duties on commodities and services	3.46	3.75	1.27	Arrears pertained to the years 1989-90 and onwards. Out of arrears of Rs 3.75 crore, demands for Rs 1.38 crore had been certified as arrears of land revenue. Recoveries amounting to Rs 0.18 crore had been stayed by the High Court and other judicial authorities. Specific action taken in respect of remaining arrears of Rs 2.19 crore called for in April 2008 had not been intimated (July 2008).
10.	Industries (including village and small scale industries)	5.02	5.26	1.09	Arrears pertained to the years 1979-80 and onwards. Specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
11.	Non-ferrous, mining and metallurgical industries	3.20	0.99	0.17	Arrears pertained to the years 1970-71 and onwards. Specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
12.	Land revenue	0.91	1.03	0.10	Arrears pertained to the years 1975-76 and onwards. Specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
13.	Public works	0.25	0.25	0.10	Period to which the arrears pertained and specific action taken to effect the recovery called for in April 2008 had not been intimated (July 2008).
	Total:	430.10	512.43	125.10	

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

APPENDIX-VII

(Refer paragraph 1.6.5; page 24)

**Details of department-wise break up of outstanding Utilisation Certificates as on
March 2008**

(Rupees in crore)

Sr. No.	Department	Number of UCs outstanding	Amount	Earliest year of pendency
1.	Rural Development	3,145	265.74	2000-01
2.	Education	3,262	103.77	2004-05
3.	Urban Development/Local Self Government	1	5.00	2004-05
4.	Animal Husbandry	1	0.20	1994-95
5.	Cooperation	353	1.53	2003-04
6.	Youth Services and Sports	32	3.26	2005-06
7.	Tourism	3	1.47	1998-99
8.	Industries	4,109	6.45	1998-99
9.	Forests	6	4.49	2005-06
10.	Art and Culture	424	5.88	2004-05
11.	Medical and Public Health	27	0.65	1997-98
12.	Civil Supplies	1	0.02	2006-07
13.	Ecology Environment	8	0.06	2006-07
14.	General Administrative Services	9	1.28	2004-05
15.	Social Justice and Empowerment	197	15.51	2004-05
16.	Planning	3	0.36	2004-05
17.	Excise and Taxation	15	2.28	2005-06
18.	Agriculture	8	0.46	2006-07
19.	Science and Technology	5	1.71	2005-06
	Total	11,609	420.12	

APPENDIX-VIII

(Refer paragraph 2.3.2; Page 41)

Details of significant savings alongwith main reasons

(Rupees in crore)

Sl. No.	Grant	Total Grant	Expenditure	Amount of savings (Percentage of savings)	Main reasons as furnished by the Government
Revenue – Voted					
1	15-Planning and Backward Area Sub-Plan	104.28	95.44	8.84 (8)	Reasons for final savings are awaited.
2.	19-Social Justice and Empowerment	165.36	161.31	4.05 (2)	Reasons for final savings are awaited.
3.	29-Finance	1,069.57	971.37	98.20 (9)	Due to less receipt of pension cases than anticipated.
4.	32-Scheduled Caste Sub Plan	129.29	108.55	20.74 (16)	Reasons for final savings are awaited.
Revenue – Charged					
5.	29-Finance	1,772.48	1,702.72	69.76 (4)	Reasons for final savings are awaited.
Capital-Voted					
6.	4-General Administration	27.03	22.30	4.73 (17)	Reasons for final savings are awaited.
7.	13-Irrigation, Water Supply and Sanitation	539.89	528.44	11.45 (2)	Reasons for final savings are awaited.
8.	29-Finance	23.86	9.10	14.76 (62)	Reasons for final savings are awaited.
9.	32-Scheduled Caste Sub Plan	126.74	71.97	54.77 (43)	Reasons for final savings are awaited.
Capital- Charged					
10.	29-Finance	1,001.42	936.60	64.82 (6)	Reasons for final savings are awaited.
Total				352.12	

APPENDIX-IX

(Refer paragraph 2.3.4; Page 42)

Excess over provision during 2007-2008 requiring regularisation

(In Rupees)

Grants	Total grant/ appropriation	Actual expenditure	Amount of excess
Revenue (Voted)			
01-Vidhan Sabha	10,03,92,000	10,49,62,194	45,70,194
04-General Administration	61,59,12,000	62,89,66,936	1,30,54,936
05-Land Revenue and District Administration	2,32,10,47,000	2,64,36,76,295	32,26,29,295
06-Excise and Taxation	19,72,96,000	20,32,60,517	59,64,517
07-Police and Allied Organisations	2,72,48,92,000	2,80,37,27,732	7,88,35,732
09-Health and Family Welfare	3,61,05,26,000	3,92,28,99,281	31,23,73,281
10-Public Works-Roads, Bridges and Buildings	10,58,51,19,000	11,84,89,40,810	1,26,38,21,810
12-Horticulture	68,81,61,000	69,86,59,038	1,04,98,038
13-Irrigation, Water Supply and Sanitation	7,95,15,78,563	10,71,07,39,773	2,75,91,61,210
14-Animal Husbandry, Dairy Development and Fisheries	98,20,57,744	1,05,96,30,852	7,75,73,108
16-Forest and Wildlife	2,28,04,71,000	2,28,85,64,732	80,93,732
18-Industries, Minerals, Supplies and Information Technology	41,32,97,000	42,18,80,428	85,83,428
25-Road and Water Transport	51,39,31,000	51,51,51,382	12,20,382
27-Labour Employment and Training	34,70,03,000	34,71,99,522	1,96,522
31-Tribal Development	3,06,03,95,000	3,40,52,76,031	34,48,81,031
Total	36,39,20,78,307	41,60,35,35,523	5,21,14,57,216
Revenue (Charged)			
02-Governor and Council of Ministers	2,46,64,000	2,55,39,841	8,75,841
03-Administration of Justice	9,89,50,000	10,24,49,208	34,99,208
31-Tribal Development	5,08,000	5,08,060	60
Total	12,41,22,000	12,84,97,109	43,75,109
Capital (Voted)			
08-Education	1,05,34,65,000	1,10,06,62,588	4,71,97,588
10-Public Works- Roads, Bridges and Buildings	2,60,95,99,000	2,65,08,88,534	4,12,89,534
14-Animal Husbandry, Dairy Development and Fisheries	4,51,29,000	4,52,29,109	1,00,109
15-Planning and Backward Area Sub-Plan	18,87,25,000	27,79,28,882	8,92,03,882
22-Food and Civil Supplies	10,01,40,000	10,67,18,683	65,78,683
31-Tribal Development	1,00,70,80,000	1,05,62,72,378	4,91,92,378
Total	5,00,41,38,000	5,23,77,00,174	23,35,62,174
Grand Total	41,52,03,38,307	46,96,97,32,806	5,44,93,94,499

APPENDIX-X

(Refer paragraph 2.3.6; Page 42)

Statement showing cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

Sl. No.	Grant	Original grant	Supplementary grant	Expenditure	Saving
Revenue – Voted					
1.	15-Planning and Backward Area Sub-Plan	103.33	0.95	95.44	8.84
2.	26-Tourism and Civil Aviation	5.86	0.09	5.80	0.15
	Total	109.19	1.04	101.24	8.99
Capital-Voted					
3.	19-Social Justice and Empowerment	6.35	0.72	5.26	1.81
4.	32-Scheduled Caste Sub-Plan	107.71	19.03	71.97	54.77
	Total	114.06	19.75	77.23	56.58
	Grand Total	223.25	20.79	178.47	65.57

APPENDIX-XI

(Refer paragraph 2.3.6; Page 43)

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

(Rupees in crore)

Sl. No.	Grant	Original provision	Expenditure	Additional requirement	Supplementary provision	Saving
Revenue – Voted						
1.	8-Education	1,350.95	1,375.82	24.87	33.94	9.07
2.	19-Social Justice and Empowerment	150.60	161.31	10.71	14.76	4.05
3.	29-Finance	901.56	971.38	69.82	168.01	98.19
	Total	2,403.11	2,508.51	105.40	216.71	111.31
Capital – Voted						
4.	04-General Administration	0.05	22.30	22.25	26.98	4.73
5.	07-Police and Allied Organisations	12.01	13.11	1.10	2.79	1.69
6.	09-Health and Family Welfare	26.90	27.20	0.30	3.70	3.40
7.	13-Irrigation, Water Supply and Sanitation	390.52	528.44	137.92	149.37	11.45
8.	23-Power Development	95.00	132.93	37.93	40.00	2.07
	Total	524.48	723.98	199.50	222.84	23.34
	Grand Total	2,927.59	3,232.49	304.90	439.55	134.65

APPENDIX-XII

(Refer paragraph 2.3.6; Page 43)

Statement showing cases where supplementary provision was inadequate

(Rupees in crore)

Sl. No.	Grant	Original provision	Supplementary provision	Total provision	Expenditure	Excess over total provision
Revenue - Voted						
1.	05-Land Revenue and District Administration	227.24	4.86	232.10	264.37	32.27
2.	07-Police and Allied Organisations	234.95	37.54	272.49	280.37	7.88
3.	09-Health and Family Welfare	340.87	20.18	361.05	392.29	31.24
4.	10-Public Works-Roads, Bridges and Buildings	898.60	159.91	1,058.51	1,184.89	126.38
5.	13-Irrigation ,Water Supply and Sanitation	697.94	97.22	795.16	1,071.07	275.91
6.	14-Animal Husbandry, Dairy Development and Fisheries	80.91	17.30	98.21	105.96	7.75
7.	31-Tribal Development	306.04	---*	306.04	340.53	34.49
	Total	2,786.55	337.01	3,123.56	3,639.48	515.92
Capital - Voted						
8.	08-Education	70.70	34.65	105.35	110.07	4.72
9.	10-Public Works-Roads, Bridges and Buildings	174.63	86.33	260.96	265.09	4.13
10.	15-Planning and Backward Area Sub-Plan	18.37	0.50	18.87	27.79	8.92
11.	31-Tribal Development	70.38	30.33	100.71	105.63	4.92
	Total	334.08	151.81	485.89	508.58	22.69
	Grand Total	3,120.63	488.82	3,609.45	4,148.06	538.61

* Rs 17,000 only.

APPENDIX-XIII

(Refer paragraph 2.3.8; Page 43)

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)

Sl. No.	Grant	Total savings	Amount surrendered	Amount not surrendered
Revenue-Voted				
1.	3-Administration of Justice	1.47	1.25	0.22
2.	15-Planning and Backward Area Sub-Plan	8.83	0.76	8.07
3.	19-Social Justice and Empowerment	4.05	2.02	2.03
4.	29-Finance	98.19	94.93	3.26
5.	32-Scheduled Caste Sub-Plan	20.74	14.09	6.65
	Total	133.28	113.05	20.23
Revenue-Charged				
6.	29-Finance	69.76	35.85	33.91
	Total	69.76	35.85	33.91
Capital-Voted				
7.	4-General Administration	4.73	---	4.73
8.	9-Health and Family Welfare	3.40	2.15	1.25
9.	11-Agriculture	1.32	1.00	0.32
10.	29-Finance	14.76	13.88	0.88
11.	32-Scheduled Caste Sub-Plan	54.77	---*	54.77
	Total	78.98	17.03	61.95
Capital-Charged				
12.	29-Finance	64.82	4.93	59.89
	Total	64.82	4.93	59.89
	Grand Total	346.84	170.86	175.98

* Rs 5,000 only.

II. Details showing surrender of funds more than available savings

Sl. No.	Grant	Amount of Savings	Amount surrendered
Revenue-Voted			
1.	08-Education	9.07	23.19
2.	23-Power Development	15.63	15.77
	Total	24.70	38.96
Capital-Voted			
3.	13-Irrigation, Water Supply and Sanitation	11.45	37.04
4.	23-Power Development	2.06	43.40
	Total	13.51	80.44
	Grand Total	38.21	119.40

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

Sl. No.	Grant	Amount of excess expenditure	Amount surrendered
Revenue-Voted			
1.	06-Excise and Taxation	0.60	0.13
2.	10-Public Works-Roads, Bridges and Buildings	126.38	41.01
	Total	126.98	41.14
	Grand Total	126.98	41.14

APPENDIX-XIV

(Refer paragraph 2.3.9; Page 44)

Major variation in recoveries**Details of major variations in recoveries and actual adjusted in reduction of expenditure**

(Rupees in crore)

Sl. No.	Grant	Budget estimates	Actual recoveries	Variation	
				Amount	Percentage
Excess recoveries against budget estimates				Amount	Percentage
Revenue					
1.	10-Public Works-Roads, Bridges and Buildings	392.42	510.84	118.42	30
2.	13-Irrigation, Water Supply and Sanitation	255.62	440.02	184.40	72
3.	31-Tribal Development	37.64	63.97	26.33	70
Capital					
4.	10-Public Works-Roads, Bridges and Buildings	2.05	4.17	2.12	103
5.	12-Horticulture	2.00	3.89	1.89	95
6.	13-Irrigation, Water Supply and Sanitation	58.25	71.45	13.20	23

APPENDIX-XV

(Refer paragraph 2.3.10; Page 44)

Cases of injudicious reappropriations

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

(Rupees in lakh)

Sl. 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.	04-General Administration	2059-01-053-56	9.78	13.60
2.	19-Social Justice and Empowerment	2235-02-200-15	12.00	15.58
3.	31-Tribal Development	4202-01-796-03	15.00	21.64
4.	32-Scheduled Caste Sub-Plan	5054-03-789-01	56.16	718.05
Total			92.94	768.87

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

(Rupees in lakh)

Sl. 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.	05-Land Revenue and District Administration	2053-094-04	13.67	3.63
2.	10-Public Works-Roads, Bridges and Buildings	2059-80-053-03	1,581.64	74.34
3.	13-Irrigation, Water Supply and Sanitation	4215-01-102-01	5,000.00	197.01
4.	27-Labour Employment and Training	2230-03-003-05	21.78	15.26
Total			6,617.09	290.24

APPENDIX-XVI

(Refer paragraph 4.31; page 169)

Year-wise break up of outstanding Inspection Reports/Paras upto June 2008

Period	Elementary Education	
	IRs	Para
Upto March 1998	285	472
1998-1999	27	64
1999-2000	60	113
2000-2001	10	15
2001-2002	16	77
2002-2003	40	40
2003-2004	36	114
2004-2005	20	21
2005-2006	117	418
2006-2007	39	319
2007-2008	56	289
Total	706	1,942

APPENDIX-XVII

(Refer paragraph 4.31; page 170)

**Statement showing serious irregularities commented upon in the
outstanding IRs**

(Rupees in lakh)

Nature of irregularities	Elementary Education	
	Paragraphs	Amount
Drawal of funds in advance of requirement	65	3,493.33
Non-adjustment of contingent advances	49	95.60
Excess/irregular expenditure for want of sanctions	451	5,744.59
Wasteful/infructuous/unfruitful expenditure	77	3,001.07
Diversion of funds	10	1,293.27
Overpayments, non-recovery of rent, advances/miscellaneous recoveries	563	765.42
Non-production of actual payees' receipts	76	3,391.18
Outstanding loans	--	--
Idle machinery/equipment including vehicles off the road	03	4.42
Non-accounting/short-accounting of stores/cash, etc.	135	1,068.04
Non-recoupment of expenditure	30	452.71
Misappropriation of stores/cash/funds	35	504.33
Incomplete/abandoned works	18	689.96
Loss/theft/embezzlement/defalcation, etc.	52	1,460.68
Non-production of utilisation certificates	18	1,996.28
Non-disposal of unserviceable articles of stores	32	19.51
Non-reconciliation with treasuries/banks	45	1,458.84
Non-utilisation of Grants-in-aid	12	15.10
Non-deposit of interest in treasuries	08	57.18
Miscellaneous irregularities	263	20,526.75
Total	1,942	46,038.26