
APPENDIX-I

(Refer paragraph 1.1; page 1)

Government Accounts**I. Structure**

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund and no amount can be withdrawn from the Fund without authorisation from the State Legislature. It consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part-II Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of an equivalent amount from the Consolidated Fund to the Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs five crore.

Part-III Public Account

Receipts and disbursements in respect of Small Savings, Provident Funds, Deposits, Reserve Funds, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classifications in the Government accounts. The Appropriation Accounts on the other hand, present the details of expenditure incurred by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

APPENDIX-II

(Refer paragraph 2.3.4 (a); Page 33)

Statement showing cases of unnecessary supplementary grants/appropriations

| SERIAL NUMBER | Grant | Original grant | Supplementary grant | Expenditure | Saving |
|--------------------------|--|-------------------|---------------------|----------------|---------------|
| | Revenue – Voted | (Rupees in crore) | | | |
| 1. | 3-Administration of Justice and Elections | 29.82 | 2.01 | 29.03 | 2.80 |
| 2. | 4-General Administration | 45.65 | 0.92 | 42.60 | 3.97 |
| 3. | 6-Excise and Taxation | 14.72 | 0.53 | 14.54 | 0.71 |
| 4. | 7-Police and Allied Organisations | 184.99 | 0.51 | 165.83 | 19.67 |
| 5. | 9-Health and Family Welfare | 247.77 | 6.70 | 237.79 | 16.68 |
| 6. | 11-Agriculture | 75.84 | 3.70 | 65.12 | 14.42 |
| 7. | 19-Social Security and Welfare (including nutrition) | 83.76 | 1.67 | 80.88 | 4.55 |
| 8. | 20-Rural Development | 83.00 | 0.10 | 72.30 | 10.80 |
| 9. | 22-Food and Warehousing | 10.82 | 0.03 | 9.70 | 1.15 |
| 10. | 29-Finance | 483.54 | 9.04 | 466.73 | 25.85 |
| 11. | 30-Miscellaneous General Services | 16.01 | 1.14 | 15.34 | 1.81 |
| Revenue – Charged | | | | | |
| 12. | 29-Finance | 1158.95 | 1.85 | 1041.63 | 119.17 |
| Total | | 2434.87 | 28.20 | 2241.49 | 221.58 |
| Capital – Voted | | | | | |
| 13. | 9-Health and Family Welfare | 14.59 | 1.01 | 14.52 | 1.08 |
| 14. | 17-Roads and Bridges | 151.03 | 5.55 | 86.59 | 69.99 |
| 15. | 31-Tribal Development | 80.62 | 0.13 | 70.22 | 10.53 |
| Total | | 246.24 | 6.69 | 171.33 | 81.60 |

APPENDIX-III

(Refer paragraph 2.3.4 (b); Page 33)

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

| Serial number | Grant | Original provision | Expenditure | Additional requirement | Supplementary provision | Saving |
|------------------------|--|--------------------|---------------|------------------------|-------------------------|--------------|
| (Rupees in crore) | | | | | | |
| Revenue – Voted | | | | | | |
| 1. | 1-Vidhan Sabha | 5.24 | 6.33 | 1.09 | 1.70 | 0.61 |
| 2. | 8-Education | 787.52 | 792.82 | 5.30 | 16.30 | 11.00 |
| 3. | 12-Horticulture | 48.97 | 57.51 | 8.54 | 9.24 | 0.70 |
| 4. | 14-Animal Husbandry, Dairy Development and Fisheries | 57.17 | 61.54 | 4.37 | 5.85 | 1.48 |
| 5. | 18-Supplies, Industries and Minerals | 31.03 | 36.97 | 5.94 | 10.48 | 4.54 |
| Total | | 929.93 | 955.17 | 25.24 | 43.57 | 18.33 |
| Capital-Voted | | | | | | |
| 6. | 7-Police and Allied Organisation | 1.12 | 1.33 | 0.21 | 0.81 | 0.60 |
| 7. | 21-Co-operation | 0.95 | 2.26 | 1.31 | 2.42 | 1.11 |
| Total: | | 2.07 | 3.59 | 1.52 | 3.23 | 1.71 |
| Grand Total: | | 932.00 | 958.76 | 26.76 | 46.80 | 20.04 |

APPENDIX-IV

(Refer paragraph 2.3.4 (c); Page 33)

Statement showing cases where supplementary provision was inadequate

| Serial number | Grant/ Appropriation | Original provision | Supplementary provision | Expenditure | Excess over total provision |
|---------------------|--|--------------------|-------------------------|----------------|-----------------------------|
| (Rupees in crore) | | | | | |
| Revenue - Voted | | | | | |
| 1. | 05-Land Revenue and District Administration | 141.76 | 0.36 | 166.46 | 24.34 |
| 2. | 10-Public Works | 155.20 | 0.11 | 203.24 | 47.93 |
| 3. | 13-Irrigation and Flood Control | 82.34 | 0.10 | 99.21 | 16.77 |
| 4. | 17-Roads and Bridges | 243.83 | 0.44 | 252.82 | 8.55 |
| 5. | 28-Water Supply, Sanitation, Housing and Urban Development | 277.90 | 12.85 | 393.93 | 103.18 |
| 6. | 31-Tribal Development | 165.07 | 6.75 | 198.09 | 26.27 |
| Total: | | 1066.10 | 20.61 | 1313.75 | 227.04 |
| Capital - Voted | | | | | |
| 7. | 11-Agriculture | 28.70 | 3.53 | 47.68 | 15.45 |
| 8. | 28-Water Supply, Sanitation, Housing and Urban Development | 101.52 | 72.10 | 189.66 | 16.04 |
| Total: | | 130.22 | 75.63 | 237.34 | 31.49 |
| Grand Total: | | 1196.32 | 96.24 | 1551.09 | 258.53 |

APPENDIX-V

(Refer paragraph 2.3.5; Page 33)

Details of persistent savings/excesses

| Serial number | Grants | 1999-2000 | 2000-2001 | 2001-2002 |
|------------------------|---|----------------------------------|-----------|-----------|
| | | (Percentage of savings/excesses) | | |
| I-Savings | | | | |
| A-Revenue-Voted | | | | |
| 1. | 4-General Administration | 42 | 13 | 9 |
| 2. | 16-Forest and Wildlife | 25 | 12 | 14 |
| 3. | 19-Social Security and Welfare (including Nutrition) | 12 | 6 | 5 |
| 4. | 21-Co-operation | 12 | 13 | 16 |
| B-Capital-Voted | | | | |
| 5. | 22-Food and Warehousing | 50 | 56 | 99 |
| II-Excesses | | | | |
| C-Revenue-Voted | | | | |
| 6. | 10-Public Works | 73 | 62 | 31 |
| 7. | 28-Water Supply, Sanitation Housing and Urban Development | 12 | 11 | 35 |
| 8. | 31-Tribal Development | 9 | 11 | 15 |
| Capital-Charged | | | | |
| 9. | 29-Finance | 1723* | 846* | 813 |

* Includes repayments on account of Overdrafts and Ways and Means Advances.

APPENDIX-VI

(Refer paragraph 2.3.6; Page 33)

Details of significant savings alongwith main reasons

| SERIAL NUMBER | Grant | Amount of saving Rupees in crore (Percentage of savings) | Main reasons as furnished by Government |
|-----------------|---|--|---|
| Revenue – Voted | | | |
| 1. | 2. | 3. | 4. |
| 1 | 01-Vidhan Sabha | 0.61 (9) | Reasons for saving are still awaited. |
| 2. | 3-Administration of Justice and Elections | 2.80 (9) | Non-filling up of vacant posts, publication of less material during the year and less expenditure on petrol, oil and lubricant. |
| 3. | 4-General Administration | 3.97 (9) | Reasons for saving are still awaited. |
| 4. | 6-Excise and Taxation | 0.71 (5) | Reasons for saving not explained. |
| 5. | 7-Police and Allied Organisation | 19.67 (11) | Non-filling up of vacant posts, and less receipt of bills and entitlement of lesser class-IV employees for liveries, less expenditure on petrol, oil and lubricant and repair of vehicles. |
| 6. | 08-Education | 11.00 (1) | Non-filling up of vacant posts and diversion of funds to other schemes |
| 7 | 09-Health and Family Welfare | 16.68 (7) | Non-filling up of vacant posts, less purchase of dietary and other stores articles and less touring by the staff. |
| 8. | 11-Agriculture | 14.42 (18) | Non-filling up of vacant posts, less distribution of seeds and less demand from the beneficiaries for subsidy. |
| 9. | 12-Horticulture | 0.70 (1) | Non-filling up of vacant posts, less deployment of daily paid labourers, less receipt of medical claims, less payment of rent bills, less purchase of horticulture material, less touring by staff and organisation of horticulture camps, less execution of maintenance works and less receipt of subsidy cases. |
| 10. | 14-Animal Husbandry and Dairy Development | 1.48 (2) | Non-filling up of vacant posts, less expenditure on vehicles and purchase of less livery articles, less receipt of scholarship cases and subsidy cases, less receipt of telephone and electricity bills, less expenditure on petrol, oil and lubricant charges, etc. |
| 11. | 15-Planning and Backward Area Sub-Plan | 17.83 (16) | Non-filling up of vacant posts, less expenditure on human development report and less engagement of professionals for special services, non-implementation of proposed scheme, less expenditure on office relating materials, less expenditure on hospitality and entertainment expenses and less receipt of medical reimbursement claims, reduction in plan ceiling and less receipt of planning proposals, etc. |
| 12. | 16-Forest and Wildlife | 33.93 (14) | Non-receipt of sanction from the Government of India, non-filling up of vacant posts, execution of less works and requirement of less material, less payment of subsidy on interest to Forest Corporation, more funds received from Government of India, etc. |
| 13. | 18-Supplies, Industries and Minerals | 4.54 (11) | Non-finalisation of schemes, non-receipt of cases from the beneficiaries, non-filling up of vacant posts, less expenditure on petrol, oil and lubricant, non-receipt of demand from Industrial areas and additional funds provided by the Government of India. |

| 1. | 2. | 3. | 4. |
|--------------------------|--|---------------|---|
| 14. | 19-Social Security and Welfare (Including Nutrition) | 4.55 (5) | Non-filling up of vacant posts, non-purchase of computers, non-purchase of some vehicles, non-purchase of materials for schools, less touring, less receipt of proposals from voluntary organisations, non-finalisation of old aged pension cases and less finalisation of widow pension cases. |
| 15 | 20-Rural Development | 10.80 (13) | Reduction in plan ceiling, non-implementation of proposed scheme and non-filling up of vacant posts. |
| 16. | 21-Co-operation | 2.00 (16) | Non-filling up of vacant posts and non-completion of revised norms for the co-operatives. |
| 17. | 22- Food and Warehousing | 1.15 (11) | Non-filling up of vacant posts and less travel expenses. |
| 18. | 23-Water and Power Development | 26.14 (24) | Reasons for saving are awaited. |
| 19. | 27-Labour Employment and Training | 4.94 (21) | Non-filling up of vacant posts, less requirement of funds and less number of beneficiaries, less travels expenses of staff, less purchase of livery items and less purchase of machinery material and office items. |
| 20. | 29-Finance | 25.85 (5) | Reduction in annual rate of interest, non-filling up of vacant posts and less balance of the leave of the retiree. |
| 21. | 30-Miscellaneous General Services | 1.81 (11) | Less intake of Himachal Administrative Officers for training and non-filling up of vacant posts. |
| Revenue – Charged | | | |
| 22. | 03-Administrative of Justice | 0.51 (9) | Non-filling up of vacant posts and less engagement of daily waged staff. |
| 23. | 29-Finance | 119.17 (10) | Reasons are still awaited. |
| Capital-Voted | | | |
| 24. | 01-Vidhan Sabha | 0.50 (59) | Reasons for saving are awaited. |
| 25. | 07-Police and Allied Organisations | 0.60 (31) | Non-completion of codal formalities. |
| 26. | 08-Education | 28.06 (50) | Mainly due to reduction in plan ceiling. |
| 27. | 09-Health and Family Welfare | 1.08 (7) | Non-receipt of estimates from Public works Department. |
| 28. | 17-Roads and Bridges | 69.99 (45) | Excessive supplementary grants and less execution of works. |
| 29. | 21-Co-operation | 1.11 (33) | Non-completion of revised norms for the co-operatives. |
| 30. | 22-Food and Warehousing | 28.00 (99) | Reasons for saving are awaited. |
| 31 | 25-Road and Water Transport | 2.00 (16) | Non-finalisation of schemes. |
| 32 | 31-Tribal Development | 10.53 (13) | Less execution of works. |
| Grand Total: | | 467.13 | |

APPENDIX-VII

(Refer paragraph 2.3.7; Page 34)

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

| Serial number | Grant | Total savings | Amount surrendered | Amount not surrendered |
|------------------------|--|-------------------|--------------------|------------------------|
| | | (Rupees in crore) | | |
| Revenue-Voted | | | | |
| 1. | 8-Education | 11.00 | -- | 11.00 |
| 2. | 11-Agriculture | 14.42 | 14.12 | 0.30 |
| 3. | 15-Planning and Backward Area Sub-Plan | 17.83 | 10.66 | 7.17 |
| 4. | 16-Forest and Wild Life | 33.93 | 33.80 | 0.13 |
| 5. | 20-Rural Development | 10.80 | 10.38 | 0.42 |
| 6. | 23-Water and Power Development | 26.14 | 0.62 | 25.52 |
| 7. | 29-Finance | 25.85 | 11.92 | 13.93 |
| Revenue Charged | | | | |
| 8. | 29-Finance | 119.17 | 28.62 | 90.55 |
| Total: | | 259.14 | 110.12 | 149.02 |
| Capital-Voted | | | | |
| 9. | 17-Roads and Bridges | 70.00 | 58.15 | 11.85 |
| 10. | 21-Co-operation | 1.11 | 0.29 | 0.82 |
| Total: | | 71.11 | 58.44 | 12.67 |
| Grand Total: | | 330.25 | 168.56 | 161.69 |

II. Details showing surrender of funds more than available savings

| Serial number | Grant | Amount of savings | Amount surrendered |
|----------------------|--|-------------------|--------------------|
| | | (Rupees in crore) | |
| Revenue-Voted | | | |
| 1. | 3-Administration of Justice and Election | 2.80 | 3.47 |
| 2. | 4-General Administration | 3.97 | 5.11 |
| 3. | 7-Police and Allied Organisations | 19.67 | 19.76 |
| 4. | 9-Health and Family Welfare | 16.68 | 23.09 |
| 5. | 14-Animal Husbandry, Dairy Development and Fisheries | 1.48 | 1.54 |
| 6. | 18-Supplies, Industries and Minerals | 4.54 | 4.63 |
| 7. | 19-Social Security and Welfare (including Nutrition) | 4.55 | 5.70 |
| 8. | 21-Co-operation | 2.00 | 2.04 |
| 9. | 22-Food and Warehousing | 1.15 | 1.18 |
| 10. | 27-Labour Employment and Training | 4.94 | 5.76 |
| 11. | 30-Miscellaneous General Services | 1.81 | 1.82 |
| Total: | | 63.59 | 74.10 |
| Capital-Voted | | | |
| 12. | 8-Education | 28.06 | 36.06 |
| 13. | 9-Health and Family Welfare | 1.08 | 1.64 |
| 14. | 22-Food and Warehousing | 28.00 | 28.03 |
| 15. | 31-Tribal Development | 10.53 | 10.84 |
| Total: | | 67.67 | 76.57 |
| Grand Total: | | 131.26 | 150.67 |

III. Details of surrender of funds in spite of overall excess expenditure

| SERIAL NUMBER | Grant | Amount of excess expenditure | Amount surrendered |
|------------------------|--|------------------------------|--------------------|
| | | (Rupees in crore) | |
| Revenue-Voted | | | |
| 1. | 5-Land Revenue and District Administration | 24.34 | 1.38 |
| 2. | 17-Roads and Bridges | 8.55 | 0.29 |
| 3. | 31-Tribal Development | 26.26 | 8.97 |
| Capital-Charged | | | |
| 4. | 29-Finance | 2652.50 | 38.38 |
| Total: | | 2711.65 | 49.02 |

APPENDIX-VIII

(Refer paragraph 2.3.9; Page 34)

Major variation in recoveries

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

| SERIAL NUMBER | Grant | Budget estimates | Actual recoveries | Variation | |
|---|--|------------------|-------------------|-----------|------------|
| | | | | Amount | Percentage |
| Excess recoveries against budget estimates | | | | | |
| Revenue | | | | | |
| (Rupees in crore) | | | | | |
| 1. | 10-Public Works | 113.10 | 151.99 | (+) 38.89 | 34 |
| 2. | 13-Irrigation and Flood Control | 36.48 | 52.76 | (+)16.28 | 45 |
| 3. | 28-Water Supply, Sanitation, Housing and Urban Development | 75.29 | 178.81 | (+)103.52 | 137 |
| 4. | 31-Tribal Development | 10.48 | 27.33 | (+)16.85 | 161 |
| Capital | | | | | |
| 5. | 12-Horticulture | 3.60 | 6.52 | (+)2.92 | 81 |
| Less recoveries against budget estimates | | | | | |
| Revenue | | | | | |
| 6. | 17-Roads and Bridges | 20.00 | 11.71 | (-)8.29 | 41 |
| Capital | | | | | |
| 7. | 17-Roads and Bridges | 4.17 | 1.83 | (-)2.34 | 56 |
| 8. | 22-Food and Warehousing | 28.11 | 0.87 | (-)27.24 | 97 |

APPENDIX-IX

(Refer paragraph 2.3.10; Page 35)

Cases of injudicious re-appropriations

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

| Serial number | Grant | Major/ minor/ sub-head of account, etc. | Amount of reappropriation to the sub-head | Amount of final saving under the sub-head after reappropriation |
|---------------|---|--|---|---|
| | | | (Rupees in lakh) | |
| 1. | 01-Vidhan Sabha | 7610-202-05 | 13.24 | 28.24 |
| 2. | 03-Administration of Justice | 2015-109-01 | 4.09 | 197.25 |
| 3. | 07-Police and Allied Organisations | 2056-101-02 | 42.99 | 43.04 |
| 4. | 08-Education | 2202-01-101-01 | 575.80 | 716.60 |
| 5. | 09-Health and Family Welfare | 2210-101-02 | 17.63 | 42.32 |
| 6. | 10-Public Works | 2059-80-001-05 2059-053-01 | 102.24 26.04 | 123.12 170.69 |
| 7. | 28-Water, Sanitation, Housing and Urban Development | 2215-01-001-02 2215-01-001-02 | 130.60 1.23 | 1809.45 11.56 |
| 8. | 29-Finance | 2049-01-200-12 2049-01-200-13 6004-04-800-30 | 0.01 44.30 2.12 | 16.00 46.55 3.13 |
| 9. | 31-Tribal Development | 2053-796-04 2202-02-796-03 4059-01-796-03 4202-01-796-01 4702-796-04 | 0.58 7.07 42.85 11.11 23.00 | 37.00 12.64 50.08 11.65 35.00 |
| Total: | | | 1044.90 | |

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

| Serial number | Grant | Major/ minor/ sub-head of account, etc. | AMOUNT OF REAPPROPRIATION FROM THE SUB-HEAD | Amount of final excess under the sub-head after reappropriation |
|----------------|---|---|---|---|
| | | | (Rupees in lakh) | |
| 1. | 07-Police and Allied Organisations | 2056-101-02 | 0.01 | 43.00 |
| | | 2070-107-01 | 19.08 | 23.37 |
| | | 2070-107-02 | 112.62 | 171.41 |
| 2. | 9-Health and Family Welfare | 2211—101-01 | 4.75 | 97.22 |
| | | 2211-102-01 | 186.26 | 291.15 |
| | | 4210-01-110-01 | 35.12 | 55.00 |
| 3. | 10-Public Works | 2059-80-001-01 | 37.78 | 135.70 |
| | | 2059-80-001-03 | 9.75 | 58.69 |
| 4. | 17-Roads and Bridges | 3054-80-001-03 | 33.41 | 685.70 |
| | | 5054-03-337-03 | 0.02 | 158.05 |
| 5. | 23-Water and Power Development | 2801-80-101-02 | 2.55 | 2549.84 |
| 6. | 24- Printing and Stationery | 2058-103-01 | 3.02 | 56.90 |
| 7. | 28-Water, Sanitation, Housing and Urban Development | 4215-01-102-08 | 40.00 | 44.44 |
| 8. | 29-Finance | 2049-104-01 | 2597.24 | 3471.04 |
| | | 2049-107-05 | 7.49 | 116.15 |
| | | 2071-01-102-01 | 20.00 | 61.39 |
| | | 7610-201-01 | 0.41 | 128.25 |
| 9. | 30-Miscellaneous General Services | 4202-800-01 | 0.01 | 15.00 |
| 10. | 31-Tribal Development | 2053-796-03 | 1.46 | 35.79 |
| | | 2202-01-796-03 | 82.08 | 303.77 |
| | | 2202-01-796-07 | 27.70 | 27.71 |
| | | 2210-03-796-03 | 0.34 | 18.01 |
| | | 2215-01-796-01 | 19.20 | 58.70 |
| | | 2406-01-796-02 | 2.66 | 17.20 |
| | | 4702-796-03 | 13.70 | 26.17 |
| 4059-01-796-02 | 8.00 | 12.77 | | |
| | | Total: | 3264.66 | |

APPENDIX-X

(Refer paragraph 3.2.6(a) and (a) (ii); Pages 56 and 57)

(a) Statement showing the position of district-wise coverage of BPL families at the end of March 2002

| Name of District | Total BPL families as on April 1999 | Target for five years (30 percent of total BPL families) | Proportionate targets for three years (Upto March 2002) | Actual coverage upto March 2002 | Shortfall (Percentage in bracket) |
|------------------|-------------------------------------|--|---|---------------------------------|-----------------------------------|
| Bilaspur | 17,448 | 5,234 | 3,140 | 1,117 | 2,023 (64) |
| Chamba | 47,165 | 14,150 | 8,490 | 4,386 | 4,104 (48) |
| Hamirpur | 20,179 | 6,054 | 3,632 | 1,764 | 1,868(51) |
| Kangra | 63,972 | 19,192 | 11,515 | 6,744 | 4,771(41) |
| Kinnaur | 2,896 | 869 | 521 | 1,552 | Nil (-) |
| Kullu | 11,432 | 3,430 | 2,058 | 1,432 | 626 (30) |
| Lahaul & Spiti | 2,445 | 734 | 440 | 457 | Nil (-) |
| Mandi | 42,012 | 12,604 | 7,562 | 3,598 | 3,964(52) |
| Shimla | 31,755 | 9,527 | 5,716 | 3,179 | 2,537(44) |
| Sirmour | 13,753 | 4,126 | 2,476 | 1,771 | 705(28) |
| Solan | 17,951 | 5,385 | 3,231 | 1,467 | 1,764(55) |
| Una | 15,439 | 4,632 | 2,779 | 1,909 | 870(31) |
| Total | 2,86,447 | 85,937 | 51,560 | 29,376 | 22,184(43) |

Source: Departmental figures.

(b) Statement showing the position of coverage of vulnerable groups during 1999-2002

| Name of district | Available number of BPL families | | | | Number of families assisted in three years | Number of vulnerable groups covered (Percentage in bracket) | | |
|------------------|----------------------------------|---------------|--------------|-------------|--|---|--------------|-------------|
| | Total | SC/ST | Women | Handicapped | | SC/ST | Women | Handicapped |
| Bilaspur | 17448 | 7154 | 2222 | 292 | 1117 | 443 (40) | 588 (53) | 3 (0.27) |
| Chamba | 47165 | 23513 | 6328 | 479 | 4386 | 2127 (48) | 1270 (29) | 22 (0.50) |
| Hamirpur | 20179 | 7826 | 3902 | 295 | 1764 | 675 (38) | 1182 (67) | Nil (Zero) |
| Kangra | 63972 | 21469 | 10421 | 992 | 6744 | 3255 (48) | 4131 (61) | 7 (0.10) |
| Kinnaur | 2896 | 2896 | 334 | Nil | 1552 | 1552 (100) | 466 (30) | Nil (Zero) |
| Kullu | 11432 | 5532 | 1630 | 22 | 1432 | 684 (48) | 501 (35) | Nil (Zero) |
| Lahaul & Spiti | 2445 | 2445 | 542 | Nil | 457 | 457 (100) | 73 (16) | Nil (Zero) |
| Mandi | 42012 | 18891 | 5354 | 199 | 3598 | 1600 (44) | 1975 (55) | 3 (0.08) |
| Shimla | 31755 | 14991 | 4686 | 16 | 3179 | 1544 (49) | 1626 (51) | 2 (0.06) |
| Sirmour | 13753 | 6688 | 1569 | 331 | 1771 | 807 (46) | 886 (50) | 32 (1.81) |
| Solan | 17951 | 9207 | 2461 | 167 | 1467 | 836 (57) | 698 (48) | 30 (2.04) |
| Una | 15439 | 5550 | 2401 | 151 | 1909 | 482 (25) | 1127 (59) | Nil (Zero) |
| Total | 286447 | 126162 | 41850 | 2944 | 29376 | 14462 | 14523 | 99 |

Source: Departmental figures.

APPENDIX-XI

(Refer paragraph 3.3.7 (a) (b); Page 73)

(a) Statement showing physical performance of construction of houses

| Year | Targets fixed | Achievements | Shortfall (Percentage) |
|---------------|---------------|-----------------------|------------------------|
| | | (In number of houses) | |
| 1997-98 | 2,709 | 1,843 | 866 (32) |
| 1998-99 | 4,551 | 3,874 | 677 (15) |
| 1999-2000 | 2,753 | 2,573 | 180 (7) |
| 2000-2001 | 2,497 | 2,325 | 172 (7) |
| 2001-2002 | 2,457 | 2,103 | 354 (14) |
| Total: | 14,967 | 12,718 | 2,249 (15) |

Source: Departmental Figures

(b) Statement showing physical performance of construction of houses in test-checked blocks

| Name of district | Number of blocks | Targets fixed | Achievements | Shortfall | Percentage |
|------------------|------------------|-----------------------|--------------|------------|------------|
| | | (In number of houses) | | | |
| Bilaspur | 3 | 818 | 674 | 144 | 18 |
| Mandi | 5 | 995 | 885 | 110 | 11 |
| Hamirpur | 3 | 482 | 466 | 16 | 3 |
| Shimla | 4 | 367 | 305 | 62 | 17 |
| Sirmour | 4 | 1,611 | 1,137 | 474 | 29 |
| Total: | 19 | 4,273 | 3,467 | 806 | 19 |

Source: Departmental figures

APPENDIX-XII

(Refer Paragraph 3.14; Page 87)

Statement showing double payment of pensionary benefits

(i) **Double drawal of death-cum-retirement gratuity**

| Serial number | Department/ DDO | NATURE OF PAYMENT | VOUCHER NUMBER AND MONTH OF DRAWAL | Amount authorised by the office of the Sr. DAG | Amount paid by the DDO (In rupees) | Excess payment | Amount deposited in Government account |
|----------------------------------|--|--------------------------------------|---|--|---------------------------------------|----------------|--|
| Health and Family Welfare | | | | | | | |
| 1. | Block Medical Officer, Hamirpur | Death-cum-Retirement Gratuity (DGCR) | 28 of June 2000 and 96 of July 2000 | 8,466 | 16,932 | 8,466 | -- |
| Public Works | | | | | | | |
| 2. | Executive Engineer HPPWD Division, Bharwain, Una | DCRG | 529 of July 2000 and 632 of August 2000 | 2,849 | 5,698 | 2,849 | -- |
| Education | | | | | | | |
| 3. | State Bank of India, Bilaspur | DCRG | 52 of November 2000 and 72 of December 2000 | 4867 | 9734 | 4867 | -- |
| Total (i) | | | | 16,182 | 32,364 | 16,182 | -- |

Double/unauthorised drawal of commutation of pension

| | | | | | | | |
|---|--|-------------|--|------------------|------------------|------------------|-----------------|
| Home (Police Department)/General Administration (HP Secretariat)/Education | | | | | | | |
| 1. | State Bank of Patiala, Avaha Devi, Hamirpur | Commutation | 123 of November 1999 and 99 of December 1999 | 82,077 | 1,64,154 | 82,077 | -- |
| | | | 74 and 73 of September 2000 and 64 of October 2000 | 3,03,634 | 6,07,268 | 3,03,634 | -- |
| Forest Farming and Conservation | | | | | | | |
| 2.(i) | State Bank of India, Kungash, Kullu | Commutation | 371 of October 1999 and 234 of January 2000 | 2,99,086 | 5,98,172 | 2,99,086 | -- |
| (ii) | State Bank of India, Chamba | Commutation | 620 of September 2000 | -- | 99,999 | 99,999 | -- |
| Health and Family Welfare | | | | | | | |
| 3. | State Bank Of India, Medical College, Shimla | Commutation | 161 of February 2000 and 439 of March 2000 | 3,72,238 | 7,44,476 | 3,72,238 | 3,72,238 |
| Revenue Department (Sub-Divisional Officer (Civil) Ghumarwin, Bilaspur) | | | | | | | |
| 4. | Punjab National Bank, Hatwar, Bilaspur | Commutation | 50 of June 2000 and 161 of June 2001 | 1,67,193 | 3,34,386 | 1,67,193 | -- |
| Public Works | | | | | | | |
| 5. | United Commercial, Bank Ghumarwin, Bilaspur | Commutation | 220 of September 2000 and 173 of October 2000 | 1,09,598 | 2,19,196 | 1,09,598 | -- |
| Total: (ii) | | | | 13,33,826 | 26,67,652 | 13,33,826 | 3,72,238 |
| Grand Total | | | | 13,50,008 | 28,00,015 | 14,50,007 | 3,72,238 |

APPENDIX-XIII

(Refer Paragraph 3.15; Page 88)

Year-wise break up of outstanding Inspection Reports/Paras upto March 2002

| Sr. No. | Period | Name of Department | | | | | |
|---------------|-----------------|--------------------|--------------|--------------|------------|--|-----------|
| | | Primary Education | | Co-operation | | Home Guards, Civil Defence and Fire Services | |
| | | IRs | Paras | IRs | Paras | IRs | Paras |
| 1. | Upto March 1995 | 267 | 572 | 21 | 29 | 9 | 12 |
| 2. | 1995-96 | 30 | 42 | 1 | 6 | 1 | 2 |
| 3. | 1996-97 | 79 | 378 | -- | -- | -- | -- |
| 4. | 1997-98 | 40 | 154 | -- | -- | -- | -- |
| 5. | 1998-99 | 22 | 36 | 3 | 9 | -- | -- |
| 6. | 1999-2000 | 62 | 272 | 10 | 44 | 2 | 2 |
| 7. | 2000-2001 | 5 | 39 | 4 | 19 | -- | -- |
| 8. | 2001-2002 | 54 | 383 | 1 | 8 | 2 | 7 |
| Total: | | 559 | 1,876 | 40 | 115 | 14 | 23 |

APPENDIX-XIV

(Refer Paragraph 3.15; Page 88)

Statement showing serious irregularities commented upon in the outstanding IRs

| Nature of irregularities | Primary Education | | Co-operation | | Home Guards, Civil Defence and Fire Services | | Grand total | |
|---|-------------------|-------------------------|--------------|-------------------------|--|-------------------------|------------------|-------------------------------|
| | Paragraphs | Amount (Rupees in lakh) | Paragraphs | Amount (Rupees in lakh) | Paragraphs | Amount (Rupees in lakh) | Total paragraphs | Total Amount (Rupees in lakh) |
| Drawal of funds in advance of requirement | 08 | 245.698 | 01 | 5.27 | 02 | 18.66 | 11 | 269.628 |
| Non-adjustment of contingent advances | 62 | 118.026 | 01 | 0.01 | -- | -- | 63 | 118.036 |
| Excess/irregular expenditure for want of sanctions | 453 | 1973.617 | 08 | 1.08 | -- | -- | 461 | 1974.697 |
| Wasteful/infructuous/unfruitful expenditure | 30 | 59.671 | 03 | 20.37 | 03 | 4.58 | 36 | 84.621 |
| Diversion of funds | 01 | 855.000 | -- | -- | -- | -- | 01 | 855.000 |
| Overpayments, non-recovery of rent, advances/misc. recoveries | 650 | 323.905 | 45 | 11.299 | 03 | 2.73 | 699 | 337.934 |
| Non-production of actual payees' receipts | 85 | 287.890 | 03 | 0.246 | 01 | 9.80 | 89 | 297.936 |
| Outstanding loans | -- | -- | 06 | 765.93 | -- | -- | 06 | 765.93 |
| Idle machinery/equipment including vehicles off the road | 03 | 0.675 | -- | -- | -- | -- | 03 | 0.675 |
| Non-accounting/short accounting of stores/cash, etc. | 24 | 49.278 | 03 | 0.114 | 02 | 0.25 | 29 | 49.642 |
| Non-recoupment of expenditure | -- | -- | -- | -- | 01 | 19.67 | 01 | 19.67 |
| Mis-appropriation of stores/cash/funds | 11 | 4.908 | -- | -- | -- | -- | 11 | 4.908 |
| Incomplete/abandoned works | -- | -- | 02 | 41.66 | -- | -- | 02 | 41.66 |
| Loss/theft/embezzlement/defalcation, etc. | 18 | 2.520 | 08 | 48.95 | -- | -- | 26 | 51.47 |
| Non-production of utilisation certificates | 06 | 13.222 | 03 | 17.95 | -- | -- | 09 | 31.172 |
| Non-disposal of unserviceable articles of stores | 17 | 1.133 | 09 | 2.614 | 01 | 5.60 | 27 | 9.347 |
| Non-reconciliation with treasury/banks | 60 | 65.305 | 02 | -- | -- | -- | 62 | 65.305 |
| Non-utilisation of grants-in-aid | - | -- | 01 | 3.25 | -- | -- | 01 | 3.25 |
| Non-deposit of interest into treasury | 22 | 3.630 | -- | -- | -- | -- | 22 | 3.630 |
| Miscellaneous irregularities | 426 | 1478.305 | 20 | 1765.81 | 10 | 14.91 | 456 | 3259.025 |
| Total: | 1,876 | 5482.783 | 115 | 2684.553 | 23 | 76.20 | 2014 | 8243.536 |

APPENDIX-XV

(Refer paragraph 4.1.4 (b)(i); Page 95)

Statement showing cases of unrealistic estimation

| Sr. No. | Head of Account | Year | Budget demanded by the department/ allocated by the FD | Actual expenditure | Excess expenditure over the demand/ allocation (percent) |
|---|--|-----------|--|--------------------|--|
| (Rupees in lakh) | | | | | |
| (A) Excess expenditure over budget demanded/allocated | | | | | |
| Grant No. 10 Public Works | | | | | |
| 1. | 2059-Public Works | | | | |
| | (i) 052-Machinery and equipment (Non Plan) | 2000-01 | Nil | 7.77 | 7.77(100) |
| | (ii) 02-Repair and carriage (Non Plan) | -do- | 45.00 | 59.05 | 14.05(15) |
| Grant No. 17 Roads and Bridges : | | | | | |
| 2. | 3054 Roads and Bridges | | | | |
| | (i) 01-Ordinary Repairs (Plan) | -do- | 117.00 | 133.71 | 16.71 (14) |
| | (ii) 01-Ordinary Repairs (Non Plan) | -do- | 2188.82 | 3104.28 | 915.46(42) |
| | (iii) 02-Special repairs (Non Plan) | -do- | 1368.86 | 2268.45 | 899.59(66) |
| 5054-Capital outlay on Roads and Bridges 800-Other expenditure | | | | | |
| 3 | (i) 01-Rural Roads (Plan) | -do- | 900.00 | 1084.37 | 184.37(20) |
| | (ii) 02-Land Compensation (Plan) | -do- | Nil | 57.81 | 57.81(100) |
| | (iii) 03-Roads in low density area (Plan) | -do- | Nil | 5.59 | 5.59(100) |
| | (iv) 80-General 001 Direction and administration 03-Execution (Plan) | -do- | 2915.00 | 4549.64 | 1634.64(56) |
| Grant No. 28-Water Supply, Sanitation, Housing and Urban Development | | | | | |
| 4. | 2216 Housing 106 General pool accommodation, 05 Maintenance and repair of PWD residential buildings (Non Plan) | -do- | 11.08 | 39.03 | 27.95(252) |
| (B) Less expenditure over budget demanded/allocated | | | | | |
| Grant No. 10-Public Works | | | | | |
| 5 | 2059-Public Works 001-Direction and Administration -02-Execution (Non Plan) | 2000-01 | 1283.87 | 1107.40 | 176.47(14) |
| Grant No. 17-Roads and Bridges | | | | | |
| 6. | (i) 3054-Roads and Bridges 337-Road Works-02-Special repairs (Non Plan) | 1999-2000 | 1133.54 | 994.44 | 139.10(12) |
| | (ii) 800-Other expenditure | | | | |
| | 01-Ordinary repairs (Non plan) | -do- | 1787.96 | 1602.24 | 185.74(10) |
| | 02-Special repairs (Non plan) | -do- | 1836.76 | 963.04 | 873.07(48) |
| | 07-Surface repairs (Non plan) | -do- | 1445.60 | 1044.04 | 401.00(28) |
| 7. | 4059-Capital outlay on public Works, 051-Construction, 15 Upgradation of Judicial Information (Plan) | -do- | 299.10 | 12.02 | 286.98(96) |
| Grant No. 28-Water Supply, Sanitation, Housing and Urban Development | | | | | |
| 8. | 4216-Capital outlay on housing 106-General pool accommodation residential buildings | S | | | |
| | (i) 09-Residential buildings for Jail (Plan) | 2000-01 | 44.00 | 22.00 | 22.00 (50) |
| | (ii) 11-Residential buildings for PWD (Plan) | -do- | 40.00 | 23.18 | 16.82 (42) |
| Grant No. 31-Tribal Development | | | | | |
| 9. | 5054-Capital outlay on roads & bridges 796-Tribal Area Sub-Plan 01-exp. on establishment under rural roadss and bridges programme (Plan) | -do- | 505.50 | 401.10 | 104.40 (21) |

APPENDIX- XVI

(Refer paragraph 4.1.6 (f) (i), (ii) and (iii); Page 103, 104 and 105)
Statement showing details of roads and bridges not put to use due to non-construction of roads/bridges

(a) Bridges not put to use due to non-construction of roads
(Rupees in lakh)

| Name of the division | Name of the road at which bridge was constructed | Type of bridge and river/khad/nallah on which constructed | Particular of A/A and E/S | | Month and year of completion | Expenditure incurred |
|----------------------|--|---|---------------------------|---------------|------------------------------|----------------------|
| | | | Month and year | Amount | | |
| Kumarsain | Karsog Parlog road | 63 metres steel truss bridge at Parlog over Sutlej river to link the Karsog Parlog road | September 1999 | 108.00 | February 2002 | 101.96 |
| Kalpa | Link road to village Warla Giabang | 50 meters span motorable Baily bridge over Giabang nallah at RD 0/700 to link Parla Giabang village | February 1998 | 87.18 | March 2000 | 91.46 |
| Kalpa | Gymthing valley road | 15 mtrs span Baily bridge over Rekta khad at RD 5/020 | March 2001 | 26.24 | August 2001 | 22.64 |
| Kangra | Old Kangra Bohar Kawalu road | 55 metres span motorable bridge on Manooni khad | March 1987 | 9.59 | August 1997 | 38.91 |
| | Dadhamb Durgella road | 40-metres span RCC T-beam motorable bridge | January 1996 | 9.59 | December 1999 | 23.09 |
| | | | | 240.60 | | 278.06 |

(b) Roads not put to use due to non-construction of bridges as per the width of the constructed roads

| Name of the division | Name of the existing or under construction foot bridge | Name of the constructed jeepable road which had been linked/ to be linked by the foot bridge | Particulars of A/A and E/S of the jeepable road | | Road length constructed (In kms) | Month and year of the completion/ construction of road | Expenditure incurred |
|----------------------|--|--|---|--------------|----------------------------------|--|----------------------|
| | | | Month and year | Amount | | | |
| Kaza | Foot bridge over Pin river on Attargoo Mud road to connect Tangti (under construction) | Jeepable road from village Tangti-Yogna Tangti Gorma and Khar in Pin valley (km 0/0 to 10/0) | August 1986 | 8.87 | 0/0 to 6/045 | August 2001 | 19.19 |
| Kalpa | Footbridge over Spiti river near village Sumra (existing) | Jeepable road to village Sumra (km 0/0 to 1/0) | June 1998 | 7.09 | 0.0 to 1/150 | August 2001 | 8.41 |
| Total: | | | | 15.96 | | | 27.60 |

(c) Non-utilisation of roads due to non-construction of bridges

| Name of the division | Type of bridge and river/khad on which to be constructed | Name of the constructed road at which bridge was to be constructed | Particulars of A/A and E/S | | Road length actually constructed (In kms) | Month and year upto which road was constructed | Expenditure incurred |
|----------------------|--|--|----------------------------|--------------|--|--|----------------------|
| | | | Month and year | Amount | | | |
| Chamba | 30 metres span steel truss bridge over Trella nallah at (RD-0/670) | Trella Bhundri Mangti road (km 0/0 to 21/0) | January 1989 | 23.17 | 6.600 | December 2000 | 75.03 |
| Kalpa | 40 metres motorable baily bridge at Ribba (Raldang nallah at RD-5/695) | Extension of Rarang Ribba road (km 4/800 to 7/0) | June 1995 | 28.40 | 4/800 to 6/365 in different reaches in total length of 1.504 | February 2002 | 14.28 |
| Sundernagar | 16.75 effective span RCC-T beam bridge over Chail nallah at RD-0/090 | Link road from Leothi to Kot via Gadhari (km 0/0 to 2/900) | August 1988 | 8.76 | 1.800 | June 1999 | 1.40 |
| Total | | | | 60.33 | | | 90.71 |

APPENDIX- XVII

(Refer Paragraph 6.1(c); Page 149)

Statement showing names of the bodies and authorities, the accounts of which had not been received

| Serial number | Department and Body/Authority | Year for which accounts were awaited |
|--|--|--------------------------------------|
| 1. | 2. | 3. |
| Rural Development | | |
| 1. | District Rural Development Agency, Shimla | 2001-02 |
| 2. | District Rural Development Agency, Solan | 2001-02 |
| 3. | District Rural Development Agency, Nahan | 2001-02 |
| 4. | District Rural Development Agency, Bilaspur | 2001-02 |
| 5. | District Rural Development Agency, Mandi | 2000-01 to 2001-02 |
| 6. | District Rural Development Agency, Hamirpur | 2001-02 |
| 7. | District Rural Development Agency, Kangra | 2001-02 |
| 8. | District Rural Development Agency, Kullu | 2001-02 |
| 9. | District Rural Development Agency, Una | 2001-02 |
| 10. | District Rural Development Agency, Chamba | 2001-02 |
| 11. | District Rural Development Agency, Keylong | 2001-02 |
| 12. | District Rural Development Agency, Kinnaur | 1998-99 to 2001-02 |
| Language, Art and Culture | | |
| 13. | Academy of Language, Art and Culture, Shimla | 1998-99 to 2001-02 |
| Social and Women's Welfare | | |
| 14. | Himachal Pradesh State Council for Child Welfare, Shimla | 2000-01 to 2001-02 |
| 15. | Himachal Pradesh State Welfare Advisory Board, Shimla | 1999-00 to 2001-02 |
| 16. | Himachal Pradesh Scheduled Caste/Scheduled Tribe Corporation, Solan | 1999-00 to 2001-02 |
| Agriculture | | |
| 17. | Himachal Pradesh Krishi Vishva Vidyalaya, Palampur | 2001-02 |
| 18. | Himachal Pradesh Seed Certification Agency, Shimla | 2001-02 |
| Forest Farming and Conservation | | |
| 19. | Indo German Changar Project, Palampur | 2001-02 |
| Horticulture | | |
| 20. | Dr. Y.S. Parmar University of Horticulture and Forestry, Solan | 2000-01 to 2001-02 |
| Co-operation | | |
| 21. | Himachal Pradesh State Co-operative Marketing and Consumers Federation, Shimla | 2001-02 |
| 22. | Himachal Pradesh Co-operative Union, Shimla | 1998-99 to 2001-02 |
| Science, Technology and Environment | | |
| 23. | HIMURJA | 2000-01 to 2001-02 |
| 24. | Himachal Pradesh State Board for Prevention and Control of Water Pollution, Shimla | 1995-96 to 2001-02 |
| 25. | State Council for Science, Technology and Environment, Shimla | 2000-01 to 2001-02 |
| Housing | | |
| 26. | Himachal Pradesh Housing Board, Shimla | 2000-01 to 2001-02 |
| 1. | 2. | 3. |

| Animal Husbandry | | |
|----------------------------------|---|--------------------|
| 27. | Himachal Pradesh Co-operative Milk Federation, Shimla | 2001-02 |
| Youth Services and Sports | | |
| 28. | Himachal Pradesh Sports Council, Shimla | 1997-98 to 2001-02 |
| 29. | National Service Scheme, Shimla | 1998-99 to 2001-02 |
| 30. | Himachal Pradesh State Youth Board, Shimla | 1999-00 to 2001-02 |
| Education | | |
| 31. | S.D. Sr. Sec. School, Shimla | 2001-02 |
| 32. | DAV Sr. Sec. School, Una | 2001-02 |
| 33. | Himachal Pradesh University, Shimla | 1998-99 to 2001-02 |
| 34. | St. Bede's College, Shimla | 1998-99 to 2001-02 |
| 35. | SVS College, Bhatoli | 1998-99 to 2001-02 |
| 36. | DAV College, Kangra | 1998-99 to 2001-02 |
| 37. | MLSM College, Sundernagar | 1997-98 to 2001-02 |
| 38. | GGSDS College, Baijnath | 1997-98 to 2001-02 |
| 39. | Public Sr. Sec. School, Bhatoli | 2001-02 |
| 40. | Public Sr. Sec. School, Thara | 2001-02 |
| 41. | Public Sr. Sec. School, Mehatpur | 2000-01 to 2001-02 |
| 42. | GAV Sr. Sec. School, Kangra | 2000-01 to 2001-02 |
| 43. | State Council of Education Research and Training, Solan | 1999-00 to 2001-02 |
| 44. | DAV College, Daulatpur Chowk | 1999-00 to 2001-02 |
| 45. | MSCM College, Thural | 1999-00 to 2001-02 |
| 46. | DAV College, Kotkhai | 1999-00 to 2001-02 |
| Urban Development | | |
| 47. | Municipal Corporation, Shimla | 2000-01 to 2001-02 |
| 48. | Municipal Committee, Dharamshala | 2001-02 |
| 49. | Municipal Committee, Solan | 1997-98 to 2001-02 |
| 50. | Municipal Committee, Chamba | 2001-02 |
| 51. | Municipal Committee, Kullu | 1997-98 to 2001-02 |
| 52. | Municipal Committee, Mandi | 2000-01 to 2001-02 |
| 53. | Municipal Committee, Sundernagar | 2000-01 to 2001-02 |
| 54. | Municipal Committee, Nahan | 1997-98 to 2001-02 |
| 55. | Municipal Committee, Nalagarh | 1997-98 to 2001-02 |
| 56. | Municipal Committee, Paonta Sahib | 1997-98 to 2001-02 |
| 57. | Municipal Committee, Bilaspur | 2001-02 |
| 58. | Municipal Committee, Una | 2001-02 |
| 59. | Municipal Committee, Hamirpur | 1997-98 to 2001-02 |
| 60. | Municipal Committee, Kangra | 1997-98 to 2001-02 |
| 61. | Municipal Committee, Nurpur | 2001-02 |
| 62. | Municipal Committee, Dalhousie | 2001-02 |
| 63. | Nagar Panchayat Mehatpur | 2001-02 |
| 64. | Nagar Panchayat Santokhgarh | 1997-98 to 2001-02 |
| 65. | Municipal Corporation, Rampur | 2001-02 |
| 66. | Nagar Panchayat, Baddi | 1997-98 to 2001-02 |
| 67. | Municipal Corporation, Palampur | 2001-02 |
| 68. | Municipal Corporation, Chamba | 1997-98 to 2001-02 |
| 69. | Nagar Panchayat, Jawala Mukhi | 2001-02 |
| 70. | Nagar Panchayat, Sujampur | 2001-02 |
| Fisheries | | |
| 71. | Fish Farmer's Development Agency Kangra | 2001-02 |

APPENDIX-XVIII

Glossary of abbreviations

| Abbreviations | Expanded form |
|---------------|---------------|
|---------------|---------------|

| | |
|-----------|---|
| A/A & E/S | Administrative Approval and Expenditure Sanction |
| AC | Abstract Contingent |
| AD | Administrative Department |
| ADC | Additional Deputy Commissioner |
| AIPIL | Agro Industrial Packaging India Limited |
| BASP | Backward Area Sub Plan |
| BCR | Balance from the Current Revenue |
| BDOs | Block Development Officers |
| Bes | Budget Estimates |
| BOM | Board of Management |
| B&R | Buildings & Roads |
| BPL | Below Poverty line |
| CC | Completion Certificate |
| CCA | Culturable Command Area |
| CE | Chief Engineer |
| CF | Consolidated Fund |
| CE | Capital Expenditure |
| CEO | Chief Executive Officer |
| CHCs | Community Health Centres |
| CI | Cast Iron |
| DC | Detailed Contingent |
| DCs | Deputy Commissioners |
| DDP | Desert Development Programme |
| DGP | Director General of Police |
| DFS | Director Fire Services |
| DRDA | District Rural Development Agency |
| DWCRA | Development of Women and Children in Rural Area |
| EES | Executive Engineers |
| E-in-C | Engineer-in-Chief |
| FD | Finance Department |
| FDR | Fixed Deposit Receipt |
| FIS | Flow Irrigation Scheme |
| GI | Galvanised Iron |
| GKY | Gandhi Kuteer Yojna |
| GOI | Government of India |
| GSDP | Gross State Domestic Product |
| GWO | Ground Water Organisation |
| HIMFED | Himachal Pradesh State Cooperative Marketing and Consumers Federation Limited |
| HPAIC | Himachal Pradesh Agro Industries Corporation |
| HPMC | Himachal Pradesh Marketing and Processing Corporation Limited |
| HPSEB | Himachal Pradesh State Electricity Board |
| HPSFC | Himachal Pradesh State Forest Corporation |
| HPSR | Himachal Pradesh Schedule of Rates |
| HPU | Himachal Pradesh University |
| HRA | House Rent Allowance |
| IAY | Indira Awas Yojna |
| ICAR | Indian Council of Agricultural Research |
| I&PH | Irrigation and Public Health |

| | |
|--------|---|
| IPI | Industrial Price Index |
| IRD | Integrated Rural Development Programme |
| IRs | Inspection Reports |
| ISRHHD | Innovative Stream for Rural Housing and Habitat Development |
| ITIs | Industrial Training Institutes |
| KVK | Krishi Vigyan Kendra |
| LDP | Local District Planning |
| LIS | Lift Irrigation Scheme |
| LOC | Letter of credit |
| MC | Municipal Committee |
| MC | Municipal Corporation |
| MORTH | Ministry of Rural Transport and Highways |
| MPLADs | Member of Parliament Local Area Development Scheme |
| MWA | Miscellaneous Works Advances |
| NH | National Highway |
| OD | Overdraft |
| PAC | Public Accounts Committee |
| PC | Premix Carpet |
| PD | Primary Deficit |
| PDF | Police Deposit Fund |
| PMGY | Pradhan Mantri Gramodaya Yojana |
| PO | Project Officer |
| PTA | Parent-Teacher Association Fund |
| PWD | Public Works Department |
| RBC | Rural Building Centre |
| RCS | Registrar, Co-operative Societies |
| RD | Revenue Deficit |
| RDD | Rural Development Department |
| RHRS | Regional Horticulture Research Station |
| RPAO | Regional Pay and Accounts Officer |
| SC | Scheduled Caste |
| SEs | Superintending Engineers |
| SGSY | Swaranjayanti Gram Swarozgar Yojana |
| SHG | Self held group |
| SP | Superintendent of Police |
| TRYSEM | Training of Rural youth for self Employment |
| UCs | Utilisation Certificates |
| UDD | Urban Development Department |
| UGC | University Grants Commission |
| UHF | University of Horticulture and Forestry |
| VC | Vice Chancellor |
| VKVNY | Vidhayak Kshetra Vikas Nidhi Yojana |
| VMJS | Vikas Main Jan Sahyog |