



सत्यमेव जयते

Accounts at a glance for the year 2015-16



GOVERNMENT OF HIMACHAL PRADESH

**Accounts at a glance
for the year 2015-16**

**Accountant General
(Accounts and Entitlement)**

Government of Himachal Pradesh

Preface

I am happy to present the eighteenth issue of our annual publication, the 'Accounts at a glance' for the year 2015-16, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

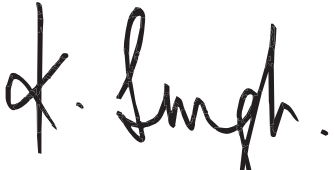
The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to suggestions.

Shimla

Date: 22.11.2016



(Kulwant Singh)

Accountant General (A&E)

Our Vision, Mission and Core Values

VISION: We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

MISSION: Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

(Our mission enunciates our current role and describes what we are doing today.)

CORE VALUES:

- ❖ Independence
- ❖ Objectivity
- ❖ Integrity
- ❖ Reliability
- ❖ Professional Excellence
- ❖ Transparency
- ❖ Positive Approach

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

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Chapter I

Overview

1.1 Introduction

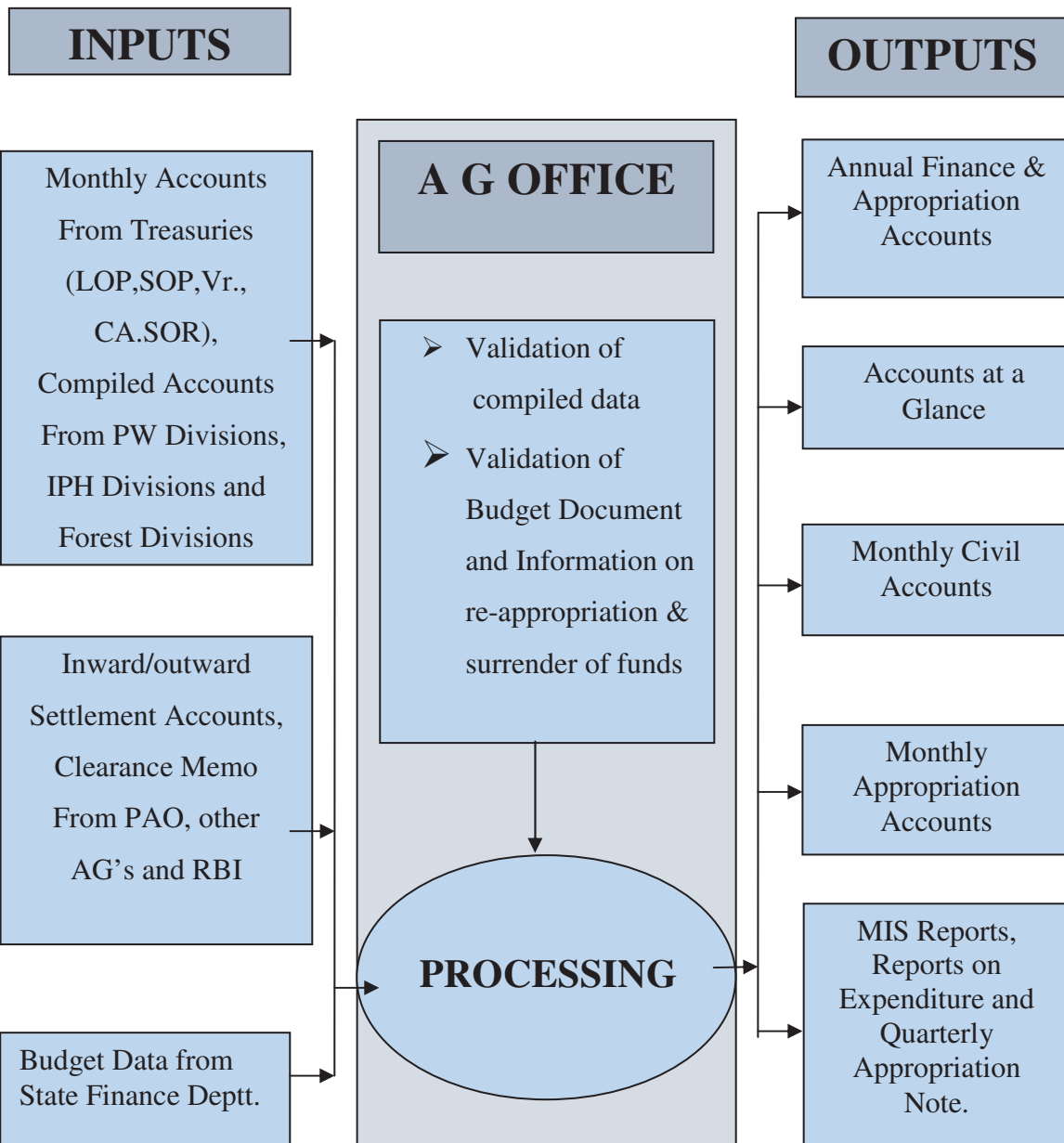
The Accountant General (Accounts and Entitlements), Himachal Pradesh collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Himachal Pradesh. The compilation is done from the initial accounts rendered by the District Treasuries, Public Works Divisions, Irrigation & Public Health Divisions, Forest Divisions, accounts rendered by the other states/ accounting offices and advices of Reserve Bank of India. Every month a Monthly Civil Account is presented by the office of the Accountant General (A&E) to the Government of Himachal Pradesh. The office of Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Annual Finance Accounts and the Appropriation Accounts are placed before the State Legislature after audit by the Principal Accountant General (Audit), H.P and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 *Government accounts are kept in three parts:*

Structure of Government Accounts	
Part 1 CONSOLIDATED FUND	All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.
Part 2 CONTINGENCY FUND	The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Himachal Pradesh is ₹ five crore.
Part 3 PUBLIC ACCOUNT	All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. The Public Account comprises: repayable like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and disbursement of the Government of Himachal Pradesh as depicted in the Finance Accounts 2015-16 are given below.

Receipts and disbursement in year 2015-16			<i>(₹ in crore)</i>
Receipts	Total Receipts		25630
	Revenue	Tax Revenue	10307
		Non Tax Revenue	1837
		<i>Grants-in-aid</i>	11296
		<i>Revenue Receipts</i>	23440
	Capital	Recoveries of Loans and Advances	26
		Borrowings and other Liabilities*	2164
		Other Receipts	--
<i>Capital Receipts</i>		2190	
Disbursements	Total Disbursements		25630
	Revenue	22303	
	Capital	2864	
	Loans and Advances	463	

* *Borrowings and other Liabilities: Net (Receipts - Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursement) of Public Account + Net of Opening and Closing Cash Balance.*

In addition to the expenditure approved for the year by the Himachal Pradesh Legislature, Government of India transfers substantially funds directly to State Implementing Agencies/ Non Government Organization (NGOs) in the State for various schemes and programmes. Such transfers (amounting to ₹ 365 crore this year) are not reflected in the accounts of the State Government, but have been shown at Appendix VI in Volume II of the Finance Accounts.

1.3.2 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The budget of the Himachal Pradesh has 12 charged Appropriation and 32 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure compiled with the appropriation authorized by the Legislature through the Appropriation Act of each year.

At the end of the year, the actual expenditure of the government of Himachal Pradesh against the budget approved by the Legislature, showed a net saving of ₹ 863 crore (2.38 *per cent* of estimates) and under-estimation of ₹ 671 crore (36.32 *per cent* of estimates) on reduction of expenditure. Certain grants, like those relating to Administration of Justice, General Administration, Land revenue and District Administration, Police and Allied Organisation, Education, Health and Family Welfare, Public Works-Roads, Bridges and Buildings, Planning and Backward area Sub Plan, Industries, Mineral, Supplies and Information technology, Rural Development, Co-operation, Food and Civil Supplies, Labour Employment and training, Urban development, Town and country Planning and Housing, Tribal Development and Scheduled Caste Sub Plan showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. Ways and Means advance of ₹884 crore was obtained and ₹1169 crore was repaid during the year 2015-16.

1.4.2 Overdraft from the Reserve Bank of India

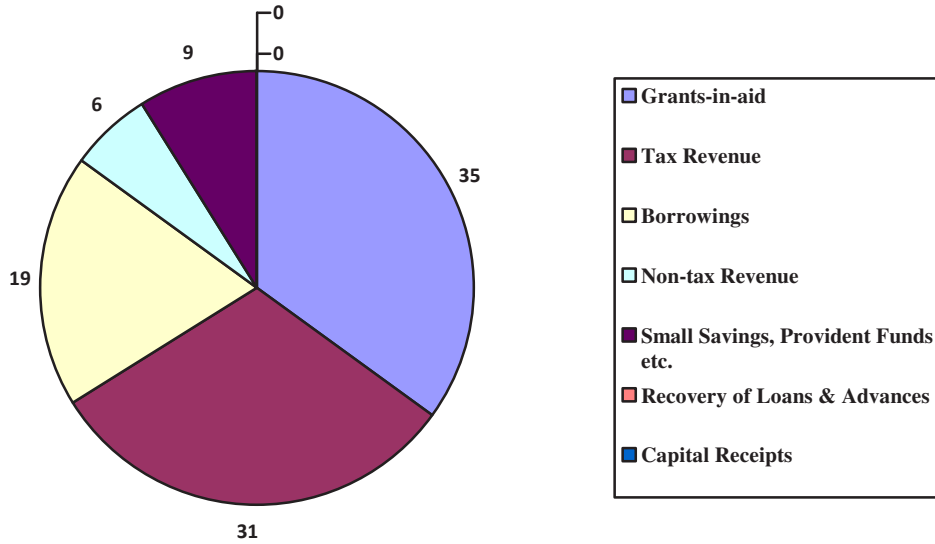
Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below i.e. ₹ 0.55 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve bank of India. An amount of ₹ 901 crore was obtained and ₹ 150 crore was repaid during the year 2015-16

1.4.3 Fund flow statement

The state had a Revenue Surplus of ₹ 1138 crore and a Fiscal Deficit of ₹ 2164 crore as on 31 March 2016. The Fiscal Deficit was met from net Public Debt (₹ 2181 crore) increase in Public Account (₹ 381 crore) and net decrease of opening and closing cash balance (₹ 399 crore). Around 70 per cent of the revenue receipts (₹ 23440 crore) of the State Government was spent on committed expenditure like salaries (₹ 7950 crore), interest payments (₹ 3155 crore), pensions (₹ 3836 crore), subsidies (₹ 1346 crore) and wages (₹ 224 crore).

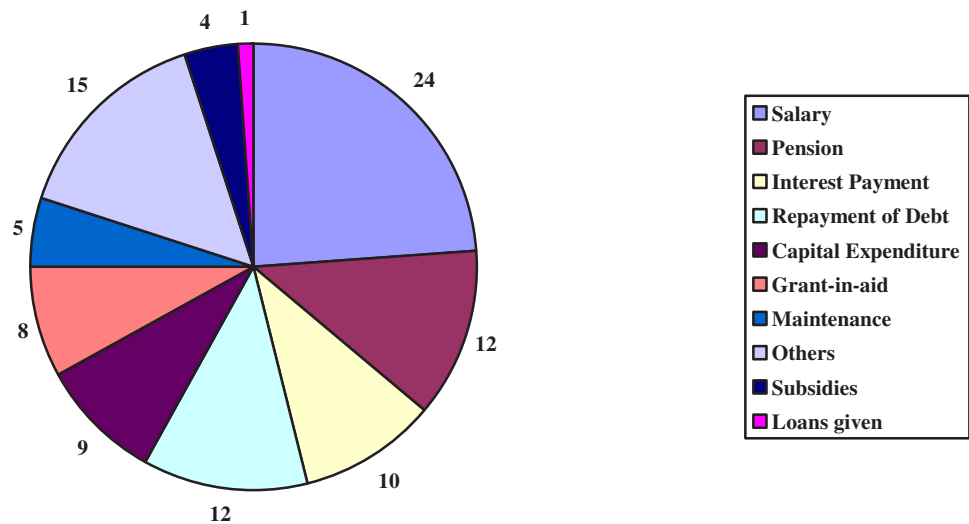
Sources and Application of Funds		
		(₹ in crore)
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1 April 2015	(-)740
	Revenue Receipts	23440
	Capital Receipts	--
	Recovery of Loans and Advances	26
	Public Debt	6129
	Small Savings, Provident Funds etc.	3116
	Reserves Fund & Sinking Funds	235
	Deposits Received	2345
	Civil Advances Repaid	64
	Suspense Account	20700
	Remittances	5139
	TOTAL	60454
APPLICATION	Revenue Expenditure	22303
	Capital Expenditure	2864
	Loans Given	463
	Repayment of Public Debt	3948
	Small Savings, Provident Funds etc.	2397
	Reserves Fund & Sinking Funds	244
	Deposits Repaid	2230
	Civil Advances Given	63
	Suspense Account	21291
	Remittances	4992
	Closing Cash Balance as on 31 March 2016	(-)341
TOTAL	60454	

1.4.4 Where the Rupee came from



(Recovery of loans and advances was only ₹26 crore which is negligible hence value is shown as zero)

1.4.5 Where the Rupee went



(The figures in the above charts depict paise).

1.5 Financial highlight of year 2015-16

(₹ in crore)

Sl. No	Description	Budget Estimate 2015-16	Actuals 2015-16	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (#)
1.	Tax Revenue (a)	10185	10307	101	9
2.	Non-Tax Revenue	1507	1837*	122	2
3.	Grants-in-aid & Contributions	11843	11296	95	10
4.	Revenue Receipts (1+2+3)	23535	23440*	100	21
5.	Recovery of Loans & Advances	16	26	153	--
6.	Other Receipts	--	--	--	--
7.	Borrowings and other liabilities (b)	3285	2164	66	2
8.	Capital Receipts (5+6+7)	3301	2190	66	2
9.	Total Receipts (4+8)	26836	25630	96	23
10.	Non-Plan Expenditure (11+ 13)	19998	19106	96	17
11.	Non Plan Expenditure on Revenue Account	19721	18810	95	17
12.	Non-Plan Expenditure on Interest Payments out of Sl. No.11	2950	3155	107	3
13.	Non-Plan Expenditure on Capital Account	277	296	107	--
14.	Plan Expenditure (15+16)	6440	6061	94	5
15.	Plan Expenditure on Revenue Account	3766	3493	93	3
16.	Plan Expenditure on Capital Account	2674	2568	96	2
17.	Total Expenditure(10+14+20)	26836	25630	100	23
18.	Revenue Expenditure(11+15)	23488	22303	95	20
19.	Capital Expenditure (13+16)	2951	2864	97	3
20.	Loans and Advances	397	463**	117	--
21.	Revenue Deficit (-) / Revenue Surplus (+)(18-4)	(+)47	(+)1138	(+)2421	1
22.	Fiscal Deficit (4+5+6-17)	(-)3285	(-)2164	(-)66	(-)2

(a) Includes share of net (tax) proceed assigned to the state amounting to ₹ 3611 crore. (State Government Own Tax receipts were ₹ 6696 crore which was 6 per cent of GSDP)

(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursement) of Public Account + Net of opening and closing balance.

GSDP figures (₹ 110511 crore) is taken from Economic and Statistic Department of Government of Himachal Pradesh as the same was not available on the web site of Ministry of Statistics and Programme Implementation Govt. of India.

* Includes an amount of ₹ 8 crore by way of book adjustment.

** Loans and advances Plan (₹ 196 crore) + Loans and advances Non Plan (₹ 267crore)

The revenue surplus of ₹ 1138 crore (₹ 1944 crore deficit in 2014-15) and fiscal deficit of ₹ 2164 crore (₹ 4200 crore deficit in 2014-15) represent 4 per cent and 2 per cent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 8 per cent of total expenditure.

<i>What do the deficits and surpluses indicate?</i>	
Deficit	Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management
Revenue Deficit/ Surplus	Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.
Fiscal Deficit/ Surplus	Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The Government of Himachal Pradesh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2015-16 against fiscal targets laid down in the Act and rules framed there under, were as follows:-

Sr. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1.	Revenue Deficit	1138 (Surplus)	Eliminate by 2011-12	Achieved during the year
2.	Fiscal Deficit	2164	3.00 or less	1.96
3.	Debt and other obligation	41197	40.1	37.28

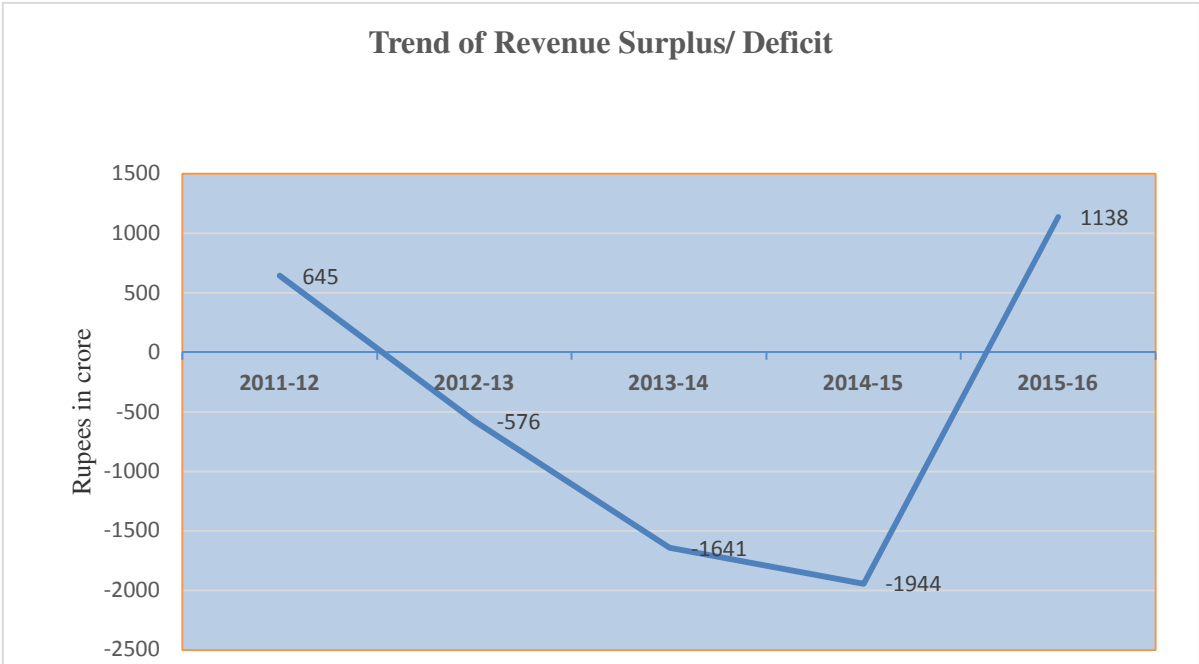
* Source: GSDP figure (₹ 110511 crore) is taken from Economic and Statistics Department, Government of Himachal Pradesh as the same was not available on the web site of Ministry of Statistics and Program Implementation, Government of India .

The outstanding guarantees (as estimated by the State Government) on long term debt at the end of year was 20.81 *per cent* of revenue receipt of previous financial year, which was well within the target of 40 *per cent* of revenue receipt of previous financial year.

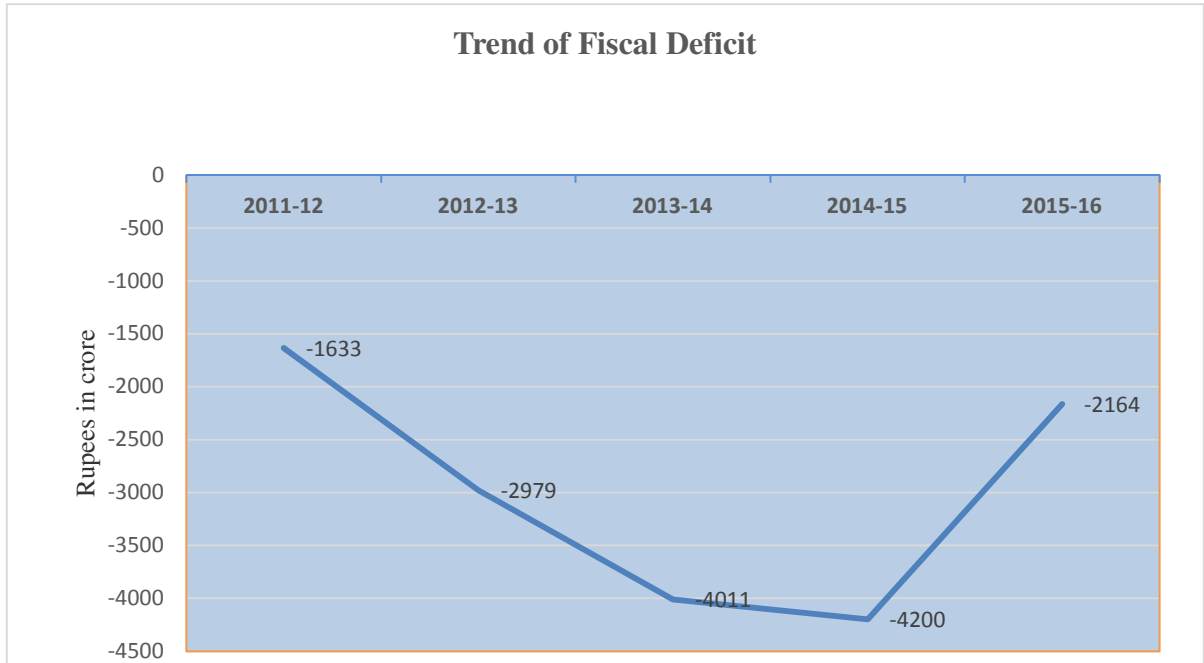
The State Government had made disclosures to the Legislature required under the Himachal Pradesh Fiscal Responsibility and Budget Management Rules, 2005.

In 2014-15 the State had revenue deficit of ₹ 1944 crore where as during the year 2015-16 the target was achieved and there was a revenue surplus of ₹ 1138 crore. Fiscal deficit decreased by ₹ 2036 crore from ₹ 4200 crore in 2014-15 to ₹ 2164 crore in the current year and was equal to 1.96 *per cent* of GSDP which was less than the target of 3 *per cent* or less of GSDP laid down in the amended FRBM Act. Against the target of reducing outstanding guarantees below 40.1 *per cent* of GSDP by the year 2015-16, the outstanding debt stood at ₹ 41197 crore as on 31 March 2016, being 37.28 *per cent* of GSDP. Similarly the target of maintaining amount of outstanding guarantees below 40 *per cent* of total revenue receipts of previous financial year, the amount of outstanding guarantees was ₹ 3714 crore as on 31 March 2016 equaling 20.81 *per cent* of total revenue receipt (₹ 17843 crore) of previous year i.e. 2014-15.

1.6.1 Trend of Revenue Deficit/ Surplus

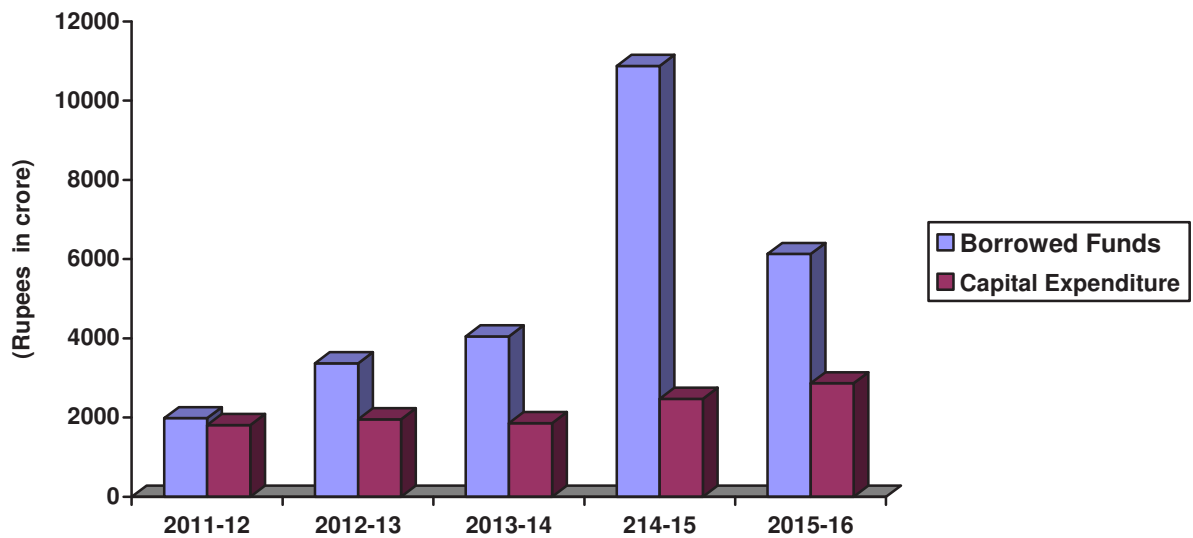


1.6.2 Trend of Fiscal Deficit



1.6.3 Proportion of borrowed funds spent on Capital

Borrowed funds and Capital Expenditure



The governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 47 *per cent* of the borrowings of the current year (₹ 6129 crore) on capital expenditure (₹ 2864 crore). It would therefore appear that balance of borrowings in the public debt was utilized to repay the principal (₹ 3948 crore) and part of interest on public debt of previous years.

Chapter II

Receipts

2.1 Introduction

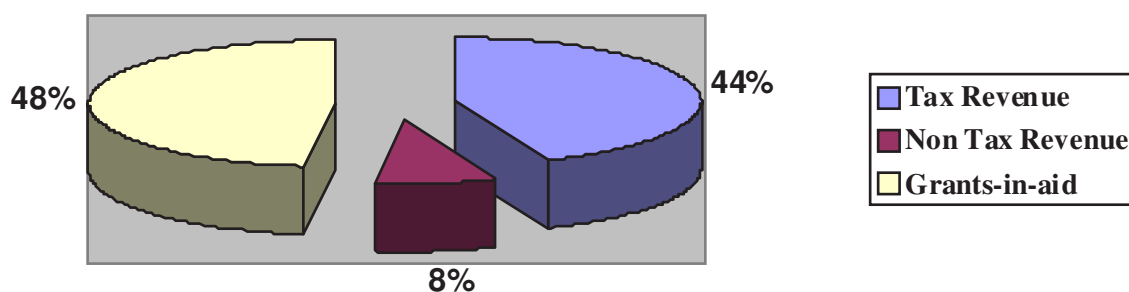
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2015-16 was ₹ 25630 crore.

2.2 Revenue Receipts

The revenue receipts of the government comprise three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

Tax Revenue	Comprises taxes collected and retained by the state and State's share of Union Taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividend, profits, departmental receipts etc.
Grants-in -aid	Grants-in-aid represent central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelised through the Union Government. In turn, the State Government also give Grants-in-aid to institutions like Panchayati Raj Institution, Autonomous bodies etc.

Revenue Receipts



2.2.1 Revenue Receipts Components (2015-16)

(₹ in crore)

Components	Actuals
A. Tax Revenue	10307
Other Taxes on Income and Expenditure	1922
Taxes on Property and Capital Transactions	213
Taxes on Commodities and Services	8172
B. Non-Tax Revenue	1837
Interest Receipts, Dividend and Profits	206
General Services	165
Social Services	279
Economic Services	1187
C. Grants-in-aid & Contribution	11296
Total Revenue Receipts	23440

2.2.2 Trend of Revenue Receipts

(₹ in crore)

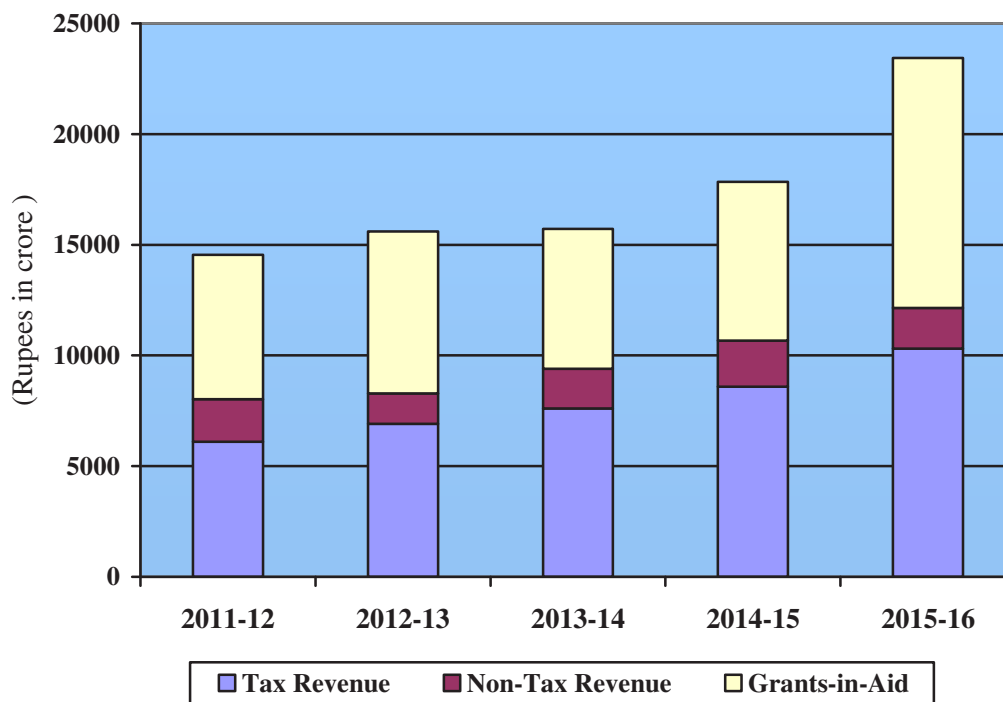
	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenue	6107 (10)	6908 (10)	7612 (9)	8584 (9)	10307 (9)
Non-Tax Revenue	1915 (3)	1377 (2)	1785 (2)	2081 (2)	1837 (2)
Grants-in-aid	6521 (10)	7313 (10)	6314 (8)	7178 (8)	11296 (10)
Total Revenue Receipts	14543 (23)	15598 (22)	15711 (19)	17843 (19)	23440 (21)
GSDP	63084	72076	82585	95587	110511

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product)

Though the GSDP increased by 16 per cent in 2015-16 compared to previous year, growth in revenue receipt was only 31 per cent. The tax revenue increased by 20 per cent, the non-tax

revenue decreased by 12 per cent and the grants-in-aid increased by 57 per cent compared to previous year, thus impacted the revenue receipt of the State adversely.

Trend of components of Revenue Receipts



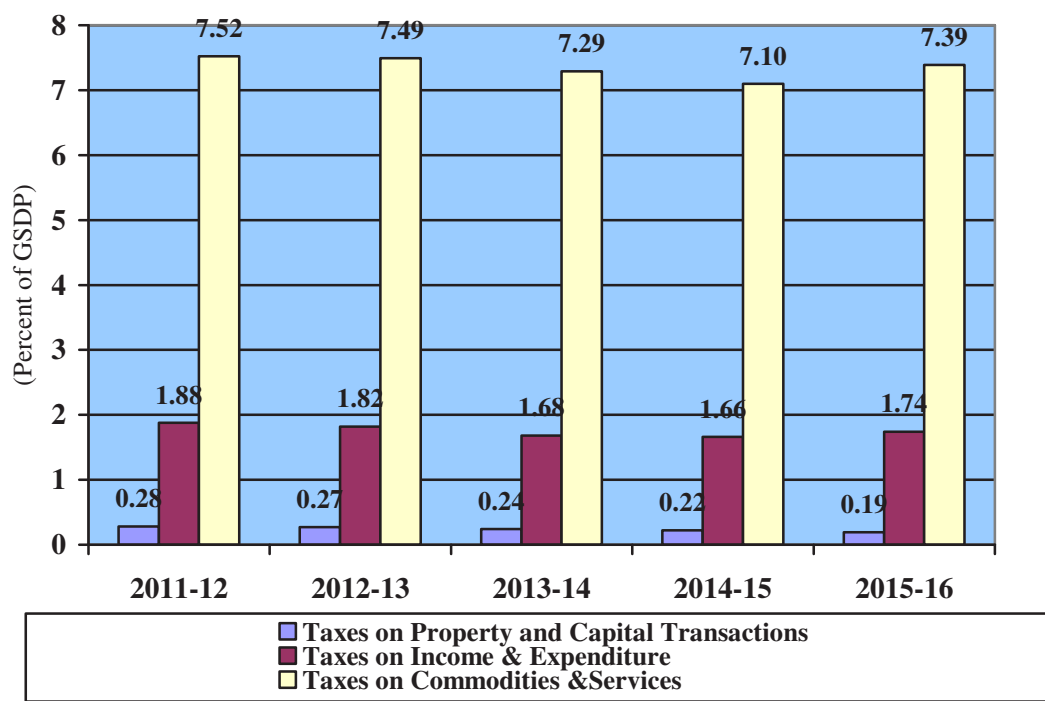
2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2011-12	2012-13	2013-14	2014-15	2015-16
Other Taxes on Income and Expenditure	1186	1310	1390	1583	1922
Taxes on Property and Capital Transaction	176	198	200	210	213
Taxes on Commodities and Services	4745	5400	6022	6791	8172
Total Tax Revenue	6107	6908	7612	8584	10307

The increase in total tax revenue during 2015-16 was mainly attributable to higher collection under Corporation Tax (₹ 1136 crore), Service Tax (₹ 622 crore), Customs (₹ 579 crore), Taxes and Duties on Electricity (₹ 551 crore) and Union Excise Duties (₹ 485 crore).

Trend of Major Taxes in proportion to Gross State Domestic Product



2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes/Duties	State's Own Tax Revenue	
			Tax revenue	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2011-12	6107	1999	4108	6.51
2012-13	6908	2282	4626	6.42
2013-14	7612	2491	5121	6.20
2014-15	8584	2644	5940	6.21
2015-16	10307	3611	6696	6.06

Following table depicts the comparative position amount tax revenue received from the two sources over a period of five years:

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
State's own Tax collection	4108	4626	5121	5940	6696
Devolution of Union Taxes	1999	2282	2491	2644	3611
Total Tax Revenue	6107	6908	7612	8584	10307
Percentage of State's own tax to total tax revenue	67	67	67	69	65

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2011-12, and its share as compared to total tax revenue, after remaining steady at 67 per cent during the years 2011-12 to 2013-14, increased to 69 per cent in 2014-15 and again decreased to 65 per cent in 2015-16

2.3.2 Trend in state's own Tax collection over the past five years

(₹ in crore)

Taxes	2011-12	2012-13	2013-14	2014-15	2015-16
1. Taxes on Sales, Trade etc.	2477	2728	3141	3660	3993
2. State Excise	707	810	952	1044	1131
3 Taxes on Vehicles	176	196	208	220	317
4. Stamp and Registration fees	155	173	187	191	206
5. Taxes and Duties on electricity	185	263	191	333	551
6. Land Revenue	18	24	10	17	7
7. Taxes on Goods and Passengers	94	101	105	110	115
8. Other Taxes	296	331	327	365	376
Total State's own Taxes	4108	4626	5121	5940	6696

2.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2011-12	2012-13	2013-14	2014-15	2015-16
1. Taxes on Sales, Trade etc.					
Revenue collection	2477	2728	3141	3660	3993
Expenditure on collection	5	3	11	3	4
Efficiency of tax collection	0.20 %	0.12 %	0.35%	0.08%	0.10%
2. State Excise					
Revenue collection	707	810	952	1044	1131
Expenditure on collection	3	3	3	4	4
Efficiency of tax collection	0.42 %	0.37 %	0.32%	0.38%	0.35%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	270	297	313	330	432
Expenditure on collection	25	30	32	37	41
Efficiency of tax collection	9.26 %	10.10 %	10.22%	11.21%	9.49%
4. Stamp and Registration Fee					
Revenue collection	155	173	187	191	206
Expenditure on collection	1	1	1	2	2
Efficiency of tax collection	0.65 %	0.58 %	0.53%	1.05%	0.97%

The expenditure on collection of taxes on Vehicles and goods and Passengers was very high as compared to other taxes.

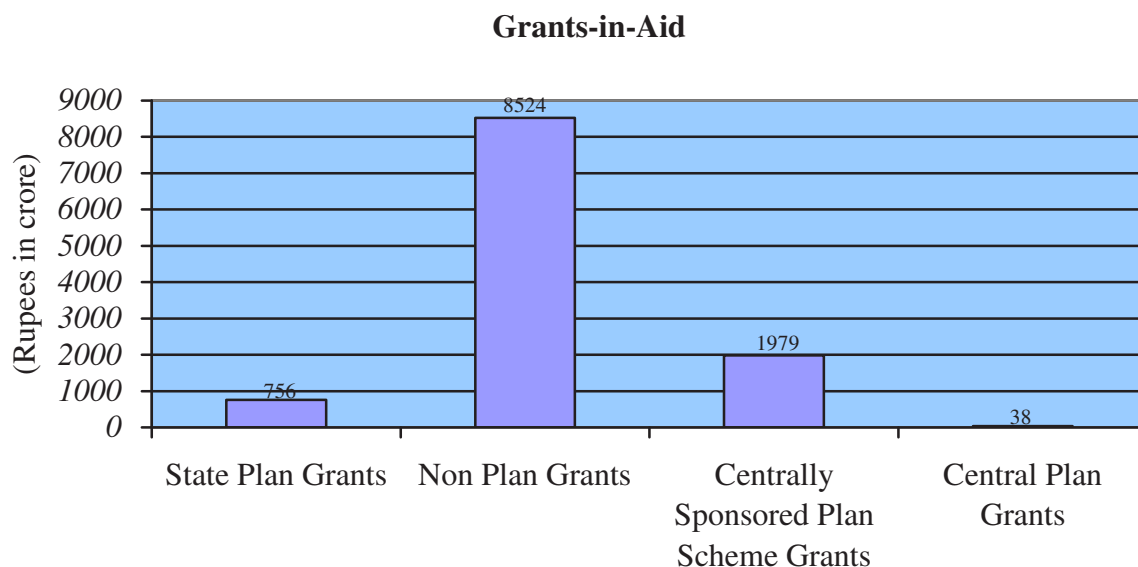
2.5 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	787	820	838	923	1136
Taxes on Income other than Corporation Tax	400	491	552	659	787
Taxes on Wealth	3	1	2	3	--
Customs	347	379	406	428	579
Union Excise Duties	224	258	287	241	484
Service Tax	238	333	406	390	622
Other Taxes and Duties on Commodities and Services	--	--	--	--	3
State's share of Union Taxes/Duties	1999	2282	2491	2644	3611
Total Tax Revenue	6107	6908	7612	8584	10307
Percentage of Union Taxes to Total Tax Revenue	33	33	33	31	35

2.6 Grants -in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and Non-Plan Grants recommended by the Finance Commission. Total receipts during 2015-16 under Grants -in-aid were ₹ 11296 crore as shown below:



The share of Non-Plan Grants in total Grants-in-aid increased from 17 *per cent* during 2014-15 to 75 *per cent* in 2015-16, while the share of Grants for Plan schemes shows a stable trends during 2014-15 and 2015-16 i.e 7 *per cent*. As against budget estimate of ₹ 1044 crore of Union share in Plan schemes, the State Government has actually received ₹ 756 crore of Grants-in-aid (72 *per cent* of Budget Estimate)

2.7 Public Debt

Trend of position of Public Debt over the past five years

(₹ in crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	18563	19747	22099	24658	26861
Central Loans	947	1018	1012	1071	1049
Total	19510	20765	23111	25729	27910

During the year 2015-16, six loans totaling ₹ 2450 crore were raised from the open market at interest rates varying from 8.07 *per cent* to 8.17 *per cent* and the same are redeemable during the period between 2016-17 and 2025-26. In addition, the state Government raised loan of

₹ 537 crore from the financial institutions and ₹ 1307 crore from the National Small Savings Fund (NSSF). An amount of ₹ 1785 crore obtained from Wage and Means Advances (₹ 884 crore from Normal Ways and Means Advances and ₹ 901 crore Overdrafts) from the Reserve Bank of India. Thus the total Internal Debt raised by the Government during the year 2015-16 aggregated to ₹ 6080 crore. The Government also received ₹ 50 crore from Government of India as loans and advances.

Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

General Services	Includes Justice, Police, Jail, PWD, Interest, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

The excess of revenue expenditure against budget estimates during the past five years is given below:

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Budget Estimates	14042	15969	17647	19784	23488
Actuals	13898	16174	17352	19787	22303
Gap	(-)144	205	(-)295	(+)3	(-)1185
Percentage of variation of Actuals against BE	(-)1	1	(-)2	-	(-)5

Around 74 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries and Wages (₹ 8174 crore) Interest Payment (₹ 3155 crore) and Pensions

(₹ 3836 crore) and Subsidies (₹ 1346 crore) which is the committed liability of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

(₹ in crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Total revenue expenditure	13898	16174	17352	19787	22303
Committed revenue expenditure #	11027	12939	13348	14982	16511
<i>Percentage of committed revenue expenditure to total revenue expenditure</i>	79	80	77	76	74
Uncommitted revenue expenditure	2871	3235	4004	4805	5792

Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has decrease drastically during the year 2015-16. The total revenue expenditure increased by 60 per cent from ₹ 13898 crore in 2011-12 to ₹ 22303 crore in 2015-16 and committed revenue expenditure increased by 50 per cent over the same period.

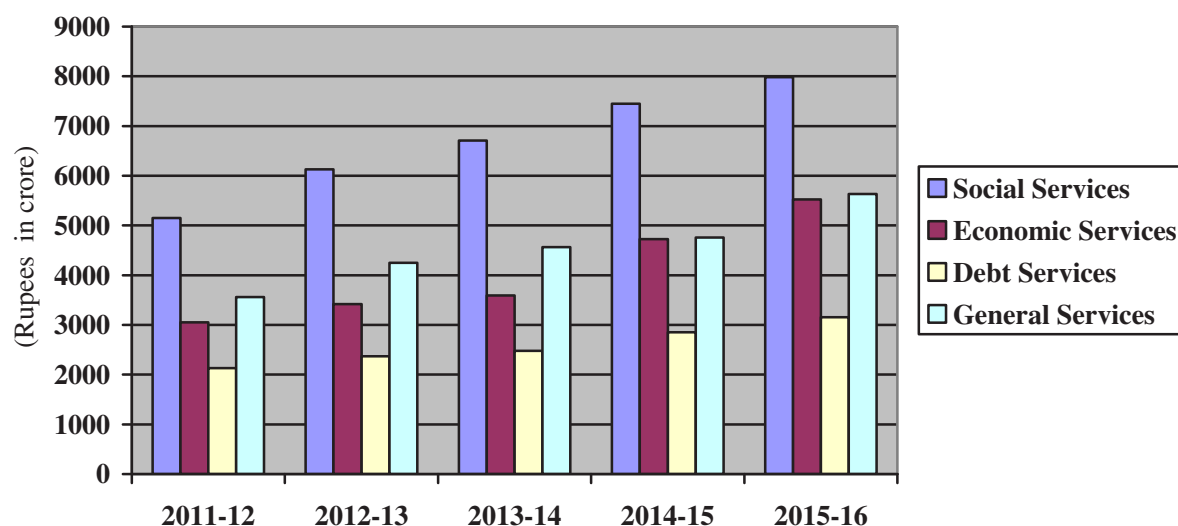
3.2.1 Sectoral distribution of Revenue Expenditure (2015-16)

(₹ in crore)

Components	Amount	Percentage
	214	1
B. Fiscal Services	197	1
(i) Collection of Taxes on Property and Capital transaction	145	1
(ii) Collection of Taxes on Commodities and services	51	--
(iii) Other Fiscal Services	1	--
C. Interest Payments and Servicing of debt	3155	14
D. Administrative Services	1357	6
E. Pensions and Miscellaneous General Services	3866	17
F. Social Services	7980	36
G. Economic Services	5524	25
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	10	--
Total Expenditure (Revenue Accounts)	22303	100

3.2.2 Major components of Revenue Expenditure 2011-12 to 2015-16

Trend of major components of Revenue Expenditure



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2015-16 amounting for ₹ 2864 crore (3 per cent of GSDP) were less than Budget Estimates by ₹ 87 crore (less disbursement of ₹ 106 crore under plan expenditure and excess expenditure of ₹ 19 crore under non-plan). The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2011-12 onwards and has almost remained stagnated. This can be seen from the table below:

(₹ in crore)

S.No.	Components	2011-12	2012-13	2013-14	2014-15	2015-16
1	Budget (B.E.)	1498	1970	2063	1952	2951
2	Actual Expenditure (#)	1810	1955	1856	2473	2864
3	Percentage of Actual Exp. to B.E.	121	99	90	127	97
4	Yearly growth in Capital Expenditure	1%	8%	(-)5%	33%	16%
5	GSDP	63084	72076	82585	95587	110511
6	Yearly growth in GSDP	20%	14%	15%	16%	16%

(#) Does not include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2015-16, the Government spent ₹ 68 crore on various Irrigation Projects (₹ 68 crore on Minor Irrigation). Apart from above, the Government spent ₹ 1274 crore on construction of roads and bridges and invested ₹ 94 crore in Statutory Corporations/Boards, ₹ 217 crore in Government and other Companies, and ₹ 1 crore in Cooperative societies. During the year, share capital amounting to ₹ 2 crore was redeemed by Co-operative Societies.

3.3.2 Sectoral distribution of capital and revenue expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

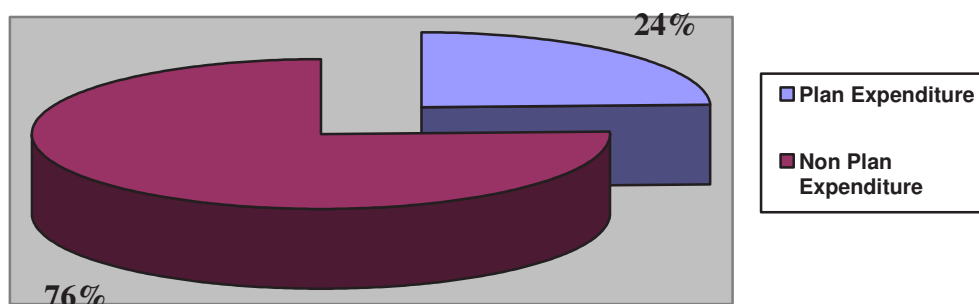
(₹ in crore)

S.No.	Sector		2011-12	2012-13	2013-14	2014-15	2015-16
(A)	General Services	Capital	73	74	81	83	88
		Revenue	5690	6618	7047	7604	8789
(B)	Social Services	Capital	372	436	477	522	792
		Revenue	5147	6131	6706	7451	7980
(C)	Economic Service	Capital	1365	1445	1297	1868	1984
		Revenue	3049	3418	3590	4723	5524
(D)	Grants-in-aid and Contribution	Capital	--	--	--	--	--
		Revenue	12	7	9	9	10

Chapter IV

Plan and Non-plan Expenditure

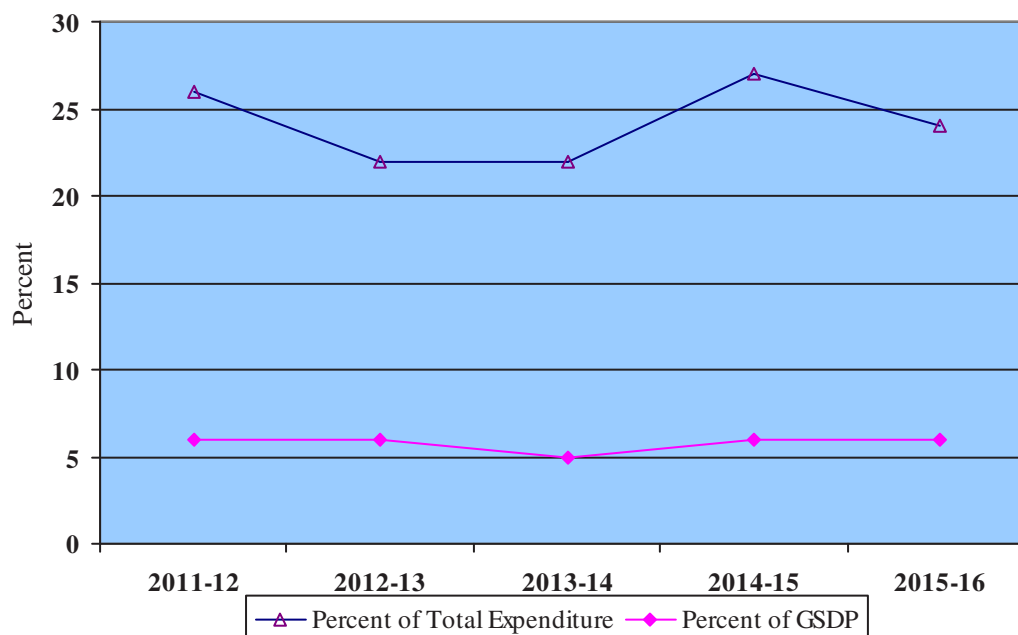
4.1 Distribution of expenditure (2015-16)



4.2 Plan Expenditure

Plan expenditure (both revenue and capital) during 2015-16 was ₹ 6257 crore constituting 24 per cent of total expenditure of ₹ 25630 crore. This comprised ₹ 3984 crore under state plan, ₹ 2077 crore under centrally sponsored/ central plans scheme and ₹ 196 crore on loans and advances.

Plan Expenditure as proportion of Total Expenditure and Gross State Domestic Product



Plan expenditure under the revenue sector increased by 9 per cent from ₹ 3204 crore in 2014-15 to ₹ 3493 crore in 2015-16. In capital sector it witnessed decrease of 4 per cent from ₹ 2884 crore in 2014-15 to ₹ 2764 crore in 2015-16. The share of Centrally Sponsored Schemes/ Central Plan (Revenue ₹ 1675 crore and Capital ₹ 402 crore) in Plan expenditure increased from ₹ 1874 crore in 2014-15 to ₹ 2077 crore in 2015-16.

4.2.1 Plan Expenditure under Capital Account

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Capital Expenditure	2303	2424	2387	2947	2864
Capital Expenditure (Plan)	2242	2020	2025	2884	2764*
Percentage of Capital Expenditure (Plan) to total Capital Expenditure	97	83	85	98	97

* Includes Loans and Advances of ₹196 crore

4.2.2 Plan expenditure on Loans and Advances

Significant disbursements of Loans and Advances were as under:

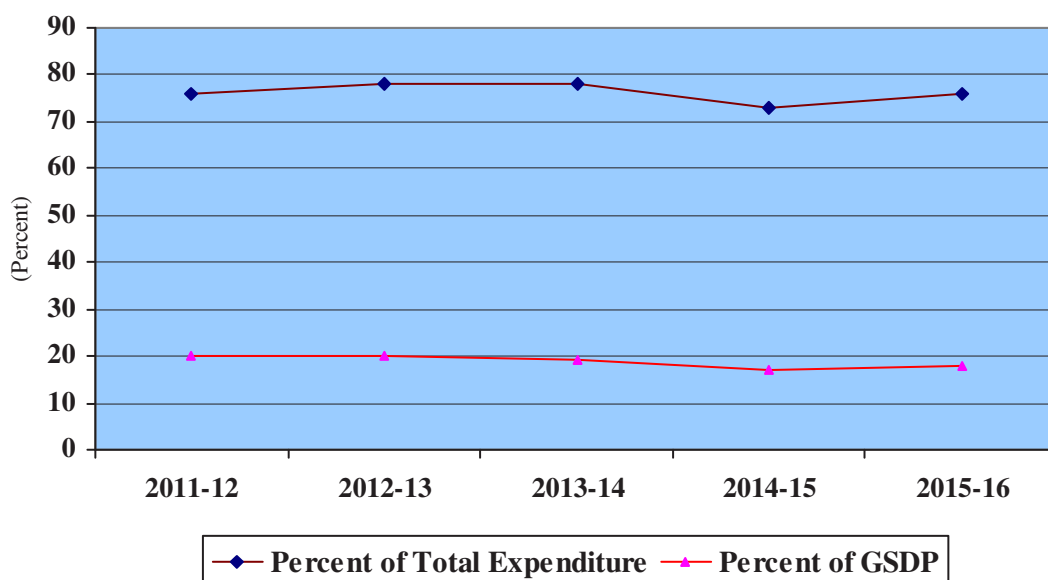
Major Heads	Amount (₹ in crore)	Purpose
6801 Loans for Power Project	193	Loans given to H.P Power Corporation and H.P Power Transmission Corporation for Clean Energy Development Project and Strengthening of the project.
7610-Loans to Government Servant etc,	3	House building advance to Government Servant
Total	196	

4.3 Non-plan Expenditure.

Non-plan expenditure during 2015-16, representing 76 per cent of total disbursement of ₹ 25630 crore was ₹ 19373 crore (₹ 18810 crore under Revenue and ₹ 563 crore under Capital). Non-plan expenditure under capital includes ₹ 267 crore on account of Loans and

Advances disbursed. The expenditure on salary and wages amounting to ₹ 8174 crore was 42 per cent of total Non-plan expenditure.

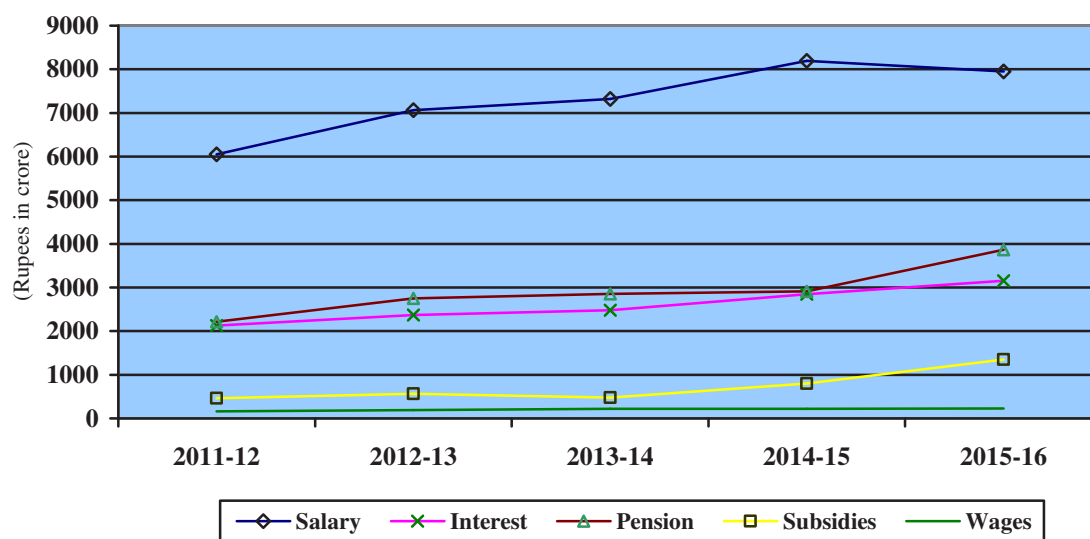
Non-Plan Expenditure as proportion of Total Expenditure and Gross State Domestic Product



4.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2015-16 over the previous year, mainly on account of revision of pay and pension.

Trend of Committed Expenditure



The trend of committed expenditure to in comparison to revenue expenditure and revenue receipt over the past five years is depicted below:

(₹ in crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Committed Expenditure	11027	12939	13348	14982	16511
Revenue Expenditure	13898	16174	17352	19787	22303
Revenue Receipts	14543	15598	15711	17843	23440
Percentage of committed expenditure to Revenue Receipts	76	83	85	84	70
Percentage of committed expenditure to Revenue Expenditure	79	80	77	76	74

The committed expenditure increased by 50 *per cent* from 2011-12 to 2015-16 while revenue expenditure registered the growth of 61 *per cent* during the same period, leaving the Government with lesser flexibility in development spending.

Chapter V

Appropriation Accounts

5.1 Summary of Appropriation Accounts for 2015-16

(₹ in crore)

Sl. No	Nature of expenditure	Original grant	Supplementary grant	Surrender (by way of re-appropriation)	Total Budget	Actual expenditure (Net)	Savings(-) Excesses(+)
1.	Revenue Voted Charged	20489 2999	1451 161	2799 29	19141 3131	19104 3199	(-)37 +68
2.	Capital Voted Charged	2951 0	290 41	453 0	2788 41	2823 41	+35 0
3.	Public Debt Charged	1503	126	0	1629	3948	+2319
4.	Loans and Advances Voted	397	34	106	325	463	+138
	Total	23837 4502	1775 328	3358 29	22254 4801	22390 7188	+136 +2387

5.2 Trend of Saving / Excess during the past five years

(₹ in crore)

Savings(-) Excess (+)						
Year	Revenue	Capital	Public Debt	Loan & Advances	Total	
2011-12	(-)914	(-)57	(+)30	(+)131	(-)810	
2012-13	(-)1169	(-)41	(+) 180	(+)94	(-)936	
2013-14	(-)1670	(-)70	(-)220	(+)81	(-)1879	
2014-15	(-)1465	(-)73	(+)967	(+)87	(-)484	
2015-16	(+)31	(+)35	(+)2319	(+)138	(+)2523	

5.3 Significant savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some grants with persistent and significant net savings are given below:

(₹ in crore)

Grant	Nomenclature	2011-12	2012-13	2013-14	2014-15	2015-16
3	Administration of Justice	18	15	17	6	13
4	General Administration	16	4	--	12	17
5	Land Revenue and District Administration	66	27	--	36	--
6	Excise and Taxation	--	--	--	--	4
7	Police and Other Organisation	35	3	22	10	73
8	Education	--	120	343	385	1076
9	Health and Family welfare	22	64	117	158	367
10	Public Works- Roads Bridges and Buildings	--	45	77	18	78
11	Agriculture	--	--	--	--	38
14	Animal Husbandry Dairy Development and Fisheries	--	--	17	7	35
15	Planning and Backward Area Sub Plan	--	19	22	12	31
16	Forest and Wild Life	--	10	7	3	33
18	Industries Minerals Supplies and Information Technology	--	--	12	5	12
19	Social Justice and Empowerment	--	--	--	--	47
20	Rural Development	--	--	60	110	209
21	Co-operation	--	--	4	5	8
22	Food and Civil Supplies	--	--	11	28	48
23	Power Development	--	40	283	--	1
25	Road and Water Transport	--	--	--	--	1
27	Labour Employment and Training	--	--	79	62	64
28	Urban Development, Town and Country Planning and Housing	--	8	--	6	--
29	Finance	--	38	496	587	229
30	Miscellaneous General Services	--	--	--	--	14
31	Tribal Area Sub Plan	39	33	72	13	123
32	Scheduled Caste Sub Plan	16	84	107	26	32

The persistent huge savings under Education, Health and Family welfare and Rural Development is on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2015-16 Supplementary grants totalling ₹ 2103 crore (6.55 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below:-

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
5	2702-Minor Irrigation 80- General 800- Other Expenditure 07-Scheme for improvement of Irrigation Statistics Non-Plan	Revenue		1	--
10	3054- Roads and Bridges 03- State Highways 103- Maintenance and Repairs 10-Execution Non-Plan	Revenue	144	1	101
10	3054- Roads and Bridges 03- State Highways 103- Maintenance and Repairs 14-Work charged Staff converted into Regular Establishment Non-Plan	Revenue	95	19	76
10	3054- Roads and Bridges 04- District and Other Roads 105- Maintenance and Repairs 07-Work charged Staff converted into Regular Establishment-Road Works Non-Plan	Revenue	526	2	433
10	5054- Capital Outlay on Roads and Bridges 04- District and Other Roads 337-Road works 02-Construction of Rural Roads Non-Plan Charged	Capital	--	41	37
12	6401-Loans for Crop Husbandry 190- Loans to Public Sector and Other Undertakings 02- Loans to Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Plan	Capital	--	4	--

Grant	Nomenclature	Section	Original	Supplemen- tary	Actual Expenditure
31	2202-General Education 03- University and Higher Education 796- Tribal Area Sub Plan 05-Information and Communication Technology Phase –II Plan	Revenue	--	6	--
31	2211-Family Welfare 796- Tribal Area Sub Plan 08-National Rural Health Mission Plan	Revenue	--	18	10

A few instances where there was excess expenditure at the end of the year even after Supplementary allocations were made are given below:-

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplemen- tary	Actual Expenditure
10	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 02- Construction of Rural Roads Plan	Capital	36	21	58
10	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 09- PMGSY Works Plan	Capital	--	21	30
12	6401-Loans for Crop Husbandry 190-Loans to Public Sector and Other Undertakings 02-Loan to Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Non-Plan	Capital	5	18	26
13	2215-Water supply and Sanitation 01- Water Supply 102-Rural Water Supply Programmes 13-Expenditure on Material and Daily Wagers Wages Non-Plan	Revenue	22	14	39

An expenditure of ₹ 214 crore in nine cases where funds were allocated directly by bypassing the legislature i.e. through re-appropriation instead of Original/Supplementary budget are given below:-

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actuals Expenditure
08	Education	-	-	-	4	4
11	Agriculture	-	-	-	98	70
12	Horticulture	-	-	-	32	32
13	Irrigation Water Supply and Sanitation	-	-	-	16	12
14	Animal Husbandry Dairy Development and Fishery	-	-	-	29	29
18	Industry Minerals Supply and Information Technology	-	-	-	1	1
19	Social Justice and Empowerment	-	-	-	60	61
28	Urban Development Town and Country Planning and Housing	-	-	-	3	3
31	Tribal Development	-	-	-	2	2
Total						214

Chapter VI

Assets and Liabilities

6.1 Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, building etc., except the year of acquisition/ purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 2216 crore at the end of the year of 2015-16. However, dividends received during the year were ₹ 112 crore (i.e. 4 *per cent*) on total investment. During 2015-16, investments increased by ₹ 309 crore where as dividend income decreased by ₹ 59 crore.

Cash Balance with RBI stood at ₹ (-) 740 crore on 1 April 2015 and decreased to ₹ (-) 341 crore at the end of March 2016. In addition, Government had invested an amount of ₹ 20640 crore on 87 occasions in Treasury Bills and rediscounted Treasury Bills worth ₹ 20083 crore on 181 occasions during 2015-16. The position of investment during the year 2015-16 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2015	Purchases during 2015-16	Sales during 2015-16	Closing balance on 31 March 2016
--	20640	20083	557

6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2015-16 was

₹ 2450 crore. Against this Government of Himachal Pradesh has availed open market borrowing for ₹ 2450 crore.

Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

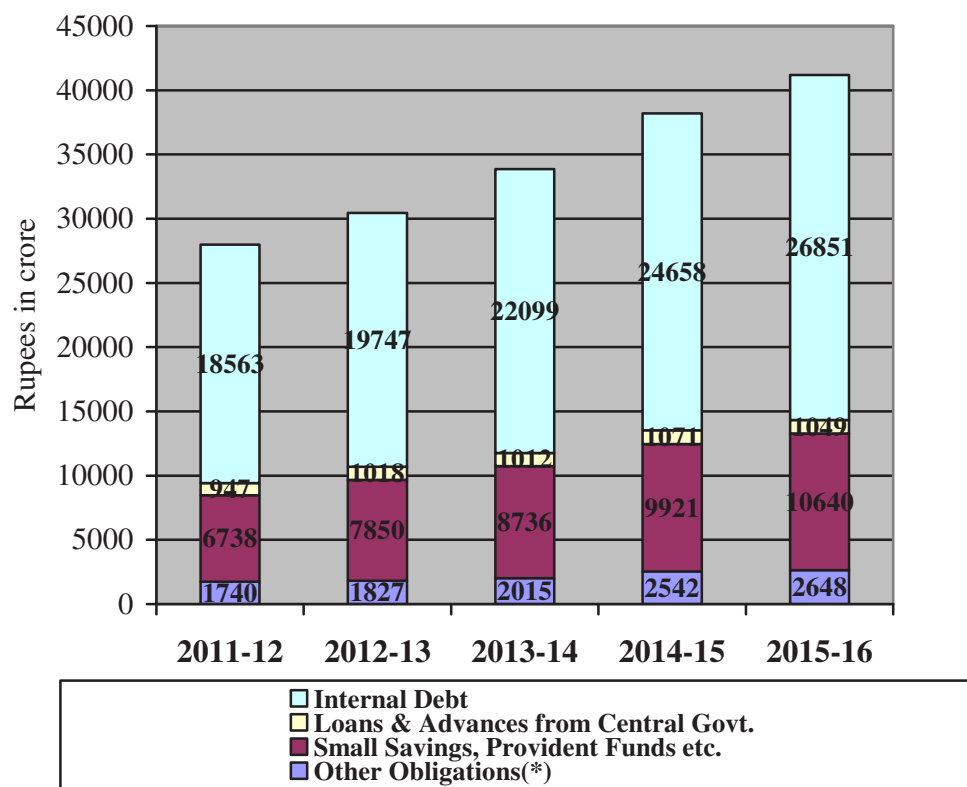
Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2011-12	19511	31	8717	14	28228	45
2012-13	20765	29	9677	13	30442	42
2013-14	23111	28	10773	13	33884	41
2014-15	25729	27	12463	13	38192	40
2015-16	27910	25	13287	12	41197	37

* Excludes suspense and remittance balance.

Note: Figures are progressive balance to end of the year.

Public Debt and other liabilities showed a net increase of ₹ 3005 crore (8 per cent) over the previous year.

Trend in Government Liabilities



(*) Interest & Non-interest bearing obligations such as deposits of Local Funds, other earmarked funds, etc.

6.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporation from the market and financial institution for implementation of various plan schemes and programmes. These guarantees are projected out side the State Budget. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by statutory corporation, government companies, corporations, cooperative societies etc., is given below.

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2011-12	6208	3316*	...
2012-13	9455	3353*	...
2013-14	9316	4333*	...
2014-15	9316	4281*	...
2015-16	9658	3714*	...

* Inclusive of Principal and Interest.

Chapter VII

Other Items

7.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and under statement of liabilities in Government accounts. As on 31 March 2016 no adverse balance is appearing in favour H.P State.

7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2015-16 was ₹ 2784 crore. Out of this, loans and advances to government corporation/ companies, non-government institutions and local bodies amounted to ₹ 463 crore. Recovery of principal aggregating to ₹ 26 crore was in arrears at the end of 31 March 2016. The information relating to recovery of interest in arrear was not made available by the State Government. During 2015-16 only ₹ 26 crore was towards repayment of loans and advances, out of which ₹ 8 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

7.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹ 981 crore in 2011-12 to ₹ 2612 crore in 2015-16. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹ 747 crore) represent 29 per cent of total grants given during the year.

Details of Grants-in-aid for the past 5 years are as under:

(₹ in crore)

S. No.		2011-12	2012-13	2013-14	2014-15	2015-16
1	Zilla Parishads & Panchayati Raj Institutions	264	262	327	781	427
2	Municipal Corporations & Municipalities	123	173	282	202	320
3	Universities & Educational Institution	315	401	447	597	661
4	Development Agencies	47	43	52	56	110
5	Hospital & Others Charitable Institutes	70	86	95	110	277
6	Other Institute	162	238	235	410	817
	Total	981	1203	1438	2156	2612

7.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2015	As on 31 March 2016	Net increase(+)/ decrease (-)
Cash Balances	(-)740	(-)341	(-)399
Investment from cash balance (GOI Treasury Bills)	...	557	557
Investment from earmarked fund balances	...	--	--
(a) Sinking Fund	...	--	--
(b) Guarantee Redemption Fund	...	--	--
Interest realized during the year	10	40	30

State Government had a negative closing cash balance at the end of 31 March 2016. Interest receipt on the investment of cash balance has increased by 300 *per cent* from ₹ 10 crore to ₹ 40 crore in 2015-16.

7.5 Reconciliation of Accounts

Chief Controlling Officer (CCOs)/ Controlling Officer (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the office of the Accountant General (A&E). Such reconciliation has been completed by all CCOs/Cos for such receipts and expenditures.

7.6 Submission of Accounts by Accounts rendering units

The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 17 District Treasuries, 75 Public Works

Division, 89 Forest Divisions, 52 Irrigation and Public Health Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts remained excluded at the end of the Financial Year.

7.7 Advance payments

Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money in advance and submit adjustment bills thereafter. However, the State Government has not introduced a system for identifying such adjustment vouchers, following which, the Accountant General (A&E) is unable to certify whether all advances have been settled and that there is no misappropriation or fraud. Over the years, the Accountant General (A&E) has been requesting the State Government to adopt the mode of Abstract Contingent (AC) bills and subsequent submission of Detailed Countersigned Contingent (DC) bills (vouchers in support of final expenditure) prevalent in the Central Government and other States to ensure greater transparency. The State Government is yet to do this.

7.8 Commitments on account of Incomplete Capital works

A total expenditure of ₹ 143 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2015-16 by the State Government on various incomplete projects against an original estimated cost of ₹ 120 crore.

The original estimated cost (₹ 120 crore) had escalated by 27 per cent on various projects. Abnormal increase in revised estimates was noticed in respect of sewerage schemes. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:

(₹ in crore)

Sl. No.	Category of works (No. of works)	Estimated cost of work	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision
1	Sewerage Scheme (6)	37	--	56	--	63
2	Water supply Scheme (4)	58	4	66	--	64
3	Building Works (2)	25	1	21	--	25
	Total	120	5	143	--	152

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