



सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I)

2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

FINANCE ACCOUNTS

Volume-I

2020-21

GOVERNMENT OF HIMACHAL PRADESH

Volume-I

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Himachal Pradesh for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans, initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Himachal Pradesh and the statements received from the Reserve Bank of India. Statements (No. 8,9,19 and 20), explanatory notes (Statements No. 14, 15 and 20) and appendices (IV, VIII, IX and XI) in this compilation have been prepared directly from the information received from the Government of Himachal Pradesh and its Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

The treasuries, offices and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Himachal Pradesh for the year 2020-21.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2021.

Emphasis of Matter

I wish to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

(i) During the year 2020-21, for amounts totalling ₹227.65 crore, sub-vouchers and other supporting documents were not furnished to the Principal Accountant General (A&E) as proof of actual expenditure. As such, the total amount of ₹227.65 crore has not been treated as expenditure and kept under the Head 8658-102-Suspense Account (Public Account). The progressive balance under the Head 8658-102-Suspense Account (Public Account) accumulated to ₹1,631.05 crore at the end of March 2021.

(ii) Drawing and Disbursing Officers (DDOs) were using the same form (i.e HPTR-5) to draw advances of contingent nature from the Treasury, as the form used for all other routine nature of expenditure. Thus, there was no mechanism to identify Abstract Contingent (AC) Bills drawn and follow up on adjustment of the same through Detailed Contingent (DC) Bills. Therefore, neither the Treasury nor the Pr. AG (A&E) had any record relating to number of AC Bills drawn/adjusted/pending. Advances drawn and not monitored/accounted for, increase the possibility of misutilisation/misappropriation.

(iii) During the year 2020-21, 1,312 Utilisation Certificates (UCs) for a total amount of ₹1,970.76 crore, due for submission, were not submitted by the bodies and authorities concerned against the grants-in-aid provided. In addition to this, 1,487 UCs for a total amount of ₹1,587.07 crore due for submission up to 2019-20 were also outstanding as of 31 March 2021. Thus, a total of 2,799 UCs for an amount of ₹3,557.83 crore were due for submission as of 31 March 2021. In view of the non-

submission of UCs, there is no assurance that the amount of ₹3,557.83 crore has actually been spent/utilized for the purpose for which it was sanctioned/authorized by the Legislature. High pendency of UCs involves the risk of misutilisation.

The audit observations on above issues are detailed in the State Finances Audit Report of the Government of Himachal Pradesh for the year 2020-21.



Date: 28 June 2022
Place: New Delhi

(Girish Chandra Murmu)
Comptroller and Auditor General of India

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Himachal Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, Public Debt, Loans and Advances raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Himachal Pradesh for 2020-21 is ₹5.00 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads

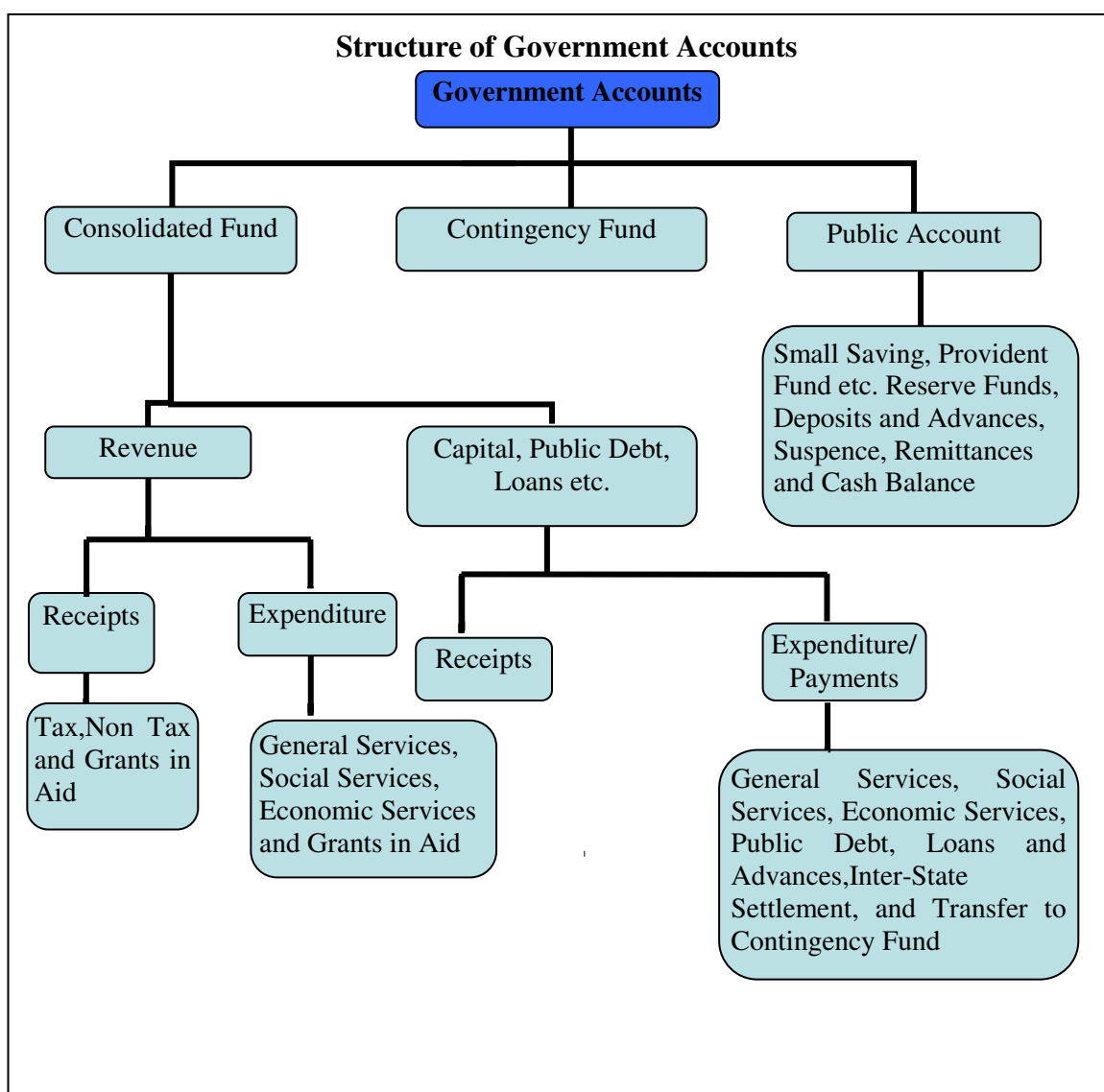
represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2021)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt and Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14,17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15,16,17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of guarantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is

met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statement in Part I and twelve Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume-I depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume- I contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
19. **Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II Contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	...	III (Grants-in-Aid)
Capital expenditure	1, 2, 4,5,12	16	
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13	...	
Balances in Public Account and investments there of	1, 2,12,13	21, 22	
Guarantees	9	20	

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts

of the State Government, details of which appear in Annexure to Notes to Accounts (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head-8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sr. no)		As on 31 March 2021	As on 31 March 2020	
	Notes to Account	Statement			
Cash					
(i) Cash in Treasuries and Local Remittances		21	...	...
(ii) Departmental Balances		21	0.16	0.16	
(iii) Permanent Cash Imprest		21	0.03	0.03	
(iv) Cash Balance Investments		21	16,96.09	9,82.06	
(v) Deposits with Reserve Bank of India		21	59.96	77.93	
(vi) Investments from Earmarked Funds ²		
Capital Expenditure					
(i) Investments in shares of Companies Corporations etc		16 {	8,19	45,62.40	42,61.06
(ii) Other Capital Expenditure			...	4,48,67.71	3,98,59.83
Contingency Fund (un-recouped)		
Loans and Advances		7,18	76,87.59	73,90.50	
Advances with departmental officers		
Suspense and Miscellaneous Balances³		
Remittances		
Cumulative excess of expenditure over receipts⁴		12	90,14.36*	89,20.62	
Total			6,78,88.30	6,14,92.19	

¹The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

²Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under statements from Earmarked Funds'

³In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account' 'Departmental Balance' and 'Permanent Cash Imprest' which are included separately above though the latter forms part of this sector elsewhere in these Accounts.

⁴The Cumulative excess of expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

*Includes an amount of ₹48.56 crore due to cumulative Capital Receipts. (year 2017-18 ₹34.82 crore, year 2018-19 ₹8.82 crore, year 2019-20 ₹ 2.04 crore, year 2020-21 ₹2.88 crore) For Details see page 37 of Statement No 12.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sr. no.)		As on 31 March 2021	As on 31 March 2020
	Notes to Account	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,17	4,29,18.21	3,95,27.78
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,17	2.38	2.75
Loans for State Plan Schemes		6,17	32,59.03	10,40.94
Other loans		6,17	0.13	0.13
Contingency Fund (corpus)		21	5.00	5.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.		21	1,65,22.64	1,55,37.13
(ii) Reserve Funds		21	27,17.19	27,22.31
(iii) Deposits & Advances		21	34,61.64	33,80.30
(iv) Remittances		21	5,41.91	6,06.29
(v) Suspense and Miscellaneous Balances *		21	(-)15,39.83	(-)13,30.44
Cumulative excess of receipts over expenditure		12	...	...
Total			6,78,88.30	6,14,92.19

*See footnote 3 at page 2 Vol.-I

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund					
Section-A: Revenue			(₹ in crore)		
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	3,34,38.27*	3,07,42.41	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	3,35,34.93	3,07,30.43
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	80,83.31	76,23.82	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	1,16,41.16	1,14,77.37
Non-tax revenue <i>(Ref. Statement 3 & 14)</i>	21,88.46*	25,01.51	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	45,53.73	34,96.22
Interest receipts <i>(Ref. Statement 3 & 14)</i>	3,06.43	2,45.36	Subsidies <i>(Ref. Appendix-II)</i>	12,40.63	10,67.78
Others <i>(Ref. Statement 3)</i>	18,82.03	22,56.15	General Services	1,13,59.82	1,02,86.67
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	47,53.92	46,77.56	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	60,88.39	54,89.75
			Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	44,72.45	42,34.02
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	1,84,12.58	1,59,39.52	Others <i>(Ref. Statement 4-B)</i>	7,98.98	5,62.90
			Social services	34,15.00	31,59.90
			Economic services	13,15.22	12,32.22
			Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	9.37	10.27
Revenue Deficit	96.66	...	Revenue Surplus	...	11.98
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	2.88	2.04	Capital Expenditure <i>(Ref. Statement 4A, & 16)</i>	53,09.21	51,73.91
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,69.54	2,03.75
			Social Services <i>(Ref. Statement 4 -A & 16)</i>	17,36.19	12,58.40
			Economic Services <i>(Ref. Statement 4 -A & 16)</i>	34,03.48	37,11.76
Recoveries of Loans and Advances <i>(Ref. Statement 3,7 & 18)</i>	23.02	21.04	Loans and Advances disbursed <i>(Ref. Statement 4-A, & 18)</i>	3,20.12	4,58.21
General Services <i>(Ref. Statement 18)</i>	...	...	General Services <i>(Ref. Statement 4 & 18)</i>	...	...
Social Services <i>(Ref. Statement 18)</i>	0.22	0.37	Social Services <i>(Ref. Statement 4 & 18)</i>	1.60	1.00
Economic Services <i>(Ref. Statement 18)</i>	16.48	13.21	Economic Services <i>(Ref. Statement 4 & 18)</i>	3,15.71	4,50.98
Others <i>(Ref. Statement 18)</i>	6.32	7.46	Others <i>(Ref. Statement 4 & 18)</i>	2.81	6.23

¹Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' services does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2) under Revenue Expenditure and salaries under Capital Expenditure. Salaries, sometimes, also figure under capital expenditure. The expenditure booked in the object head Salary is excluding ROP.

²Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

* Includes an amount of ₹2.98 crore by way of book adjustment. {See also footnote at page no.73(Vol. II) .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Section-B: Capital					(₹ in crore)
Public debt receipts <i>(Ref. Statement 3,6 & 17)</i>	1,67,49.21	1,08,47.39	Repayment of Public Debt <i>(Ref. Statement 4 -A, 6 & 17)</i>	1,11,41.04	67,00.75
Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3,6 & 17)</i>	1,44,37.34	1,07,76.91	Internal Debt & (Market loans, NSSF etc.) <i>(Ref. Statement 4 -A, 6 & 17)</i>	1,10,46.90	66,12.32
Loans from Govt. of India <i>(Ref. Statement 3,6 & 17)</i>	23,11.87	70.48	Loans from Govt. of India <i>(Ref. Statement 4 -A, 6 & 17)</i>	94.14	88.43
Inter State Settlement Account (Net)	...	...	Inter State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	5,02,13.38*	4,16,12.88	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	5,03,05.30	4,30,63.30
Deficit in Consolidated Fund	91.92	14,50.42	Surplus in Consolidated Fund	...	...
Part-II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account					
Small Savings <i>(Ref. Statement 21)</i>	36,65.79	38,34.47	Small savings <i>(Ref. Statement 21)</i>	26,80.28	26,46.87
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	5,64.40	24,04.71	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	5,69.51	...
Deposits <i>(Ref. Statement 21)</i>	35,55.45	40,15.45	Deposits <i>(Ref. Statement 21)</i>	34,74.10	38,41.76
Advances <i>(Ref. Statement 21)</i>	...	44.74	Advances <i>(Ref. Statement 21)</i>	...	44.72
Suspense and Miscellaneous <i>(Ref. Statement 21)</i>	2,99,74.42	3,74,81.51	Suspense and Miscellaneous³ <i>(Ref. Statement 21)</i>	3,08,97.84	3,97,66.41
Remittances <i>(Ref. Statement 21)</i>	67,74.69	77,35.47	Remittances <i>(Ref. Statement 21)</i>	68,39.07	76,38.67
Total Receipts Public Account <i>(Ref. Statement 21)</i>	4,45,34.75	5,55,16.35	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	4,44,60.80	5,39,38.43
Deficit in Public Account	...	...	Surplus in Public Account	73.95	15,77.92
Opening Cash Balance	77.93	(-)49.58	Closing Cash Balance	59.96	77.93
Increase in cash Balance	...	1,27.51	Decrease in cash balances	17.97	...

³ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21

*See *foot note at page no.4 (Vol.- I)

& Includes payment of ₹5,69.10 crore on Special Securities issued to National Small Savings Funds of the central government. (page no.22 Vol.- I & Page 168 Vol-II).

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1 April 2020 1	As on 31 March 2021 2
(₹ in crore)		
(A) General Cash Balances -		
(1) Cash in Treasuries	...	...
(2) Remittances in Transit Local	...	...
(3) Deposit with Reserve Bank*	77.93	59.96 (a)
Total	77.93	59.96
(4) Investments held in the "Cash Balance Investment Account"	9,82.06	16,96.09
Total-(A)	10,59.99	17,56.05
(B) Other Cash Balances and Investments -		
(1) Cash with departmental Officers, viz., Public Works etc.	0.16	0.16
(2) Permanent Advance for contingent expenditure with departmental officers	0.03	0.03
Total-(B)	0.19	0.19
Total-(A) & (B)	10,60.18	17,56.24

* The balance under the head "Deposit with Reserve Bank" is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2020-21 advised to the Reserve Bank of India till 10 April 2021.

(a) There was a difference of ₹1.50 crore (Cr) between the figures reflected in the accounts (₹59.96 crore (Dr)) and as intimated by the Reserve Bank of India (₹61.46 crore (Cr)). There was a further reconciliation of ₹11.92 crore (Dr.) during the period 01 April 2021 to 30 June 2021, resulting in updated difference of ₹10.42 crore (Dr.) as on 30 June 2021.

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

(a) Cash and Cash Equivalent:- Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The Balance under the Head "Deposits with Reserve Bank" depicts combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances /reserve funds etc. are added to the balance in "Deposits with Reserve Bank of India".

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.55 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Drawing Facility/Overdrafts from time to time.

For arriving at the daily cash balance* for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Drawing Facility/Over Draft.

(c) Ways and Means Advances:The limit for ordinary ways and means advances to the State Government was ₹7,15.00 crore with effect from 01 April 2020 to 16 April 2020 and ₹8,80.00 crore from 17 April 2020 to 31 March 2021. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The limit of Special Drawing Facility is revised by the Reserve Bank of India from time to time.

* The cash balance (Deposit with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2021 but worked out by 10 April 2021 and not simply the daily balance on 31 March 2021

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank of India during 2020-21 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	302
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	50
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	1
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	12

To make up the deficiency in the Cash Balance, 14 day treasury bills for ₹2,67,27.80 crore were invested on 94 occasions and ₹2,68,07.12 crore rediscounted on 141 occasions, and 91 day treasury bills for ₹30,76.08 crore were invested on 2 occasion and ₹ 22,82.74 crore rediscounted on 1 occasion during the year 2020-21.

The following is an analysis of the Investments held in the Cash Balance Investment Account:-

(₹ in crore)					
	Opening balance as on 1 April 2020	Purchases during the year 2020-21	Sales during the year 2020-21	Closing balance on 31 March 2021	Interest realised during the year 2020-21
1	2	3	4	5	6
Government of India Treasury Bills	9,82.06	2,98,03.89	2,90,89.86	16,96.09	31.88
Total	9,82.06	2,98,03.89	2,90,89.86	16,96.09	31.88

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I -TAX & NON TAX REVENUE

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
A.	Tax Revenue		
A.1	Own Tax revenue	80,83.31	76,23.82
	State Goods and Services Tax (SGST)	34,66.58	35,50.34
	Sales Tax (Taxes on Sales Trade etc.)	16,30.11	11,69.53
	State Excise	15,99.74	16,60.02
	Others	6,62.82	4,10.01
	Taxes on Vehicles	3,80.20	4,65.52
	Stamps and Registration fees	2,53.36	2,59.58
	Taxes on goods and passengers	83.55	1,04.03
	Land Revenue	6.95	4.79
A.2	Share of net proceeds of Taxes	47,53.92	46,77.56
	Taxes on Income other than Corporation Tax	14,64.84	12,49.68
	Corporation Tax	14,29.44	15,94.86
	Central Goods and Services Tax (CGST)	14,19.55	13,27.34
	Customs	2,57.07	2,96.49
	Union Excise Duties	1,60.44	2,06.16
	Service Tax	19.39	...
	Other Taxes and Duties on Commodities and Services	3.19	2.96
	Taxes on Wealth	...	0.07
	Total A Tax Revenue	1,28,37.23	1,23,01.38
B	Non-tax Revenue		
	Power	7,49.12	10,21.68
	Interest receipts	3,06.43	2,45.36
	Non-ferrous Mining and Metrological Industries	2,52.16	2,46.30
	Dividends and Profits	2,45.43	2,48.44
	Education Sports Art and Culture	1,96.08	2,38.59
	Water Supply and Sanitation	66.93	67.07
	Police	59.78	55.28
	Public Works	58.28	53.51
	Forestry and Wild life	49.56	83.61
	Other Administrative Services	37.05	49.65
	Other Rural Development Programmes	20.41	3.52
	Contributions and Recoveries towards Pension and Other	14.04	12.02
	Medical and Public Health	13.21	24.79
	Roads and Bridges	12.89	12.44
	Crop Husbandry	11.92	8.48
	Miscellaneous General Services	11.41*	5.17
	Social Security and Welfare	11.15	38.79
	Co-operation	9.51	6.84
	Stationery and Printing	8.27	12.04
	Labour and Employment	8.20	7.80
	Industries	8.15	7.30

* See * footnote at page no.73(Vol.II)

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I -TAX & NON TAX REVENUE

(₹ in crore)

B	Description	Actuals	
		2020-21	2019-20
	Non-tax Revenue		
	Tourism	6.46	5.89
	Urban Development	5.95	6.62
	Public Service Commission	5.86	8.65
	Other General Economic Services	5.65	13.36
	Housing	3.91	3.55
	Fisheries	3.16	3.16
	Minor Irrigation	1.17	0.84
	Village and Small Industries	1.30	1.89
	Information and Publicity	1.12	2.41
	Animal Husbandry	0.99	0.98
	Other Agricultural Programmes	0.77	0.63
	Food Storage and Warehousing	0.71	0.03
	Other Special Areas Programmes	0.41	0.11
	Road Transport	0.24	0.64
	Jails	0.24	0.23
	Medium Irrigation	0.23	0.15
	Civil Supplies	0.20	2.08
	Other Social Services	0.07	0.02
	Major Irrigation	0.01	1.36
	Supplies and Disposals	0.01	0.03
	Plantations	0.01	0.01
	Family Welfare	0.01	(-0.02)
	Other Scientific Research	...	0.21
	Total B Non Tax Revenue	21,88.46*	25,01.51

* See* footnote at page no. 4 (Vol-I)

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
C	Grants-in-aid and Contribution		
	Grants-in-aid from Central Government		
C.6	Centrally Sponsored Schemes	42,21.29 *	49,15.06
C.7	Finance Commission Grant	1,24,24.10	86,17.82
C.8	Other Transfer/Grants to State/Union Territories with Legislatures	17,67.19	24,06.64
	Total C Grants-in-aid and Contribution	1,84,12.58	1,59,39.52
	Total Revenue Receipts (A+B+C)	3,34,38.27 **	3,07,42.41

* Includes ₹5,56.17 crore for 2020-21 in respect of 'Grants under Externally Aided Project' at page no. 82 (Vol-II)

** See *footnote at page no. 4 (Vol-I)

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	2.88	2.04
	Total D Capital Receipt	2.88	2.04
E.	Public Debt Receipts		
	Internal Debt	1,44,37.34	1,07,76.91
	Market Loans	60,00.00	65,80.00
	WMA ¹ from the RBI	77,44.48	34,43.68
	Bonds	...	...
	Loans from Financial Institutions	6,92.86	7,53.23
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Govt.	23,11.87	70.48
	Non Plan Loans	0.07	...
	Loans for State Plan Schemes	23,11.80	70.48
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	Total E Public Debt	1,67,49.21	1,08,47.39
F.	Loans and Advances by State Government (Recoveries)*	23.02	21.04
G.	Inter State Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	5,02,13.38**	4,16,12.88

*Details are in Statement No.18 in Vol-II

** See* footnote at page no. 5 (Vol-I)

¹ WMA: Ways and Means Advances

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	3,02.50	...	...	3,02.50
	Parliament/State/Union Territory	37.28	...	...	37.28
	President, Vice President/Governor, Administrator of Union Territories	7.75	...	...	7.75
	Council of Minister	12.38	...	...	12.38
	Administration of Justice	2,05.49	...	...	2,05.49
	Elections	39.60	...	...	39.60
A.2	Fiscal Services	2,63.45	...	...	2,63.45
	Land Revenue	1,66.68	...	...	1,66.68
	Stamps and Registration	14.04	...	...	14.04
	State excise	8.39	...	...	8.39
	Taxes on Sales, Trade etc.	19.74	...	...	19.74
	Taxes on Vehicles	4.33	...	...	4.33
	Collection Charges Under States Goods And Services Tax	...	...	...	...
	Other Taxes and Duties on Commodities and Services	49.29	...	...	49.29
	Other Fiscal Services	0.98	...	...	0.98
A.3	Interest Payments	44,72.45	...	...	44,72.45
	Interest Payments	44,72.45	...	...	44,72.45
A.4	Administrative Services	22,93.79	1,69.54	...	24,63.33
	Public Service Commission	21.70	...	...	21.70
	Secretariat-General Service	78.49	...	...	78.49
	District Administration	1,79.76	...	...	1,79.76
	Treasury and Accounts Administration	74.85	...	...	74.85
	Police	11,68.40	45.28	...	12,13.68
	Jails	36.04	...	...	36.04
	Supplies and Disposals	1.39	...	...	1.39
	Stationery and Printing	26.77	0.42	...	27.19
	Public Works	5,80.59	1,15.70	...	6,96.29
	Vigilance	29.69	...	...	29.69
	Other Administrative Services	96.11	8.14	...	1,04.25
A.5	Pension and Miscellaneous General Services	61,22.07	...	...	61,22.07
	Pensions and Other Retirement Benefits	60,88.39	...	...	60,88.39
	Miscellaneous General Services	33.68	...	...	33.68
	Total General Services	1,34,54.26	1,69.54	...	1,36,23.80
B	Social Services				
B.1	Education, Sports Art and Culture	63,44.45	3,55.54	1.60	67,01.59
	General Education	62,28.97	3,55.54	1.60	65,86.11
	Technical Education	75.04	...	...	75.04
	Sports and Youth Services	18.84	...	...	18.84
	Art and Culture	21.60	...	...	21.60
B.2	Health and Family Welfare	21,95.02	3,02.05	...	24,97.07
	Medical and Public health	17,37.23	3,02.05	...	20,39.28
	Family Welfare	4,57.79	...	...	4,57.79

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services-concltd.				
B.3	Water Supply, Sanitation, Housing and Urban Development	19,61.25	10,66.40	...	30,27.66
	Water Supply, Sanitation	10,95.94	10,01.51	...	20,97.46
	Housing	65.20	35.83	...	1,01.03
	Urban Development	8,00.11	29.06	...	8,29.17
B.4	Information and Broadcasting	55.75	0.77	...	56.52
	Information and Publicity	55.75	0.77	...	56.52
B.5	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	1,21.16	6.04	...	1,27.20
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	1,21.16	6.04	...	1,27.20
B.6	Labour and Labour Welfare	1,93.58	...	...	1,93.58
	Labour and Employment	1,93.58	...	...	1,93.58
B.7	Social Welfare and Nutrition	19,55.85	3.25	...	19,59.10
	Social Security and Welfare	14,21.14	3.25	...	14,24.39
	Nutrition	77.54	...	...	77.54
	Relief on Account of Natural Calamities	4,57.17	...	...	4,57.17
B.8	Others	16.75	2.14	...	18.89
	Other Social Services	0.49	2.14	...	2.63
	Secretariat- Social Services	16.26	...	...	16.26
	Total Social Services	1,28,43.81	17,36.19	1.60	1,45,81.60
C	Economic Services				
C.1	Agriculture and Allied Activities	23,87.97	93.09	58.56	25,39.62
	Crop Husbandry	7,86.04	15.53	...	8,01.57
	Soil and Water Conservation	64.98	32.55	...	97.53
	Animal Husbandry	3,54.33	20.72	...	3,75.05
	Dairy Development	24.31	...	...	24.31
	Fisheries	32.25	5.62	...	37.87
	Forestry and Wild Life	5,77.59	18.39	...	5,95.98
	Plantations	1.21	...	...	1.21
	Food, Storage and Warehousing	2,67.28	0.15	...	2,67.43
	Agricultural Research and Education	2,31.68	...	...	2,31.68
	Co-operation	38.30	0.13	58.56	96.99
	Other Agricultural Programmes	10.00	...	...	10.00
C.2	Rural Development	13,98.04	10.36	...	14,08.40
	Special Programmes for Rural Development	1,38.87	...	...	1,38.87
	Rural Employment	3,39.24	...	...	3,39.24
	Land Reforms	2.78	...	...	2.78
	Other Rural Development Programmes	9,17.15	10.36	...	9,27.51
C.3	Irrigation and Flood Control	3,96.45	3,86.65	...	7,83.10
	Major Irrigation	10.01	...	...	10.01
	Medium Irrigation	12.91	70.01	...	82.92
	Minor Irrigation	3,67.48	2,26.53	...	5,94.01
	Command Area Development	...	33.19	...	33.19
	Flood Control and Drainage	6.05	56.92	...	62.97

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services-concltd.				
C.4	Energy	5,30.25	1,96.98	2,54.32	9,81.55
	Power	5,25.60	1,96.98	2,54.32	9,76.90
	New and Renewable energy	4.65	...	...	4.65
C.5	Industry and Minerals	2,07.82	17.27	2.83	2,27.92
	Village and Small Industries	1,90.26	17.27	...	2,07.53
	Industries	7.02	...	...	7.02
	Non- Ferrous Mining and Metallurgical Industries	10.54	...	...	10.54
	Other Outlays on Industries and Minerals	...	...	2.83	2.83
C.6	Transport	21,02.16	25,21.96	...	46,24.12
	Indian Railways-Commercial Lines	...	1,00.00	...	1,00.00
	Civil Aviation	7.37	7.66	...	15.03
	Roads and Bridges	15,36.30	23,15.55	...	38,51.85
	Road Transport	5,50.95	85.99	...	6,36.94
	Inland Water Transport	0.04	2.01	...	2.05
	Other Transport Services	7.50	10.75	...	18.25
C.7	Science Technology and Environment	9.72	...	...	9.72
	Other Scientific Research	7.84	...	...	7.84
	Ecology and Environment	1.88	...	...	1.88
C.8	General Economic Service	1,95.08	1,77.17	...	3,72.25
	Secretariat- Economic Services	28.46	...	...	28.46
	Tourism	1,34.52	30.00	...	1,64.52
	Census Surveys and Statistics	17.09	...	...	17.09
	Civil Supplies	12.44	...	...	12.44
	Other General Economic Service	2.57	1,47.17	...	1,49.74
	Total Economic Services	72,27.49	34,03.48	3,15.71	1,09,46.68
D.	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	9.37	...	...	9.37
	Total -Loans, Grants-in-aid and Contributions	9.37	...	...	9.37
E.	Loans to Government servants etc.				
	Loans to Government servants etc.	...	...	2.81	2.81
	Total-Loans to Government servants etc.	...	...	2.81	2.81
F.	Public Debt				
	Internal Debt of the State Government	...	...	1,10,46.90	1,10,46.90
	Loans and Advances from the Central Government	...	...	94.14	94.14
	Total-Public Debt	...	...	1,11,41.04	1,11,41.04
	Total Consolidated Fund Expenditure	3,35,34.93	53,09.21	1,14,61.16	5,03,05.30

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	1,16,41.16	...	1,16,41.16	1,14,77.37	...	1,14,77.37	1,09,55.94	...	1,09,55.94
Pensions	60,88.39	...	60,88.39	54,89.75	...	54,89.75	49,74.77	...	49,74.77
Interest	44,72.45	...	44,72.45	42,34.02	...	42,34.02	40,21.52	...	40,21.52
Maintenance	21,28.75	...	21,28.75	21,96.31	...	21,96.31	21,24.12	...	21,24.12
Grants-in-aid General (Non-Salary)	20,15.70*	...	20,15.70	13,37.25	...	13,37.25	15,95.55	0.49	15,96.04
Grants-in-aid	15,07.74	...	15,07.74	13,24.53	...	13,24.53	12,03.69	...	12,03.69
Other Charges	17,83.39	...	17,83.39	15,11.67	...	15,11.67	16,34.92	...	16,34.92
Suspense	12,66.77	...	12,66.77	8,87.90	...	8,87.90	13,83.35	...	13,83.35
Subsidy	12,40.63	...	12,40.63	10,67.78	...	10,67.78	12,82.60	...	12,82.60
Grants-in-aid for Capital Assets	10,39.67	...	10,39.67	8,44.71	...	8,44.71	8,34.23	...	8,34.23
Social Security Pension	8,62.06	...	8,62.06	7,25.16	...	7,25.16	5,92.51	...	5,92.51
Material and Supply	4,53.18	49.81	5,02.99	3,23.17	51.82	3,74.99	3,56.34	51.97	4,08.31
Energy Charges	4,02.93	...	4,02.93	3,79.72	...	3,79.72	4,48.34	...	4,48.34
Honorarium	3,18.58	...	3,18.58	2,96.44	...	2,96.44	2,13.29	...	2,13.29
Wages	2,62.51	...	2,62.51	2,64.86	...	2,64.86	2,54.48	...	2,54.48
Office Expenses	1,91.68	...	1,91.68	1,56.32	...	1,56.32	1,58.39	...	1,58.39
Medical Reimbursement	1,56.56	...	1,56.56	1,64.18	...	1,64.18	1,48.82	...	1,48.82
Remuneration to Out Sourced Employees	96.62	...	96.62	74.92	...	74.92	46.12	...	46.12
Minor Works	89.42	...	89.42	70.33	...	70.33	72.62	...	72.62
Motor Vehicles	44.64	...	44.64	63.59	...	63.59	46.90	...	46.90
Advertising & Publicity	44.07	...	44.07	35.85	...	35.85	40.45	...	40.45
Scholarships, Stipends & Concession	59.01	...	59.01	29.57	...	29.57	1,27.58	...	1,27.58
Professional & Special Service	38.14	...	38.14	26.31	...	26.31	21.05	...	21.05
Travel Expenses	31.88	...	31.88	48.49	...	48.49	40.96	...	40.96
Rent, Rates & Taxes	28.25	...	28.25	25.99	...	25.99	28.18	...	28.18
Others	27.37	...	27.37	22.95	...	22.95	28.75	1.15	30.82
Machinery & Equipment	19.68	64.58	84.26	34.14	60.54	94.68	32.77	1,81.05	2,13.82
Investment	...	3,02.80	3,02.80	...	4,13.76	4,13.76	...	3,17.87	3,17.87
Major Works	...	48,34.44	48,34.44	...	45,10.87	45,10.87	...	39,87.95	39,87.95
Compensations	...	1,14.51	1,14.51	6.23	1,98.13	2,04.36	...	1,00.14	1,00.14
Lands	...	...	...	14.65	...	14.65	18.90	...	18.90
Gross Total	3,63,11.23	53,66.14	4,16,77.37	3,31,34.16	52,35.12	3,83,69.28	3,26,87.14	46,40.62	3,73,27.76
Deduct	27,76.30	56.93	28,33.23	24,03.73	61.21	24,64.94	32,45.03	57.21	33,02.24
Total	3,35,34.93	53,09.21	3,88,44.14	3,07,30.43	51,73.91	3,59,04.34	2,94,42.11	45,83.41	3,40,25.52

* Includes ₹9.37 crore on account of Compensation and Assignments to Local Bodies and Panchyati Raj Institutions (Major Head-3604).

Note: Total Grants-in aid ₹45,63.11 crore {(Grants-in aid ₹15,07.74 crore+ Grants-in aid non salary ₹20,15.70 crore+ Grants-in aid for creation of Capital Assets ₹10,39.67 crore in Revenue Expenditure)}

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in per cent during the year 2020-21
1		2	3	4	5	6
(₹ in crore)						
A.	Capital Account of General Services					
4047	Capital Outlay On Other Fiscal Services	0.08	0.08	...	0.08	...
4055	Capital outlay on Police	62.40	4,51.69	45.28	4,96.97	(-)27.44
4058	Capital Outlay on Stationery and Printing	0.42	4.53	0.42	4.95	...
4059	Capital Outlay on Public Works	1,24.93	13,45.06	1,15.70	14,60.76	(-)7.39
4070	Capital Outlay on Other Administrative Services	15.91	83.30	8.14	91.44	(-)48.84
	Total-A. Capital Account of General Services	2,03.74	18,84.66	1,69.54	20,54.20	(-)16.79
B.	Capital Account of Social Services (a, b, c, d, e, g, h)					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	2,85.69	34,30.40	3,55.54	37,85.94	(+)24.45
	Total-B (a) Capital Account of Education, Sports, Art and Culture	2,85.69	34,30.40	3,55.54	37,85.94	(+)24.45
(b)	Capital Account of Health and Family Welfare-					
4210	Capital Outlay on Medical and Public Health	2,31.78	21,19.87	3,02.05	24,21.92	(+)30.32
4211	Capital Outlay on Family Welfare	...	33.22	...	33.22	...
	Total-B (b) Capital Account of Health and Family	2,31.78	21,53.09	3,02.05	24,55.14	(+)30.32
(c)	Capital Account of Water Supply and Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	5,98.92	64,87.04	10,01.51	74,88.55	(+)67.22
4216	Capital Outlay on Housing	51.32	10,05.34	35.83	10,41.17	(-)30.18
4217	Capital Outlay on Urban Development	76.53	1,75.65	29.06	2,04.71	(-)62.03
	Total-B (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development	7,26.77	76,68.03	10,66.40	87,34.43	(+)46.73

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in per cent during the year 2020-21
1		2	3	4	5	6
(₹ in crore)						
B	Capital Account of Social Services (a, b, c, d, e, g, h)-concl.					
(d)	Capital Accounts of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	0.39	9.64	0.77	10.41	(+)97.44
	Total-B (d) Capital Account of Information and Broadcasting	0.39	9.64	0.77	10.41	(+)97.44
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities-					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	6.16	2,06.15	6.03	2,12.18	(-)1.95
	Total-B (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities	6.16	2,06.15	6.03	2,12.18	(-)1.95
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	6.64	1,23.37	3.26	1,26.63	(-)51.05
	Total-B (g) Capital Account of Social Welfare and Nutrition	6.64	1,23.37	3.26	1,26.63	(-)51.05
(h)	Capital Account of Other Social Services					
4250	Capital Outlay on Other Social Services	0.98	12.15	2.14	14.29	(+)1,18.37
	Total-B (h) Capital Account of Other Social Services	0.98	12.15	2.14	14.29	(+)1,18.37
	Total-B Capital Account of Social Services	12,58.41	1,36,02.83	17,36.19	1,53,39.02	(+)37.97

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in per cent during the year 2020-21
1		2	3	4	5	6
(₹ in crore)						
C	Capital Account of Economic Services-(a, b, d, e, f, g, j)					
(a)	Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	12.02	1,09.20	15.53	1,24.73	(+)29.20
4402	Capital Outlay on Soil and Water Conservation	21.75	4,63.89	32.55	4,96.44	(+)49.66
4403	Capital Outlay on Animal Husbandry	15.03	1,30.30	20.72	1,51.02	(+)37.86
4404	Capital Outlay on Dairy Development	...	5.38	...	5.38	...
4405	Capital Outlay on Fisheries	6.22	47.23	5.63	52.86	(-)9.49
4406	Capital Outlay on Forestry and Wildlife	13.45	1,61.21	18.38	1,79.59	(+)36.65
4408	Capital Outlay on Food Storage and Warehousing	3.29	39.11	0.15	39.26	(-)95.44
4415	Capital Outlay on Agricultural Research and Education	...	3.42	...	3.42	...
4416	Investments in Agricultural Financial Institutions	...	9.49	...	9.49	...
4425	Capital Outlay on Co-operation	0.24	78.41	0.13	78.54	(-)45.83
4435	Capital Outlay on Other Agricultural Programmes	...	2.21	...	2.21	...
	Total C (a) Capital Account of Agriculture and Allied Activities	72.00	10,49.85	93.09	11,42.94	(+)29.29
(b)	Capital Account of Rural Development-					
4515	Capital Outlay on other Rural Development Programmes	13.11	55.80	10.36	66.16	(-)20.98
	Total C (b) Capital Account of Rural Development	13.11	55.80	10.36	66.16	(-)20.98
(d)	Capital Account of Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	9.07	2,82.82	...	2,82.82	(-)100.00
4701	Capital Outlay on Medium Irrigation	85.00	6,57.20	70.01	7,27.21	(-)17.64
4702	Capital Outlay on Minor Irrigation	2,80.06	23,80.67	2,26.53	26,07.20	(-)19.11
4705	Capital Outlay on Command Area Development	34.93	2,76.77	33.19	3,09.96	(-)4.98
4711	Capital Outlay on Flood Control Projects	3,26.68	14,49.81	56.92	15,06.73	(-)82.58
	Total C (d) Capital Account of Irrigation and Flood	7,35.74	50,47.27	3,86.65	54,33.92	(-)47.45

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in per cent during the year 2020-21
1		2	3	4	5	6
(₹ in crore)						
C.	Capital Account of Economic Services-(a, b, d, e, f, g, j) contd.					
(e)	Capital Account of Energy-					
4801	Capital Outlay on Power Projects	2,54.66	31,27.05	1,96.98	33,24.03	(-)22.65
	Total C- (e) Capital Account of Energy	2,54.66	31,27.05	1,96.98	33,24.03	(-)22.65
(f)	Capital Account of Industry and Minerals-					
4851	Capital Outlay on Village and Small Industries	29.95	4,68.62	17.27	4,85.89	(-)42.34
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.12	...	0.12	...
4858	Capital Outlay on Engineering Industries	...	3.87	...	3.87	...
4859	Capital Outlay on Telecommunication and Electronic Industries	...	2.97	...	2.97	...
4885	Capital Outlay on Industries and Minerals	...	70.34	...	70.34	...
	Total-C (f) Capital Account of Industry and Minerals	29.95	5,45.92	17.27	5,63.19	(-)42.34
(g)	Capital Account of Transport					
5002	Capital Outlay on Indian Railways-Commercial Lines	1,41.58	3,56.60	1,00.00	4,56.60	(-)29.37
5053	Capital Outlay on Civil Aviation	5.34	99.91	7.66	1,07.57	(+)43.45
5054	Capital Outlay on Roads and Bridges	22,05.12	1,58,34.51	23,15.55	1,81,50.06	(+)5.01
5055	Capital Outlay on Road Transport	82.88	10,11.85	85.99	10,97.84	(+)3.75
5056	Capital Outlay on Inland and Water Transport	...	0.18	2.01	2.19	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase (+)/ Decrease (-) in per cent during the year 2020-21
1		2	3	4	5	6
(₹ in crore)						
C.	Capital Account of Economic Services-(a, b, d, e, f, g, j) conclud.					
(g)	Capital Account of Transport-conclud.					
5075	Capital Outlay On Other Transport Services	...	...	10.75	10.75	...
	Total-C (g) Capital Account of Transport	24,34.92	1,73,03.05	25,21.96	1,98,25.01	(+)3.57
(j)	Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	33.69	1,82.39	30.00	2,12.39	(-)10.95
5465	Investments in General Financial and Trading Institutions	...	3.29	...	3.29	...
5475	Capital Outlay on Other General Economic Services	1,37.69	13,18.79	1,47.17	14,65.96	(+)6.89
	Total C (j) Capital Account of General Economic Services	1,71.38	15,04.47	1,77.17	16,81.64	(+)3.38
	Total C Capital Account of Economic Services	37,11.76	2,86,33.41	34,03.48	3,20,36.89	(-)8.31
	Grand Total	51,73.91	4,41,20.90	53,09.21	4,94,30.11	(+)2.62

EXPLANATORY NOTES

In 2020-21, the Government invested ₹1,14.27 crore in Statutory Corporations/Boards, ₹1,88.21 crore in Government and other Companies, and ₹0.32 crore in Cooperative societies Banks. During the year, share capital amounting to ₹0.03 crore was redeemed by Co-operative Bank, ₹1.49 crore by Co-operative Societies and previous year reconciled figure ₹0.04 crore deposited and ₹ nil reduced.

The total investment of the Government in share capital and debentures of different concerns at the end of 2018-19, 2019-20 and 2020-21 was ₹38,48.83 crore, ₹42,61.06 crore and ₹45,62.40 crore respectively. The dividend received at the end of 2018-19, 2019-20 and 2020-21 was ₹1,81.91 crore, ₹2,48.44 crore and ₹ 2,45.43 crore respectively.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES¹

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) /Decrease (-) during the year 2020-21		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	2,81,42.16	60,00.00	22,45.00	3,18,97.16	(+37,55.00	(+13.34	46.31
Compensation and other Bonds	28,90.50	...	...	28,90.50	...	...	4.20
Loans from Financial Institutions	29,67.15	6,92.86	4,88.32	31,71.69	(+2,04.54	(+6.89	4.60
Special Securities issued to National Small Savings Fund	55,27.96	...	5,69.10	49,58.86	(-5,69.10	(-10.29	7.20
Ways and Means Advances from the Reserve Bank of India	...	77,44.48	77,44.48	...	...	...	...
Total- 6003	3,95,27.77	1,44,37.34	1,10,46.90	4,29,18.21	(+33,90.44	(+8.58	62.31
6004 Loans and Advances from the Central Govt.							
01 Non-Plan Loans -							
201 House Building Advances	0.17	0.07	0.04	0.20	(+0.03	(+17.65	...
800 Other Loans	2.57	...	0.40	2.17	(-0.40	(-15.56	...
Total - 01	2.74	0.07 *	0.44	2.37	(-0.37	(-13.50	...
02 Loans for State/Union Territory Plan Schemes							
101 Block Loans	8,49.95	23,11.80	48.41	31,13.34	(+22,63.39	(+2,66.30	4.52
105 State plan loans consolidated in terms of recommendations of 12th Finance Commission	1,90.99	...	45.29	1,45.70	(-45.29	(-23.71	0.21
Total - 02	10,40.94	23,11.80 **	93.70	32,59.04	(+22,18.10	(+2,13.09	4.73

* Operation of unauthorized Major head 6004-01 instead of 6004-08 for receipt in contravention of CGA correction slip no. 832, dated 06 January 2017. Includes ₹0.43 crore pertains to repayment of loans disbursed prior to 01 April 2017

** Operation of unauthorized Major head 6004-02 instead of 6004-09 for receipt in contravention of CGA correction slip no. 832, dated 06 January 2017. Includes ₹87.26 crore pertains to repayment of loans disbursed prior to 01 April 2017

¹ Detailed Account is at page no.168 to169 Vol-II

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) /Decrease (-) during the year 2020-21		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt -concl.							
6004 Loans and Advances from the Central Govt.concl.							
07 Pre-1984-85 Loans -							
102 National Loan Scholarship Scheme	0.13	...	...	0.13	...	...	...
Total 07	0.13	...	...	0.13	...	...	...
Total (6004)	10,43.81	23,11.87	94.14	32,61.54	(+22,17.73)	(+)2,12.46	4.73
Total-A Public Debt	4,05,71.58	1,67,49.21	1,11,41.04	4,61,79.75	(+)56,08.17	(+)13.82	67.04
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	1,55,37.13	36,65.79	26,80.28	1,65,22.64	(+)9,85.51	(+)6.34	23.99
Reserve funds bearing interest	18,87.65	5,61.50	5,66.61	18,82.54	(-)5.11	(-)0.27	2.73
Reserve funds not bearing interest	8,34.66	2.90	2.90	8,34.66	...	...	1.21
Deposits bearing interest	(-)1.64	9,56.07	9,46.77	7.66	(+)9.30	(-)5,67.07	0.01
Deposits not bearing interest	33,82.45	25,99.38	25,27.33	34,54.50	(+)72.05	(+)2.13	5.02
Total-B Other Liabilities	2,16,40.25	77,85.64	67,23.89	2,27,02.00	(+)10,61.75	(+)4.91	32.96
Total Public Debt and Other liabilities	6,22,11.83	2,45,34.85	1,78,64.93	6,88,81.75	(+)66,69.92*	(+)10.72	1,00.00

*Differs from Fiscal Deficit of the current year due to non inclusion of net amount of Civil Advances, Suspense and Miscellaneous, Remittances and Cash Balance during the year. For Fiscal Deficit Recoupment refer to Page 37 Foot note * in Statement No.12.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

- 1 **Amortisation arrangements:-** The State Government has not constituted Sinking Fund for loans raised by it in the open market.
- 2 **Loans from Small Saving Fund:** - Loans out of the collection in the “Small Savings Scheme” and “Public Provident Fund” in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. “National Small Savings Fund” was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. During the year 2020-21 repayment of ₹5,69.10 crore was made. The balance outstanding at the end of the year was ₹49,58.86 crore which was 11.55 percent of the total Internal Debt of the State Government as on 31 March, 2021.
- 3 **Internal Debt of the State Government, Market Loans etc.**
 - (a) **Market Loans:-**Long term loans raised in the open market fall under this category. During the year 12 loans amounting to ₹5,00.00 crore, ₹5,00.00 crore, ₹ 5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, ₹5,00.00 crore, bearing interest @ 6.36 percent , 6.90 percent , 6.51 percent , 6.45 percent , 6.53 percent , 6.60 percent , 6.57 percent , 6.57 percent, 6.63 percent , 6.63 percent , 7.02 percent , and 7.05 percent respectively per annum were floated by the State Government at par which were realised in cash. These loans are redeemable in July.2028, Oct.2030, Oct.2030, Oct.2029, Nov.2029, Nov.2030, Dec.2030, Dec.2030, Jan.2031, Jan.2033, Feb.2036, and Feb.2035 respectively.

Five long term Loans i.e. 8.18 percent , 8.14 percent , 8.52 percent, 8.42 percent , and 7.78 percent for ₹8,00.00 crore, ₹3,00.00 crore, ₹1,80.00 crore, ₹4,65.00 crore, and ₹5,00.00 crore were notified for discharge.
 - (b) **Loans from the Life Insurance Corporation of India :-** These are also long term interest bearing loans granted by the Life Insurance Corporation of India for various schemes of the State Government and are repayable in accordance with the terms and conditions agreed upon by the State Government. During the year an amount of ₹3.15 crore were repaid to the Life Insurance Corporation of India.
 - (c) **Loans from the National Bank for Agriculture and Rural Development:** - These loans are granted by the National Bank for Agriculture and Rural Development for the Primary Agriculture Credit Societies. During the year loan amounting to ₹6,63.53 crore was obtained by the State Government from this bank, and an amount of ₹4,50.00 crore was repaid during the year.
 - (d) **Compensation and other Bonds:** - This loan was obtained by State Government on account of Himachal Pradesh Special Bonds under UDAY. The balance outstanding at the end of the year is ₹28,90.50 crore.
 - (e) **Loans from National Co-operative Development Corporation:** - These loans are granted by the National Co-operative Development Corporation to the State Government. During the year an amount of ₹29.33 crore was obtained and ₹14.67 crore was repaid.
 - (f) **Loans from other Institutions:** - These loans are granted by the various autonomous bodies such as New India Insurance Company, Oriental Fire Insurance Company, United India Insurance Company, National Insurance Corporation of India, Municipal Corporation Loans from Housing Urban Development Corporation, and Loans from LIC (Negotiated) etc. An amount of ₹20.50 crore was repaid during the year.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES
EXPLANATORY NOTES

- (g) **Ways and Means Advances from the Reserve Bank of India:** - Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance i.e. ₹0.55 crore which the State Government is required to maintain with the Reserve Bank of India. An amount of ₹59,91.77 crore Ordinary Ways and Means Advances and ₹4,52.82 crore Special Drawing Facility was obtained and ₹59,91.77 crore and ₹4,52.82 crore was repaid respectively. An amount of ₹12,99.88 crore as Overdraft was obtained and ₹12,99.88 crore was repaid during the year 2020-21.

4 Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2019-20 and 2020-21 are as shown below:-

	2020-21	2019-20	Net increase(+)/ decrease(-) during the year 2020-21
(₹ in crore)			
(i) Gross Debt and other obligations outstanding at the end of the			
(a) Public Debt and Small Savings, Provident Funds etc.	6,27,02.39	5,61,08.72	65,93.67
(b) Other Obligations	61,79.36	61,03.11	76.25
Total (i)	6,88,81.75	6,22,11.83	66,69.92
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	43,64.95	42,34.02	1,30.93
(b) Other Obligations	1,07.50	...	1,07.50
Total (ii)	44,72.45	42,34.02	2,38.43
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2,48.91	1,86.00	62.91
(b) Interest realised on investment of cash balances	31.88	55.02	(-)23.14
Total (iii)	2,80.79	2,41.02	39.77
(iv) Net interest charges	41,91.66	39,93.00	1,98.66
(v) Percentage of gross interest item (ii) to total Revenue Receipts	13.38	13.77	(-)0.39
(vi) Percentage of net interest item (iv) to total Revenue Receipts	12.54	12.99	(-)0.45

Note: The Government also received ₹2,45.43 crore during the year as dividend on investments (Major Head- 0050 page no. 70 Vol.-II) in various undertakings.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of loans and Advances: Loanee group wise

(₹ in Crore)

Loanee Group	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2021 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2020-21 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Municipalities/Municipal Councils/ Municipal Corporations	7.57	...	...	...	7.57	...	*
Urban Development Authorities	0.01	...	...	...	0.01	...	*
Housing Boards	1.16	...	...	...	1.16	...	*
Statutory Corporations	60,07.90	1,72.68	...	...	61,80.58	1,72.68	*
Co-operative Societies/Co-operative Banks	1,26.73	58.56	16.46	...	1,68.83	42.10	*
Panchayati Raj Institutions	0.28	...	0.01	...	0.27	(-)0.01	*
Government Servant	31.85	2.80	6.31	...	28.34	(-)3.51	*
Others	12,14.99	86.08	0.24	...	13,00.83	85.84	*
Total:-	73,90.49	3,20.12	23.02	...	76,87.59	2,97.10	*

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

(₹ in Crore)

Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of Interest
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2011-12	HTC-F(11)3/2011	7.00	Interest Free
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2012-13	HTC-F(1)3/2010-Vol-11	5.00	Interest Free
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2017-18	HTC-F(11)-1/2013	8.00	Interest Free

*Not available

Note:For details, refer section 1 of Detail Statement of Loans and Advances made by the State Govt.(page no. 179 to 186 Vol.-II)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of loans and Advances: Sector wise

(₹ in Crore)

Sector	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2021 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2020-21 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	28.63	1.60	0.22	...	30.01	1.38	0.62
Economic Services	73,28.99	3,15.71	16.48	...	76,28.22	2,99.23	2,43.30
Other Services	32.87	2.81	6.32	...	29.36	(-)3.51	4.99
Total:	73,90.49	3,20.12	23.02	...	76,87.59	2,97.10	2,48.91

Section: 3 Summary of repayments in arrears from loanee entities

(₹ in Crore)

Loanee - entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		
1	2	3	4	5	6
Municipalities/Municipal Councils/Municipal Corporation	0.57	...	0.57	2001-02	7.57
Housing Boards	1.16	...	1.16	2009-10	1.16
H.P.M.C	14.54	...	14.54	2015-16	60.09
H.P Krishi Vishavidyala	5.61	...	5.61	1987-88	5.61
Himachal Pradesh State Electricity Board Ltd.	74.75	...	74.75	1987-88	29,77.93
General Financial Institution	0.10	...	0.10	1985-86	0.10
Total :	96.73	...	96.73		30,52.46

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative summary of Government Investment in the share capital and debentures of different concerns for 2019-20 and 2020-21

(₹ in crore)

Name of the concern	2020-21			2019-20		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1. Statutory Corporations/Boards	6	17,93.32	0.35	6	16,79.05	...
2. Government Companies	24	16,07.89	1.89	23	14,19.67	...
3. Other Joint Stock Companies and Partnerships						
(i) Central Govt. Companies	1	10,98.14	2,42.65	1	10,98.14	2,47.93
(ii) Other Companies	13	0.10	0.01	13	0.10	0.01
Total - Other Joint Stock Companies and Partnerships	14	10,98.24	2,42.66	14	10,98.24	2,47.94
4. Co-operative Bank	9	13.38	0.03	9	13.41	0.14
5. Co-operative Institutions and Local Bodies						
(i) Co-operative Societies	17	49.57	0.50	17	50.69	0.36
Total	70	45,62.40	2,45.43	69	42,61.06	2,48.44

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2021 in various sectors are shown below :-

(₹ in crore)										
Sector (No. of guarantees within bracket)	Maximum amount guaranteed during the year 2020-21	Outstanding at the beginning of the year 2020-21	Additions during the year	Deletions (Other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2020-21	Guarantee Commission or Fee		Other Material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (1)*	14,00.67	11,25.00	1,37.84	11.94	...	...	12,50.90	3.31	...	...
Co-operative Banks (1)*(a)	3,50.00	2,54.14	75.85	77.37	...	...	2,52.62	...	...	...
State Financial Corporation (1)*	...	2.60	...	2.60	...	...	...	...	...	...
Local Bodies (1)*	...	4.70	...	0.03	...	...	4.67	...	...	...
Other Institutions (10) * (b)	5,48.02	5,02.89	2,04.34	73.66	...	...	6,33.57	...	2.16	...
Total	22,98.69	18,89.33	4,18.03	1,65.60	...	...	21,41.76	3.31	2.16	...

(a) Outstanding opening balance differs from previous year closing balance as outstanding amount of interest ₹13.34 crore has now been added by the department with outstanding principal.

(b) Outstanding Opening Balance differs from previous year Closing balance as information provided by the department in last year was imprecise.

*Figures in brackets indicate the number of institutions

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid						Funds Allocated for Creation of Capital Assets out of Total Funds						
	2020-21			2019-20			2020-21			2019-20			
	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	
(₹ in crore)													
1.	Panchayati Raj Institutions												
(i)	Zila Parishads	2,28.37	...	2,28.37	1,37.54	...	1,37.54	65.52	...	65.52	27.30	...	27.30
(ii)	Panchayat Samities	74.17	...	74.17	21.78	...	21.78	65.52	...	65.52	9.38	...	9.38
(iii)	Gram Panchayats	4,24.67	1,68.77	5,93.44	5,90.39	82.78	6,73.17	3,25.31	7.10	3,32.41	4,99.86	1.08	5,00.94
	Total	7,27.21	1,68.77	8,95.98	7,49.71	82.78	8,32.49	4,56.35	7.10	4,63.45	5,36.54	1.08	5,37.62
2.	Urban Local Bodies												
(i)	Municipal Corporations	1,22.80	1,83.79	3,06.59	62.74	61.43	1,24.17	75.63	1,44.38	2,20.01	19.13	21.57	40.70
(ii)	Municipalities/ Municipal Councils	4,00.87	44.34	4,45.21	2,38.02	47.52	2,85.54	1,17.15	42.74	1,59.89	33.35	33.91	67.26
(iii)	Others	9.37	71.83	81.20	10.26	15.55	25.81	...	...	...	...	...	...
	Total	5,33.04	2,99.96	8,33.00	3,11.02	1,24.50	4,35.52	1,92.78	1,87.12	3,79.90	52.48	55.48	1,07.96
3.	Public Sector Undertakings												
(i)	Government Companies	2.13	...	2.13	1.63	...	1.63	...	...	...	...	...	...
(ii)	Statutory Corporations	4,08.04	14.43	4,22.47	1,85.27	10.57	1,95.84	...	7.28	7.28	5.00	7.28	12.28
	Total	4,10.17	14.43	4,24.60	1,86.90	10.57	1,97.47	...	7.28	7.28	5.00	7.28	12.28
4.	Autonomous Bodies												
(i)	Universities	10.50	3,79.22	3,89.72	12.88	3,55.36	3,68.24	...	1.46	1.46	...	...	...
(ii)	Development Authorities	31.60	89.64	1,21.24	24.66	52.30	76.96	20.48	26.21	46.69	15.00	25.96	40.96
(iii)	Cooperative Institutions	13.44	27.02	40.46	7.71	22.44	30.15	...	0.70	0.70	...	0.72	0.72
(iv)	Others	11.42	72.75	84.17	9.68	1,22.99	1,32.67	...	14.31	14.31	...	58.65	58.65
	Total	66.96	5,68.63	6,35.59	54.93	5,53.09	6,08.02	20.48	42.68	63.16	15.00	85.33	1,00.33

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid						Funds Allocated for Creation of Capital Assets out of Total Funds						
	2020-21			2019-20			2020-21			2019-20			
	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	
(₹ in crore)													
5.	Education												
(i)	Elementary Education	...	3,03.17	3,03.17	0.19	4,12.23	4,12.42	...	...	...	...	...	...
(ii)	Secondary Educations	14.04	2,02.99	2,17.03	15.47	1,88.16	2,03.63	...	...	...	...	19.50	19.50
(iii)	Higher Education	1.67	22.72	24.39	3.73	15.77	19.50	...	0.66	0.66	...	...	...
	Total	15.71	5,28.88	5,44.59	19.39	6,16.16	6,35.55	...	0.66	0.66	...	19.50	19.50
6.	Others												
(i)	Forests	...	63.92	63.92	...	42.59	42.59	...	0.55	0.55	...	0.38	0.38
(ii)	Social Welfare	37.40	3,46.51	3,83.91	29.83	3,28.29	3,58.12	1.03	24.45	25.48	...	36.52	36.52
(iii)	Misc.	30.20	7,51.32	7,81.52	16.84	3,79.89	3,96.73	2.91	96.28	99.19	1.95	28.19	30.14
	Total	67.60	11,61.75	12,29.35	46.67	7,50.77	7,97.44	3.94	1,21.28	1,25.22	1.95	65.09	67.04
	Gross Total	18,20.69	27,42.42	45,63.11*	13,68.62	21,37.87	35,06.49	6,73.55	3,66.12	10,39.67**	6,10.97	2,33.76	8,44.73

* Includes ₹9.37 crore on account of compensation and assignment to local bodies and Panchyati Raj Institution {Major Head 3604 (page no.123 Vol-II).

** ₹10,39.67 crore Grant in Aid Creation of Capital Assets(Revenue Expenditure ₹10,39.67 crore. Page no. 16 Vol-I)

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

Name / Category of the Grantee		Total Value of Grants-in-aid in kind		Value of Grants-in-aid in kind being Capital Asset in Nature	
	(1)	(2)		(3)	
		2020-21	2019-20	2020-21	2019-20
1.	Panchayati Raj Institutions				
(i)	Zila Parishads	--	--	--	--
(ii)	Panchayat Samities	--	--	--	--
2.	Urban Local Bodies	--	--	--	--
(i)	Municipal Corporations	--	--	--	--
(ii)	Municipalities/ Municipal Councils	--	--	--	--
(iii)	Others	--	--	--	--
3.	Public Sector Undertakings	--	--	--	--
(i)	Government Companies	--	--	--	--
(ii)	Statutory Corporations	--	--	--	--
4.	Autonomous Bodies	--	--	--	--
(i)	Universities	--	--	--	--
(ii)	Development Authorities	--	--	--	--
(iii)	Cooperative Institutions	--	--	--	--
(iv)	Others	--	--	--	--
5.	Non-Government Organisations	--	--	--	--
	Total	--	--	--	--

Note : - During the year no Grants-in-Aid in kind was given to any grantee entity.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	45,43.73	2,89,91.20	3,35,34.93	43,03.65	2,64,26.78	3,07,30.43
Expenditure Heads (Capital Account)	13.63	52,95.58	53,09.21	16.40	51,57.51	51,73.91
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund (a)	1,11,41.04	3,20.12	1,14,61.16	67,00.75	4,58.21	71,58.96
Total	1,56,98.40	3,46,06.90	5,03,05.30	1,10,20.80	3,20,42.50	4,30,63.30
(a) The figures have been arrived as follows: -						
E. Public Debt						
Internal Debt of the State Government	1,10,46.90	...	1,10,46.90	66,12.32	...	66,12.32
Loans and Advances from the Central Government	94.14	...	94.14	88.43	...	88.43
F. Loans and Advances*						
Loans for Social Services	...	1.60	1.60	...	1.00	1.00
Loans for Economic Services	...	3,15.71	3,15.71	...	4,50.98	4,50.98
Loans to Government Servants etc.	...	2.81	2.81	...	6.23	6.23
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a)	1,11,41.04	3,20.12	1,14,61.16	67,00.75	4,58.21	71,58.96

(i) The *percentage* of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	25.59	74.41
2020-21	31.21	68.79

* Detailed account is given in Statement No.18

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
CAPITAL AND OTHER EXPENDITURE-			(₹ in Crore)
Gross Capital Expenditure -			
General Services			
Capital Outlay on Other Fiscal Services	0.08	...	0.08
Capital Outlay on Police	4,51.69	45.28	4,96.97
Capital Outlay on Printing and Stationery	4.53	0.42	4.95
Capital Outlay on Public Works	13,45.06	1,15.70	14,60.76
Capital Outlay on Other Administrative Services	83.30	8.14	91.44
Total-General Services	18,84.66	1,69.54	20,54.20
Social Services			
Education, Sports, Art and Culture	34,30.64	3,55.54	37,86.18
Health and Family Welfare	21,53.12	3,02.04	24,55.16
Water Supply and Sanitation, Housing and Urban Development	76,68.77	10,66.40	87,35.17
Information and Broadcasting	9.64	0.77	10.41
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes and Minorities	2,06.11	6.06	2,12.17
Social Welfare and Nutrition	1,23.40	3.24	1,26.64
Other Social Services	12.15	2.14	14.29
Total-Social Services	1,36,03.83	17,36.19	1,53,40.02
Economic Services			
Agriculture and Allied Activities	22,92.07	1,50.02	24,42.09
Rural Development	55.80	10.36	66.16
Irrigation and Flood Control	56,14.97	3,86.65	60,01.62
Energy	44,22.89	1,96.98	46,19.87
Industry and Minerals	5,46.08	17.27	5,63.35
Transport	1,73,73.83	25,21.96	1,98,95.79
General Economic Services	15,04.46	1,77.17	16,81.63
Total - Economic Services	3,18,10.10	34,60.41	3,52,70.51
Total - Gross Capital Expenditure	4,72,98.59	53,66.14	5,26,64.73

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
			(₹ in Crore)
CAPITAL AND OTHER EXPENDITURE conclud-			
Recovery Capital Expenditure			
Social Services			
Education, Sports, Art and Culture	0.22	...	0.22
Water Supply and Sanitation, Housing and Urban Development	0.75	...	0.75
Total - Social Services	0.97	...	0.97
Economic Services			
Agriculture and Allied Activities	12,42.23	56.93	12,99.16
Irrigation and Flood Control	5,67.69	...	5,67.69
Industry and Minerals	0.15	...	0.15
Transport	70.80	...	70.80
Total - Economic Services	18,80.87	56.93	19,37.80
Total-Recovery Capital Expenditure	18,81.84	56.93	19,38.77
Capital Expenditure	4,54,16.75	53,09.21	5,07,25.96
Deduct Disinvestment	12,95.85		12,95.85
Total-Net Capital Expenditure	4,41,20.90	53,09.21	4,94,30.11
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Social Services			
Education, Sports, Art and Culture	7.91	1.53	9.44
Water Supply and Sanitation, Housing and Urban Development	16.40	(-)0.12	16.28
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	3.25	...	3.25
Social Welfare and Nutrition	1.08	(-)0.03	1.05
Economic Services			
Agriculture and Allied Activities	2,22.67	42.09	2,64.76
Rural Development	0.42	...	0.42

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
			(₹ in Crore)
LOANS AND ADVANCES-concl'd			
Loans and Advances for various services -			
Economic Services			
Energy	70,20.11	2,54.32	72,74.43
Industry and Minerals	85.69	2.81	88.50
General Economic Services	0.10	...	0.10
Loans to Government Servants	31.85	(-)3.50	28.35
Miscellaneous Loans	1.02	...	1.02
Total - Loans and Advances	73,90.50	2,97.10	76,87.60
Total - Capital and Other Expenditure	5,15,11.40	56,06.31	5,71,17.70 (a)
Deduct			
Contribution from Miscellaneous Capital Receipts	45.68	2.88	48.56
Net-Capital and Other Expenditure	5,14,65.72	56,03.43	5,70,69.15
Principal Sources of Funds -			
Revenue (+)Surplus/(-)Deficit		(-)96.66 *	
Add- Adjustment on Account of Retirement / Disinvestment			
Debt-			
Internal Debt of the State Government	3,95,27.77	33,90.44	4,29,18.21
Loans and Advances from the Central Government	10,43.81	22,17.73	32,61.54
Small Savings, Provident Funds etc.	1,55,37.13	9,85.51	1,65,22.64
Total - Debt	5,61,08.71	65,93.68	6,27,02.39
Other Obligations-			
Contingency Fund	5.00	...	5.00
Reserve Funds	27,22.30	(-)5.11	27,17.19
Deposits and Advances	33,80.29	81.35	34,61.64

* See foot note at page no. 4 (Vol.-I).

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
1	2	3	4
			(₹ in Crore)
Other Obligations-			
Suspense and Miscellaneous (other than amount closed to Government Account & Cash Balances Investment Account)	(-)13,30.44 #	(-)2,09.39	(-)15,39.83
Remittances	6,06.29	(-)64.38	5,41.91
Total-Other Obligations	53,83.44	(-)1,97.53	51,85.91
Total - Debt and other Obligation	6,14,92.15	63,96.15	6,78,88.30
Other Receipt-			
Deduct - Cash Balance	77.93	(-)17.97	59.96
Deduct - Investment	9,82.25 #	7,14.03	16,96.28
Add - Amount closed to Government Account	...	...	...
Net Provision of Funds	6,04,31.97	57,00.09 **	6,61,32.06 (b)
The difference of ₹ 90,14.36 crore between the net provisions of Funds (b) exhibits in the statement and total Capital and other expenditure (a) to the end of the year is explained below:-			
1 . Revenue Deficit:-			
(i) Revenue Deficit upto 31 March, 2020		(-)89,44.49	
(ii) Current year deficit (-)/ surplus(+)		(-)96.66 *	(-)90,41.15
(iii) Capital Receipt upto 31 March 2020		45.68	
(iv) Capital Receipt during the year 2020-21		2.88	48.56
2 . Amount adjusted under:-			
(i) Inter-State Settlement		(-)1.43	
(ii) Net Amount adjusted under " 7999-Appropriation to Contingency Fund"		(-)5.00	
(iii) Miscellaneous Government Account		(-)7.84	
(iv) Net Amount adjusted proforma		(-)7.50	(-)21.77
Net Total			(-)90,14.36

contra entry made for MH 8671 and 8672

* See footnote at page no. 4 (Vol.-I).

** Recoupment of Fiscal Deficit of Current Financial Year

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2021:-

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	(₹ in crore)
	A to D,G, and part of L (Major Head		
5,84,44.47 (a)	8680 only)	Government Account	
	E	Public Debt	4,29,18.21
76,87.59	F	Loans and Advances	32,61.54
	H	Contingency Fund	...
...		Contingency Fund	5.00
		Public Account	
...	I	Small Savings, Provident Funds etc.	1,65,22.64
	J	Reserve Fund	
...		(i) Reserve Funds Bearing Interest	18,82.54
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	8,34.65
	K	Deposits and Advances	
...		(i) Deposits Bearing Interest	7.65
...		(ii) Deposits not Bearing Interest	34,54.50
...		(iii) Advances	(-)0.51
	L	Suspense and Miscellaneous	
16,96.28		(i) Investment	...
...		(ii) Other Items (Net)	(-)15,39.83
	M	Remittances	
...		(i) Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Office	5,46.02
...		(ii) Inter Government Adjustment Account	(-)4.11
59.96 (b)	N	Cash Balance	...
Total			6,78,88.30

(a) Please see 'B' on page no. 39 (Vol.-I) to understand how this figure is arrived at.

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also foot note (a) on page 211 (Vol.-II).

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Account:- Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

		(₹ in crore)	
Dr.	Details	Cr.	Cr.
5,30,41.48	A. Amount at the Debit of Government Account on 1 April 2020		
...	B. Receipt Heads (Revenue Account)	3,34,38.27 *	
...	C. Receipt Heads (Capital Account)	2.88	
3,35,34.93	D. Expenditure Heads (Revenue Account)	...	
53,09.21	E. Expenditure Heads (Capital Account)	...	
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...	
...	G. Amount at the debit of Government Account on 31 March 2021	5,84,44.47	
9,18,85.62	Total	9,18,85.62	

Note:- In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement no.16) and that shown in separate registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

*See * footnote at page no.4 (Vol-I)

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Himachal Pradesh for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 18 District Treasuries, 89 Public Works Divisions, 61 Jal Shakti Vibhag, and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some periodical adjustments and book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Himachal Pradesh are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹3,466.58 crore compared to ₹3,550.34 crore in 2019-20, registering a decrease of ₹83.76 crore (2.36 per cent). This includes

Advance Apportionment of IGST amounting to ₹344.82 crore. In addition, the State received ₹1,419.55 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹4,886.13 crore. The State received, compensation of ₹1,763.53 crore on account of loss of revenue arising out of implementation of GST during 2020-21. Out of total compensation received during the year 2020-21, ₹1,017.67 crore pertains for the year 2019-20.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21 Government of H.P. incorrectly booked expenditure of ₹8.23 crore under Revenue Section instead of Capital Section and ₹10.51 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under para no.07.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E): All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Himachal Pradesh. During the year, receipts amounting to ₹33,441.15 crore (100 *per cent* of total receipts) and expenditure amounting to ₹38,844.14 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹970.24 crore under 41 Major Heads of accounts, constituting 2.50 *per cent* of the total Revenue and Capital expenditure (₹38,844.14 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (20 *per cent* and ₹5.00 crore above) booked under Minor Head 800-Other Expenditure are given at **Annexure-B**.

Similarly, ₹1,331.89 crore under 48 Major Heads of Account, constituting 3.98 *per cent* of the total Revenue and Capital Receipts (₹33,441.15 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (20 *per cent* and ₹5.00 crore above) booked under the Minor Head 800-Other Receipts are given in **Annexure-C**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Himachal Pradesh opened 148 new Sub Heads (111 under the Revenue Section, 37 under Capital section) in the budget, without seeking the advice of the Principal

Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹609.58 crore under the Revenue Section and ₹1,635.18 crore under the Capital Section in these heads during 2020-21.

(vi) **Operation of un-authorised Head of Accounts:** CGA, Department of Expenditure, Government of India, vide correction slip No.832 dated 06 January 2017 had discontinued the operation of Sub-Major Head “01-Non-Plan Loans” and “02-Loans for State/Union Territory Plan Schemes” under Major Head “6004-Loans and Advances from Central Government” for fresh transactions from financial year 2017-18. However, repayment of old outstanding loans that have been disbursed prior to 01 April 2017 will continue in these Sub-Major Heads. CGA had opened new Sub-Major Head “08-Centrally Sponsored Schemes” and “09-Other Loans for States/Union Territory with Legislature Schemes” under Major Head-6004 for accounting of fresh transactions w.e.f. 01 April 2017.

Likewise, Sub-Major Head “01-Capital bearing dividend Liability” under Major Head “5002-Capital Outlay on Indian Railways-Commercial Lines” had also been discontinued from the financial year 2019-20. A new Sub-Major Head “03-Capital Outlay” under Major Head-5002 had been opened by CGA for accounting of fresh transactions vide Correction Slip No. 920 dated 12 October 2018.

The State Government is still operating the above discontinued (un-authorised) Head of Accounts for fresh transactions. Details of budget provision vis-à-vis actual transactions under these Head of Accounts during the year 2020-21 are given below:

(₹in crore)			
Head of Account	Receipt/Disbursement	Budget Provision	Actual Receipt/Disbursement
6004-01	Receipt	Nil	0.07
6004-02	Receipt	65.90	2,311.80
6004-01	Disbursement	0.44	0.44*
6004-02	Disbursement	93.70	93.70#
5002-01	Disbursement	92.83	100.00

* Includes ₹0.43 crore pertaining to repayment of loans disbursed prior to 01 April 2017.

Includes ₹87.26 crore pertaining to repayment of loans disbursed prior to 01 April 2017.

(vii) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head “8443-Civil Deposits” and the Minor Head “106-Personal Deposits”. Administrators of

PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, no amount has been transferred to Personal Deposit account by debiting Consolidated Fund of State. However, an amount of ₹0.16 crore was credited to the Personal Deposit account through challans. This includes ₹0.05 crore credited in March 2021. This is 31.25 *per cent* of the total credit to PD account during the year, of which, ₹0.03 crore was credited on the last working day of March 2021.

In terms of Rule 200 (4) of H.P. Treasury Rules 2017, a pass book in HPFR Form 23 is maintained by the administrator of the fund and is sent to the DTO/TO at least once in a month. The District Treasury Officer (DTO)/ Treasury officer (TO) is responsible for seeing that the entries on each side of the pass book are totaled and the balance struck and agreed with the Treasury account. The book shall then be signed by the DTO/TO. A certificate from the Administrator of every Personal Ledger Account to the effect that the balance claimed is of the same amount and agrees with the Treasury figures, shall be obtained at the closing of the year.

The Administrators of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and the annual verification certificate was also furnished by them to the Treasury Officer for onward transmission to the Principal Accountant General (A&E) Office.

Details of PD accounts as on 31 March 2021 are given below:

(₹in crore)							
Opening Balance as on 01 April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
112	2.82	01	(-)0.13*	01	0.51	112	2.18

*Negative amount appears as lapsed amount is more than the receipt credited during 2020-21.

(viii) Unadjusted Abstract Contingent (AC) Bills: In terms of the rule 187 of Himachal Pradesh Treasury Rules 2017, the advance draws on A.C. bills shall be permitted for circumstances by DDOs as specified by the Finance Department for reasons to be recorded in writing. The DDOs may also draw advances subject to availability of funds in relevant Standard Object of Expenditure. But at a time only one advance can be granted/passed by DTO/TO. The advance shall have to be duly adjusted during the same financial year. It shall be the responsibility of the DDO concerned to

get the advance adjusted during the same financial year in which it is drawn. Advance may be authorized in the month of March as well, but it shall be the responsibility of the DDO/HoD to ensure that these are adjusted before the close of financial year. The second advance shall only be authorized when first has been duly adjusted.

The DTO/TO shall enter advances separately in the advance register. They shall monitor that these are accounted for within the same financial year through the detailed contingent bill to Principal Accountant General (A&E), HP by the Treasury concerned. However, the State Government had not formulated any mechanism to identify/monitor the position of advances withdrawal against AC bills and its adjustment through DC bills.

(ix) Utilization Certificates (UCs) for Grants-in-Aid not received: In terms of Rules 157 of the Himachal Pradesh Financial Rules 2009, Institutions or Organizations receiving grants shall furnish audited utilization certificate to the Government after utilization of grant-in-aid. However, no timeline has been fixed for submission of UCs, in HPFR. Utilisation Certificates are insisted from the authorities based on provisions contained in CAG MSO (A&E) Volume - I and conditions laid in the sanction orders of the Grants.

To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹2,776.97 crore pertaining to outstanding UCs for the period up to 31 March 2021 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹in crore)
Upto 2018-19	573	584.42
2019-20	914	1,002.65
2020-21	1,312	1,970.76
Total	2,799	3,557.83

* The year mentioned above relates to “Due year” i.e. after 12 months of actual drawal.

There was a further addition (Net clearance upto 09/2021) of 2,124 UCs for an amount of ₹2,528.07 crore, which will become due for submission in the year 2021-22.

Major defaulting departments that had not submitted UCs are Panchayati Raj Department (₹1,269.55 crore, 35.68 per cent), Urban Development Department (₹745.69 crore, 20.96 per cent), Rural Development Department (₹454.98 crore, 12.79 per cent), Ayush Department (₹349.92 crore,

9.84 per cent) and Education Department (₹340.99 crore, 9.58 per cent). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-D**.

(x) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 14 May 2003 was ₹5,543.79 crore during the year (excluding expenditure of National Pension System).

(xi) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

Funds/Deposits	Balance as on 1 April, 2020	Basis for calculation of interest	(₹in crore)	
			Interest due	Interest paid
State Compensatory Afforestation Funds	1,660.72	Interest calculated as notified by GoI	107.50	107.50
State Disaster Response Funds*	1.00	Interest calculated as notified by RBI	0.06	Nil
Total	1,661.72		107.56	107.50

*Out of ₹226.93 crore as on 01 April 2020 under M.H 8121-122 in Statement No. 21, ₹1.00 crore is unspent and ₹225.93 crore is remained under O.B Suspense. (booked during 2019-20)

(xii) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹301.34 crore in 2020-21. Government investment of ₹4,562.40 crore as on 31 March 2021 yielded dividend of ₹245.43 crore (5.38 per cent) during 2020-21.

Details of Government investment as on 31 March 2021 are given as follows:-

(₹ in crore)		
Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	6	1,793.32
Government Companies	24	1,607.89
Other Joint Stock Companies and Partnership	14	1,098.24
Co-operative Banks & Societies	26	62.95
Total	70	4,562.40

(xiii) Guarantees given by the Government: In terms of the Himachal Pradesh F.R.B.M Act 2005 amended in 2011, the total outstanding Government Guarantees of any year shall not exceed 40 *per cent* of the State Revenue Receipts of the preceding year. During the year 2020-21 the amount guaranteed by the State Government is ₹418.03 crore. The outstanding guarantees as on 31 March 2021 was ₹2,141.76 crore, work out to 6.97 *per cent* of the State Revenue Receipts of the year 2019-20 (₹30,742.41 crore) and are within the limits prescribed.

During 2020-21, the State Government received ₹2.16 crore towards guarantee commission, which constituted 0.52 *per cent* of the guaranteed amount during 2020-21 (₹418.03 crore). As per instruction of Finance Department, Government of Himachal Pradesh, under rule 168 of H.P.F.R.2009, the Government shall charge 1.00 *per cent* guarantee fee and 0.2 *per cent* commitment charge of the guaranteed amount after issuing of the guarantee. Details are given in Statement No. 09 and 20 of Finance Accounts.

(xiv) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards all the above environment protection activities are accounted for under Major Head 3435 in the Finance Accounts, upto the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Himachal Pradesh has incurred ₹1.88 crore and depicted against the budget allocation of ₹1.88 crore under Major Heads 3435. The expenditure incurred during 2020-21 was ₹1.88 crore, i.e. 0.01

per cent of Revenue Expenditure. The details of expenditure *vis-à-vis* Budget is given in **Annexure-E**.

(xv) Transaction booked under Objection Book Suspense Accounts and Fund transferred to DDOs' Bank Account: During 2020-21, an amount of ₹227.65 crore (Revenue Expenditure ₹81.77 crore and Capital Expenditure ₹145.88 crore) has been kept in Suspense Account in the books of the Principal Accountant General (A&E) due to non-furnishing of sub-vouchers, sanction orders and other required documents. Thus, the said amount has not been taken into account as Revenue expenditure/Capital expenditure in the Finance Accounts and actual expenditure in the Appropriation Accounts against the budget provisions for the year 2020-21. The Major Head wise position for the amount kept under Suspense is given in **Annexure-F**.

Further, scrutiny of transactions revealed that during 2020-21, an amount of ₹1,350.50 crore was drawn from Treasury and initially transferred to the Bank account of DDOs, which was in violation of Rule 183 (v) and 184 (1) of Himachal Pradesh Treasury Rules, 2017

(xvi) Incomplete projects aged five years and more: As per information received from the State Government, there are 40 incomplete projects under Jal Shakti Vibhag and 38 incomplete projects under B&R Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in Appendix-IX of Finance Accounts.

(xvii) Transfer of Funds to various Implementing Agencies: The State Government provides funds to P.R./U.L.B. P.S.U., Autonomous Bodies and Authorities etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹4,563.11 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xviii) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The

Government of Himachal Pradesh had made excess repayment of ₹15.58 crore to end of 31 March 2021, of which, Ministry of Finance has so far adjusted ₹12.31 crore.

(xix) Ways and Means Advances from RBI availed by the Government of H.P. during 2020-21: The Government of H.P. availed Ways and Means Advances amounting to ₹7,744.48 crore from the RBI during 2020-21. They repaid the entire amount of ways and means advance during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹6.12 crore.

(xx) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities; the same has been taken from FRBM disclosure laid in Assembly with Budget and reflected in Appendix-XII.

(xxi) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants: Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹18,668.09 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of H.P. in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹18,412.58 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH “1601 Grants-in-Aid from the Central Government”.

The total expenditure booked under Centrally Sponsored Schemes is ₹3,906.33 crore (Revenue Expenditure ₹2,213.11 crore and Capital Expenditure ₹1,693.22 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xxii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, ₹1,866.98 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State

during the year 2020-21 was ₹20,535.07 crore (including amount transferred through RBI and other sources).

The direct transfer of fund to the implementing agencies has increased by 36.01 *per cent* as compared to 2019-20 (from ₹1,372.69 crore in 2019-20 to ₹1,866.98 crore) in 2020-21. Details are in Appendix-VI.

3. Contingency Fund: The Contingency Fund of the State established under the Himachal Pradesh Contingency Fund Act, 1971 (Act no 9 of 1971) and maintained under clause (2) of article 267 of the Constitution of India. The Fund shall be placed at the disposal of the Governor of Himachal Pradesh, who shall not expend it except for the purposes of making advances from time to time for meeting unforeseen expenditure of the State pending authorization of such expenditure by the Legislature of the State under appropriations made by law; and immediately after the coming into operation of such law, an amount equal to the amount or amounts advanced by the Governor for the purposes aforesaid shall be deemed to have been placed to the credit of the Fund and the amount so transferred or deemed to have been transferred shall for all purposes form part of the Fund. The Contingency Fund of the State of H.P. has a corpus of ₹5.00 crore. During the year, the State Government did not take any advances from the Contingency Fund.

4. Public Account:

(i) National Pension System: The State Government employees recruited on or after 15 May 2003 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* (w.e.f.01 April 2019) of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme for Government Employees was ₹956.07 crore (Employees contribution ₹392.29 crore, Government contribution ₹563.76 crore and interest ₹0.02 crore) which was accounted for in the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government contribution to Defined Contribution Pension Scheme differs with the amount shown under Major Head 2071-01-117 by ₹19.16 crore. As intimated by the State Government vide letter dated 13 January 2022, the reason for differences in figures may be due to return of Government share by non-NPS subscribers, who were earlier in NPS but have returned to old pension scheme due to Court orders. Their Government Share is deposited directly through e-Challan in 8342-00-117-02.

During the year 2020-21, the State Government transferred ₹946.77 crore from the Major Head 8342-117 Defined Contribution Pension scheme. However, as intimated by the State Government vide letter dated 13 September 2021, during the year 2020-21 ₹947.86 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹7.66 crore (O.B. ₹1.64 crore Dr.) Major Head 8342-117 Defined Contribution Pension scheme is yet to be transferred to NSDL.

(ii) **Reserve Funds:** Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are four active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹2,401.52 crore. Out of which ₹1,882.54 crore was under interest bearing Reserve Fund and ₹518.98 crore under Non-Interest bearing Reserve Fund.

(A) **Reserve Funds bearing Interest:**

(a) **State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-“8121 General & Other Reserve Funds” which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10.

During the year 2020-21, the State Government received ₹409.00 crore as Central share of SDRF. The State Government transferred ₹454.00 crore (Central share ₹409.00 crore and State share ₹45.00 crore) to the Fund under Major Head 8121-122 SDRF. The State Government also received ₹2.90 crore from the Central Government towards NDRF and the same has been transferred to the fund under Major Head 8235-125 NDRF.

The contributions to the Fund, expenditure and the balance there in are as under:

							(₹ in crore)	
Fund Name	Opening balance (01 April 2020)	Contribution by Centre	State Share	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year	
SDRF	226.93	409.00	45.00	454.00	447.12	233.81	Nil	
NDRF	518.98	2.90	--	2.90	2.90	518.98	Nil	
Total	745.91	411.90	45.00	456.90	450.02	752.79	Nil	

The expenditure of ₹450.02 crore incurred on natural calamities was set off (MH 2245-05-901) against the Fund balance of ₹1,202.81 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹752.79 crore.

(b) State Compensatory Afforestation Fund (SCAF): In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No.5-1/2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected there with or incidental there to.

The money received by the State Governments from the user agencies need to be credited in "State Compensatory Afforestation Deposits" under interest bearing section in Public Account of the State at Minor head level below the Major Head "8336-Civil Deposits". As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head "8121-General and Other Reserve Funds" in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under "8336-Civil Deposits" and "State Compensatory Afforestation Fund" under "8121-General and other Reserve Funds" will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government did not receive any amount from the user agencies. The State Government credited total interest of ₹107.50 crore under Major Head 8121 on balances available under "SCAF". An amount of ₹119.49 crore from "SCAF" was set off under (MH 2406-04-904) during the year. The total balance in the "State Compensatory Afforestation Fund" as on 31 March 2021 was ₹1,648.73 crore.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund

In terms of the recommendations of the Twelfth Finance Commission, State Governments were required to create Consolidated Sinking Fund to be administered by the Reserve Bank of India for redemption of outstanding liabilities. As per RBI's guidelines of 2006, the State Government was required to make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding liabilities at the end of the previous financial year. This is an optional Fund. The Government of H.P. has not created the Consolidated Sinking Fund yet.

(b) Guarantee Redemption Fund

The State Governments were required to set up Guarantee Redemption Fund as per recommendation of Twelfth Finance Commission to meet the contingent liabilities arising from the guarantees given, and make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding guarantees as at the end of the previous year. This is also an optional fund. The Government of H.P. has not created the Guarantee Redemption Fund yet.

(c) In-operative Reserve Funds: There are two in-operative Reserve Funds in H.P. as detailed below:.

(₹in crore)		
Sr. No.	Classification of Funds	Amount
1.	8229-106-Industrial Development Funds	0.16
2.	8229-110-Electricity Development Funds	315.52

(iii) Suspense and Remittance Balances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-G**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grant of ₹95.95 crore towards CRF under Major Head 1601 and incurred expenditure of ₹159.77 crore directly from Major Head 5054

without operating Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”. No budget provision was made under the Major Head “3054-80-797 transfer to Deposit Accounts” or any other appropriate head of account concerned for transfer of funds to the Major Head “8449-Other Deposits-103 subvention from Central Road Fund” in Public Account. As a result, expenditure of same or amount remained unspent progressively could not be watched through Public Account.

(v) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Himachal Pradesh have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008 under the Act and have constituted H.P. Building and Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

The information regarding collection of Labour Cess by the State Government and their transfer to the Building and Other Construction Workers Welfare Board is not available with office of the Principal Accountant General (A&E). However, as per information supplied by H.P. Building and Other Construction Workers Welfare Board, the position of the Fund as on 31 March 2021 (tentative figures) is as under:

Opening Balance	Cess collected during 2020-21	Expenditure		Balance as on 31 March 2021
		Disbursement in respect of administrative Expenditure	Funds Utilised for Welfare Schemes	
664.25	105.71	2.25	110.72	656.99

(vi) **Other Cesses:** During the year 2020-21, the H.P. Government collected ₹68.24 crore being the collection of cess (other than Labour Cess). Details of other types of Cess and amount collected during the year are given below:

(₹in crore)

Sr. No	Head of Account	Description of Cess	Amount
01	0039	Covid Cess	46.27
02	0041	Cess on Taxes	21.97
		Total	68.24

(vii) **Adverse Balance:** Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to over payment and are under review/corrections.

(₹in crore)

Major Head	Minor Head Description	Minus balance
8449- Other Deposit	123- National Mineral Exploration Trust Deposit	1.17

(viii) **Cash Balance:** The Cash balance as on 31 March 2021 as per record of Accountant General was ₹59.96 crore (Debit) and that reported by the RBI was ₹61.46 crore (Credit). There was a net difference of ₹1.50 crore (Credit), mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹in crore)

Year	Cash Balance
Upto 2015-16	11.55 Dr.
2016-17	8.60 Cr.
2017-18	57.31 Cr.
2018-19	4.30 Cr.
2019-20	17.28 Dr.
2020-21	1.50 Cr.

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government. Further, IGAS prescription as regards to obtaining the Utilization Certificates before providing next installments to the grantees was not ensured. So, in view of above, IGAS-2 is not fully complied with.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments. Statements 7 and 18 of the Finance Accounts of H.P. have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E) and detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government.

The accounts indicate the following:

H.P. Departments sanctioned, Government Loans aggregating ₹7,658.22 crore to various Autonomous Bodies/PSU's, Authorities, etc. till the end of 31 March 2021. In respect of old loans detailed accounts of which are maintained by the Principal Accountant General (A&E) amounting to ₹96.73 crore involving 06 departments, recoveries of principal and interest have not been effected during the past several years. Out of these, recoveries from 05 departments are pending for more than 10 years. The previous loans were given during the period 1985-86 to 2015-16. List of departments is given in Statement No. 07, Section 3.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹3,052.46 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act.

Disclosure under H.P. Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (Amended in 2011): As per the recommendations of 14th FC, the State Government was required to amend further the FRBM Act, however the State Government has not yet amended the said Act. Further, in terms of Section 5 of the H.P. Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government shall present the Medium Term Fiscal Plan Statement (MTFPS) along with the State Budget every year.

The status of Significant parameters in terms of Target and Achievement is as under:-

Sl. No.	Targets under FRBM Act/MTFPS	Achievements during the year as per the accounts and GSDP*
1	Eliminate Revenue Deficit by financial year 2011-12 and maintain revenue surplus thereafter.	The Government of H.P. had a Revenue Deficit of ₹96.66 crore in 2020-21(0.06 <i>per cent</i> of GSDP)
2	Reduce Fiscal Deficit to three per cent or less of GSDP by financial year 2011-12 and maintain Fiscal Deficit at the level of three <i>per cent</i> or less of GSDP thereafter.	The Fiscal Deficit of ₹5,700.09 crore as per the accounts was 3.64 <i>per cent</i> of GSDP for 2020-21.
3	Outstanding debt expressed as percentage of GSDP shall be less than 39.33 <i>per cent</i> of GSDP during 2020-21.#	The outstanding debt for 2020-21 ₹67,164.75 crore* was 42.91 <i>per cent</i> of GSDP.
4	Primary Deficit	₹1,227.64 crore

Target taken from revised estimates of MTFPS as the same were not available in FRBM Act.

*This debt does not include ₹1,717.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No. F.No. 40(1) PF-S/2021-22 dated 10 December 2021.

GSDP(Gross State Domestic Product) of H.P. for 2020-21 is ₹1,56,522 crore as per revised estimates presented in Legislative Assembly. Outstanding debt includes all debts and other liabilities.

The Fiscal Deficit of ₹5,700.09 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹3,390.44 crore, (ii) Loans and Advances from the Central Government: ₹2,217.73 crore, (iii) Small Savings, Provident Fund etc: ₹985.51 crore, (iv) Deposit and Advances: ₹81.35 crore, (v) Sinking Funds and Reserve Funds: (-) ₹5.11 crore, (vi) Suspense & Miscellaneous: (-) ₹209.39 crore, (vii) Remittances: (-) ₹64.38 crore, (viii) Cash balance: ₹17.97 crore, (ix) Investment: (-) ₹714.03 crore.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of H.P. as brought out in the preceding paras is tabulated below:

(₹ in crore)					
Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement	Understatement	Overstatement	Understatement
2(ii)	Misclassification between revenue and capital	...	2.28	...	...
2(xi)	Non payment of interest balance lying under SDRF	...	0.06		0.06
Total (Net) Impact		...	2.34	...	0.06

Note:- Reference para 2(xv)-During 2020-21, ₹227.65 crore has been kept in abeyance under "Suspense" instead of being taken into account as Revenue Expenditure (₹81.77 crore) and Capital Expenditure (₹145.88 crore).

Annexure-A

(Refer to Para1(ii) of Notes to Accounts)

'T' Periodical adjustments:

(₹in crore)

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Transfer from State Disaster Response Fund	8121 Dr.	2245 (-) Dr	447.12	Represents the expenditure met from State Disaster Response Fund.
2.	Transfer to State Disaster Response Fund	2245 Dr.	8121 Cr.	454.00	Represents transfer of Central Share of ₹409.00 crore and State share of ₹45.00 crore to State Disaster Response Fund.
3	Transfer from National Disaster Response Fund	8235 Dr.	2245 (-) Dr	2.90	Represents the expenditure met from National Disaster Response Fund.
4	Transfer to National Disaster Response Fund	2245 Dr.	8235 Cr.	2.90	Represents transfer of amount to National Disaster Response Fund.
5	GPF Interest	2049 Dr.	8009 Cr.	1,111.97	Adjustment of interest on GPF balances.
6	Interest on balances in State Government Employees	2049 Dr.	8011 Cr.	25.40	Adjustment of interest on balances in State Government Employees Insurance Scheme.
7	Transfer from State Compensatory Afforestation Fund.	8121 Dr.	2406 (-) Dr	119.49	Represents the expenditure met from State Compensatory Afforestation Fund.
8	Interest on State Compensatory Afforestation Fund.	2049 Dr.	8121 Cr.	107.50	Adjustment of interest on balances in State Compensatory Afforestation Fund.

'II' Book Adjustments:**(₹in crore)**

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	G.P.F Subscription/ Recoveries	2202	8009	1,166.72	...
2	-do-	2210	8009	223.12	...
3	-do-	3054	8009	215.36	...
4	-do-	2055	8009	210.50	...
5	-do-	2215	8009	113.93	...
6	-do-	2406	8009	57.63	...
7	-do-	2702	8009	56.92	...
8	-do-	2403	8009	53.42	...
9	-do-	2059	8009	51.04	...
10	-do-	2211	8009	35.96	...
11	-do-	2014	8009	34.16	...
12	-do-	2401	8009	32.44	...
13	-do-	2053	8009	30.45	...
14	-do-	2515	8009	27.66	...
15	-do-	2029	8009	26.80	...
16	-do-	2052	8009	19.95	...
17	-do-	2230	8009	11.08	...
18	-do-	2054	8009	10.74	...
19	-do-	Others	8009	119.52	...
	Total			2,497.40	

'III' Other Adjustments:**(₹in crore)**

Sr. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	Transfer to Revenue Receipt head	8443 (-) Cr	0075 Cr.	2.98	Lapsed deposits credited to Revenue head.

Annexure-B**(Refer to in Para 2(iv) of Notes to Accounts)****Statement of Major Head-wise expenditures booked under
Minor Head 800-Other Expenditure****(₹in crore)**

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head-800	Percentage
01	5475	Capital Outlay on other General Economic Services	147.17	147.04	99.91
02	2075	Miscellaneous General Services	33.68	33.43	99.26
03	5452	Capital Outlay on Tourism	29.99	28.03	93.46
04	4701	Capital Outlay on Medium Irrigation	70.01	64.01	91.43
05	4070	Capital Outlay on Other Administrative Services	8.14	7.24	88.94
06	4711	Capital Outlay on Flood Control Projects	56.92	40.68	71.47
07	4851	Capital Outlay on Village and Small Industries	17.27	8.05	46.61
08	4401	Capital Outlay on Crop Husbandry	15.53	7.24	46.62
09	2851	Village and Small Industries	190.26	79.36	41.71
10	2501	Special Programmes for Rural Development	138.87	56.34	40.57
11	3454	Census Surveys and Statistics	17.09	6.26	36.63
12	2230	Labour, Employment and Skill Development	193.58	55.21	28.52

Annexure-C

(Refer to in Para 2(iv) of Notes to Accounts)

Statement of Major Head-wise receipts booked under
Minor Head 800-Other Receipts

(₹in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipt under Minor Head-800	Percentage
01	0217	Urban Development	5.95	5.95	100.00
02	0801	Power	749.12	749.12	100.00
03	1452	Tourism	6.45	6.42	99.53
04	0515	Other Rural Development Programmes	20.41	17.91	87.75
05	0070	Other Administrative Services	37.05	29.89	80.67
06	0045	Other Taxes and Duties on Commodities and Services	264.26	205.07	77.60
07	0401	Crop Husbandry	11.92	9.12	76.51
08	0425	Cooperation	9.51	7.26	76.34
09	0029	Land Revenue	6.95	5.26	75.68
10	0235	Social Security and Welfare	11.15	6.02	53.99
11	1054	Roads and Bridges	12.89	6.60	51.20
12	0406	Forestry and Wild Life	49.56	18.95	38.24
13	0059	Public Works	58.28	21.06	36.13
14	0853	Non-ferrous Mining and Metallurgical Industries	252.16	51.02	20.23

Annexure –D

Age Analysis of UCs of outlining Departments having highest pendency

(Refer to para 2(ix) of the NTA)

Department	Panchayati Raj		Urban Development		Rural Development		Ayush		Education	
	No. of Outstanding IICs	Amount (₹in crore)	No. of Outstanding IICs	Amount (₹in crore)	No. of Outstanding IICs	Amount (₹in crore)	No. of Outstanding IICs	Amount (₹in crore)	No. of Outstanding IICs	Amount (₹in crore)
2016-17	19	27.10	...	...	4	7.74	...	...	...	...
2017-18	75	59.26	28	62.11	5	4.78	13	2.02	...	...
2018-19	170	261.37	34	68.24	...	...	20	23.90	1	0.31
2019-20	304	332.51	50	171.14	83	180.32	15	24.00	28	100.44
2020-21	212	589.31	74	444.20	177	262.14	126	300	70	240.24
Total	780	1,269.55	186	745.69	269	454.98	174	349.92	99	340.99

Annexure-E

(Expenditure on Ecology and Environment)

(Refer to Para 2(xiv) of Notes to Accounts)

(₹in crore)

Sr. No.	Major Head	Sub-Major Head	Minor Head	Expenditure incurred during 2020-21	Budget Provision	Percentage of expenditure to Budget Provision
01	3435	03	103	1.88	1.88	100

Annexure-F**(Refer to in Para 2(xv) of Notes to Accounts)****Major Head wise details of amount kept in abeyance under Suspense**

(₹ in crore)				
Sr.No	Major Head	Voucher Month	Amount	Total Amount
01	2040	03/2021	1.09	1.09
02	2053	03/2021	0.77	0.77
03	2055	03/2021	0.89	0.89
04	2059	03/2021	6.59	6.59
05	2070	03/2021	7.02	7.02
06	2075	03/2021	5.62	5.62
07	2202	03/2021	41.28	41.28
08	2210	01/2021	4.80	6.43
		03/2021	1.63	
09	2215	03/2021	5.10	5.10
10	2225	03/2021	3.96	3.96
11	2235	03/2021	0.32	0.32
12	2401	03/2021	0.11	0.11
13	2515	03/2021	0.21	0.21
14	2702	03/2021	0.18	0.18
15	2852	03/2021	1.81	1.81
16	3054	03/2021	0.40	0.40
17	4055	01/2021	13.55	30.05
		03/2021	16.50	
18	4059	03/2021	0.20	0.20
19	4202	02/2021	4.40	10.63
		03/2021	6.23	
20	4210	03/2021	0.14	0.14
21	4215	05/2021	0.01	19.78
		03/2021	19.77	

Annexure-F (Concl.)**(Refer to in Para 2(xv) of Notes to Accounts)****Major Head wise details of amount kept in abeyance under Suspense**

				(₹ in crore)
Sr. No	Major Head	Voucher Month	Amount	Total Amount
22	4216	03/2021	0.28	0.28
23	4217	03/2021	33.00	33.00
24	4401	03/2021	3.41	3.41
25	4402	03/2021	0.69	0.69
26	4702	03/2021	3.24	3.24
27	4705	03/2021	3.88	3.88
28	4711	03/2021	2.98	2.98
29	4851	02/2021	1.55	1.96
		03/2021	0.41	
30	5054	03/2021	7.63	7.63
31	5055	03/2021	1.04	1.04
32	5452	11/2020	4.94	26.96
		12/2020	1.03	
		02/2021	20.99	
		Total		227.65

Annexure-G

(Refer Para 4 (iii) of Notes to Accounts)
Status of Suspense and Remittances Balances

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658 -Suspense Accounts						
101-Pay and Accounts Office-Suspense	96.21	35.55	124.62	56.33	138.83	66.53
Net	60.66 Dr.		68.29 Dr		72.30 Dr	
102-Suspense Account (Civil)	149.77	131.53	1,551.08	164.34	1,854.36	223.31
Net	18.24 Dr		1,386.74 Dr.		1,631.05 Dr.	
109- Reserve Bank Suspense-Headquarters	1.10	0.62	(-) 0.04	--	0.42	0.37
Net	0.48 Dr.		0.04 Cr.		0.05 Dr.	
110-Reserve Bank Suspense-Central Accounts Office	0.57	--	3,755.23	3,755.23	2.24	2.26
Net	0.57 Dr.		Nil		0.02 Cr.	
112-Tax Deducted at Source (TDS) Suspense	484.05	497.09	447.74	468.23	471.25	497.83
Net	13.04 Cr.		20.49 Cr.		26.58 Cr.	
123-A.I.S. Officers G.I.S.	0.52	0.05	0.60	0.04	0.73	0.04
Net	0.47 Dr.		0.56 Dr.		0.69 Dr.	
129-Material Purchase Settlement Suspense Account	164.43	305.64	139.79	244.17	81.69	219.46
Net	141.21 Cr.		104.38 Cr.		137.77 Cr.	
8782- Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer						
102-Public Works	7,185.44	7,660.51	7,507.51	8,104.89	6,841.07	7,372.10
Net	475.07 Cr.		597.38 Cr.		531.03 Cr.	
103- Forest Remittances	151.59	187.49	124.72	141.58	0.03	16.81
Net	35.90 Cr.		16.86 Cr.		16.78 Cr.	

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