



सत्यमेव जयते

FINANCE ACCOUNTS
(VOLUME-I)
2021-22



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

FINANCE ACCOUNTS

Volume-I

2021-22

GOVERNMENT OF HIMACHAL PRADESH

Volume-I

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Report of the Comptroller and Auditor General of India
Audit of the Finance Accounts of the Government of Himachal Pradesh

Opinion

The Finance Accounts of the Government of Himachal Pradesh for the year ended 31 March 2022 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Himachal Pradesh for the year 2021-22.

Observations arising from audit of these accounts as well as 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 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Himachal Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Himachal Pradesh for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Himachal Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Himachal Pradesh and the statements received from the Reserve Bank of India.

Statements (8, 9, 19, 20) and Appendices (IV, VI, VIII, IX and XI) in this compilation have been prepared directly from the information received from the Government of Himachal Pradesh and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is 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.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

- 1) As the Drawing and Disbursing Officers (DDOs) were using the same form (i.e HPTR-5) to draw advances of contingent nature from the Treasury and also for all other routine nature of expenditure like medical reimbursement, travel expenses, contingency/GIA/scholarships/other charges, etc., there was no mechanism to identify the advances drawn through Abstract Contingent (AC) Bills and adjustment thereof through Detailed Contingent (DC) Bills. Therefore, neither the Treasury nor the Pr. Accountant General (A&E) office had any record relating to details of advances drawn through AC Bills and pendency thereagainst. Advances drawn and not monitored/accounted for, increase the possibility of misutilisation/misappropriation. [Paragraph 3 (vi) of NTFA]
- 2) During the year 2021-22, 1,823 Utilisation Certificates (UCs) for a total amount of ₹2,392.99 crore, due for submission, were not submitted by the bodies and authorities concerned against the grants-in-aid provided. In addition to this, 1,796 UCs for a total amount of ₹2,359.15 crore due for

submission up to 2020-21 were also outstanding as of 31 March 2022. Thus, a total of 3,619 UCs for an amount of ₹4,752.14 crore were due for submission as of 31 March 2022. In view of the non-submission of UCs, there is no assurance that the amount of ₹4,752.14 crore has actually been spent/utilised for the purpose for which it was sanctioned/authorised by the Legislature. [Paragraph 3 (vii) of NTFA]

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Date: 06/12/2022
Place: New Delhi

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/ Appropriations.

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, 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.), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) 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 Public Debt, Loans and Advances). 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 'Goods and Services Tax', '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 2021-22 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 repayable such as 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.

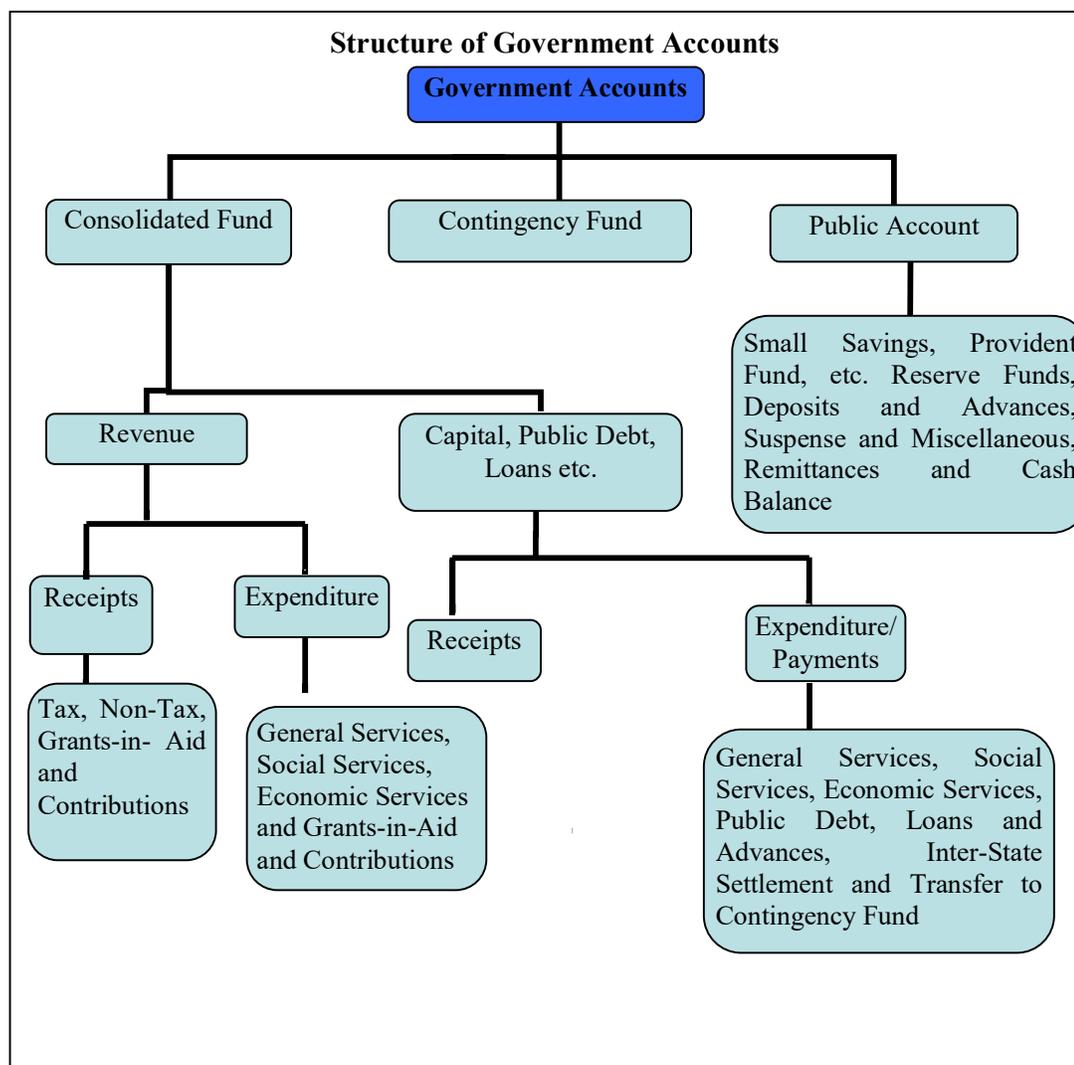
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two

digits), Detailed Heads (two to three digits), and Object Heads (two/three/four 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 31 March 2022)

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

5. 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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, 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 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 Detailed Statement 20 in Volume-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 grantees, 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 establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information/explanation relevant to the transactions, classes of transactions, balances, etc., which shall be helpful to the stakeholders/users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, etc., are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts-nine Detailed Statements in Part I and 12 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. In addition to representing details of Revenue Receipt at Minor Head level, this statement depicts details at Sub Head level in respect of Grant-in-aid from Central Government.
- 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. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** 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. 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 level 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; (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 of Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference 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 of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped 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 of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II Contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, 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 and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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	Volume I	Volume II	
	Summary Statements	Detailed Statements	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	I (Salary)
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	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sr. no)		As on 31 March 2022	As on 31 March 2021	
	Notes to Finance 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	2,568.08	1,696.09	
(v) Deposits with Reserve Bank of India		21	(-)45.41	59.96	
(vi) Investments from Earmarked Funds ²		
Capital Expenditure					
(i) Investments in shares of Companies Corporations etc		16 {	8,19	4,913.00	4,562.40
(ii) Other Capital Expenditure			...	50,546.49	44,867.71
Contingency Fund (un-recouped)		
Loans and Advances		7,18	8,024.83	7,687.59	
Advances with departmental officers		
Suspense and Miscellaneous Balances³		
Remittances		
Cumulative excess of expenditure over receipts⁴		12	7,892.62*	9,014.36	
Total			73,899.80	67,888.30	

¹The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance 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 ₹55.57 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 and 2021-22 ₹7.01 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 2022	As on 31 March 2021
	Notes to Finance Account	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,17	44,376.03	42,918.21
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,17	1.94	2.38
Loans for State Plan Schemes		6,17	3,162.03	3,259.03
Other loans		6,17	3,587.44	0.13
Contingency Fund (corpus)		21	5.00	5.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.		21	17,006.28	16,522.64
(ii) Reserve Funds		21	1,973.90	2,717.19
(iii) Deposits & Advances		21	3,426.66	3,461.64
(iv) Remittances		21	653.50	541.91
(v) Suspense and Miscellaneous Balances *		21	(-)292.98	(-)1,539.83
Cumulative excess of receipts over expenditure		12	...	...
Total			73,899.80	67,888.30

*See footnote 3 at page 2 Vol.-I

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part-I Consolidated Fund					
Section-A: Revenue					(₹ in crore)
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	37,309.30*	33,438.27	Revenue Expenditure <i>(Ref. Statement 4-A 4-B & 15)</i>	36,194.54	33,534.93
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	9,714.58	8,083.31	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	11,990.28	11,641.16
Non-tax revenue <i>(Ref. Statement 3 & 14)</i>	2,612.36*	2,188.46	Grants-in-aid ² <i>(Ref. Statement 4-B 10 & Appendix-III)</i>	4,973.09	4,553.73
Interest receipts <i>(Ref. Statement 3 & 14)</i>	173.95	306.43	Subsidies <i>(Ref. Appendix-II)</i>	1,187.99	1,240.63
Others <i>(Ref. Statement 3)</i>	2,438.41	1,882.03	General Services	11,756.18	11,359.82
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	7,349.04	4,753.92	Pension <i>(Ref. Statement 4-A 4-B & 15)</i>	6,398.91	6,088.39
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	17,633.32	18,412.58	Interest Payment and service of debt <i>(Ref. Statement 4-A 4-B & 15)</i>	4,640.79	4,472.45
			Others <i>(Ref. Statement 4-B)</i>	716.48	798.98
			Social services	3,727.81	3,415.00
			Economic services	2,551.48	1,315.22
			Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	7.71	9.37
Revenue Deficit	...	96.66	Revenue Surplus	1,114.76	...
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	7.01	2.88	Capital Expenditure <i>(Ref. Statement 4A & 16)</i>	6,029.38	5,309.21
			General Services <i>(Ref. Statement 4-A & 16)</i>	389.63	169.54
			Social Services <i>(Ref. Statement 4 -A & 16)</i>	1,925.31	1,736.19
			Economic Services <i>(Ref. Statement 4 -A & 16)</i>	3,714.44	3,403.48
Recoveries of Loans and Advances <i>(Ref. Statement 3,7 & 18)</i>	40.73	23.02	Loans and Advances disbursed <i>(Ref. Statement 4-A & 18)</i>	377.97	320.12
General Services <i>(Ref. Statement 18)</i>	...	...	General Services <i>(Ref. Statement 4 & 18)</i>	...	...
Social Services <i>(Ref. Statement 18)</i>	0.16	0.22	Social Services <i>(Ref. Statement 4 & 18)</i>	0.75	1.60
Economic Services <i>(Ref. Statement 18)</i>	34.90	16.48	Economic Services <i>(Ref. Statement 4 & 18)</i>	374.40	315.71
Others <i>(Ref. Statement 18)</i>	5.67	6.32	Others <i>(Ref. Statement 4 & 18)</i>	2.82	2.81

[1] Salary, 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.

[2] Grants-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 ₹4.48 crore by way of book adjustment. (See also footnote at page no.66 (Vol. II).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Section-B: Capital (₹ in crore)					
Public debt receipts (Ref. Statement 3,6 & 17)	9,334.97	16,749.21	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	4,387.28	11,141.04
Internal Debt (Market Loans NSSF etc.) (Ref. Statement 3,6 & 17)	5,747.47	14,437.34	Internal Debt # (Market loans NSSF etc.) (Ref. Statement 4-A, 6 & 17)	4,289.65	11,046.90
Loans from Govt. of India (Ref. Statement 3,6 & 17)	3,587.50	2,311.87	Loans from Govt. of India (Ref. Statement 4-A, 6 & 17)	97.63	94.14
Inter State Settlement Account (Net)	...	...	Inter State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	46,692.01*	50,213.38	Total Expenditure Consolidated Fund (Ref. Statement 4)	46,989.17	50,305.30
Deficit in Consolidated Fund	297.16	91.92	Surplus in Consolidated Fund	...	...
Part-II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account					
Small Savings (Ref. Statement 21)	3,562.18	3,665.79	Small savings (Ref. Statement 21)	3,078.54	2,680.28
Reserves and Sinking Funds (Ref. Statement 21)	417.15	564.40	Reserves & Sinking Funds (Ref. Statement 21)	1,160.45	569.51
Deposits (Ref. Statement 21)	3,566.08	3,555.45	Deposits (Ref. Statement 21)	3,601.06	3,474.10
Advances (Ref. Statement 21)	...	...	Advances (Ref. Statement 21)	...	...
Suspense and Miscellaneous (Ref. Statement 21)	54,944.80	29,974.42	Suspense and Miscellaneous³ (Ref. Statement 21)	54,569.95	30,897.84
Remittances (Ref. Statement 21)	6,573.89	6,774.69	Remittances (Ref. Statement 21)	6,462.30	6,839.07
Total Receipts Public Account (Ref. Statement 21)	69,064.10	44,534.75	Total Disbursements Public Account (Ref. Statement 21)	68,872.30	44,460.80
Deficit in Public Account	...	...	Surplus in Public Account	191.80	73.95
Opening Cash Balance	59.96	77.93	Closing Cash Balance	(-)45.41	59.96
Increase in cash Balance	...	...	Decrease in cash balances	105.37	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 ₹569.10 crore on Special Securities issued to National Small Savings Funds of the central government. (page no.22 Vol.- I & Page 161 Vol-II).

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1 April 2021 1	As on 31 March 2022 2
		(₹ in crore)
(A) General Cash Balances -		
(1) Cash in Treasuries	...	...
(2) Remittances in Transit Local	...	...
(3) Deposit with Reserve Bank*	59.96	(-)45.41 (a)
Total	59.96	(-)45.41
(4) Investments held in the "Cash Balance Investment Account"	1,696.09	2,568.08
Total-(A)	1,756.05	2,522.67
(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)	1,756.24	2,522.86

* 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 2021-22 advised to the Reserve Bank of India till 10 April 2022.

(a) There was a difference of ₹10.11 crore (Dr) between the figures reflected in the accounts (₹45.41 crore (Cr)) and as intimated by the Reserve Bank of India (₹55.52 crore (Dr)). There was a further reconciliation of ₹0.11 crore (Dr.) during the period 01 April 2022 to 31 July 2022 resulting in updated difference of ₹10.22 crore (Dr.) as on 31 July 2022.

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 ₹880.00 crore with effect from 17.04.2020. 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 2022 but worked out by 10 April 2022 and not simply the daily balance on 31 March 2022

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 2021-22 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	349
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	15
(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	...

To make up the deficiency in the Cash Balance 14 day treasury bills for ₹52,275.07 crore were invested on 126 occasions and ₹50,609.73 crore rediscounted on 219 occasions and 91 day treasury bills for ₹2,478.23 crore were invested on 01 occasion and ₹3,271.58 crore rediscounted on 02 occasion during the year 2021-22.

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

(₹ in crore)					
	Opening balance as on 1 April 2021	Purchases during the year 2021-22	Sales during the year 2021-22	Closing balance on 31 March 2022	Interest realised during the year 2021-22
1	2	3	4	5	6
Government of India Treasury Bills	1,696.09	54,753.30	53,881.31	2,568.08	55.50
Total	1,696.09	54,753.30	53,881.31	2,568.08	55.50

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
I -TAX & NON TAX REVENUE

(₹ in crore)

	Description	Actuals	
		2021-22	2020-21
A.	Tax Revenue		
A.1	Own Tax revenue	9,714.58	8,083.31
	State Goods and Services Tax (SGST)	4,482.15	3,466.58
	State Excise	1,980.63	1,599.74
	Sales Tax (Taxes on Sales Trade etc.)	1,592.24	1,630.11
	Others	726.94	662.82
	Taxes on Vehicles	510.03	380.20
	Stamps and Registration fees	318.60	253.36
	Taxes on goods and passengers	99.18	83.55
	Land Revenue	4.81	6.95
A.2	Share of net proceeds of Taxes	7,349.04	4,753.92
	Corporation Tax	2,202.48	1,429.44
	Taxes on Income other than Corporation Tax	2,169.83	1,464.84
	Central Goods and Services Tax (CGST)	2,105.41	1,419.55
	Customs	510.58	257.07
	Union Excise Duties	265.82	160.44
	Service Tax	87.35	19.39
	Other Taxes and Duties on Commodities and Services	7.15	3.19
	Taxes on Wealth	0.40	...
	Other Taxes On Income And Expenditure	0.02	...
	Total A Tax Revenue	17,063.62	12,837.23
B	Non-tax Revenue		
	Power	1,183.51	749.12
	Education Sports Art and Culture	257.70	196.08
	Non-ferrous Mining and Metrological Industries	230.81	252.16
	Interest receipts	173.95	306.43
	Dividends and Profits	166.53	245.43
	Forestry and Wild life	106.28	49.56
	Other Administrative Services	104.90	37.05
	Water Supply and Sanitation	73.08	66.93
	Public Works	69.00	58.28
	Police	61.16	59.78
	Roads and Bridges	21.69	12.89
	Medical and Public Health	20.11	13.21
	Other Rural Development Programmes	19.17	20.41
	Social Security and Welfare	17.23	11.15
	Contributions and Recoveries towards Pension and Other Retirement benefits	14.49	14.04
	Miscellaneous General Services	14.06*	11.41
	Labour and Employment	13.94	8.20
	Stationery and Printing	9.81	8.27
	Industries	9.55	8.15
	Crop Husbandry	8.19	11.92
	Other General Economic Services	6.59	5.65

* See * footnote at page no.68 (Vol.II)

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
I -TAX & NON TAX REVENUE

(₹ in crore)

B	Description	Actuals	
		2021-22	2020-21
	Non-tax Revenue		
	Public Service Commission	4.84	5.86
	Fisheries	4.52	3.16
	Urban Development	4.73	5.95
	Housing	3.89	3.91
	Co-operation	3.12	9.51
	Tourism	2.37	6.46
	Animal Husbandry	1.81	0.99
	Village and Small Industries	1.46	1.30
	Information and Publicity	1.06	1.12
	Minor Irrigation	0.69	1.17
	Other Agricultural Programmes	0.54	0.77
	Other Special Areas Programmes	0.49	0.41
	Food Storage and Warehousing	0.28	0.71
	Civil Supplies	0.19	0.20
	Other Social Services	0.16	0.07
	Jails	0.15	0.24
	Road Transport	0.14	0.24
	Supplies and Disposals	0.04	0.01
	Medium Irrigation	0.05	0.23
	Other Scientific Research	0.03	...
	Major Irrigation	0.02	0.01
	Plantations	0.02	0.01
	Family Welfare	0.01	0.01
	Total B Non Tax Revenue	2,612.36*	2,188.46

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2021-22	2020-21
C	Grants-in-aid and Contribution		
	Grants-in-aid from Central Government		
C.6	Centrally Sponsored Schemes	5,420.75*	4,221.29
C.7	Finance Commission Grant	11,044.26	12,424.10
C.8	Other Transfer/Grants to State/Union Territories with Legislatures	1,168.31	1,767.19
	Total C Grants-in-aid and Contribution	17,633.32	18,412.58
	Total Revenue Receipts (A+B+C)	37,309.30**	33,438.27

* Includes ₹830.57 crore for 2021-22 in respect of 'Grants under Externally Aided Project' at page no.77 (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	
		2021-22	2020-21
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	7.01	2.88
	Total D Capital Receipt	7.01	2.88
E.	Public Debt Receipts		
	Internal Debt	5,747.47	14,437.34
	Market Loans	4,000.00	6,000.00
	WMA ¹ from the RBI	1,043.49	7,744.48
	Bonds	...	...
	Loans from Financial Institutions	703.98	692.86
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Govt.	3,587.50	2,311.87
	Non Plan Loans	...	0.07
	Loans for State Plan Schemes	...	2,311.80
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	3,587.50	...
	Total E Public Debt	9,334.97	16,749.21
F.	Loans and Advances by State Government (Recoveries)*	40.73	23.02
G.	Inter State Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	46,692.01**	50,213.38

*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	352.29	...	...	352.29
	Parliament,State/Union Territory Legislatures	45.72	...	...	45.72
	President,Vice President,Governor/ Administrator of Union Territories	7.94	...	...	7.94
	Council of Ministers	15.47	...	...	15.47
	Administration of Justice	216.63	...	...	216.63
	Elections	66.53	...	...	66.53
A.2	Fiscal Services	289.86	...	...	289.86
	Land Revenue	175.47	...	...	175.47
	Stamps and Registration	4.90	...	...	4.90
	State excise	8.27	...	...	8.27
	Taxes on Sales,Trade etc.	28.94	...	...	28.94
	Taxes on Vehicles	12.63	...	...	12.63
	Collection Charges Under States Goods And Services Tax	5.37	...	...	5.37
	Other Taxes and Duties on Commodities and Services	53.20	...	...	53.20
	Other Fiscal Services	1.08	...	...	1.08
A.3	Interest Payments	4,640.79	...	...	4,640.79
	Interest Payments	4,640.79	...	...	4,640.79
A.4	Administrative Services	2,187.86	389.63	...	2,577.49
	Public Service Commission	22.56	...	...	22.56
	Secretariat-General Services	83.89	...	...	83.89
	District Administration	192.73	...	...	192.73
	Treasury and Accounts Administration	77.26	...	...	77.26
	Police	1,208.20	98.88	...	1,307.08
	Jails	37.02	...	...	37.02
	Supplies and Disposals	1.40	...	...	1.40
	Stationery and Printing	27.99	0.42	...	28.41
	Public Works	383.50	274.34	...	657.84
	Vigilance	32.14	...	...	32.14
	Other Administrative Services	121.17	15.99	...	137.16
A.5	Pension and Miscellaneous General Services	6,428.96	...	...	6,428.96
	Pensions and Other Retirement Benefits	6,398.90	...	...	6,398.90
	Miscellaneous General Services	30.06	...	...	30.06
	Total General Services	13,899.76	389.63	...	14,289.39
B	Social Services				
B.1	Education Sports Art and Culture	6,708.29	488.72	0.75	7,197.76
	General Education	6,592.01	488.72	0.75	7,081.48
	Technical Education	73.72	...	...	73.72
	Sports and Youth Services	19.01	...	...	19.01
	Art and Culture	23.55	...	...	23.55
B.2	Health and Family Welfare	2,577.27	293.80	...	2,871.07
	Medical and Public health	1,909.17	293.80	...	2,202.97
	Family Welfare	668.10	...	...	668.10

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services-Concl.				
B.3	Water Supply Sanitation Housing and Urban Development	2,140.40	1,113.09	...	3,253.49
	Water Supply and Sanitation	1,210.68	1,011.89	...	2,222.57
	Housing	131.53	39.72	...	171.25
	Urban Development	798.19	61.48	...	859.67
B.4	Information and Broadcasting	58.71	0.63	...	59.34
	Information and Publicity	58.71	0.63	...	59.34
B.5	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities	155.79	12.67	...	168.46
	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities	155.79	12.67	...	168.46
B.6	Labour and Labour Welfare	261.83	...	...	261.83
	Labour, Employment and Skill Development	261.83	...	...	261.83
B.7	Social Welfare and Nutrition	1,956.45	14.39	...	1,970.84
	Social Security and Welfare	1,505.29	14.39	...	1,519.68
	Nutrition	88.16	...	...	88.16
	Relief on Account of Natural Calamities	363.00	...	...	363.00
B.8	Others	23.67	2.01	...	25.68
	Other Social Services	0.33	2.01	...	2.34
	Secretariat- Social Services	23.34	...	...	23.34
	Total Social Services	13,882.41	1,925.31	0.75	15,808.47
C	Economic Services				
C.1	Agriculture and Allied Activities	2,568.72	89.89	4.00	2,662.61
	Crop Husbandry	773.75	11.21	...	784.96
	Soil and Water Conservation	124.97	36.97	...	161.94
	Animal Husbandry	375.81	19.42	...	395.23
	Dairy Development	30.33	...	...	30.33
	Fisheries	23.63	3.93	...	27.56
	Forestry and Wild Life	609.23	17.58	...	626.81
	Plantations	1.10	...	...	1.10
	Food Storage and Warehousing	350.39	0.53	...	350.92
	Agricultural Research and Education	244.14	...	...	244.14
	Co-operation	35.37	0.25	4.00	39.62
C.2	Rural Development	1,286.06	38.52	...	1,324.58
	Special Programmes for Rural Development	110.47	...	...	110.47
	Rural Employment	381.12	...	...	381.12
	Land Reforms	2.27	...	...	2.27
	Other Rural Development Programmes	792.20	38.52	...	830.72
C.3	Irrigation and Flood Control	394.51	312.50	...	707.01
	Major Irrigation	10.35	...	...	10.35
	Medium Irrigation	12.08	19.47	...	31.55
	Minor Irrigation	369.35	190.21	...	559.56
	Command Area Development	...	71.00	...	71.00
	Flood Control and Drainage	2.73	31.82	...	34.55

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services-concl.				
C.4	Energy	1,649.91	128.00	370.40	2,148.31
	Power	1,645.69	128.00	370.40	2,144.09
	New and Renewable energy	4.22	...	...	4.22
C.5	Industry and Minerals	194.64	122.73	...	317.37
	Village and Small Industries	167.20	122.73	...	289.93
	Industries	16.67	...	...	16.67
	Non- Ferrous Mining and Metallurgical Industries	10.77	...	...	10.77
C.6	Transport	2,124.55	2,602.47	...	4,727.02
	Indian Railways-Commercial Lines	...	213.00	...	213.00
	Civil Aviation	4.90	15.15	...	20.05
	Roads and Bridges	1,570.11	2,162.98	...	3,733.09
	Road Transport	544.81	205.93	...	750.74
	Other Transport Services	4.73	5.41	...	10.14
C.7	Science Technology and Environment	15.96	...	...	15.96
	Other Scientific Research	13.56	...	...	13.56
	Ecology and Environment	2.40	...	...	2.40
C.8	General Economic Service	170.31	420.33	...	590.64
	Secretariat- Economic Services	28.89	...	...	28.89
	Tourism	113.95	89.81	...	203.76
	Census Surveys and Statistics	10.56	...	...	10.56
	Civil Supplies	14.33	...	...	14.33
	Other General Economic Services	2.58	330.52	...	333.10
	Total Economic Services	8,404.66	3,714.44	374.40	12,493.50
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	7.71	...	...	7.71
	Total -Grants-in-aid and Contributions	7.71	...	...	7.71
E.	Loans to Government servants etc.				
	Loans to Government servants etc.	...	...	2.82	2.82
	Total-Loans to Government servants etc.	...	...	2.82	2.82
F.	Public Debt				
	Internal Debt of the State Government	...	...	4,289.65	4,289.65
	Loans and Advances from the Central Government	...	...	97.63	97.63
	Total-Public Debt	...	...	4,387.28	4,387.28
	Total Consolidated Fund Expenditure	36,194.54	6,029.38	4,765.25	46,989.17

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

(₹ in crore)

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	11,990.28	...	11,990.28	11,641.16	...	11,641.16	11,477.37	...	11,477.37
Pensions	6,398.91	...	6,398.91	6,088.39	...	6,088.39	5,489.75	...	5,489.75
Interest	4,640.79	...	4,640.79	4,472.45	...	4,472.45	4,234.02	...	4,234.02
Maintenance	2,056.04	...	2,056.04	2,128.75	...	2,128.75	2,196.31	...	2,196.31
Grants-in-aid General (Non-Salary)	2,459.75	...	2,459.75*	2,015.70	...	2,015.70	1,337.25	...	1,337.25
Grants-in-aid	1,687.79	...	1,687.79	1,507.74	...	1,507.74	1,324.53	...	1,324.53
Other Charges	3,047.32	...	3,047.32	1,783.39	...	1,783.39	1,511.67	...	1,511.67
Suspense	1,000.64	...	1,000.64	1,266.77	...	1,266.77	887.90	...	887.90
Subsidy	1,187.99	...	1,187.99	1,240.63	...	1,240.63	1,067.78	...	1,067.78
Grants-in-aid for Capital Assets	833.26	...	833.26	1,039.67	...	1,039.67	844.71	...	844.71
Social Security Pension	915.13	...	915.13	862.06	...	862.06	725.16	...	725.16
Material and Supply	486.54	41.28	527.82	453.18	49.81	502.99	323.17	51.82	374.99
Energy Charges	464.43	...	464.43	402.93	...	402.93	379.72	...	379.72
Honorarium	352.82	...	352.82	318.58	...	318.58	296.44	...	296.44
Wages	202.24	...	202.24	262.51	...	262.51	264.86	...	264.86
Office Expenses	200.48	...	200.48	191.68	...	191.68	156.32	...	156.32
Medical Reimbursement	176.24	...	176.24	156.56	...	156.56	164.18	...	164.18
Remuneration to Out Sourced Employees	150.64	...	150.64	96.62	...	96.62	74.92	...	74.92
Minor Works	211.40	...	211.40	89.42	...	89.42	70.33	...	70.33
Motor Vehicles	58.11	...	58.11	44.64	...	44.64	63.59	...	63.59
Advertising & Publicity	49.84	...	49.84	44.07	...	44.07	35.85	...	35.85
Scholarships Stipends & Concession	70.01	...	70.01	59.01	...	59.01	29.57	...	29.57
Professional & Special Service	23.52	...	23.52	38.14	...	38.14	26.31	...	26.31
Travel Expenses	35.02	...	35.02	31.88	...	31.88	48.49	...	48.49
Rent Rates & Taxes	29.65	...	29.65	28.25	...	28.25	25.99	...	25.99
Others	22.23	...	22.23	27.37	...	27.37	22.95	...	22.95
Machinery & Equipment	44.73	60.06	104.79	19.68	64.58	84.26	34.14	60.54	94.68
Investment	...	352.36	352.36	...	302.80	302.80	...	413.76	413.76
Major Works	...	5,563.93	5,563.93	...	4,834.44	4,834.44	...	4,510.87	4,510.87
Compensations	464.41	59.73	524.14	...	114.51	114.51	6.23	198.13	204.36
Lands	26.54	...	26.54	...	...	...	14.65	...	14.65
Gross Total	39,286.75	6,077.36	45,364.11	36,311.23	5,366.14	41,677.37	33,134.16	5,235.12	38,369.28
Deduct	3,092.21	47.98	3,140.19	2,776.30	56.93	2,833.23	2,403.73	61.21	2,464.94
Total	36,194.54	6,029.38	42,223.92	33,534.93	5,309.21	38,844.14	30,730.43	5,173.91	35,904.34

* Includes ₹7.71 crore on account of Compensation and Assignments to Local Bodies and Panchyati Raj Institutions (Major Head-3604).

Note: Total Grants-in aid ₹4,973.09 crore {(Grants-in aid ₹1,687.79 crore+ Grants-in aid non salary ₹2,452.04 crore+ Grants-in aid for creation of Capital Assets ₹833.26 crore in Revenue Expenditure)}

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase / Decrease (-) in per cent during the year 2021-22
		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	...
4055	Capital outlay on Police	45.28	496.97	98.88	595.85	118.37
4058	Capital Outlay on Stationery and Printing	0.42	4.95	0.42	5.37	...
4059	Capital Outlay on Public Works	115.70	1,460.76	274.34	1,735.10	137.11
4070	Capital Outlay on Other Administrative Services	8.14	91.44	15.99	107.43	96.44
	Total-A. Capital Account of General Services	169.54	2,054.20	389.63	2,443.83	129.82
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	355.54	3,785.94	488.72	4,274.66	37.46
	Total-B (a) Capital Account of Education Sports Art and Culture	355.54	3,785.94	488.72	4,274.66	37.46
(b)	Capital Account of Health and Family Welfare-					
4210	Capital Outlay on Medical and Public Health	302.05	2,421.92	293.82	2,715.74	(-)2.72
4211	Capital Outlay on Family Welfare	...	33.22	...	33.22	...
	Total-B (b) Capital Account of Health and Family Welfare	302.05	2,455.14	293.82	2,748.96	(-)2.72
(c)	Capital Account of Water Supply and Sanitation Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	1,001.51	7,488.55	1,011.88	8,500.43	1.04
4216	Capital Outlay on Housing	35.83	1,041.17	39.73	1,080.90	10.88
4217	Capital Outlay on Urban Development	29.06	204.71	61.47	266.18	111.53
	Total-B (c) Capital Account of Water Supply and Sanitation Housing and Urban Development	1,066.40	8,734.43	1,113.08	9,847.51	4.38

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase / Decrease (-) in per cent during the year 2021-22
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	0.77	10.41	0.63	11.04	(-)18.18
	Total-B (d) Capital Account of Information and Broadcasting	0.77	10.41	0.63	11.04	(-)18.18
(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	6.03	212.18	12.66	224.84	109.95
	Total-B (e) Capital Account of Welfare of Scheduled Castes Scheduled Tribes and other Backward classes and Minorities	6.03	212.18	12.66	224.84	109.95
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	3.26	126.63	14.40	141.03	341.72
	Total-B (g) Capital Account of Social Welfare and Nutrition	3.26	126.63	14.40	141.03	341.72
(h)	Capital Account of Other Social Services					
4250	Capital Outlay on Other Social Services	2.14	14.29	2.01	16.30	(-)6.07
	Total-B (h) Capital Account of Other Social Services	2.14	14.29	2.01	16.30	(-)6.07
	Total-B Capital Account of Social Services	1,736.19	15,339.02	1,925.32	17,264.34	10.89

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase / Decrease (-) in per cent during the year 2021-22
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	15.53	124.73	11.21	135.94	(-)27.82
4402	Capital Outlay on Soil and Water Conservation	32.55	496.44	36.99	533.43	13.64
4403	Capital Outlay on Animal Husbandry	20.72	151.02	19.42	170.44	(-)6.27
4404	Capital Outlay on Dairy Development	...	5.38	...	5.38	...
4405	Capital Outlay on Fisheries	5.63	52.86	3.93	56.79	(-)30.20
4406	Capital Outlay on Forestry and Wildlife	18.38	179.59	17.58	197.17	(-)4.35
4408	Capital Outlay on Food Storage and Warehousing	0.15	39.26	0.51	39.77	240.00
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	0.13	78.54	0.25	78.79	92.31
4435	Capital Outlay on Other Agricultural Programmes	...	2.21	...	2.21	...
	Total C (a) Capital Account of Agriculture and Allied Activities	93.09	1,142.94	89.89	1,232.83	(-)3.44
(b)	Capital Account of Rural Development-					
4515	Capital Outlay on other Rural Development Programmes	10.36	66.16	38.53	104.69	271.91
	Total C (b) Capital Account of Rural Development	10.36	66.16	38.53	104.69	271.91
(d)	Capital Account of Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	...	282.82	0.01	282.83	100.00
4701	Capital Outlay on Medium Irrigation	70.01	727.21	19.47	746.68	(-)72.19
4702	Capital Outlay on Minor Irrigation	226.53	2,607.20	190.22	2,797.42	(-)16.03
4705	Capital Outlay on Command Area Development	33.19	309.96	70.99	380.95	113.89
4711	Capital Outlay on Flood Control Projects	56.92	1,506.73	31.81	1,538.54	(-)44.11
	Total C (d) Capital Account of Irrigation and Flood	386.65	5,433.92	312.50	5,746.42	(-)19.17

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase / Decrease (-) in per cent during the year 2021-22
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	196.98	3,324.03	127.99	3,452.02	(-)35.02
	Total C- (e) Capital Account of Energy	196.98	3,324.03	127.99	3,452.02	(-)35.02
(f)	Capital Account of Industry and Minerals-					
4851	Capital Outlay on Village and Small Industries	17.27	485.89	122.74	608.63	610.71
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	17.27	563.19	122.74	685.93	610.71
(g)	Capital Account of Transport					
5002	Capital Outlay on Indian Railways-Commercial Lines	100.00	456.60	213.00	669.60	113.00
5053	Capital Outlay on Civil Aviation	7.66	107.57	15.15	122.72	97.78
5054	Capital Outlay on Roads and Bridges	2,315.55	18,150.06	2,162.96	20,313.02	(-)6.59
5055	Capital Outlay on Road Transport	85.99	1,097.84	205.94	1,303.78	139.48
5056	Capital Outlay on Inland and Water Transport	2.01	2.19	0.01	2.20	(-)100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Increase / Decrease (-) in per cent during the year 2021-22
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	5.40	16.15	(-)49.76
	Total-C (g) Capital Account of Transport	2,521.96	19,825.01	2,602.46	22,427.47	3.19
(j)	Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	30.00	212.39	89.80	302.19	199.33
5465	Investments in General Financial and Trading Institutions	...	3.29	...	3.29	...
5475	Capital Outlay on Other General Economic Services	147.17	1,465.96	330.52	1,796.48	124.58
	Total C (j) Capital Account of General Economic Services	177.17	1,681.64	420.32	2,101.96	137.23
	Total C Capital Account of Economic Services	3,403.48	32,036.89	3,714.43	35,751.32	9.14
	Grand Total	5,309.21	49,430.11	6,029.38	55,459.49	13.56

EXPLANATORY NOTES

During 2021-22, the Government invested ₹194.94 crore in Statutory Corporations/Boards, ₹157.05 crore in Government and other Companies and ₹0.37 crore in Co-operative societies/Banks. During the year, share capital amounting to ₹nil crore was redeemed by Co-operative Bank, ₹1.77 crore by Co-operative Societies and previous year reconciled figure ₹0.02 crore deposited and ₹0.01 reduced.

The total investment of the Government in share capital and debentures of different concerns at the end of 2019-20, 2020-21 and 2021-22 was ₹4,261.06 crore ₹4,562.40 crore and ₹4,913.00 crore respectively. The dividend received at the end of 2019-20, 2020-21 and 2021-22 was ₹248.44 crore ₹245.43 crore and ₹166.53 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 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase /Decrease (-) during the year 2021-22		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	31,897.16	4,000.00	2,125.00	33,772.16	1,875.00	5.88	45.93
Compensation and other Bonds	2,890.50	...	...	2,890.50	...	...	3.93
Loans from Financial Institutions	3,171.69	703.98	552.06	3,323.61	151.92	4.79	4.52
Special Securities issued to National Small Savings Fund	4,958.86	...	569.10	4,389.76	(-)569.10	(-)11.48	5.97
Ways and Means Advances from the Reserve Bank of India	...	1,043.49	1,043.49	...	...	...	...
Total- 6003	42,918.21	5,747.47	4,289.65	44,376.03	1,457.82	3.40	60.35
6004 Loans and Advances from the Central Govt.							
01 Non-Plan Loans -							
201 House Building Advances	0.20	...	0.04	0.16	(-)0.04	(-)20.00	...
800 Other Loans	2.17	...	0.39	1.78	(-)0.39	(-)17.97	...
Total - 01	2.37	...	0.43	1.94	(-)0.43	(-)18.14	...
02 Loans for State/Union Territory Plan Schemes							
101 Block Loans	3,113.34	...	51.72	3,061.62	(-)51.72	(-)1.66	4.16
105 State plan loans consolidated in terms of recommendations of 12th Finance Commission	145.70	...	45.29	100.41	(-)45.29	(-)31.08	0.14
Total - 02	3,259.04	...	97.01	3,162.03	(-)97.01	(-)2.98	4.30

¹ Detailed Account is at page no.163 to165 Vol-II

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES¹

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase /Decrease (-) during the year 2021-22		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt -concl.							
6004 Loans and Advances from the Central Govt.Concl.							
07 <i>Pre-1984-85 Loans -</i>							
102 National Loan Scholarship Scheme	0.13	...	...	0.13	...	...	...
Total 07	0.13	...	...	0.13	...	...	...
09 <i>Other Loans for States/Union Territory with Legislature Schemes</i>							
101 Block Loans	...	3,587.50	0.19	3,587.31	3,587.31	100.00	4.88
Total - 09	...	3,587.50	0.19	3,587.31	3,587.31	100.00	4.88
Total (6004)	3,261.54	3,587.50	97.63	6,751.41	3,489.87	107.00	9.18
Total-A Public Debt	46,179.75	9,334.97	4,387.28	51,127.44	4,947.69	10.71	69.53
B Other Liabilities							
Public Accounts							
Small Savings Provident Funds etc.	16,522.64	3,562.18	3,078.54	17,006.28	483.64	2.93	23.13
Reserve funds bearing interest	1,882.54	417.15	641.79	1,657.90	(-)224.64	(-)11.93	2.25
Reserve funds not bearing interest	834.66	...	518.66	316.00	(-)518.66	(-)62.14	0.43
Deposits bearing interest	7.66	1,133.19	1,126.55	14.30	6.64	86.68	0.02
Deposits not bearing interest	3,454.50	2,432.89	2,474.51	3,412.88	(-)41.62	(-)1.20	4.64
Total-B Other Liabilities	22,702.00	7,545.41	7,840.05	22,407.36	(-)294.64	(-)1.30	30.47
Total Public Debt and Other liabilities	68,881.75	16,880.38	12,227.33	73,534.80	4,653.05 *	6.76	100.00

*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 2021-22 repayment of ₹569.10 crore was made. The balance outstanding at the end of the year was ₹4,389.76 crore which was 9.89 percent of the total Internal Debt of the State Government as on 31 March, 2022.

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 8 loans amounting to ₹500.00 crore, and ₹500.00 crore, bearing interest @ 6.98 percent, 6.93 percent, 6.86 percent, 6.91 percent, 6.93 percent, 6.92 percent, 7.14 percent, and 7.03 percent respectively per annum were floated by the State Government at par which were realised in cash. These loans are redeemable in Sept.2032, Sept.2031, Nov.2030, Nov.2031, Nov.2032, Nov.2033, Dec.2033, and Dec.2031, respectively.

Nine long term Loans i.e. 8.85 percent, 9.20 percent, 8.83 percent, 8.60 percent, 8.73 percent, 8.73 percent, 7.52 percent, 7.79 percent, and 8.94 percent for ₹100.00 crore, ₹205.00 crore, ₹200.00 crore, ₹250.00 crore, ₹160.00 crore, ₹200.00 crore, ₹300.00 crore, ₹300.00 crore, and ₹410.00 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 ₹2.94 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 ₹699.98 crore was obtained by the State Government from this bank, and an amount of ₹505.15 crore was repaid during the year. The balance outstanding at the end of the year is ₹3,164.12 crore.
- (d) Compensation and other Bonds: -** This loan was obtained by State Government on account of Himachal Pradesh Special Bonds under UDAY. During the year neither any loan was obtained nor any payment was made under this loan. The balance outstanding at the end of the year is ₹2,890.50 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 ₹3.99 crore was obtained and ₹23.62 crore was repaid. The balance outstanding at the end of the year is ₹120.43 crore.
- (f) Loans from other Institutions: -** These loans are granted by the various autonomous bodies such as New India Insurance Company, Oriental Fire Insurance Company, loans to Municipal Corporation (LIC) and Loans from S.L.R. Borrowing (LIC). An amount of ₹20.35 crore was repaid during the year. The balance outstanding at the end of the year is ₹20.38 crore.

**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 ₹832.85 crore Ways and Means Advances and ₹210.64 crore Special Drawing Facility was obtained and ₹832.85 crore and ₹210.64 crore was repaid during the year 2021-22 respectively.

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 2020-21 and 2021-22 are as shown below:-

	2021-22	2020-21	Net increase/ decrease(-) during the year 2021-22
(₹ in crore)			
(i) Gross Debt and other obligations outstanding at the end of the			
(a) Public Debt and Small Savings, Provident Funds etc.	68,133.72	62,702.39	5,431.33
(b) Other Obligations	5,401.08	6,179.36	(-)778.28
Total (i)	73,534.80	68,881.75	4,653.05
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	4,588.66	4,364.95	223.71
(b) Other Obligations	52.13	107.50	(-)55.37
Total (ii)	4,640.79	4,472.45	168.34
(iii) Deduct			
(a) Interest received on loans and advances given by Government	97.72	248.98	(-)151.26
(b) Interest realised on investment of cash balances	55.50	31.88	23.62
Total (iii)	153.22	280.86	(-)127.64
(iv) Net interest charges	4,487.57	4,191.59	295.98
(v) Percentage of gross interest item (ii) to total Revenue Receipts	12.44	13.38	(-)0.94
(vi) Percentage of net interest item (iv) to total Revenue Receipts	12.18	12.54	(-)0.36

Note: The Government also received ₹166.53 crore during the year as dividend on investments (Major Head- 0050 page no.66 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 2021	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2022 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2021-22 (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	6,180.58	270.23	...	...	6,450.81	270.23	*
Co-operative Societies/Co-operative Banks	168.83	3.99	34.90	...	137.92	(-)30.91	*
Panchayati Raj Institutions	0.27	...	...	...	0.27	...	*
Government Servant	28.34	2.82	5.67	...	25.49	(-)2.85	*
Others	1,300.83	100.93	0.16	...	1,401.60	100.77	*
Total:-	7,687.59	377.97	40.73	...	8,024.83	337.24	*

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-II	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. 176 to179Vol.-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 2021	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2022 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2021-22 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	30.01	0.75	0.16	...	30.60	0.59	...
Economic Services	7,628.22	374.40	34.90	...	7,967.72	339.50	...
Other Services	29.36	2.82	5.67	...	26.51	(-)2.85	...
Total:	7,687.59	377.97	40.73	...	8,024.83	337.24	...

Section: 3 Summary of repayments in arrears from loanee entities

(₹ in Crore)

Loanee - entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
	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	2,977.93
General Financial Institution	0.10	...	0.10	1985-86	0.10
Total :	96.73		96.73		3,052.46

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative summary of Government Investment in the share capital and debentures of different concerns for 2020-21 and 2021-22.

(₹ in crore)

Name of the concern	2021-22			2020-21		
	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	1,988.27	0.38	6	1,793.32	0.35
2. Government Companies	27	1,771.09	1.89	24	1,607.89	1.89
3. Other Joint Stock Companies and Partnerships						
(i) Central Govt. Companies	1	1,098.14	163.53	1	1,098.14	242.65
(ii) Other Companies	13	0.10	0.01	13	0.10	0.01
Total - Other Joint Stock Companies and Partnerships	14	1,098.24	163.54	14	1,098.24	242.66
4. Co-operative Bank	9	13.37	0.24	9	13.38	0.03
5. Co-operative Institutions and Local Bodies						
(i) Co-operative Societies	15	42.03	0.48	17	49.57	0.50
Total	71	4,913.00	166.53	70	4,562.40	245.43

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 2022 in various sectors are shown below :-

(₹ in crore)										
Sector (No. of guarantees with in bracket)	Maximum amount guaranteed during the year 2021-22	Outstanding at the beginning of the year 2021-22	Additions during the year	Deletions (Other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2021-22	Guarantee Commission or Fee		Other Material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (6)*	1,400.67	1,250.90	137.83	119.25	...	...	1,269.48	3.31	...	...
Co-operative Banks (1)*	...	252.62	80.95	76.41	...	...	257.16	...	...	...
Local Bodies (1)*	...	4.67	...	0.16	...	...	4.51	...	...	...
Other Institutions (18) *(a)	634.70	370.05	70.68	87.27	...	...	353.46	0.72	3.00	...
Total	2,035.37	1,878.24	289.46	283.09	...	...	1,884.61	4.03	3.00	...

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

*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 Grantees	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No.2		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
(₹ in crore)						
1. Panchayati Raj Institutions						
(i) Zila Parishads	210.52	...	210.52	31.53	...	31.53
(ii) Panchayat Samities	60.05	...	60.05	39.95	...	39.95
(iii) Gram Panchayats	413.13	140.46	553.59	154.68	15.42	170.10
Total	683.70	140.46	824.16	226.16	15.42	241.58
2. Urban Local Bodies						
(i) Municipal Corporations	244.12	121.61	365.73	168.50	59.91	228.41
(ii) Municipalities/ Municipal Councils	303.74	60.55	364.29	94.75	44.52	139.27
(iii) Others	11.54	32.97	44.51	...	...	...
Total	559.40	215.13	774.53	263.25	104.43	367.68
3. Public Sector Undertakings						
(i) Government Companies	1.74	...	1.74	...	...	...
(ii) Statutory Corporations	377.34	5.00	382.34	...	...	...
Total	379.08	5.00	384.08	...	...	...
4. Autonomous Bodies						
(i) Universities	392.88	16.07	408.95	10.39	...	10.39
(ii) Development Authorities	93.38	50.63	144.01	26.48	2.50	28.98
(iii) Co-operative Institutions	52.65	3.67	56.32	2.10	...	2.10
(iv) Others	96.79	24.54	121.33	26.64	2.00	28.64
Total	635.70	94.91	730.61	65.61	4.50	70.11

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantees	Total Funds Released as Grants-in-Aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No.2		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CCS/CS)	Total	State Fund Expenditure	Central Assistance (including CCS/CS)	Total
(₹ in crore)						
5. Education						
(i) Elementary Education	67.41	365.31	432.72	...	...	...
(ii) Secondary Educations	33.90	134.49	168.39	...	...	...
(iii) Higher Education	22.54	...	22.54	0.66	...	0.66
Total	123.85	499.80	623.65	0.66	...	0.66
6. Others						
(i) Forests	89.13	...	89.13	4.19	...	4.19
(ii) Social Welfare	133.53	547.45	680.98	2.03	40.70	42.73
(iii) Misc.	567.73	305.93	873.66	78.50	27.81	106.31
Total	790.39	853.38	1,643.77	84.70	68.51	153.23
Gross Total	3,172.12	1,808.68	4,980.80*	640.40	192.86	833.26**

* Includes ₹7.71 crore on account of compensation and assignment to local bodies and Panchyati Raj Institution {Major Head 3604 (page no.117 Vol-II).

** ₹833.26 crore Grant in Aid Creation of Capital Assets 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 Grantees		Total Funds Released as Grants-in-Aid	Value of Grants-in-aid in kind being Capital Asset in Nature
1		2	3
		2021-22	2021-22
1.	Panchayati Raj Institutions	--	--
(i)	Zila Parishads	--	--
(ii)	Panchayat Samities	--	--
(iii)	Gram Panchayat	--	--
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)	Co-operative 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					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	4,716.54	31,478.00	36,194.54	4,543.73	28,991.20	33,534.93
Expenditure Heads (Capital Account)	5.60	6,023.78	6,029.38	13.63	5,295.58	5,309.21
Disbursement under Public Debt Loans and Advances Inter State Settlement and Transfer to Contingency Fund (a)	4,387.29	377.97	4,765.26	11,141.04	320.12	11,461.16
Total	9,109.43	37,879.75	46,989.18	15,698.40	34,606.90	50,305.30
(a) The figures have been arrived as follows: -						
E. Public Debt						
Internal Debt of the State Government	4,289.65	...	4,289.65	11,046.90	...	11,046.90
Loans and Advances from the Central Government	97.64	...	97.64	94.14	...	94.14
F. Loans and Advances*						
Loans for Social Services	...	0.75	0.75	...	1.60	1.60
Loans for Economic Services	...	374.40	374.40	...	315.71	315.71
Loans to Government Servants etc.	...	2.82	2.82	...	2.81	2.81
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a)	4,387.29	377.97	4,765.26	11,141.04	320.12	11,461.16

(i) The *percentage* of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	31.21	68.79
2021-22	19.39	80.61

* 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 2021	During the year 2021-22	On 31 March 2022
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	496.97	98.88	595.85
Capital Outlay on Printing and Stationery	4.95	0.42	5.37
Capital Outlay on Public Works	1,460.76	274.34	1,735.10
Capital Outlay on Other Administrative Services	91.44	15.99	107.43
Total-General Services	2,054.20	389.63	2,443.83
Social Services			
Education, Sports, Art and Culture	3,786.18	488.71	4,274.89
Health and Family Welfare	2,455.16	293.80	2,748.96
Water Supply, Sanitation, Housing and Urban Development	8,735.17	1,113.09	9,848.26
Information and Broadcasting	10.41	0.64	11.05
Welfare of Scheduled Caste, Schedule Tribe, other Backward Classes and Minorities	212.17	12.67	224.84
Social Welfare and Nutrition	126.64	14.39	141.03
Other Social Services	14.29	2.01	16.30
Total-Social Services	15,340.02	1,925.31	17,265.33
Economic Services			
Agriculture and Allied Activities	2,442.09	137.87	2,579.96
Rural Development	66.16	38.53	104.69
Irrigation and Flood Control	6,001.62	312.49	6,314.11
Energy	4,619.87	128.00	4,747.87 *
Industry and Minerals	563.35	122.73	686.08
Transport	19,895.79	2,602.48	22,498.27
General Economic Services	1,681.63	420.32	2,101.95
Total - Economic Services	35,270.51	3,762.42	39,032.93
Total - Gross Capital Expenditure	52,664.73	6,077.36	58,742.09

* Includes an amount of ₹1,295.85 crore being the amount of Disinvestment and has been deducted at next page.

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
			(₹ in Crore)
CAPITAL AND OTHER EXPENDITURE Concl-			
Recovery Capital Expenditure			
Social Services			
Education, Sports, Art and Culture	0.22	...	0.22
Water Supply, Sanitation, Housing and Urban Development	0.75	...	0.75
Total - Social Services	0.97	...	0.97
Economic Services			
Agriculture and Allied Activities	1,299.16	47.98	1,347.14
Irrigation and Flood Control	567.69	...	567.69
Industry and Minerals	0.15	...	0.15
Transport	70.80	...	70.80
Total - Economic Services	1,937.80	47.98	1,985.78
Total-Recovery Capital Expenditure	1,938.77	47.98	1,986.75
Capital Expenditure	50,725.96	6,029.38	56,755.34
Deduct Disinvestment	1,295.85 *	...	1,295.85
Total-Net Capital Expenditure	49,430.11	6,029.38	55,459.49
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Social Services			
Education, Sports, Art and Culture	9.44	0.71	10.15
Water Supply, Sanitation, Housing and Urban Development	16.28	(-)0.14	16.14
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	3.25	...	3.25
Social Welfare and Nutrition	1.05	0.02	1.07
Economic Services			
Agriculture and Allied Activities	264.76	(-)30.90	233.86
Rural Development	0.42	...	0.42

* See * at previous page

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
			(₹ in Crore)
LOANS AND ADVANCES-Concl'd			
Loans and Advances for various services -			
Economic Services			
Energy	7,274.43	370.40	7,644.83
Industry and Minerals	88.50	...	88.50
General Economic Services	0.10	...	0.10
Loans to Government Servants	28.35	(-)2.86	25.49
Miscellaneous Loans	1.02	...	1.02
Total - Loans and Advances	7,687.60	337.23	8,024.83
Total - Capital and Other Expenditure	57,117.71	6,366.61	63,484.32 (a)
Principal Sources of Funds -			
Revenue (+)Surplus/(-)Deficit			
Add- Adjustment on Account of Retirement / Disinvestment			
Debt-			
Internal Debt of the State Government	42,918.21	1,457.82	44,376.03
Loans and Advances from the Central Government	3,261.54	3,489.87	6,751.41
Small Savings, Provident Funds etc.	16,522.64	483.64	17,006.28
Total - Debt	62,702.39	5,431.33	68,133.72
Other Obligations-			
Contingency Fund	5.00	...	5.00
Reserve Funds	2,717.19	(-)743.29	1,973.90
Deposits and Advances	3,461.64	(-)34.98	3,426.66
Suspense and Miscellaneous (other than amount closed to Government Account & Cash Balances Investment Account)	(-)1,539.83	1,246.85	(-)292.98
Remittances	541.91	111.59	653.50
Total-Other Obligations	5,185.91	580.17	5,766.08
Total - Debt and other Obligations	67,888.30	6,011.50	73,899.80

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
1	2	3	4
			(₹ in Crore)
Other Receipt-			
Deduct - Cash Balance	59.96	(-)105.37	(-)45.41
Deduct - Investment	1,696.28	871.99	2,568.27
Add - Amount closed to Government Account	...	...	...
Net Provision of Funds	66,132.06	5,244.88	71,376.94 ^(b)
The difference of ₹7,892.62 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, 2021		(-)9,041.18	
(ii) Current year deficit (-)/ surplus(+)		1,114.76 *	(-)7,926.42
(iii) Capital Receipt upto 31 March 2021		48.56	
(iv) Capital Receipt during the year 2021-22		7.01	55.57
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			(-)7,892.62

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

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 2022:-

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	(₹ in crore)
63,352.11 (a)	A to D,G, and part of L (Major Head 8680 only)	Government Account	...
...	E	Public Debt	
...		(i) Internal Debts of the State Government	44,376.03
8,024.83	F	(ii) Loans and Advances from Central Government	6,751.41
...	H	Loans and Advances	...
...		Contingency Fund	
...		Contingency Fund	5.00
...	I	Public Account	
...	J	Small Savings Provident Funds etc.	17,006.28
...		Reserve Fund	
...		(i) Reserve Funds Bearing Interest	1,657.90
...		(ii) Reserve Funds not Bearing Interest	316.00
...	K	Gross Balance	
...		Deposits and Advances	
...		(i) Deposits Bearing Interest	14.30
...		(ii) Deposits not Bearing Interest	3,412.87
...		(iii) Advances	(-)0.51
2,568.27	L	Suspense and Miscellaneous	
...		(i) Investment	...
...		(ii) Other Items (Net)	(-)292.98
...	M	Remittances	
...		(i) Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Office	653.52
...		(ii) Inter Government Adjustment Account	(-)0.01
(-)45.41 (b)	N	Cash Balance	
73,899.80		Total	73,899.80

(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 212 (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.
58,444.50	A. Amount at the Debit of Government Account on 1 April 2021	...
...	B. Receipt Heads (Revenue Account)	37,309.30*
...	C. Receipt Heads (Capital Account)	
36,194.54	D. Expenditure Heads (Revenue Account)	7.02
6,029.39	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	G. Amount at the debit of Government Account on 31 March 2022	63,352.11
1,00,668.43	Total	1,00,668.43

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 Finance Accounts for the year 2021-22

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Himachal Pradesh. The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 18 Treasuries, 90 Public Works Divisions (71 Building and Roads, 08 National Highway, 06 Mechanical, 05 Electrical), 65 Jal Shakti Vibhag, and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

The accounts of the Government of Himachal Pradesh are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, 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, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/ appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/ appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standards (IGAS) 2: Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller & Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State

Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 is as provided by the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *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.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of the 31st March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', Sector-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to Accountant General office and may lead to mismatch of figures/data between AG office and State Government. In Himachal Pradesh, there is provision for freezing of monthly accounts in the Integrated Financial Management System after closure of monthly accounts and sending them to the office of Principal Accountant General (A&E).

(ii) Operation of unauthorized heads:

During 2021-22, the State Government of Himachal Pradesh provided budget provisions under one unauthorized Sub Major Head (01 under Major Head 5002) and incurred expenditure of ₹213.00 crore under the Capital Section in this head.

(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller & Auditor General of India. During 2021-22, the State Government of Himachal Pradesh opened 136 new Sub Heads (110 under the Revenue Section, and 26 under Capital Section) in the budget, without seeking the advice of the Pr. Accountant General (A&E) as required. The State Government provided budget provisions under these heads and incurred expenditure of ₹2,641.81 crore (₹2,583.84 crore under the Revenue Section and ₹57.97 crore under the Capital Section) in these heads during 2021-22.

(iv) Discrepancy in depiction of budget provisions:

The scrutiny of the budget documents of the State Government for the year 2021-22 shows the following discrepancies in the budget provisions.

(a) Expenditure incurred without budget provision

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Further, expenditure should not be incurred on a scheme/service without provision of funds or after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

Notwithstanding the above during 2021-22, the State Government incurred an expenditure of ₹623.40 crore under 18 Major Heads in 12 grants without any budget provision in the detailed estimates.

Note: Grant No.5,8,10,11,13,14,20,22,28,30,31 & 32 pertaining to Major Heads 2059, 2202, 2216, 2217, 2245, 2401, 2405, 2501, 2505, 2515, 2711, 2851, 3452, 4059, 4216, 4408, 4711 and 5055.

(b) Substantial provision was made but no expenditure incurred

Several policy initiatives of the Government are partially executed or not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanctions, non-release of budget, etc.

During 2021-22, there were 68 Major Heads under 25 grants where budget provision of ₹363.04 crore was made on various schemes, but no expenditure was incurred. This deprived beneficiaries of the intended benefits.

The matter was taken up with the State Government for necessary action and corrections in the budget documents.

Note:- Grant No. 1,2,3,5,6,7,8,9,10,11,12,13,15,18,19,20,21,22,25,26,27,29,30,31 & 32 pertaining to Major Heads 2012, 2030, 2039, 2053, 2054, 2055, 2056, 2059, 2071,2202, 2203, 2204, 2205, 2210, 2211, 2215, 2217, 2225,2230, 2235, 2236, 2245, 2251, 2401, 2402, 2403, 2404, 2405, 2406, 2408, 2425, 2435, 2501, 2515, 2700, 2701, 2702, 2851, 3054,3451, 3452, 3456,4059, 4202, 4210, 4215, 4216, 4225, 4235, 4408, 4701, 4702, 4705, 4711, 4801, 4851,5053, 5055, 5056, 5475, 6003, 6004, 6225, 6401, 6425, 6801,6885 and 7610.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹4,482.15 crore compared to ₹3,466.58 crore in 2020-21, registering an increase of ₹1,015.57 crore (29.30 per cent). This includes Advance Apportionment of IGST amounting to ₹308.20 crore. In addition, the State received ₹2,105.41 crore as its share of net proceeds assigned to the State under Central GST. The total receipts under GST were ₹6,587.56 crore. The State received compensation of ₹1,167.99 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the State also received ₹2,695.22 crore debt during 2021-22 (total back to back loan of ₹4,412.22 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During test check of transactions in the year 2021-22, Government of Himachal Pradesh incorrectly booked expenditure of ₹2.77 crore under Major Head 2059 in Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Surplus/Deficit of the State is given under para 6.

This has reference to figures in Statements 4,5,15 and 16 of the Finance Accounts.

(iii) Reconciliation of Receipts and Expenditure between CCOs and 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 2021-22, receipts amounting to ₹37,316.31 crore (100 *per cent* of total revenue receipts and capital receipts) and expenditure amounting to ₹42,223.92 crore (100 *per cent* of total revenue expenditure and capital expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹33,441.15 crore (100 *per cent* of total revenue receipts and capital receipts) and expenditure amounting to ₹38,844.14 crore (100 *per cent* of total revenue expenditure and capital expenditure) were reconciled by the State Government during 2020-21, *i.e.*, the previous year.

(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 2021-22, ₹2,255.53 crore under 41 Major Heads of accounts, constituting 5.34 *per cent* of the total Revenue and Capital expenditure (₹42,223.92 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous 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.

Similarly, ₹1,957.37 crore under 46 Major Heads of Account, constituting 5.25 *per cent* of the total Revenue and Capital Receipts (₹37,316.31 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹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.

This has reference to Statements 14,15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During 2021-22, an amount of ₹0.59 crore was transferred to these PD Accounts. This includes ₹0.08 crore transferred in March 2022, of which, ₹0.04 crore was transferred on the last working day of March 2022.

In terms of Rule 200(4) of Himachal Pradesh Treasury Rules 2017, 55 Administrators of Personal Deposit Account (out of 106) had reconciled and verified their balances with the

treasury figures and furnished annual verification certificates to the Treasury Officer for onward submission to Accountant General office. 51 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
112	2.18	02	0.22*	08	0.66	106	1.74

*It includes lapsed deposit of ₹0.37 crore.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

The comparative information of previous year is shown in the following table.

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

(vi) 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.

In spite of continuous persuasion by the Principal Accountant General (A&E), HP to State Government for developing a mechanism to identify/monitor the position of advances withdrawal against AC bills and its adjustment through DC bills, the State Government had not formulated any mechanism yet. Resultantly, there is no detail available with State Government as well as with the Principal Accountant General (A&E), HP as to how many AC bills were drawn by its various Departments, how many were cleared during the year 2021-22 and pending as of 31 March 2022.

(vii) Utilisation Certificates for Grants-in-Aid not received:

In terms of Rule 157 of Himachal Pradesh Financial Rules 2009, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it. But no timeline has been fixed for submission of UCs in the Himachal Pradesh Financial Rules 2009. Utilisation Certificates are insisted from the authorities based on provisions contained in CAG's MSO (A&E) Volume- I and conditions laid in the sanction orders of Grants.

To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹3,368.78 crore pertaining to outstanding UCs for the period upto 31 March, 2022 was cleared. The position of outstanding UCs as on 31 March, 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto2020-21	1,796	2,359.15
2021-22	1,823	2,392.99
Total	3,619	4,752.14

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

Additions during the year 17,267 UCs for an amount of ₹4,980.80 crore.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

The comparative information of previous year is shown in the following table.

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

(viii) 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 2021-22 are given below:

(₹ in crore)					
Funds/Deposits	Balance on 1 April 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	7.66	Interest (7.1 per cent) calculated as per the rate of interest notified by the Government/payable to General Provident Fund	0.54	NIL	0.54
State Disaster Response Fund*	7.88	Interest (6 per cent) calculated as Notified by RBI	0.47	NIL	0.47
Total			1.01	NIL	1.01

*Out of ₹233.81 crore as on 01 April 2021 under M.H. 8121-122 in Statement No. 21, ₹7.88 crore is unspent and ₹225.93 crore is under O.B. suspense (booked during 2019-20)

Non-payment of the interest amounting to ₹1.01 crore has resulted in understatement of Revenue Expenditure and Fiscal Deficit by ₹1.01 crore.

This has reference to figures in Statements 15,21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

In terms of the Himachal Pradesh Fiscal Responsibility and Budget Management (FRBM) 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 previous year. During the year 2021-22 the amount guaranteed by the State Government was ₹289.46 crore. The outstanding guarantees as on 31 March 2022 was ₹1,884.61 crore, which works out to 5.64 per cent of State Revenue Receipts of 2020-21 (₹33,438.27 crore) and was within the limits prescribed.

During 2021-22, the State Government received ₹3.00 crore towards guarantee commission, which constituted 1.04 per cent of the guaranteed amount during 2021-22 (₹289.46 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, which works out to ₹3.47 crore.

The relevant figures are available in Statements 9,14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Himachal Pradesh incurred ₹2.40 crore against the budget allocation of ₹2.40 crore under Major Head 3435-Ecology and Environment. During the previous year 2020-21, the Government of Himachal Pradesh incurred ₹1.88 crore against the budget allocation of ₹1.88 crore under Major Head 3435.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Governments 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 (Principal ₹7.72 crore, Interest ₹7.86 crore) to end of 31 March 2022, of which, Ministry of Finance has so far adjusted ₹12.31 crore.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans [detailed accounts of which are maintained by the Principal Accountant General (A&E)] amounting to ₹3,052.46 crore involving six Departments, recoveries of principal and interest have not been effected during the past several years and five such loans are more than 10 years old.

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. Out of the six loanees, five have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, 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 has to furnish information on Committed Liabilities, but they did not do so. The figures of committed liabilities have been taken from FRBM disclosures laid down in the State Legislative Assembly. These figures have been reflected in Appendix-XII of the Finance Accounts.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes as on 31 March 2022, is ₹5,568.74 crore (Revenue Expenditure ₹3,949.50 crore and Capital Expenditure ₹1,619.24 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

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

(a) As per the PFMS portal of the CGA, ₹2,534.57 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹2,534.57 crore, ₹2,532.54 crore being the Central Assistance/Share was transferred to the intermediaries (*i.e.*, NGOs, Societies, *etc.*) and ₹2.03 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 35.76 *per cent* as compared to 2020-21 (from ₹1,866.98 crore in 2020-21 to ₹2,534.57 crore in 2021-22). Details are in *Appendix-VI of the Finance Accounts.*

(xvi) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The State Government has, however, confirmed to the Government of India that it has no Off Budget Borrowings.

(xvii) Transactions booked under Objection Book Suspense Accounts and Fund transferred to DDOs' Bank Account:

During 2021-22, an amount of ₹78.74 crore (Revenue Expenditure ₹74.28 crore and Capital Expenditure ₹4.46 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 2021-22. The Major Head wise position for the amount kept under Suspense is given in **Annexure-A**.

Further, an amount of ₹1,190.78 crore of O.B. suspense of previous years (₹1,183.76 crore of 2019-20 and ₹7.02 crore of 2020-21) has been cleared during 2021-22 and booked under respective expenditure head of accounts (Revenue Expenditure ₹1,057.29 crore and Capital Expenditure ₹133.49 crore). Thus, the Revenue expenditure/Capital expenditure in the Finance Accounts and actual expenditure in the Appropriation Accounts against the budget provisions for the year 2021-22 are overstated to that extent. The Major Head wise position for O.B. Suspense clearance is given in **Annexure-B**.

Further, scrutiny of transactions for the month of March 2022 revealed that an amount of ₹142.67 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.

(xviii) Un-spent amount lying in the bank account of Single Nodal Agency (SNA)

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

In compliance with GoI's directions, the State Government has transferred CSS funds to SNA accounts. As on 31st March 2022, an amount of ₹1,062.72 crore, including both Central and State Share, remained unspent in SNA Accounts of 69 schemes.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Contingency Fund Act, 1971, the State Government established the Himachal Pradesh Contingency Fund, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Himachal Pradesh. The Contingency Fund of the State of Himachal Pradesh has a corpus of ₹5.00 crore. As on 31st March 2022, Contingency Fund has balance of ₹5.00 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹1,133.19 crore (Employees' contribution ₹474.41 crore and Government's contribution ₹658.75 crore and interest ₹0.03 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government contribution to Defined Contribution Pension Scheme shown under MH-8342-117 (₹658.75 crore) differs with the amount shown under Major Head 2071-01-117 (₹649.39 crore), which is due to directly deposit of employer share by the Government in respect of those subscribers who were earlier in GPF scheme erroneously and now enrolled under National Pension System (NPS). The Government transferred ₹1,133.19 crore (Employees' contribution ₹474.41 crore and Government's contribution ₹658.75 crore and interest ₹0.03 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to the NPS was less by ₹5.42 crore, which resulted in overstatement of Revenue surplus and understatement of Fiscal deficit to that extent.

(ii) (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 and Other Reserve Funds' which is under interest bearing section), the Central and State Government are required to contribute to the fund in the proportion of 90:10. During the year 2021-22, the State Government received ₹327.20 crore as Central Government's share. The State Government's share required to be remitted during the year was ₹36.00 crore where as share actually transferred is ₹35.80 crore, which is short by ₹0.20 crore. The State Government transferred ₹363.00 crore (Central share ₹327.20 crore, State share ₹35.80 crore) to the Fund under Major Head 8121-122 SDRF. The State did not receive any amount from the Central Government towards NDRF.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

State Government did not receive any amount from the user agencies either during year 2021-22, or 2020-21. The Government did not receive any amount during 2021-22 and 2020-21 from National Compensatory Afforestation Deposit. The State Government credited total interest of ₹52.13 crore under Major Head 8121 on balances available under "SCAF" along with unspent money of ₹2.02 crore lying with Adhoc CAMPA. An amount of ₹94.77 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 31st March 2022 was ₹1,608.11 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: In terms of recommendations of Twelfth Finance Commission, the State Governments were required to create Consolidated Sinking Fund to be administered by the Reserve Bank of India for redemption of outstanding liabilities. According to Reserve Bank of India's guidelines of 2006, the State Government was required to make minimum annual contribution to the fund at the rate of 0.5 *per cent* of the outstanding liabilities at the end of previous financial year. This is an optional Fund. The Government of Himachal Pradesh has not created Sinking Fund till date.

(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.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹360.52 crore (Credit) under Suspense and Remittance Heads as on 31 March 2022 (₹997.92 crore (Debit) as on 31 March 2021).

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) 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.

During the year 2021-22, the Government collected ₹38.74 crore (2020-21: ₹36.49 crore) as Labour Cess from Public Works and Jal Shakti Vibhag under Major Head 8443 and transferred ₹41.59 crore (2020-21: ₹33.19 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 8443 was ₹24.92 crore as on 31 March 2022 (₹27.77 crore as on 31 March 2021).

(v) Other Cess/fee/surcharge:

During the year 2021-22, the Government collected ₹86.02 crore (2020-21: ₹68.24 crore) being

the collection of cess/fee/surcharge (other than Labour Cess).

No fund was transferred to the designated fund as the same has not been created in the Public Account by the State Government.

(vi) Adverse Balance:

Minus balance appearing in the accounts during the year is given below. The minus balance under this head was due to overpayment and is under review/corrections.

(₹in crore)

Major Heads	Major Head Description	Minus balance
8449	123-National Mineral Exploration Trust Deposit	1.03

(vii) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Principal Accountant General (A&E) was ₹45.41 crore (Credit) and that reported by the RBI was ₹55.52 crore (Debit). There was a net difference of ₹10.11 crore (Debit), mainly due to incorrect reporting of transactions by the Agency Banks. The difference is under reconciliation. The relevant figures are available in Statement No. 21 of the Finance Accounts.

The Cash Balance as on 31 March of last year as per record of Principal Accountant General (A&E) 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.

6. Impact on Revenue surplus and Fiscal deficit:

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

Para Number	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
3(ii)	Misclassification between revenue and capital	--	2.77	--	--
3(viii)	Interest adjustment	1.01	--	--	1.01
3(xvii)	Clearance of transactions from Objection Book Suspense Accounts	--	1,057.29	1,190.78	--
5(i)	Short contribution by the Government to NPS	5.42	--	--	5.42
5(ii)(A) (a)	Short transfer of State share of SDRF	0.20	--	--	0.20
Total Impact		6.63	1,060.06	1,190.78	6.63
Net Impact		1,053.43		1,184.15	

Note:-Reference para 3(xvii)-During 2021-22, ₹78.74 crore has been kept in abeyance under “Suspense” instead of being taken into account as Revenue Expenditure (₹74.28 crore) and Capital Expenditure (₹4.46 crore).

Annexure-A

(Refer to in Para 3(xvii) of Notes to Finance Accounts)

Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)				
Sr.No	Major Head	Voucher Month	Amount	Total Amount
01	2013	10/2021	0.07	0.07
02	2053	07/2021	0.01	0.08
		08/2021	0.01	
		09/2021	0.02	
		11/2021	0.01	
		12/2021	0.03	
03	2056	08/2021	0.05	0.10
		10/2021	0.02	
		12/2021	0.03	
04	2059	03/2022	2.88	2.88
05	2202	12/2021	0.12	66.37
		07/2021	0.02	
		03/2022	66.23	
06	2203	07/2021	0.01	0.03
		10/2021	0.02	
07	2205	03/2022	1.50	1.50
08	2210	07/2021	0.10	2.07
		10/2021	0.09	
		12/2021	0.04	
		03/2022	1.84	
09	2225	03/2022	0.84	0.84
10	2404	03/2022	0.33	0.33

Annexure-A (Concl.)**(Refer to in Para 3(xvii) of Notes to Finance Accounts)****Major Head wise details of amount kept in abeyance under Suspense**

				(₹ in crore)
Sr. No	Major Head	Voucher Month	Amount	Total Amount
11	4055	12/2021	0.45	0.45
12	4210	08/2021	0.64	1.21
		12/2021	0.57	
13	4402	08/2021	0.05	0.05
14	4403	07/2021	0.40	0.40
15	5054	03/2022	1.98	1.98
16	5452	03/2022	0.38	0.38
		Total		78.74

Annexure-B**(Refer to in Para 3(xvii) of Notes to Finance Accounts)****Major Head wise details of amount cleared from O.B. Suspense****(₹ in crore)**

Sr.No	Major Head	Total Amount (2019-20)
01	2013	0.16
02	2015	1.83
03	2055	0.44
04	2070	7.50
05	2202	24.28
06	2205	1.97
07	2210	4.90
08	2216	16.32
09	2217	14.23
10	2225	17.00
11	2235	1.15
12	2236	26.22
13	2245	747.32
14	2401	46.53
15	2402	1.06
16	2403	0.99
17	2405	6.77
18	2501	27.54
19	2515	22.23
20	2851	8.27
21	3425	0.56
22	3452	73.00
23	4055	8.46

Annexure-B (Concl.)**(Refer to in Para 3(xvii) of Notes to Finance Accounts)****Major Head wise details of amount cleared from O.B. Suspense****(₹ in crore)**

Sr.No	Major Head	Total Amount (2019-20)
24	4059	7.92
25	4216	1.15
26	4402	1.80
27	4515	3.69
28	5054	13.48
29	5055	20.41
30	5452	23.36
31	5475	53.22
	Total	1,183.76
Sr.No	Major Head	Total Amount (2020-21)
01	2070	7.02

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