

## APPENDIX - 1.1

### Part-A: Structure and Form of Government Accounts

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

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

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

### Part-B: Layout of Finance Accounts

Statement	Layout
Statement No. 1	Presents the summary of transactions of the State Government—receipts and expenditure, revenue and capital, public debt receipts and disbursements, etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in the arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans, etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies, etc., up to the end of 2008-09.
Statement No. 15	Depicts the capital and other expenditure to end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Himachal Pradesh.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Himachal Pradesh, the amount of loans repaid during the year, the balances as on 31 March 2009.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

## APPENDIX - 1.2

(Reference: Paragraph 1.5.1; Page 18)

### Methodology adopted for the Assessment of Fiscal Position

#### Part-A

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts were analyzed wherever necessary over the period 2004-09 and observations have been made on their behaviour. In its Restructuring Plan of State finances, the TFC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, TFC also recommended that all States enact the Fiscal Responsibility Acts and draw their fiscal correction path accordingly for the five-year period (2005-10) so that the fiscal position of State could be improved as committed in their respective FR Acts/Rules covering medium to long term. The norms/ceilings prescribed by the TFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in their FR Acts and in other Statements required to be laid in the legislature under the Act, have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP<sup>1</sup> at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 1999-2000 as base as published by the Director of Economics and Statistics of the State Government in Economic Survey 2008-09 have been used in estimating these percentages and buoyancy ratios.

The trends in GSDP for the last five years are indicated below:

#### Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	23,066	25,471	28,358	31,974	36,940
Growth rate of GSDP	11.32	10.43	11.33	12.75	15.53

Source: Department of Economics and Statistics, Government of Himachal Pradesh GSDP figure for the year 2008-09 is provisional.

#### Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

<sup>1</sup> GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as per cent to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

### Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

#### Part-B

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (HPFRBM) Act, 2005 in April 2005 to ensure prudence in fiscal management and fiscal stability, by progressive reduction in revenue deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles as laid down in the Act and the rules framed thereunder, the Act prescribed the following fiscal targets for the State Government:

- reduce revenue deficit as a percentage of total revenue receipts by at least two percentage points each financial year, compared to previous year, to eliminate revenue deficit by 31<sup>st</sup> March 2009;
- progressively reduce fiscal deficit to bring it to three *per cent* of Gross State Domestic Product (GSDP) by 31<sup>st</sup> March 2009; and
- progressively reduce its outstanding guarantees on long term debt, until it can cap outstanding risk weighted guarantees at 80 *per cent* of the total revenue receipts in the preceding financial year.

### Part-C: Outcome Indicators of the State's Own Fiscal Correction Path

(Rupees in crore)

	Base year estimates 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>A. STATE REVENUE ACCOUNT :</b>							
1. Own Tax Revenue	984.32	1251.89	1416.76	1505.62	1637.56	1782.78	1942.75
2. Own Non-Tax Revenue	275.00	600.00	623.10	683.44	712.61	732.49	828.12
<b>3. Own Tax +Non-Tax Revenue (1+2)</b>	<b>1259.32</b>	<b>1851.89</b>	<b>2039.86</b>	<b>2189.06</b>	<b>2350.17</b>	<b>2515.27</b>	<b>2770.87</b>
4. Share in Central Taxes and Duties	449.55	537.32	496.00	496.00	496.00	496.00	496.00
5. Plan-Grants	1320.64	1215.16	1264.80	1393.20	1530.62	1681.78	1848.06
6. Non-Plan Grants	765.31	816.12	2270.69	2318.15	2334.26	2207.35	2036.74
6.a. Centrally Sponsored Schemes	186.10	214.02	261.94	124.82	124.82	124.82	124.82
<b>7. Total Central Transfer (4 to 6a)</b>	<b>2721.60</b>	<b>2782.62</b>	<b>4293.43</b>	<b>4332.17</b>	<b>4485.70</b>	<b>4509.95</b>	<b>4505.62</b>
<b>8. Total Revenue Receipts (3+7)</b>	<b>3980.92</b>	<b>4634.51</b>	<b>6333.29</b>	<b>6521.23</b>	<b>6835.87</b>	<b>7025.22</b>	<b>7276.49</b>
9. Plan Expenditure	718.68	818.32	935.53	1011.26	1112.39	1223.62	1345.99
10. Non-Plan Expenditure	4744.85	4807.05	5339.24	5615.52	5787.67	6088.38	6436.59
11. Salary Expenditure	2073.50	2177.18	2272.64	2294.45	2455.06	2626.92	2810.80
12. Pension	532.78	626.00	727.93	698.25	754.11	814.44	879.59
13. Interest Payments	1472.78	1641.00	1670.13	1754.56	1736.18	1837.76	1977.98
14. Subsidies-General	91.06	91.06	53.53	79.20	82.37	85.66	89.09
15. Subsidies-Power	81.00	81.00	91.00	86.45	89.91	93.50	97.24
15.a.Centrally Sponsored Schemes	124.55	167.56	151.97	148.54	148.54	148.54	148.54
<b>16. Total Revenue Expenditure (9+10 +15a))</b>	<b>5588.08</b>	<b>5792.93</b>	<b>6426.74</b>	<b>6775.32</b>	<b>7048.60</b>	<b>7460.54</b>	<b>7931.12</b>
17. Salary+Interest+ Pensions (11+12+13)	4079.06	4444.18	4670.70	4747.26	4945.35	5279.11	5668.37
18. as % of Revenue Receipt (17/8)	1.02	0.96	0.74	0.73	0.72	0.75	0.78
<b>19. Revenue surplus/deficit (8-16)</b>	<b>-1607.16</b>	<b>-1158.42</b>	<b>-93.45</b>	<b>-254.09</b>	<b>-212.73</b>	<b>-435.32</b>	<b>-654.63</b>
<b>B. CONSOLIDATED REVENUE ACCOUNT:</b>							
1. Power Sector loss/profit net of actual subsidy transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Increase in debtors during the year in power utility account (increase (-))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest payment on Off Budget Borrowings and SPV borrowings made by PSUs/SPUs outside budget	----	----	----	----	----	----	----
<b>4. Total (1 to 3)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Consolidated Revenue Deficit (A.19+B4)</b>	<b>-1607.16</b>	<b>-1158.42</b>	<b>-93.45</b>	<b>-254.09</b>	<b>-212.73</b>	<b>-435.32</b>	<b>-654.63</b>

	Base year estimates 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>C. CONSOLIDATED DEBT:</b>							
1. Outstanding Debt and liability	14437.32	16532.89	17504.74	18493.00	19527.86	20867.48	22516.89
2. Total Outstanding Guarantee of which (a) guarantee on account of off budget borrowing and (b) SPV borrowings	4682.43	4751.05	4751.05	4751.05	4751.05	4751.05	4751.05
<b>D. CAPITAL ACCOUNT:</b>							
1. Capital Outlay	784.84	653.99	716.17	756.06	831.67	914.83	1006.32
2. Centrally Sponsored Schemes	60.98	46.46	119.37	3.95	3.95	3.95	3.95
3. Disbursement of Loans and Advances	19.91	23.78	37.79	11.52	11.52	11.52	11.52
4. Recovery of Loans and Advances	28.29	25.79	28.53	23.67	25.00	26.00	27.00
5. Other capital receipts						-	
<b>E. GROSS FISCAL DEFICIT (GFD) :</b>	<b>-2444.60</b>	<b>-1856.86</b>	<b>-938.25</b>	<b>-1001.95</b>	<b>-1034.87</b>	<b>- 1339.62</b>	<b>-1649.42</b>
GSDP (Rs in crores) at Current Prices	18062.00	20234.06	22824.02	25745.49	29040.92	32758.15	36951.20
<b>F. FISCAL DEFICIT :</b>							
Actual/Assumed Nominal Growth Rate (per cent)	----	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
Fiscal Deficit/GSDP (per cent) as per the para 19 of the guidelines	----	9.18%	4.11%	3.89%	3.56%	4.09%	4.46%

## APPENDIX - 1.3

(Reference: Paragraphs 1.3 and 1.7.2; Pages 6 and 27)

### Time Series Data on the State Government Finances

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>Part-A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>4,635</b>	<b>6,559</b>	<b>7,835</b>	<b>9,142</b>	<b>9,308</b>
<b>(i) Tax Revenue</b>	<b>1,252 (27)</b>	<b>1,497 (23)</b>	<b>1,656 (21)</b>	<b>1,958 (21)</b>	<b>2,242 (24)</b>
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc.	542 (43)	727 (49)	914 (55)	1,092 (56)	1,246 (56)
State Excise	300 (24)	329 (22)	342 (21)	389 (20)	432 (19)
Taxes on Vehicles	108 (9)	102 (7)	106 (6)	114 (6)	136 (6)
Stamps and Registration fees	75 (6)	82 (5)	93 (6)	87 (4)	98 (4)
Taxes and Duties on electricity	88 (7)	89 (6)	30 (2)	82 (4)	79 (4)
Land Revenue	3 (--)	1 (--)	2 (--)	2 (--)	20 (1)
Taxes on Goods and Passengers	38 (3)	43 (3)	50 (3)	55 (3)	62 (3)
Other Taxes	98 (8)	124 (8)	119 (7)	137 (7)	169 (7)
<b>(ii) Non Tax Revenue</b>	<b>611 (13)</b>	<b>690 (11)</b>	<b>1,337 (17)</b>	<b>1,823 (20)</b>	<b>1,756(19)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>537 (12)</b>	<b>493 (7)</b>	<b>629 (8)</b>	<b>794 (9)</b>	<b>838 (9)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>2,235 (48)</b>	<b>3,879 (59)</b>	<b>4,213 (54)</b>	<b>4,567(50)</b>	<b>4,472(48)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>----</b>
<b>3. Recoveries of Loans and Advances</b>	<b>26</b>	<b>22</b>	<b>23</b>	<b>26</b>	<b>21</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>4661</b>	<b>6581</b>	<b>7858</b>	<b>9168</b>	<b>9,329</b>
<b>5. Public Debt Receipts</b>	<b>2,677</b>	<b>1,781</b>	<b>2,080</b>	<b>1,849</b>	<b>2,249</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,444 (91)	1,753 (98)	2,042 (98)	1,798 (97)	2,237 (99)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	233 (9)	28 (2)	38 (2)	51 (3)	12 (1)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>7,338</b>	<b>8,362</b>	<b>9,938</b>	<b>11,017</b>	<b>11,578</b>
<b>7. Contingency Fund Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>5,030</b>	<b>4,933</b>	<b>5,265</b>	<b>6,223</b>	<b>6,760</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>12,368</b>	<b>13,295</b>	<b>15,203</b>	<b>17,240</b>	<b>18,338</b>

<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>5,793</b>	<b>6,466</b>	<b>7,644</b>	<b>8,292</b>	<b>9,438</b>
Plan	978 (17)	1,182 (18)	1,325 (17)	1,202 (14)	877 (9)
Non Plan	4,815 (83)	5,284 (82)	6,319 (83)	7,090 (86)	8,561 (91)
General Services (including interest payments)	2,723 (47)	2,818 (43)	3,300 (43)	3,429 (41)	3,918 (42)
Social Services	1,890 (33)	2,309 (36)	2,586 (34)	2,876 (35)	3,332 (35)
Economic Services	1,177 (20)	1,333 (21)	1,755 (23)	1,984 (24)	2,184 (23)
Grants-in-aid and contributions	3 (--)	6 (--)	3 (--)	3 (--)	4 (-)
<b>11. Capital Expenditure</b>	<b>654</b>	<b>821</b>	<b>1,110</b>	<b>1414</b>	<b>2079</b>
Plan	630 (96)	820 (100)	1,043 (94)	1,313 (93)	1,992 (96)
Non Plan	24 (4)	1 (-)	67 (6)	101 (7)	87 (4)
General Services	30 (5)	52 (6)	61 (5)	59 (4)	64 (3)
Social Services	330 (50)	369 (45)	575 (52)	586 (42)	833 (40)
Economic Services	294 (45)	400 (49)	474 (43)	769 (54)	1,182 (57)
<b>12. Disbursement of Loans and Advances</b>	<b>24</b>	<b>14</b>	<b>26</b>	<b>14</b>	<b>90</b>
<b>13. Total (10+11+12)</b>	<b>6,471</b>	<b>7,301</b>	<b>8,780</b>	<b>9,720</b>	<b>11,607</b>
<b>14. Repayments of Public Debt</b>	<b>1,659</b>	<b>1,308</b>	<b>1,311</b>	<b>937</b>	<b>885</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	581 (35)	1219 (93)	1,182 (90)	839	829
Net transactions under Ways and Means Advances and Overdraft	95 (6)	23 (2)	--	42	--
Loans and Advances from Government of India	983 (59)	66 (5)	129 (10)	56	56
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>8,130</b>	<b>8,609</b>	<b>10,091</b>	<b>10,657</b>	<b>12,492</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>18. Public Account disbursements</b>	<b>4,027</b>	<b>4,387</b>	<b>5,370</b>	<b>5,737</b>	<b>5,690</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>12,157</b>	<b>12,996</b>	<b>15,461</b>	<b>16,394</b>	<b>18,182</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)</b>	<b>(-) 1,158</b>	<b>(+) 93</b>	<b>(+) 191</b>	<b>(+) 850</b>	<b>(-) 130</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-) 1,810</b>	<b>(-) 720</b>	<b>(-) 922</b>	<b>(-) 552</b>	<b>(-) 2,278</b>
<b>22. Primary Deficit (21+23)</b>	<b>(-) 169</b>	<b>(+) 843</b>	<b>(+) 747</b>	<b>(+) 1,151</b>	<b>(-) 384</b>



	2004-2005	2005-2006	2006-2007	2007-2008	2008-09
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1,641</b>	<b>1,563</b>	<b>1,669</b>	<b>1,703</b>	<b>1,894</b>
<b>24. Financial Assistance to local bodies etc.,</b>	<b>275</b>	<b>380</b>	<b>399</b>	<b>467</b>	<b>582</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>120</b>	<b>13</b>	<b>01</b>	<b>--</b>	<b>--</b>
Ways and Means Advances availed (days)	93	13	01	--	--
Overdraft availed (days)	27	--	--	--	--
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>2.34</b>	<b>0.32</b>	<b>0.89</b>	<b>--</b>	<b>--</b>
<b>27 Gross State Domestic Product (GSDP)@</b>	<b>23,066</b>	<b>25,471</b>	<b>28,358</b>	<b>31,974</b>	<b>36,940</b>
<b>28 Outstanding Fiscal liabilities (year end)</b>	<b>16,533</b>	<b>17,432</b>	<b>18,071</b>	<b>19,419</b>	<b>21,819</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>4,751</b>	<b>3,587</b>	<b>2,976</b>	<b>2,632</b>	<b>2,291</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>6,409</b>	<b>5,526</b>	<b>6,347</b>	<b>6,450</b>	<b>6,076</b>
<b>31. Number of incomplete projects</b>	<b>39</b>	<b>15</b>	<b>30</b>	<b>20</b>	<b>17</b>
<b>32. Capital blocked in incomplete projects</b>	<b>58</b>	<b>25</b>	<b>160</b>	<b>121</b>	<b>96</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.05	0.06	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.03	0.03	0.05	0.06	0.05
Central Transfers/GSDP	0.10	0.15	0.15	0.14	0.14
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.28	0.29	0.31	0.30	0.31
Total Expenditure/Revenue Receipts	1.40	1.11	1.12	1.06	1.25
Revenue Expenditure/Total Expenditure	0.90	0.89	0.87	0.85	0.81
Expenditure on Social Services/Total Expenditure	0.29	0.32	0.29	0.30	0.29
Expenditure on Economic Services/Total Expenditure	0.18	0.18	0.20	0.20	0.19
Capital Expenditure/Total Expenditure	0.10	0.11	0.13	0.15	0.18
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.10	0.11	0.12	0.14	0.17

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) 0.050	0.004	0.006	0.027	(-) 0.004
Fiscal deficit/GSDP	(-) 0.078	(-) 0.028	(-) 0.033	(-) 0.017	(-) 0.062
Primary Deficit (surplus) /GSDP	(-) 0.007	0.033	0.026	0.036	(-) 0.010
Revenue Deficit/Fiscal Deficit	(-) 0.640	(-) 0.129	(-) 0.207	(-) 1.540	(-) 0.057
Primary Revenue Balance/GSDP				0.284	0.247
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.72	0.68	0.64	0.61	0.59
Fiscal Liabilities/RR	3.57	2.66	2.31	2.12	2.34
Primary deficit vis-à-vis quantum spread	(-) 1.625	4.153	2.223	1.741	(-) 0.364
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.88	1.18	1.27	1.02	0.92
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.58	28.61	1.80	0.52	89.58
Balance from Current Revenue (Rs in crore)	(-) 1,585	(-) 191	(-) 281	(+) 113	(-) 1,423
Financial Assets/Liabilities	0.51	0.54	0.57	0.60	0.68

Figures in brackets represent percentages (rounded) to total of each sub-heading.

@ GSDP figures communicated by the Government adopted.

## APPENDIX - 1.4

(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 26)

### Part-A: Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)					(Rupees in crore)					
Receipts					Disbursements					
2007-08			2008-09		2007-08			2008-09		
1.	2.	3.	4.	5.	6.	7.	Non-Plan 8.	Plan 9.	Total 10.	11.
<b>Section – A Revenue</b>										
	<b>9,141.55</b>	<b>I-Revenue Receipts</b>		<b>9,307.99</b>	<b>8,291.75</b>	<b>I-Revenue Expenditure</b>				<b>9,438.13</b>
	1,958.18	(i) Tax revenue	2242.49			General Services	3,887.17	30.55	3917.72	3917.72
	1,822.43	(ii) Non-tax revenue	1756.24			Social Services	2,897.61	434.57	3332.18	3332.18
	793.64	(iii) State's share of Union Taxes and Duties	837.49			Education, Sports, Art and Culture	1,611.14	111.04	1,722.18	
	2,402.59	(iv) Non-Plan Grants	2310.43			Health and Family Welfare	441.25	41.21	482.46	
	1,846.53	(v) Grants for State Plan Schemes	1700.38			Water Supply, Sanitation, Housing and Urban Development	509.00	73.01	582.01	
	318.18	(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	460.96			Information and Broadcasting	15.10	0.60	15.70	
						Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	6.70	43.12	49.82	
	--					Labour and Labour Welfare	24.20	12.16	36.36	
						Social Welfare and Nutrition	284.26	150.34	434.60	
						Others	5.96	3.09	9.05	
						Economic Services	1771.90	412.36	2184.26	2184.26
						Agriculture and Allied Activities	560.11	263.07	823.18	
						Rural Development	152.06	98.04	250.10	
						Special Area Programme	--	--	--	
						Irrigation and Flood Control	187.03	14.25	201.28	
						Energy	104.58	3.45	108.03	
						Industry and Minerals	25.95	25.94	51.89	
						Transport	713.01	2.01	715.02	
						Science, Technology and Environment	2.02	0.40	2.42	
						General Economic Services	27.14	5.20	32.34	
						<b>Grants-in-aid and Contributions</b>	<b>3.97</b>	<b>--</b>	<b>3.97</b>	<b>3.97</b>
						<b>Total</b>	<b>8560.65</b>	<b>877.48</b>	<b>9438.13</b>	<b>9438.13</b>
					849.80	<b>II-Revenue surplus carried over to Section-B</b>				
	<b>9,141.55</b>				<b>9,141.55</b>	<b>Total:</b>				<b>9,438.13</b>

2007-08			2008-09		2007-08			2008-09		
1.	2.	3.	4.	5.	6.	7.	Non-Plan	Plan	Total	11.
<b>Section-B-Capital</b>										
	(-) 24.14	III-Opening cash balance including Permanent Advances and Cash Balance Investment		822.99		III- Opening overdraft from Reserve Bank of India	--	--	--	--
		IV- Misc. Capital Receipts			1,413.49	IV- Capital Outlay				
						General Services	--	64.28	64.28	64.28
						Social Services	41.99	791.03	833.02	833.02
						Education, Sports, Art and Culture	--	301.20	301.20	
						Health and Family Welfare	--	79.72	79.72	
						Water Supply, Sanitation, Housing and Urban Development	41.99	385.61	427.60	
						Information and Broadcasting	--	0.10	0.10	
						Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	9.09	9.09	
						Social Welfare and Nutrition	--	15.21	15.21	
						Others	--	0.10	0.10	
						<b>Economics Services</b>	<b>45.15</b>	<b>1136.62</b>	<b>1181.77</b>	<b>1181.77</b>
						Agriculture and Allied Activities	(-) 22.37	61.12	38.75	
						Rural Development	--	0.67	0.67	
						Special Areas Programmes	--	--	--	
						Irrigation and Flood Control	--	230.40	230.40	
						Energy	--	299.25	299.25	
						Industry and Minerals	--	14.08	14.08	
						Transport	67.52	449.48	517.00	
						General Economic Services	--	81.62	81.62	
						<b>Total</b>	<b>87.14</b>	<b>1,991.93</b>	<b>2,079.07</b>	<b>2,079.07</b>
	26.04	V-Recoveries of Loans and Advances		20.98	13.93	V- Loans and Advances disbursed				89.61
1.73		From Power Projects	0.76		1.33	For Power Projects	70.00	5.00	75.00	
16.08		From Government Servants	14.97		10.34	To Government Servants	2.31	8.08	10.39	
8.23		From Others	5.25		2.26	To others	3.56	0.66	4.22	
	849.80	VI-Revenue surplus brought down		--	--	VI-Revenue deficit brought down			--	130.14
	1,849.12	VII-Public Debt Receipts		2,248.74	936.60	VII-Repayment of Public Debt				885.54

2007-08			2008-09		2007-08			2008-09		
1.	2.	3.	4.	5.	6.	7.	Non-Plan	Plan	Total	11.
1,798.47		Internal Debt other than Ways and Means Advances and Overdraft	2236.75			Internal debt other than Ways and Means Advances and Overdraft		829.66		
---		Net transactions under Ways and Means Advances including Overdraft	--			Net transactions under Ways and Means Advances and Overdraft		--		
50.65		Loans and Advances from the Central Government	11.99			Repayment of Loans and Advances to Central Government		55.88		
		<b>VIII-Appropriation to Contingent Fund</b>		--		<b>VIII-Appropriation to Contingent Fund</b>				--
		<b>IX- Amount transferred to Contingent Fund</b>		--		<b>IX-Expenditure from Contingent Fund</b>				--
	6,223.40	<b>X- Public Account Receipts</b>		6,760.47	5,737.21	<b>X- Public Account disbursements</b>				5,689.58
1,449.63		Small Savings and Provident Funds	1,571.83			Small Savings and Provident Funds		1,056.95		
391.29		Reserve Funds	464.13			Reserve Funds		158.72		
985.96		Deposits and Advances	1,111.32			Deposits and Advances		894.64		
183.05		Suspense and Miscellaneous	257.28			Suspense and Miscellaneous		203.45		
3,213.47		Remittances	3,355.91			Remittances		3,375.82		
		<b>XI- Closing overdraft from Reserve Bank of India</b>		--	822.99	<b>XI-Cash Balance at end</b>				979.24
						Cash in Treasuries and Local Remittances		3.74		
						Departmental Cash Balance including Permanent Advances		0.19		
						Deposits with Reserve Bank		(-) 153.87		
						Cash Balance investment		1,129.18		
	8,924.22	<b>Total</b>		9,853.18	8,924.22	<b>Total</b>				9,853.18

**Appendix 1.4 (Continued)**

**(Reference: Paragraphs 1.1 and 1.7; Pages 1 and 26)**

*(Rupees in crore)*

<b>Part-B</b>			
<b>Summarized financial position of the Government of Himachal Pradesh as on 31 March, 2009</b>			
<b>As on 31.03.2008</b>	<b>Liabilities</b>		<b>As on 31.03.2009</b>
<b>1,3049.17</b>	<b>Internal Debt -</b>		<b>14,456.27</b>
5,905.45	Market Loans bearing interest	7,657.85	
0.16	Market Loans not bearing interest	0.17	
469.71	Loans from Life and General Insurance Corporation of India	428.51	
	Loans from the NABARD	764.18	
	Loans from National Co-operative Development Corporation	19.29	
	Special securities issued to NSSF of the Central Government	3,889.21	
	Compensation and other bonds	(-) 21.07	
2,202.54	Loans from other Institutions	1,718.13	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
<b>1,014.87</b>	<b>Loans and Advances from Central Government -</b>		<b>970.96</b>
0.13	Pre 1984-85 Loans	0.13	
14.24	Non-Plan Loans	13.72	
953.62	Loans for State Plan Schemes	914.26	
0.17	Loans for Central Plan Schemes	0.15	
46.71	Loans for Centrally Sponsored Plan Schemes	42.70	
<b>5.00</b>	<b>Contingency Fund</b>		<b>5.00</b>
<b>4,153.56</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>4,668.44</b>
<b>765.69</b>	<b>Deposits</b>		<b>982.64</b>
<b>435.24</b>	<b>Reserve Funds</b>		<b>740.65</b>
<b>424.57</b>	<b>Remittance Balances</b>		<b>404.66</b>
			<b>22,228.62</b>
	<b>Assets</b>		
<b>11,635.34</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>13,714.41</b>
2,033.44	Investments in shares of Companies, Corporations, etc.	2,369.24	
9,601.90	Other Capital Outlay	11,345.17	
<b>224.86</b>	<b>Loans and Advances -</b>		<b>293.49</b>
79.04	Loans for Power Projects	153.28	
80.40	Other Development Loans	79.37	
65.42	Loans to Government servants and Miscellaneous loans	60.84	

As on 31.03.2008	Assets		As on 31.03.2009
--	<b>Reserve Fund Investments</b>		--
<b>0.26</b>	<b>Advances</b>		<b>0.53</b>
	<b>Suspense and Miscellaneous Balances</b>		<b>(-) 54.05</b>
<b>1,126.26</b>	<b>Cash -</b>		<b>979.23</b>
4.32	Cash in Treasuries and Local Remittances	3.74	
	Deposits with Reserve Bank of India	(-) 153.88	
0.16	Departmental Cash Balance including	0.16	
0.03	Permanent Advances	0.03	
1,121.75	Cash Balance Investments	1,129.18	
<b>7,166.04</b>	<b>Deficit on Government Account -</b>		<b>7,295.01</b>
	(i) Add Revenue Deficit of the current year	128.97 <sup>@</sup>	
	(ii) Miscellaneous Deficit	14.96 <sup>*</sup>	
	Accumulated deficit at the beginning of the year	7,166.04	
			<b>22,228.62</b>

<sup>@</sup> Differs from the figures shown in the Appendices-1.3 (Sr.No.20) and 1.4 as an amount of Rs 1.17 crore was adjusted under the Head '8680-Misc. Government Accounts'.

<sup>\*</sup> This amount has already been included in the figure of total deficit on Government Account of Rs 7,295.01 crore. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix-1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs 1.12 crore (Net credit) between the figures reflected in the Accounts Rs 153.88 crore (credit) and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" Rs 152.76 crore (debit). A net difference to the extent of Rs 1.67 crore (Net debit) had been reconciled leaving a balance of net debit of Rs 55.51 lakh which was under reconciliation.

## APPENDIX - 1.5

(Reference: Paragraph 1.2.2; Page 5)

### Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2008-09

Sr. No.	Programmes/ Schemes	Implementing Agency in the State	Amount (In Rupees)
1.	2.	3.	4.
1.	Scheme : (0132) Ayush and Public Health	Dept of Indian System of Medicine Homeopathy HP	6,000,000
2.	Scheme : (0141) Development of Institutions	Govt Ay College Paprola HP	15,000,000
		Rajiv Gandhi PG Ayurved Paprola	20,000,000
			<b>35,000,000</b>
3.	Scheme : (0143) Drugs Quality Control	Licensing Authority Govt of Himachal Pradesh	1,400,000
4.	Scheme : (0142) Hospitals and Dispensaries under NRHM	society for the development of ayush institutions	217,250,000
5.	Scheme : (0136) HRD Training Programme Fellowship exposure visit upgradation of skills etc	Rajiv Gandhi PG Ayurved Paprola	4,850,000
6.	Scheme : (0131) Information Education and Communications	Grant-in-aid	1,000,000
7.	Scheme : (0135) Medicinal Plants	Principal Chief Conservator of Forests HP Shimla	16,000,000
		CSK HP Krishi Vishwavidyalaya Plampur	200,000
		Dr YS Parmar University of Horticulture Forestry	122,294
		Himachal Pradesh University Shimla	503,356
		Pin Valley National Park Kaza Himachal Pradesh	297,445
		Director JAGRITI Kullu HP	200,000
		Jaypee University	700,000
		Himalayan Forest Research Institute	2,200,000
		Director Institute of Himalayan Bioresource Techno	1,011,400
		Kasturba Sewa Samithi Solan	400,000
			<b>21,634,495</b>
8.	Scheme : (0127) Strengthening of Department of AYUSH	Sh Sandeep Sharma Asstt Solicitor Gen India HC HP	4,920
9.	Scheme : (0031) Development of market infrastructure grading and standardization	HPSA Marketing Board Shimla	21,677,000
10.	Scheme : (0046) National Bamboo Mission	Dr Y S Parmar Univ of Hort and Forestry Solan HP	932,000
		Conservator of forests projects Shimla	25,616,000
		Himalayan Forest Research Institute Shimla	1,014,000
			<b>27,562,000</b>
11.	Scheme : (0009) National project on management of soil and health fertility	State Agri Managem and Exten Trg Institute Himacha	3,500,000
12.	Scheme: (0010) National Project on Promotion of Organic Farming	Government of Himachal Pradesh	3,805,000
		Krishi Vigyan Kendra YS Parmar University HP	2,500
			<b>3,807,500</b>



## Appendix 1.5 continued.....

1.	2.	3.	4.
13.	Scheme: (0034) Strengthening promoting agricultural information system	SITEG Himachal Pradesh	57,052,000
14.	Scheme : (0027) Studies in Agricultural Economic Policy and Development	HP University summer Hills Shimla CCPC	14,537,000
		AER Centre H P University Shimla HP	4,963,000
			<b>19,500,000</b>
15.	Scheme : (0048) Support To State Extension Programme For Extension Reforms	SAMETI Himachal Pradesh	11,200,000
16.	Scheme : (0149) Bioinformatics	Dr Y S Parmar University of Horticulture and Forestry	2,182,927
		HP University Simla	665,000
		CSK HP Krishi Vishvavidyalaya Palampur	1,882,000
			<b>4,729,927</b>
17.	Scheme : (0153) Biotechnology For Societal Development	Yumadha Nahan	233,000
		Social Awareness Through Human Involvement	310,000
		Himachal Pradesh Krishi Vishwavidyalaya Palampur	83,000
			<b>626,000</b>
18.	Scheme : (0146) Human Resource Development Biotechnology	CSK HP Krishi Vishvavidyalaya Palampur	468,000
		HP University Simla	79,540
		Vallabh Govt College	30,000
		Govt College Bilaspur	1,200,000
			<b>1,777,540</b>
19.	Scheme : (0150) Research And Development Department Of Biotechnology	Institute of Himalayan Bioresource Technology	22,530,000
		CSK HP Krishi Vishvavidyalaya Palampur	4,990,600
		Jaypee University of Information Technology	3,599,000
		Dr Y S Parmar University of Horticulture and Fores	1,162,000
		Himalayan Forest Research Institute Shimla	2,125,000
		HP University Simla	1,255,000
			<b>35,661,600</b>
20.	Scheme : (0211) ASIDE assistance to states for developing export infrastructure and allied activities	Himachal Pradesh State Industrial Dev Corpn Ltd	114,000,000
21.	Scheme : (0241) Accelerated Rural Water Supply Programme	DWSM Deputy Commissioner-Cum-Chief Executive Officer	13,035,000
		State Water & Sanitation Mission	21,300,000
			34,335,000
22.	Scheme : (0242) Central Rural Sanitation Programme	State Water & Sanitation Mission	34,300,000
		DWSM The Chief Executive Officer Shimla	79,617,000
			<b>113,917,000</b>
23.	Scheme : (0380) Computerisation of PDS Operations	Strengthening of Public Distribution System	992,700
24.	Scheme : (0411) E Health Including Telemedicine	State Health and FW Society Himachal Pradesh	5,000,000
25.	Scheme : (0405) National Aids Control Including STD control	Himachal Pradesh State AIDS Control Society	65,313,000

Appendix 1.5 continued.....

1.	2.	3.	4.
26.	Scheme : (0392) National Rural Health Mission NRHM	Himachal University Shimla	3,273,877
27.	Scheme : (0404) National Rural Health Mission NRHM CSP	State Health and FW Soceity Himachal Pradesh	305,169,130
		Indira Gandhi Medical College Shimla Himachal	150,000
		State Blindness Control Society Himachal Pradesh	18,640,000
		H P State TB Control Society Himachal Pradesh	24,000,000
		Indira Gandhi Medical College Shimla HP	1,907,000
		State HFW Society Leprosy Cell H P Shimla	7,497,000
			<b>357,363,130</b>
28.	Scheme : (0921) National Institute Of Technology NIT DHE	NIT Hamirpur	255,500,000
29.	Scheme : (0916) Polytechnic For Disabled DHE	Govt Polytechnic Sundernagar HP	300,000
		CSK Himachal Pradesh Krishi Vishwavidyalaya	17,678
			<b>317,678</b>
30.	Scheme : (0947) Strengthening Of Existing Polytechnics	Secretary dealing with Technical Education	20,000,000
31.	Scheme : (0501) Central Capital Investment Subsidy Scheme DIPP	Himachal Pradesh State Industrial Development Corp	25,700,000
32.	Scheme : (0505) Package For Special Category State Other Than North East DIPP	Himachal Pradesh State Industrial Development Corp	250,000,000
33.	Scheme : (0537) Electronic Governance	SETAL	12,207,000
		SITEG	139,975,000
			<b>152,182,000</b>
34.	Scheme : (0542) Manpower Development Dit	National Institute of Technology Hamirpur	1,110,000
35.	Scheme : (0621) Integrated Watershed Management Program DPAP DDP IWDP DLR	DRDA Project Directors	385,150,184
		The Comptrollers, SGO	5,183,268
			<b>390,333,452</b>
36.	Scheme : (0826) DRDA Administration RD	Project Directors, DRDA	57,151,000
37.	Scheme : (0821) Management Support To RD Programs And Strengthening Of District Planning Process In Lieu Of Programmes	Project Directors, DRDA	525,000
		SGO The Director Shimla	4,337,000
		Panchayati Raj Training Instituteprincipal	2,086,000
			<b>6,948,000</b>
38.	Scheme : (0822) National Rural Employment Guarantee Scheme	Project Director, DRDAs	4,111,483,000
39.	Scheme : (0828) Pradhan Mantri Gram Sadak Yojana	SGO HP307 Update Description SHIMLA	335,750,000
40.	Scheme : (0827) Rural Housing IAY RD	Project Officer, DRDAs	219,085,500
41.	Scheme : (0825) Swarnajayanti Gram Swarozgar Yojana	Project Director, DRDAs	136,722,000
42.	Scheme : (0279) Sarva Shiksha Abhiyan	Himachal Pradesh Primary Education Society	855,300,000

## Appendix 1.5 continued.....

1.	2.	3.	4.
43.	Scheme : (0287) Support to NGOs Institutions SRCs for adult education and skill development merged schemes of NGOs JSS SRCs	State Resource Centre Shimla	3,102,237
		Rinchen Zangoo Society for Spiti Development	1,500,000
		State Resource Centre Shimla	494,101
			<b>5,096,338</b>
44.	Scheme : (1012) International Cooperation	CSK Himachal Pradesh Agricultural University	300,000
45.	Scheme : (1009) Research and Development Support Serc	CSK Himachal Pradesh Krishi Vishvavidyalaya Palampur	3,769,892
		Institute of Himalayan Bioresource Technology	3,400,000
		GB Pant Institute of Himalayan Environ and Dev	1,300,000
		Jaypee Univ of Info Tech Waknaghat HP	318,686
		National Research Centre for Mushroom	300,000
		YS Parmar Uni of Horticulture and forestry	3,100,000
		State Council for Sci Tech and Environment Shimla	743,606
		NIT Hamirpur	100,000
		Punjabi University Patiala	1,900,000
		Chitkara University Solan	200,000
		Himachal Pradesh University Shimla	1,933,384
			<b>17,065,568</b>
46.	Scheme : (1011) Science and Technology Programme for Socio Economic Development	CSK HP Krishi Vishvavidyalaya Palampur	1,998,756
		Samaj Kalyan Avem Vikas Mandal Karsog Mandi	400,000
		Himcon Shimla	689,250
		Himachal Consultancy Organization Ltd Shimla	57,880
		Himalaya Research Group Shimla	2,921,475
		Institute of Himalayan Bioresources Technology	292,000
		Sadprayas Raghunathpur	475,000
		Rural Centre for Human Interests Solan	200,000
		Society for Advancement of Village Economy	900,000
		Manav Vikas Sansthan District Bilaspur	545,000
		Himachal Pradesh University Shimla	550,000
		Social Awareness Through Human Involvement Sirmour	420,000
		Himachal Gyan Vigyan Samiti Shimla	205,000
		Society for Technology and Development Mandi	1,312,064
		Vmit Educational Trust Shimla	80,000
		Jagriti Kullu Himachal Pradesh	725,000
		Dr YS Parmar Uni of Horticulture and forestry	1,148,765
		Mountain Research and Development Associate Shimla	300,000
		Jawahar Navodaya Vidyalaya Hamirpur	80,000
		Paryavaran Avam Gramin Vikas Sansthan	650,000
Himachal Consultancy Organization Ltd Shimla	125,000		
Himachal State and Technology Department Chandigarh	327,400		
			<b>14,402,590</b>

Appendix 1.5 continued.....

1.	2.	3.	4.
47.	Scheme : (1013) State Science And Technology Programme	State Council for Sci Tech Env HP Shimla	4,800,000
48.	Scheme : (1010) Technology Development Programme	National Research Technology Consortium Parwanoo	34,000
		Inst of Himalyan Bioresource Tech Palampur	905,000
		G B Pant Institute	170,000
		CSK HPKV Palampur HP	1,100,000
		Himachal Pradesh Uni Agricultural	200,000
		Mountain Research and Development Associate Shimla	5,554
		NBGR Regional Center Shimla	250,000
		National Research Technology Consortium Parwanoo	175,000
		State Council for Sci Tech Env HP Shimla	314,460
			<b>3,154,014</b>
49.	Scheme : (1025) Water Technology Initiative	State Council Of Sc Tech Environ Meghalaya	540,000
		State Council for Sci Tech and Environment Shimla	270,000
			<b>810,000</b>
50.	Scheme : (0853) Technology promotion development and utilization programme TPDU DSIR	Institute of Himalayan Bioresource Technology HP	2,400,000
51.	Scheme : (0054) National Project For Livestock Development	State Implementing Agency Himachal Pradesh	15,546,000
52.	Scheme : (0709) DFID project for capacity building for poverty reduction PPG	Himachal Institute of Pub Administration Shimla	400,000
53.	Scheme : (0702) Training For All Support For Training Activities And Capacity Building For Project Appraisal PPG	Himachal Institute of Pub Administration Shimla	4,963,500
		Institute of Hotel Management Shimla	48,000
			<b>5,011,500</b>
54.	Scheme : (0708) UNDP Capacity Building For Access To Information	Himachal Institute of Pub Administration Shimla	800,000
55.	Scheme : (1261) MPs Local Area Development Scheme MPLADS	Deputy Commissioners	140,000,000
56.	Scheme : (0209) Buddhist And Tibetan Studies	Buddhist and Tibetan Culture Society	3,962,500
		Library of Tibetan Works and Archives	7,000,000
			<b>10,962,500</b>
57.	Scheme : (0202) Promotion And Dissemination Of Art And Culture	Puran Singh Negi Loktus	250,000
		Himachal Cul Res Forum A Nd Theatre Repertory	1,488,000
		Asara Ho Jalag Distt Sirmour Himachal Pradesh	100,000
		Ramesh Jasrotia Chandni Cottage Shimla	50,000
		Little Group	150,000
		Shri VK Sharma	110,000
		The Institute of Studies in Buddhist Philosophy	150,000
		Sourabh Shimla HP	40,000
		Samaj Seva Parishad	48,500
		Hareep Tribal Folk Art Music And Spitian Cultural	250,000
			<b>2,636,500</b>

## Appendix 1.5 continued.....

1.	2.	3.	4.
58.	Scheme : (0248) North Eastern Council	Indian Mushroom Growers Association	1,600
59.	Scheme : (0328) Marine Research And Technology Development	CSK Himachal Pradesh Krishi Viswa Vidyalaya Palampur	36,750
		DR Y S Parmar University Of Horticulture And Forestry	36,750
			<b>73,500</b>
60.	Scheme : (0362) Research And Development In Earth And Atmospheric Science	State Council For Science Tech Environment Shimla	79,887
61.	Scheme : (0253) Conservation Of Natural Resources And Ecosystems	Forest Department Himachal Pradesh	1,682,927
62.	Scheme : (0266) Environment Information Education And Awareness	Social Environmental and Rural Development	332,000
		HP State Council for Science Technology AND Environmental	9,411,389
			<b>9,743,389</b>
63.	Scheme : (0273) National Afforestation And Eco Development Board	Jan Jagran Gram Kalyan Samiti	274,510
		University Of Horticulture And Forestry Solan	5,200,000
			<b>5,474,510</b>
64.	Scheme : (0261) National Afforestation Programme	Forest Development Agency	78,300,000
65.	Scheme : (0265) Research And Development For Conservation And Development	Instt of Himalayan Bioresource Technology Palampur	700,000
		Great Himalayan National Park Shamshi	648,780
		CSK Himachal Pradesh Krishi Vishvavidalaya	210,000
		Himalayan Forest Research Institute	585,000
		Univ of Horticulture and Forestry	401,000
		Himalayan Forest Research Institute	585,000
		Jaypee University of Information Technology	1,060,000
		Himachal Pradesh University Shimla	56,388
		CSK Himachal Pradesh Krishi Vishvavidalaya	1,270,981
		DR Y S Parmar University Solan	548,800
	DR Y S Parmar University Solan	97,270	
			<b>6,163,219</b>
66.	Scheme : (0390) Scheme For Human Resource Development FPI	Himachal Consultancy Organization HP	704,900
		Rampur Samaj Seva Samiti sonapat Haryana	15,000
			<b>719,900</b>
67.	Scheme : (0386) Scheme For Infrastructure Development FPI	Shimla Municipal Corporation	11,420,000
68.	Scheme : (0389) Scheme For Quality Assurance Codex Standards And Research And Development Promotional Activities	Institute of Himalayan Bioresource Technology	13,522,000
69.	Scheme : (0391) Scheme For Strengthening Of Institutions Including NIFTEM	Himachal Pradesh centre for entrepreneurship development	750,000
70.	Scheme : (0387) Scheme For Technology Upgradation Establishment Modernization Of Food Processing Industries	Shivambhu International	1,513,000
		Bagrrys India	3,750,000
		Hamirpur Supplement Foods	274,500
		KCL Foods	3,750,000
			<b>9,287,500</b>

Appendix 1.5 continued.....

1.	2.	3.	4.
71.	Scheme : (1160) SJSRY Swarna Jayanti Shahari Rojgar Yojana	SJSRY	1,164,000
		Himachal Pradesh	79,000
			<b>1,243,000</b>
72.	Scheme : (1154) Urban Statistics For HR And Assessment USHA	USHA	200,000
73.	Scheme : (0616) Externally Aided Project For Reforms And Investment In Vocation Training Services Rendered By Central And State Governments	Dir of Tech Edu Voc Ind Trg Himachal Pradesh Sund	35,000,000
74.	Scheme : (0618) Health Insurance For Unorganised Sector Workers Rashtriya Swasthya Bima Yojana	National Rural Health Mission	17,531,335
			<b>52,731,335</b>
75.	Scheme : (0614) Skill Development Initiative	Dir of Tech Edu Voc Ind Trg Himachal Pradesh Sund	10,000,000
		ITI Shamsi Kullu	1,064,700
			<b>11,064,700</b>
76.	Scheme : (0611) Upgradation Of 100 Itis Into Centres Of Excellence L And E	Dir of Tech Edu Voc Ind Trg Himachal Pradesh Sund	9,054,000
77.	Scheme : (0615) Upgradation Of 1396 Govt Itis Through PPP	Dir of Tech Edu Voc Ind Trg Himachal Pradesh Sund	864,000
78.	Scheme : (0646) MSME clusters development programme and msme growth poles	MSMEDI Solan	360,000
		Govt Of Himachal Pradesh	168,000
			<b>528,000</b>
79.	Scheme : (0644) Promotional Services Institutions And Programme Revenue	MSMEDI Solan	1,971,432
80.	Scheme : (0643) Quality Of Technology Support Institutions And Programme	MSMEDI Solan	8,255,000
81.	Scheme : (0660) Rajiv Gandhi Udyami Mitra Yojana	Director of Industries H P	259,000
82.	Scheme : (0649) Upgradation Of Database	MSMEDI Solan	50,000
83.	Scheme : (0682) Grid Interactive Renewable Power Mnre	Himachal Pradesh State Electricity Board	66,562,500
84.	Scheme : (0691) Information Publicity And Extension	Himachal Pradesh Urja Agency HIMURJA	42,007,226
85.	Scheme : (0690) Institutions Centres Including Mnre Institutions Sec CWET Nire	Himachal Pradesh Urja Agency HIMURJA	1,491,812
		State Council For Science Technology And Envir	300,000
			<b>1,791,812</b>
86.	Scheme : (0689) R And D In New And Renewable Energy Technologies	Chief Executive Officer HIMURJA	19,515,000
		Himachal Pradesh Kirshi Vishwavidhyalay CSK	400,000
			<b>19,915,000</b>
87.	Scheme : (0686) Solar Thermal Systems Water Heating	Himachal Pradesh Urja Agency HIMURJA	787,850
88.	Scheme : (0761) Panchayat Empowerment And Accountability Incentive Scheme	Government of Himachal Pradesh	7,500,000

## Appendix 1.5 continued.....

1.	2.	3.	4.
89.	Scheme : (0772) Rashtriya Gram Swaraj Yojana	Panchayati Raj Training Institute Mashobra Shimla	67,940,000
90.	Scheme : (0976) Assistance To Panchayati Raj Institutions Voluntary Organizations Self Help Groups For Programmes Related To Aged SJE	Indira Ladies Club Sirmor	57,008
91.	Scheme : (0975) Assistance To Voluntary Organisation For Providing Social Defence Services Including Prevention Of Alcoholism And Drug Abuse SJE	Indian Red cross society Kangra	565,889
		National Council for the Development of Nature	584,640
			<b>1,150,529</b>
92.	Scheme : (0971) Deen Dayal Disabled Rehabilitation Scheme SJE	CHETNA	1,577,380
		HP State Council for Child Welfare	1,219,922
		National Association for the Blind	817,227
		Indian Red Cross Society	468,345
			<b>4,082,874</b>
93.	Scheme : (0983) Free Coaching For SCs and OBCs SJE	NIIT Shimla CCT	776,250
94.	Scheme : (0960) GIA To Research Training Information And Miscellaneous SJE	Manav Kalyan Seva Samiti Chopal Shimla HP	617,030
95.	Scheme : (0969) Scheme Of Assistance To Disabled Persons For Purchase Fitting Of Aids And Appliances SJE	Viklang OPCAR Kendra	3,412,000
96.	Scheme : (0982) Secheduled Castes Development Corporations SJE	Him Pradesh SchCastes SchTribes Development Corpn	19,408,000
97.	Scheme : (1072) Handicrafts	Bhuti Weavers Cooperative Society Ltd	180,500
		HP Tribal Coop Tourism and Allied Activities Ind	90,000
		Mahadev Handloom and Handicraft PCS Coop Society	254,662
		Ganapati HL HC Weavers Upliftment ICS Ltd Kullu	78,000
		The Hill Queen HL HC Weav Welf Coop Ind Society	54,000
		The Himshakti HL HC cooperative soicet ltd Kullu	991,500
		HP State Handloom and Handicrats Development Cooperation	7,735,609
		The Manu Weavers HL HC PCS CIW Society Ltd kullu	90,000
		H P State HL andHC Weavers Apex Coop Fedr Kullu	475,874
		District Rural Development Agency Chamba	195,098
		The Gahar Mahila HL HC Weavr Sheep and Rabbet wool	50,000
		Assistant Director HMSEC Kullu HP	513,861
HP Tribal Coop Tourism and Allied Activities Ind	165,000		

Appendix 1.5 continued.....

1.	2.	3.	4.
		New Manali HL HC P C S Coop Ind Welf Society Kullu	165,000
		The HP State HL HC Dev Coop Federation Ltd Kullu	361,000
		New Humalayan Organisation for Peoples Education	85,380
			<b>11,485,484</b>
98.	Scheme : (1071) Handlooms	HP State Handloom And Handicrats Development Coope	5,049,098
			<b>5,049,098</b>
99.	Scheme : (1094) ASSISTANCE TO IHMS FCIS ETC	IHM Shimla HP	14,411,000
		HP Tourism Secy HP Govt DS	20,000,000
		Secretary Himachal Pradesh	20,000,000
		Institute of Hotel Management Society	2,564,308
			<b>56,975,308</b>
101.	Scheme : (1095) Capacity Building For Service Providers	Government Of Himachal Pradesh	2,000,000
102.	Scheme : (1097) Domestic Promotion And Publicity Including Hospitality	Government Of Himachal Pradesh	1,800,000
103.	Scheme : (1098) Incentive To Accomodation Infrastructure	Programme Division HNR	5,143,371
104.	Scheme : (1106) Product Infrastructure Development For Destinations And Circuits	Government Of Himachal Pradesh	262,612,000
105.	Scheme : (1107) Grant In Aid To NGOs And For Coaching ST Students For Competitive Exams	Rinchen Zangpo District Kangra Himchal Pradesh	500,000
		Himalayan Budhist Cultural Assn Himachal Pradesh	2,035,080
		Rinchen Zangpo Society for Spiti Dev Kangra HP	3,795,900
		The Inst of Stu Budd Phil Trib Cul Society HP	500,000
			<b>6,830,980</b>
106.	Scheme : (1122) Research And Mass Education Tribal Festivals And Others	Org for Social and Rural Dev Shimla	117,500
107.	Scheme : (1117) Scheme of Institute of Excellence TOP CLASS Institute	National Institute of Technology Hamirpur HP	109,950
108.	Scheme : (1166) Research and Development	Comptroller CSKHPKV Palampur	1,750,000
109.	Scheme : (1194) GIA for research publication and monitoring	RUCHI	303,056
110.	Scheme : (1237) Panchayat Yuva Krida And Khel Abhiyan PYKKA	Himachal Pradesh Sports Council	16,380,000
111.	Scheme : (1212) Promotion Of National Integration	MDV Jeev Sewa Sansthan	113,474
		Youth Hostel Dalhousie Himachal Pradesh	66,000
112.	Scheme : (1364) National E-Governance Action Plan NEGAP	Himachal Pradesh	737,222,000
	<b>Total</b>		<b>9,776,610,528</b>



## APPENDIX - 2.1

(Reference: Paragraph 2.3.1; Page 36)

**Statement of various grants/appropriations where saving was more than Rs one crore each or more than 20 per cent of the total provision**

(Rupees in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	2.	3.	4.	5.	6.
1.	03	Administration of Justice (Revenue-Voted)	56.00	3.66	---
2.	05	Land Revenue and District Administration (Revenue-Voted)	336.47	9.24	---
3.	06	Excise and Taxation (Revenue-Voted)	33.56	10.10	30
4.	08	Education (Revenue-Voted)	1,807.85	225.35	---
5.	09	Health and Family Welfare (Revenue-Voted)	448.42	11.29	---
6.	11	Agriculture (Revenue-Voted)	115.29	5.78	---
7.	15	Planning and Backward Area Sub-Plan (Revenue-Voted)	42.63	15.06	35
8.	18	Industries, Minerals Supplies and Information Technology (Revenue-Voted)	49.98	2.43	---
9.	20	Rural Development (Revenue-Voted)	216.53	8.48	---
10.	21	Co-operation (Revenue-Voted)	15.97	2.03	---
11.	22	Food and Civil Supplies (Revenue-Voted)	152.70	2.40	---
12.	23	Power Development (Revenue-Voted)	142.91	37.93	27
13.	25	Road and Water Transport (Revenue-Voted)	59.07	1.53	---
14.	27	Labour, Employment and Training (Revenue-Voted)	52.40	4.32	---
15.	29	Finance (Revenue-Voted)	1,234.01	57.00	---
16.	31	Tribal Development (Revenue-Voted)	395.69	12.32	---
17.	32	Scheduled Caste Sub-Plan (Revenue-Voted)	235.58	18.18	---
18.	9	Health and Family Welfare (Capital-Voted)	69.94	16.24	---
19.	11	Agriculture (Capital-Voted)	44.15	1.13	---
20.	23	Power Development (Capital-Voted)	309.25	15.00	---
21.	25	Road and Water Transport (Capital-Voted)	73.72	35.71	48
22.	27	Labour, Employment and Training (Capital-Voted)	26.25	2.52	---
23.	29	Finance (Capital-Voted)	10.66	2.32	22
24.	29	Finance (Capital-Charged)	1,182.00	296.46	25

## APPENDIX - 2.2

(Reference: Paragraph 2.3.2; Page 36)

Statement of various grants/appropriations where expenditure was more than Rs one crore each or more than 20 per cent of the total provision

(Rupees in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Percentage of Excess Expenditure
1.	2.	3.	4.	5.	6.
<b>Revenue-Voted</b>					
1.	10	Public Works-Roads, Bridges and Buildings	1,172.23	1,306.69	---
2.	12	Horticulture	80.32	81.50	---
3.	13	Irrigation, Water Supply and Sanitation	895.24	1,235.99	38
4.	14	Animal Husbandry, Dairy Development and Fisheries	106.85	110.93	---
5.	16	Forest and Wild Life	245.43	265.85	---
6.	30	Miscellaneous General Services	32.87	33.89	---
<b>Revenue-Charged</b>					
7.	29	Finance	1,883.06	1,893.57	---
<b>Capital-Voted</b>					
8.	10	Public Works-Roads, Bridges and Buildings	328.09	332.24	---
9.	13	Irrigation, Water Supply and Sanitation	460.68	486.37	---
10.	20	Rural Development	1.34	1.96	46
11.	31	Tribal Development	112.34	113.28	---
12.	32	Scheduled Caste Sub-Plan	371.95	382.40	---
<b>Total</b>			<b>5,690.40</b>	<b>6,244.67</b>	

## APPENDIX - 2.3

(Reference: Paragraph 2.3.6; Page 39)

### Excess over provision of previous years requiring regularisation

*(Rupees in crore)*

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2003-04	15 Grants 7 Appropriations	3,4,7,10,12,13,15,16,17,23,25, 26, 28, 30 and 31 1,2,4,5,9,19 and 29	4,515.60	Discussed by PAC, regularisation awaited.
2004-05	21 Grants 4 Appropriations	3,5,7,8,9,10,11,12,13,14,15,16,17,18, 20, 23,25, 26, 28, 30 and 31 15,17,19 and 29	3,095.14	Discussed by PAC, regularisation awaited.
2005-06	16 Grants 3 Appropriations	5,7,8,9,10,11,12,14,15,16,21,25, 26, 28,29 and 31 2,3 and 29	846.35	PAC Report prepared on 24.08.2009 for presentation in Vidhan Sabha.
2006-07	24 Grants 3 Appropriations	1,2,4,5,6,7,8,9,10,11,13,14,17,18,19, 20,21,22,24,26,27,28,29 and 31 2,4 and 29	896.59	PAC Report prepared on 24.08.2009 for presentation in Vidhan Sabha.
2007-08	18 Grants 3 Appropriations	1,4,5,6,7,8,9,10,12,13,14,15,16,18, 22,25,27 and 31 2,3 and 31	544.94	Suo moto replies received from the Finance Department and audit comments sent to the Finance Department/ Vidhan Sabha. Not yet discussed by the PAC.
		<b>Total</b>	<b>9,898.62</b>	

## APPENDIX - 2.4

(Reference: Paragraph 2.3.8; Page 40)

Cases where supplementary provision (Rs 10 lakh or more in each case)  
proved unnecessary

(In thousands of Rupees)

Sr. No	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>Revenue (Voted)</b>					
1.	08-Education	1,76,36,427	1,58,24,920	18,11,507	4,42,041
2.	20-Rural Development	21,37,049	20,80,497	56,552	28,252
3.	21-Co-Operation	1,57,117	1,39,426	17,691	2,569
4.	23-Power Development	14,25,131	10,49,834	3,75,297	3,983
5.	31-Tribal Development	39,45,620	38,33,649	1,11,971	11,269
<b>Total</b>		<b>2,53,01,344</b>	<b>2,29,28,326</b>	<b>23,73,018</b>	<b>4,88,114</b>
<b>Grand Total</b>		<b>2,53,01,344</b>	<b>2,29,28,326</b>	<b>23,73,018</b>	<b>4,88,114 or 48.81 crore</b>

## APPENDIX - 2.5

(Reference: Paragraph 2.3.8; Page 40)

**Statement of various grants/appropriation where supplementary provision proved insufficient by more than Rs one crore each**

*(Rupees in crore)*

Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1.	10	Public Works-Roads, Bridges and Buildings	1,167.50	4.74	1,172.24	1,306.69	134.45
2.	12	Horticulture	68.20	12.12	80.32	81.50	1.18
3.	13	Irrigation, Water Supply and Sanitation	882.42	12.82	895.24	1,235.99	340.75
4.	14	Animal Husbandry, Dairy Development and Fisheries	104.80	2.05	106.85	110.93	4.08
5.	16	Forest and Wild Life	236.81	8.62	245.43	265.85	20.42
6.	30	Miscellaneous General Services	30.15	2.72	32.87	33.89	1.02
7.	29	Finance	1,829.10	53.96	1,883.06	1,893.57	10.51
8.	10	Public Works-Roads, Bridges and Buildings	209.80	118.29	328.09	332.24	4.15
9.	32	Scheduled Caste Sub-Plan	364.42	7.53	371.95	382.40	10.45
		<b>Total</b>	<b>4,893.20</b>	<b>222.85</b>	<b>5,116.05</b>	<b>5,643.06</b>	<b>527.01</b>

## APPENDIX - 2.6

(Reference: Paragraph 2.3.9; Page 41)

### Excess/Unnecessary/Insufficient re-appropriation of funds

(Rupees in lakh)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	08	Education Department	2202-01-101-03	(-) 7,874.59	694.12
2.	09	Health and Family Welfare Department	2210-01-001-01	(-) 492.89	290.70
3.			2210-03-110-01	278.09	(-) 303.05
4.			4210-02-110-01	(-) 1,016.00	(-) 310.02
5.	10	Public Works-Roads, Bridges and Buildings	2059-80-053-05	461.90	456.82
6.			3054-03-103-10	5.20	699.74
7.			2059-80-053-03	(-) 1,097.90	(-) 1,757.60
8.			5054-03-337-01	(-) 484.33	296.43
9.	13	Irrigation, Water Supply and Sanitation	2215-01-001-01	24.50	326.29
10.			2215-01-001-02	257.50	2,870.97
11.			2215-01-001-02	6,812.00	333.74
12.			2215-01-102-03	10,625.00	1,197.61
13.			2215-01-799-03	240.00	16,314.78
14.			2702-80-001-02	23.00	1,763.64
15.			2215-01-101-03	6,800.00	238.37
16.			2702-80-001-01	41.00	(-) 807.87
17.			4215-01-102-01	2,859.30	2,956.92
18.			4215-01-102-08	3,600.00	(-) 3,060.66
19.	14	Animal Husbandry, Dairy Development and Fisheries	2403-101-01	81.75	325.58
20.	16	Forest and Wild Life	2406-01-001-02	777.45	2,041.51
21.	29	Finance	2071-01-101-03	1,889.89	877.26
22.			2071-01-101-04	1,088.79	1,047.88
23.			2049-01-101-40	(-) 0.01	606.65
24.			2049-01-101-82	1,873.77	(-) 253.16
25.			2049-01-200-21	(-) 498.37	(-) 37,201.63
26.	31	Tribal Development	2059-01-796-11	318.02	(-) 504.62
27.			2210-03-796-02	(-) 278.84	211.33
28.			2210-03-796-02	(-) 294.31	211.23
29.			2210-04-796-02	(-) 292.61	223.88
30.			2215-01-796-09	(-) 489.99	207.37
31.			2702-80-796-04	(-) 295.18	204.12
32.			2059-80-796-02	318.02	(-) 206.87
33.			2215-01-796-01	(-) 235.12	245.69
34.			2215-01-796-02	(-) 489.99	875.32
35.			2702-80-796-06	(-) 188.98	312.84
36.	32	Scheduled Caste Sub-Plan	4711-01-789-01	9.81	409.10

## APPENDIX - 2.7

(Reference: Paragraph 2.3.11; Page 41)

### Results of review of substantial surrenders made during the year

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
	08-Education	Construction of Rooms in Elementary Education under Sarv Shiksha Abhiyan (4210-01-201-01)	3,000.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
	13- Irrigation, Water Supply and Sanitation	Canals (4700-17-800-01)	4,350.00	100
Due to change of classification in Head of Account, the entire provision was surrendered.				
		Command Area Development under Minor Irrigation Schemes-Centrally Sponsored Scheme (4705-313-01)	330.00	100
Due to non-release of funds from Government of India, the entire provision was surrendered.				
	15-Planing and Backward Area Sub-Plan	Headquarters (3451-101-01)	100.00	100
Due to conversion of Plan liabilities to Non-Plan scheme, the entire provision was surrendered.				
	19-Social Justice and Empowerment	Upliftment of Women (2235-02-103-02)	283.00	100
Due to cut in plan ceiling, the entire provision was surrendered.				
	20-Rural Development	Rajiv Gandhi Awas Yojna (2216-03-102-02)	623.00	100
Due to non-execution of the scheme, the entire provision was surrendered.				
	23-Power Development	Rajiv Gandhi Gramin Vidyut Yojna/Regulatory Electricity Commission Loan (6801-01-800-02)	1,500.00	100
Due to reduction in plan ceiling, the entire provision was surrendered.				
	25-Road and Water Transport	Rail Transport (5055-800-02)	3,700.00	100
The entire provision was surrendered due to cut in plan ceiling.				
	31-Tribal Development	Rajiv Gandhi Awas Yojna (2216-03-796-07)	114.70	100
Due to change in scheme, the entire provision was surrendered.				
		Expenditure on Rural Electrification (2801-80-796-01)	155.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
		Expenditure on Rural Water Supply Schemes under ARWSP (4215-01-796-09)	125.00	100
Due to non-execution of the scheme, the entire provision was surrendered.				

## APPENDIX - 2.8

(Reference: Paragraph 2.3.11; Page 41)

Details of saving of Rs one crore and above not surrendered

(Rupees in crore)

Sr. No.	Number and Name of Grants	Saving	Surrender	Saving which remained to be surrendered
1.	2.	3.	4.	5.
1.	09-Health and Family Welfare	16.24	11.60	4.64
2.	11-Agriculture	5.78	4.72	1.06
3.	15-Planning and Backward Area Sub-Plan	15.06	13.80	1.26
4.	22-Food and Civil Supplies	2.40	2.31	0.09
5.	29-Finance	2.32	2.27	0.05
6.	32-Scheduled Caste Sub-Plan	18.18	12.59	5.59
	<b>Total</b>	<b>59.98</b>	<b>47.29</b>	<b>12.69</b>



## APPENDIX - 2.9

(Reference: Paragraph 2.3.11; Page 41)

Cases of surrender of funds in excess of Rs 10 crore on 31 March, 2009

(Rupees in crore)

Sr. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1.	08	2202 General Education	231.96	13
2.	09	4210 Capital Outlay on Medical and Public Health	11.60	17
3.	13	4702 Capital Outlay on Minor Irrigation	26.24	6
4.	23	2801 Power	38.01	27
5.	23	6801 Loans for Power Projects	15.00	5
6.	25	5055 Capital outlay on Road Transport	35.71	48
7.	29	2049 Interest Payments	13.67	1
8.	29	2071 Pensions and other Retirement Benefits	71.13	6
9.	29	6003 Internal Debt of the State Government	295.88	25
10	31	2215 Water Supply and Sanitation	12.15	3
		<b>Total</b>	<b>751.35</b>	

## APPENDIX - 2.10

(Reference: Paragraph 2.3.12; Page 41)

Surrenders in excess of actual savings (Rs 50 lakh or more)

(Rupees in crore)

Sr. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	<b>Revenue-Voted</b>				
1.	05-Land Revenue and District Administration	336.47	9.24	12.12	2.88
2.	06-Excise and Taxation	33.56	10.10	10.34	0.24
3.	08-Education	1,807.85	225.35	232.43	7.08
4.	09-Health and Family Welfare	448.42	11.29	11.42	0.13
5.	18- Industries, Mineral Supplies and Information Technology	49.48	2.43	2.46	0.03
6.	19-Social Justice and Empowerment	226.62	0.75	1.65	0.90
7.	20-Rural Development	216.53	8.48	8.75	0.27
8.	23-Power Development	142.91	37.93	38.22	0.29
9.	27-Labour, Employment and Training	52.41	4.32	4.38	0.06
10.	29-Finance	1,234.01	57.00	75.73	18.73
11.	31-Tribal Development	395.69	12.32	43.34	31.02
	<b>Capital-Charged</b>				
12.	29-Finance	1,182.00	296.46	296.70	0.24
	<b>Capital-Voted</b>				
13.	11-Agriculture	44.15	1.13	1.15	0.02
	<b>Total</b>	<b>6,170.10</b>	<b>676.80</b>	<b>738.69</b>	<b>61.89</b>

## APPENDIX - 2.11

(Reference: Paragraph 2.3.13; Page 42)

### Rush of Expenditure

(Rupees in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
1.	03-Administration of Justice	4059-01-051-15	11.18	11.18	19.23	58	58
2.	08-Education	2202-01-111-01	16.12	16.12	29.80	54	54
3.	08-Education	2202-01-800-01	24.64	24.64	37.93	65	65
4.	09-Health and Family Welfare	2211-800-04	10.65	10.65	10.65	100	100
5.	10-Public Works-Roads, Bridges and Buildings	2059-80-053-06	15.79	12.86	24.40	65	53
6.	10-Public Works-Roads, Bridges and Buildings	5054-03-101-01	12.22	12.22	21.64	56	56
7.	10-Public Works-Roads, Bridges and Buildings	5054-337-01	17.64	17.64	26.08	68	68
8.	10-Public Works-Roads, Bridges and Buildings	5054-337-06	41.25	41.25	71.25	58	58
9.	11-Agriculture	4402-102-02	10.74	10.74	14.00	77	77
10.	13-Irrigation, Water Supply and Sanitation	2215-102-12	60.74	54.54	104.05	58	52
11.	13-Irrigation, Water Supply and Sanitation	4215-01-102-01 (COON)	20.61	20.61	28.57	72	72
12.	13-Irrigation, Water Supply and Sanitation	4215-01-102-01 (SONM)	84.49	79.69	99.71	85	80
13.	13-Irrigation, Water Supply and Sanitation	4701-12-800-02	13.05	13.05	14.00	93	93
14.	13-Irrigation, Water Supply and Sanitation	4702-101-06	27.77	18.18	34.33	81	53
15.	18-Industries, Minerals, Supplies and Information Technology	2851-102-19	13.27	13.27	16.25	82	82
16.	19-Social Justice and Empowerment	2235-60-102-02	13.26	13.26	17.44	76	76

(Rupees in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
17.	29-Finance	2049-01-101-25	11.62	11.62	11.62	100	100
18.	29-Finance	2049-01-101-35	13.41	13.41	19.25	70	70
19.	29-Finance	2049-01-101-40	12.16	12.16	18.25	67	67
20.	29-Finance	2049-01-101-42	12.16	12.16	18.25	67	67
21.	29-Finance	2049-01-101-49	11.00	11.00	11.00	100	100
22.	29-Finance	2049-01-101-52	15.47	15.47	15.47	100	100
23.	29-Finance	2049-01-101-54	16.00	16.00	16.00	100	100
24.	29-Finance	2049-01-101-60	22.55	22.55	22.55	100	100
25.	29-Finance	2049-01-101-82	65.21	65.21	75.61	86	86
26.	29-Finance	2071-01-101-04	30.00	30.00	33.37	90	90
27.	29-Finance	6003-01-109-18	101.30	101.30	141.06	72	72
28.	29-Finance	6003-01-109-24	116.67	116.67	199.17	59	59
29.	32-Scheduled Caste Sub-Plan	4210-02-789-01	10.89	10.89	16.39	66	66
30.	32-Scheduled Caste Sub-Plan	4215-01-789-04	19.87	19.87	24.48	81	81
31.	32-Scheduled Caste Sub-Plan	4701-01-789-01	22.07	16.07	31.44	70	51

**APPENDIX - 2.12**

(Reference : Paragraph 2.4.1; Page 43)

Pending DCC bills for the years 2005-09

Sr. No.	Department	Number of AC bills	Amount (Rupees in crore)
1.	Agriculture	32	0.16
2.	Food and Civil Supplies	2	0.13
3.	Tourism	3	0.12
	<b>Total</b>	<b>37</b>	<b>0.41</b>

## APPENDIX - 2.13

(Reference: Paragraph 2.5 (iii); Page 44)

Statement showing adverse/negative balances as on 31 March, 2009

(In Rupees)

Major Head/Minor Head	Treasury/DDO	Opening Balance	Credit	Debit	Closing Balance
8848 Deposit of Local Fund					
102-Municipal Fund	MC Bilaspur	(-) 73,612	0	0	(-) 73,612
	NAC Chopal	106	0	50,00,000	(-) 49,99,894
	MC Una	1,22,573	0	1,99,960	(-) 77,387
8848-Deposit of Local Fund					
109-Panchayat Body Fund	PS Jhanduta	(-) 11,976	0	0	(-)11,976
	PS Sujanpur	(-) 23,418	7,114	42,746	(-) 59,050
	PS Chopal	0	19,210	38,420	(-) 19,210
	PS Gohar	11,966	0	67,570	(-) 55,604
	PS Chamba	1,73,634	0	10,86,358	(-) 9,12,724
	PS Una	21,684	14,942	39,800	(-) 3,174
	<b>Total</b>	<b>2,20,957</b>	<b>41,266</b>	<b>64,74,854</b>	<b>(-) 62,12,631</b>

## APPENDIX - 3.1

(Reference: Paragraph 3.1; Page 49)

**Utilisation certificates outstanding as on 31 March, 2009**

(In Rupees)

Sr. No.	Department	Year of Payment of Grant	Total Grants Paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	<b>Rural Development</b>							
	2505	2001-02	36	26566406	7	4621000	29	21945406
		2002-03	21	25304650	10	2182913	11	23121737
		2003-04	74	71003021	15	19089639	59	51913382
		2004-05	47	67012220	18	25672852	29	41339368
		2005-06	40	62913089	9	14300530	31	48612559
		2006-07	52	101796676	4	5841378	48	95955298
		2007-08	66	201800930	17	25808229	49	175992701
	2515	2000-01	95	35646602	76	12912457	19	22734145
		2001-02	264	160596874	93	97453804	171	63143070
		2002-03	158	183413854	108	61370674	50	122043180
		2003-04	299	203972512	115	85714990	184	118257522
		2004-05	355	208252976	7	5671438	348	202581538
		2005-06	618	335532627	48	22370666	570	313161961
		2006-07	707	669889545	127	179435951	580	490453594
	2216	2007-08	918	958246108	233	140020543	685	818225565
		2000-01	5	1437160	5	1437160	0	0
		2001-02	6	36196	6	36196	0	0
		2002-03	1	5580000	1	5580000	0	0
		2003-04	16	19381568	10	8368500	6	11013068
		2004-05	36	27131838	13	16788600	23	10343238
		2005-06	40	52143897	20	24550500	20	27593397
	2501	2006-07	53	103209968	22	61156200	31	42053768
		2007-08	104	181394255	21	65532300	83	115861955
		2000-01	2	41578032	0	0	2	41578032
		2004-05	52	72232178	14	6623400	38	65608778
		2005-06	72	55681198	22	11373200	50	44307998
		2006-07	96	127032633	30	17110200	66	109922433
		2007-08	142	127071100	31	16108900	111	110962200
2.	<b>Education</b>							
	2202	2004-05	38	261736111	4	1219891	34	260516220
		2005-06	55	377625274	5	2743206	50	374882068
		2006-07	3169	398378917	106	3422125	3063	394956792
		2007-08	12780	1149057630	431	247393909	12349	901663721
3.	<b>Urban Development</b>							
	2217		47	625147889	31	393394000	16	231753889
	3054		1	50000000	0	0	1	50000000
				1	50000000	0	0	1
4.	<b>Animal Husbandry</b>							
	2403		1	2000000	0	0	1	2000000
				9	50789000	0	0	9
	2404		7	102200000	6	99200000	1	3000000

5.	<b>Co-operation</b>							
	2408	2003-04	4	860369	4	860369	0	0
		2004-05	34	1363508	26	1128000	8	235508
		2005-06	39	1336507	2	199000	37	1137507
		2006-07	65	3928885	42	1417592	23	2511293
		2007-08	21	2738364	10	606475	11	2131889
	2425	2004-05	13	390000	13	390000	0	0
		2005-06	68	789229	68	789229	0	0
		2006-07	130	6651000	123	6579932	7	71068
		2007-08	217	9867590	132	8463492	85	1404098
6.	<b>Sports &amp; Youth Welfare</b>							
	2204	2005-06	4	11642964	0	0	4	11642964
		2006-07	28	20986596	13	9980250	15	11006346
		2007-08	28	25993126	3	6313000	25	19680126
7.	<b>Tourism</b>							
	3452	1998-99	1	13700000	0	0	1	13700000
		2004-05	1	515000	0	0	1	515000
		2005-06	1	430000	0	75000	1	355000
8.	<b>Industries</b>							
	2851	1998-99	1	865516	0	0	1	865516
		2000-01	1	149660	0	79660	1	70000
		2001-02	14	902350	0	0	14	902350
		2002-03	17	3828574	11	2939580	6	888994
		2003-04	26	1297472	2	323177	24	974295
		2004-05	44	16091376	7	10040949	37	6050427
		2005-06	48	17120573	2	7855413	46	9265160
		2006-07	3958	24214398	2987	11359228	971	12855170
		2007-08	178	63818627	8	33962400	170	29856227
9.	<b>Agriculture</b>							
	2415	2006-07	8	4580000	8	4580000	0	0
		2007-08	97	590053000	18	81200000	79	508853000
	2401	2007-08	9	12000000	9	12000000	0	0
10.	<b>Forests</b>							
	2406	2006-07	6	44942088	5	44436741	1	505347
		2007-08	12	108956049	2	55175760	10	53780289
11.	<b>Art &amp; Culture</b>							
	2205	2004-05	21	6625193	0	900000	21	5725193
		2005-06	105	13066800	4	100000	101	12966800
		2006-07	298	39129950	7	17789500	291	21340450
		2007-08	267	16313250	10	7314000	257	8999250
12.	<b>Medical &amp; Public Health</b>							
	2210	1997-98	3	50000	3	50000	0	0
		2003-04	7	1294525	2	650000	5	644525
		2004-05	5	556000	0	0	5	556000
		2005-06	5	3450000	1	3000000	4	450000
		2006-07	7	1150000	0	0	7	1150000
		2007-08	6	1050000	0	0	6	1050000



13.	<b>Other Administrative Services</b>							
	<b>2070</b>	2007-08	14	20000000	0	0	14	20000000
14.	<b>Vidhan Sabha</b>							
	<b>2011</b>	2007-08	4	722077	0	0	4	722077
15.	<b>General Administrative Services</b>							
	<b>2075</b>	2006-07	9	12824750	0	0	9	12824750
		2007-08	18	21154626	0	0	18	21154626
16.	<b>Social Justice &amp; Empowerment</b>							
	<b>2225</b>	2006-07	29	85147000	0	0	29	85147000
		2007-08	38	115990559	0	0	38	115990559
	<b>2235</b>	2006-07	166	69739893	3	906448	163	68833445
		2007-08	290	148166767	32	19909454	258	128257313
	<b>2250</b>	2005-06	1	102511	1	102511	0	0
		2006-07	1	88741	0	0	1	88741
		2007-08	1	26470	0	0	1	26470
17.	<b>Fisheries</b>							
	<b>2405</b>	2007-08	11	2405000	11	2405000	0	0
18.	<b>Planning</b>							
	<b>3451</b>	2006-07	3	3622261	0	0	3	3622261
		2007-08	3	4000000	0	0	3	4000000
19.	<b>Excise &amp; Taxation Department</b>							
	<b>3604</b>	2005-06	3	7267138	3	7267138	0	0
		2006-07	12	15523684	12	15523684	0	0
		2007-08	16	31530000	16	31530000	0	0
20.	<b>Power</b>							
	<b>2801</b>	2007-08	2	5099751	0	0	2	5099751
	<b>2810</b>	2007-08	2	11200000	2	11200000	0	0
21.	<b>Science &amp; Technology</b>							
	<b>3425</b>	2005-06	1	8000000	0	0	1	8000000
		2006-07	4	9066000	0	0	4	9066000
		2007-08	10	8898000	4	2846000	6	6052000
22.	<b>Civil Supplies</b>							
	<b>3456</b>	2006-07	1	210000	1	210000	0	0
23.	<b>Ecology Environment</b>							
	<b>3435</b>	2006-07	8	600000	0	0	8	600000
		2007-08	8	5061000	0	0	8	5061000
24.	<b>Labour &amp; Employment</b>							
	<b>2230</b>	2007-08	2	2375179	2	2375179	0	0
25.	<b>Secretariat Social Services</b>							
	<b>2052</b>	2007-08	9	4700000	9	4700000	0	0
	<b>2251</b>	2007-08	2	9425500	0	0	2	9425500
26.	<b>Census, Surveys &amp; Statistics</b>							
	<b>3454</b>	2007-08	30	545634	0	0	30	545634
			<b>26978</b>	<b>8868984014</b>	<b>5283</b>	<b>2114039512</b>	<b>21695</b>	<b>6754944502</b>

## APPENDIX - 3.2

(Reference: Paragraph 3.2; Page 49)

### Statement showing performance of the autonomous bodies

Sr. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
1.	Himachal Pradesh State Veterinary Council, Shimla	2005-06	2007-08	2007-08	Upto the year 2004-05	2008-09	Delay for about three months.
2.	Himachal Pradesh State Legal Services Authority, Shimla	2007-08 (period from 1998-99 to 2006-07 covered under audit)	2008-09	2007-08	SAR not yet placed.	No delay	No delay.
3.	District Legal Services Authority, Shimla		2008-09	First audit	--	--	Audit of all the District Legal Services Authorities is being conducted for the first time and audit is in progress.
4.	District Legal Services Authority, Solan		2008-09	First audit	--	--	
5.	District Legal Services Authority, Hamirpur		2008-09	First audit	--	--	
6.	District Legal Services Authority, Dharamshala		2008-09	First audit	--	--	
7.	District Legal Services Authority, Una		2008-09	First audit	--	--	
8.	District Legal Services Authority, Mandi		2008-09	First audit	--	--	
9.	District Legal Services Authority, Nahan		2008-09	First audit	--	--	
10.	District Legal Services Authority, Bilaspur		2008-09	First audit	--	--	
11.	District Legal Services Authority, Chamba		2008-09	First audit	--	--	
12.	District Legal Services Authority, Reckong Peo		2008-09	First audit	--	--	
13.	District Legal Services Authority, Kullu and Lahaul Spiti at Kullu		2008-09	First audit	--	--	

## APPENDIX - 3.3

(Reference: Paragraph 3.3; Page 50)

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.**

Sr. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years to More		Total No. of Cases.	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1.	Education	2	2.19	1	0.71	3	1.00	--	--	1	0.59	1	0.14	8	4.63
2.	Rural Development	--	--	1	--	--	--	--	--	--	--	--	--	1	--
3.	Agriculture	2	9.46	--	--	--	--	--	--	--	--	--	--	2	9.46
4.	Land Revenue	--	--	--	--	1	2.57	--	--	--	--	--	--	1	2.57
5.	Police	1	0.85	1	0.66	--	--	--	--	--	--	--	--	2	1.51
6.	Revenue	--	--	1	0.30	--	--	--	--	--	--	1	0.02	2	0.32
7.	Home Guard	--	--	2	25.37	--	--	--	--	--	--	1	0.05	3	25.42
8.	Animal Husbandry	1	0.17	--	--	1	0.42	--	--	--	--	2	0.94	4	1.53
9.	Director Planning	1	2.97	--	--	--	--	--	--	--	--	--	--	1	2.97
10.	Himachal Pradesh Public Service Commission	--	--	1	2.96	--	--	--	--	--	--	--	--	1	2.96
11.	Health	1	0.95	--	--	--	--	--	--	--	--	--	--	1	0.95
12.	Forest	--	--	1	2.38	--	--	--	--	1	0.20	1	0.20	3	2.78
13.	Public Works	--	--	2	5.27	5	3.21	2	1.85	3	0.28	5	2.72	17	13.33
14.	Irrigation and Public Health	1	0.89	1	0.02	1	7.69	1	0.25	1	0.06	--	--	5	8.91
	<b>Total:</b>	<b>9</b>	<b>17.48</b>	<b>11</b>	<b>37.67</b>	<b>11</b>	<b>14.89</b>	<b>3</b>	<b>2.10</b>	<b>6</b>	<b>1.13</b>	<b>11</b>	<b>4.07</b>	<b>51</b>	<b>77.34</b>

**C: Number of cases**

**A: Amount (Rupees in lakh)**

## APPENDIX - 3.4

(Reference: Paragraph 3.3; Page 50)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (Rs. in lakh)	Number of Cases	Amount (Rs. in lakh)	Number of Cases	Amount (Rs. in lakh)
Education	2	2.19	6	2.44	8	4.63
Rural Development	--	--	1	--	1	--
Agriculture	--	--	2	9.46	2	9.46
Land Revenue	--	--	1	2.57	1	2.57
Police	--	--	2	1.51	2	1.51
Revenue	--	--	2	0.32	2	0.32
Home Guard	--	--	3	25.42	3	25.42
Animal Husbandry	--	--	4	1.53	4	1.53
Director Planning	--	--	1	2.97	1	2.97
Himachal Pradesh Public Service Commission	--	--	1	2.96	1	2.96
Health	--	--	1	0.95	1	0.95
Forests	--	--	3	2.78	3	2.78
Public Works	2	0.77	15	12.56	17	13.33
Irrigation and Public Health	1	0.25	4	8.66	5	8.91
<b>Total</b>	<b>5</b>	<b>3.21</b>	<b>46</b>	<b>74.13</b>	<b>51</b>	<b>77.34</b>