

Appendix-1

STATE PROFILE

A General Data

S.No.	Particulars		Figures
1.	Area		55673/sq km
2.	Population		
	a	As per Census (2001)	0.61 crore
	b	2009	0.67 [◇] crore
3	Density of Population (2001) (All India Density= 325 persons/sq k m)		109 /sq km
4	Population below poverty line (All India average= 27.5%)		10%
5	Literacy (2001) (All India average= 64.8%)		76.50%
6	Gini Coefficient ****		
	a	Rural (All India= 0.30)	0.3
	b	Urban (All India= 0.37)	0.32
7	Gross State Domestic Product (GSDP) 2009-10		42278 crore
8	GSDP CAGR* (2000-01 to 2009-10)		11.66%

B Financial Data

1	CAGR* (2000-01 to 2009-10)		
	a	of Revenue Receipts	14.55%
	b	of Own Tax Revenue	15.05%
	c	of Non-Tax Revenue	29.26%
	d	of Total Expenditure	11.56%
	e	of Capital Expenditure	15.08%
	f	of Revenue Expenditure on Education	9.98%
	g	of Revenue Expenditure on Health	9.79%
	h	of Salary and wages	10.81%
	i	of Pension	14.74%

[◇] Office of the Registrar General of India.

**** Source: Finance Accounts and Audit Reports, BPL (Planning Commission and NSSO data, 61st round), Gini Coefficient (unofficial estimates of Planning Commission and NSSO data, 61st round 2004-05 MRP), Density of Population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs) and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

* CAGR: Compound Annual Growth Rate.

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.

Appendix-1.1

Part-B

Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

	Layout
VOLUME 1	
Statement 1	Statement of Financial Position
Statement 2	Statement of Receipts and Disbursements
Statement 3	Statement of Receipts (Consolidated Fund)
Statement 4	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Flow Statement
VOLUME 2	
PART I	
Statement 5	Statement of Progressive Capital expenditure
Statement 6	Statement of Borrowings and other Liabilities
Statement 7	Statement of Loans and Advances given by the Government
Statement 8	Statement of Grants-in-aid given by the Government
Statement 9	Statement of Guarantees given by the Government
Statement 10	Statement of Voted and Charged Expenditure
PART II	
Statement 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement 12	Detailed Statement of Revenue Expenditure by minor heads
Statement 13	Detailed Statement of Capital Expenditure by minor heads
Statement 14	Detailed Statement of Investments of the Government
Statement 15	Detailed Statement of Borrowings and other Liabilities
Statement 16	Detailed Statement on Loans and Advances given by the Government
Statement 17	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
Statement 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement 19	Detailed Statement on Investments of earmarked funds

Part III: Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XIII	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.2

(Reference: Paragraph 1.3.1; Page 9)

Part-A: Methodology adopted for the Assessment of Fiscal Position

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 NTR, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP¹ at current market prices. The buoyancy coefficients for tax revenues, NTR, 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.

Trends in Gross State Domestic Product (GSDP)

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

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (Rs in crore)	25685	28591	32221(P)	36924(Q)	42278(Ad)
Growth rate of GSDP	11.35	11.33	12.75	14.6	14.5

Source: Department of Economics and Statistics, Government of Himachal Pradesh.

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$

¹ 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.

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 <i>per cent</i> 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

Part-B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

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 31st March 2009;
- progressively reduce fiscal deficit to bring it to three *per cent* of Gross State Domestic Product (GSDP) by 31st 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

(₹ in crore)

	Base year estimates 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
A. STATE REVENUE ACCOUNT :							
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
3. Own Tax +Non-Tax Revenue (1+2)	1259.32	1851.89	2039.86	2189.06	2350.17	2515.27	2770.87
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
7. Total Central Transfer (4 to 6a)	2721.60	2782.62	4293.43	4332.17	4485.70	4509.95	4505.62
8. Total Revenue Receipts (3+7)	3980.92	4634.51	6333.29	6521.23	6835.87	7025.22	7276.49
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
16. Total Revenue Expenditure (9+10 +15a))	5588.08	5792.93	6426.74	6775.32	7048.60	7460.54	7931.12
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
19. Revenue surplus/deficit (8-16)	-1607.16	-1158.42	-93.45	-254.09	-212.73	-435.32	-654.63
B. CONSOLIDATED REVENUE ACCOUNT:							
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	----	----	----	----	-----	----	----
4. Total (1 to 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consolidated Revenue Deficit (A.19+B4)	-1607.16	-1158.42	-93.45	-254.09	-212.73	-435.32	-654.63

C. CONSOLIDATED DEBT:							
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
D. CAPITAL ACCOUNT:							
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						-	
E. GROSS FISCAL DEFICIT (GFD) :	-2444.60	-1856.86	-938.25	-1001.95	-1034.87	- 1339.62	-1649.42
GSDP (Rs in crores) at Current Prices	18062.00	20234.06	22824.02	25745.49	29040.92	32758.15	36951.20
F. FISCAL DEFICIT :							
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: Paragraph 1.3 and 1.7.2; Pages 7 and 21)

Time Series Data on the State Government Finances

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part-A: Receipts					
1. Revenue Receipts	6,559	7,835	9,142	9,308	10346
(i) Tax Revenue	1,497 (23)	1,656 (21)	1,958 (21)	2,242 (24)	2574(25)
Taxes on Agricultural Income	--	--	--	--	
Taxes on Sales, Trade, etc.	727 (49)	914 (55)	1,092 (56)	1,246 (56)	1487(58)
State Excise	329 (22)	342 (21)	389 (20)	432 (19)	500(19)
Taxes on Vehicles	102 (7)	106 (6)	114 (6)	136 (6)	134(5)
Stamps and Registration fees	82 (5)	93 (6)	87 (4)	98 (4)	113(4)
Taxes and Duties on electricity	89 (6)	30 (2)	82 (4)	79 (4)	39(2)
Land Revenue	1 (--)	2 (--)	2 (--)	20 (1)	15(1)
Taxes on Goods and Passengers	43 (3)	50 (3)	55 (3)	62 (3)	89(3)
Other Taxes	124 (8)	119 (7)	137 (7)	169 (7)	197(8)
(ii) Non Tax Revenue	690 (11)	1,337 (17)	1,823 (20)	1,756(19)	1784(17)
(iii) State's share of Union taxes and duties	493 (7)	629 (8)	794 (9)	838 (9)	862 (8)
(iv) Grants in aid from Government of India	3,879 (59)	4,213 (54)	4,567(50)	4,472(48)	5126(50)
2. Miscellaneous Capital Receipts	--	--	--	----	--
3. Recoveries of Loans and Advances	22	23	26	21	34
4. Total Revenue and Non debt capital receipts (1+2+3)	6581	7858	9168	9,329	10380
5. Public Debt Receipts	1,781	2,080	1,849	2,249	2553 ⁵
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,753 (98)	2,042 (98)	1,798 (97)	2,237 (99)	2484 ⁵ (97)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	28 (2)	38 (2)	51 (3)	12 (1)	69(3)
6. Total Receipts in the Consolidated Fund (4+5)	8,362	9,938	11,017	11,578	12933 ⁵
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	4,933	5,265	6,223	6,760	6821
9. Total Receipts of the State (6+7+8)	13,295	15,203	17,240	18,338	19754

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

Part B. Expenditure/Disbursement					
10. Revenue Expenditure	6,466	7,644	8,292	9,438	11151⁵
Plan	1,182 (18)	1,325 (17)	1,202 (14)	877 (9)	1238(11)
Non Plan	5,284 (82)	6,319 (83)	7,090 (86)	8,561 (91)	9913 ⁵ (89)
General Services (including interest payments)	2,818 (43)	3,300 (43)	3,429 (41)	3,918 (42)	4377(39)
Social Services	2,309 (36)	2,586 (34)	2,876 (35)	3,332 (35)	3902(35)
Economic Services	1,333 (21)	1,755 (23)	1,984 (24)	2,184 (23)	2868 ⁵ (26)
Grants-in-aid and contributions	6 (--)	3 (--)	3 (--)	4 (--)	4 (--)
11. Capital Expenditure	821	1,110	1414	2079	1943
Plan	820 (100)	1,043 (94)	1,313 (93)	1,992 (96)	1895(98)
Non Plan	1 (-)	67 (6)	101 (7)	87 (4)	48(2)
General Services	52 (6)	61 (5)	59 (4)	64 (3)	63(3)
Social Services	369 (45)	575 (52)	586 (42)	833 (40)	610(31)
Economic Services	400 (49)	474 (43)	769 (54)	1,182 (57)	1270(65)
12. Disbursement of Loans and Advances	14	26	14	90	70
13. Total (10+11+12)	7,301	8,780	9,720	11,607	13164
14. Repayments of Public Debt	1,308	1,311	937	885	867
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1219 (93)	1,182 (90)	839	829	811
Net transactions under Ways and Means Advances and Overdraft	23 (2)	--	42	--	--
Loans and Advances from Government of India	66 (5)	129 (10)	56	56	56
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	8,609	10,091	10,657	12,492	14031
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	4,387	5,370	5,737	5,690	6421
19. Total disbursement by the State (16+17+18)	12,996	15,461	16,394	18,182	20452
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	(+) 93	(+) 191	(+) 850	(-) 130	(-) 805⁵
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 720	(-) 922	(-) 552	(-) 2,278	(-) 2784
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 843	(+) 747	(+) 1,151	(-) 384	(-) 828

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	1,563	1,669	1,703	1,894	1956
24. Financial Assistance to local bodies etc.,	380	399	467	582	718
25. Ways and Means Advances/Overdraft availed (days)	13	01	--	--	--
Ways and Means Advances availed (days)	13	01	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/ Overdraft	0.32	0.89	--	--	--
27 Gross State Domestic Product (GSDP) [®]	25,685 (11.35)	28,591(11.31)	32,221(12.70)	36,924 (14.60)	42,278 (14.50)
28 Outstanding Fiscal liabilities (year end)	17,432	18,071	19,419	21,819	23713
29. Outstanding guarantees (year end) (including interest)	3,587	2,976	2,632	2,291	1949
30. Maximum amount guaranteed (year end)	5,526	6,347	6,450	6,076	4361
31. Number of incomplete projects	15	30	20	17	29
32. Capital blocked in incomplete projects	25	160	121	96	108
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.06	0.06	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.03	0.05	0.06	0.05	0.04
Central Transfers/GSDP	0.02	0.02	0.03	0.02	0.02
II Expenditure Management					
Total Expenditure/GSDP	0.28	0.31	0.30	0.31	0.31
Total Expenditure/Revenue Receipts	1.11	1.12	1.06	1.25	1.27
Revenue Expenditure/Total Expenditure	0.89	0.87	0.85	0.81	0.85
Expenditure on Social Services/Total Expenditure	0.37	0.36	0.36	0.36	0.34
Expenditure on Economic Services/Total Expenditure	0.24	0.25	0.28	0.29	0.31
Capital Expenditure/Total Expenditure	0.11	0.13	0.15	0.18	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.11	0.12	0.14	0.17	0.14

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
III Management of Fiscal Imbalances (In per cent)					
Revenue deficit (surplus)/GSDP	0.36	0.67	2.64	(-) 0.35	(-) 1.90
Fiscal deficit/GSDP	(-) 2.80	(-) 3.22	(-) 1.71	(-) 6.17	(-) 6.58
Primary Deficit (surplus) /GSDP	3.28	2.61	3.57	(-) 1.04	(-) 1.96
Revenue Deficit/Fiscal Deficit	NA	NA	NA	(-) 5.71	(-) 28.92
Primary Revenue Balance/GSDP (ratio)	--	--	0.284	0.247	0.241
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.68	0.63	0.60	0.59	0.56
Fiscal Liabilities/RR	2.66	2.31	2.12	2.34	2.29
Primary deficit vis-à-vis quantum spread	4.153	2.223	1.741	(-) 0.364	(-) 0.591
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.18	1.27	1.02	0.92	0.94
V Other Fiscal Health Indicators					
Return on Investment	28.61	1.80	0.52	89.58	73.49
Balance from Current Revenue (Rs in crore)	(-) 191	(-) 281	(+) 113	(-) 1,423	(-) 2,642
Financial Assets/Liabilities	0.54	0.57	0.60	0.68	0.67
Revenue Expenditure: Basic Parameters					
Revenue Expenditure (RE) (₹ in crore)	6,466	7,644	8,292	9,438	11,151 ⁵
Rate of Growth (per cent) RE	11.62	18.22	8.48	13.82	18.15
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	5,284	6,319	7,090	8,561	9,913 ⁵
Rate of Growth (per cent) NPRE	9.74	19.59	12.20	20.75	15.79
Plan Revenue Expenditure (₹ in crore)	1,182	1,325	1,202	877	1,238
Rate of Growth (per cent) PRE	20.86	12.10	(-) 9.28	(-) 27.04	41.16
NPRE/GSDP (per cent)	20.57	22.10	22.00	23.18	23.45
RE/TE ² (per cent)	88.73	87.32	85.43	81.95	85.16
NPRE as per cent of TE	72.37	71.97	72.94	73.76	75.30
NPRE as per cent of RR	80.56	80.65	77.55	91.97	95.81
Percentage of NPRE to RE	81.72	82.67	85.50	90.70	88.90
PRE to RE	18.28	17.33	14.50	9.30	11.10
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.02	1.61	0.67	0.95	1.25
RRs (ratio)	0.28	0.94	0.51	7.59	1.63
NPRE (ratio)	1.19	0.93	0.70	0.67	1.15
PRE (ratio)	0.56	1.51	(-) 0.91	(-) 0.51	0.44

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

² Total expenditure excludes loan and advances.

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

@ GSDP figures communicated by the Government adopted.

Appendix-1.4

(Reference: paragraph 1.1 and 1.7.1; pages 1 and 21)

Part A: Abstract of Receipts and Disbursements for the year 2009-10

Receipts					Disbursements					
₹ in crore)					₹ in crore)					
2008-09			2009-10		2008-09			2009-10		
1.	2.	3.	4.	5.	6.	7.	8. Non-Plan	9. Plan	10. Total	11.
Section – A Revenue										
	9,307.99	I-Revenue Receipts		10346.36	9,438.13	I-Revenue Expenditure				11151.00 ⁵
2242.49		(i) Tax revenue	2574.52			General Services	4335.21	41.57	4376.78	4376.78
1756.24		(ii) Non-tax revenue	1783.66			Social Services	3306.99	594.72	3901.71	3901.71
837.49		(iii) State's share of Union Taxes and Duties	861.63			Education, Sports, Art and Culture	1899.85	172.04	2071.89	
2310.43		(iv) Non-Plan Grants	2052.08			Health and Family Welfare	562.07	47.61	609.68	
1700.38		(v) Grants for State Plan Schemes	2730.95			Water Supply, Sanitation, Housing and Urban Development	557.67	75.62	633.29	
460.96		(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	343.52			Information and Broadcasting	17.89	0.13	18.02	
						Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	8.18	46.57	54.75	
						Labour and Labour Welfare	28.83	5.81	34.64	
						Social Welfare and Nutrition	225.47	241.11	466.58	
						Others	7.03	5.83	12.86	
						Economic Services	2266.96	601.26	2868.22	2868.22
						Agriculture and Allied Activities	861.61	316.08	1177.69 [#]	
						Rural Development	160.59	117.36	277.95	
						Special Area Programme	--	--	--	
						Irrigation and Flood Control	213.54	5.61	219.15	
						Energy	187.38	1.40	188.78 [*]	
						Industry and Minerals	25.37	21.59	46.96	
						Transport	783.37	133.49	916.86	
						Science, Technology and Environment	2.14	0.21	2.35	
						General Economic Services	32.96	5.52	38.48	
						Grants-in-aid and Contributions	4.29	--	4.29	4.29
		Total				Total	9913.45	1237.55	11151.00	11151.00⁵
130.14		II-Revenue Deficit carried over to Section-B		804.64 ⁵		II-Revenue surplus carried over to Section-B				
9,438.13		Total		11151.00	9438.13	Total				11151.00 ⁵

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

[#] Includes an amount of ₹259.55 crore now correctly classified to Major Head 6003-Internal Debt of the State Government to rectify the misclassification of loans raised through Himachal Pradesh Forest Corporation during the period January 1997 to February 2002.

^{*} Includes an amount of ₹21.07 crore now correctly classified to Major Head 6003- Internal Debt of the State Government to rectify the misclassification of loans of previous years.

2008-09				2009-10	2008-09				2009-10	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section-B-Capital										
822.99		III-Opening cash balance including Permanent Advances and Cash Balance Investment		979.24		III- Opening overdraft from Reserve Bank of India	--	--	--	--
		IV- Misc. Capital Receipts		2079.07		IV- Capital Outlay				
						General Services	0.05	63.51	63.56	63.56
						Social Services	--	609.54	609.54	609.54
						Education, Sports, Art and Culture	--	214.69	214.69	
						Health and Family Welfare	---	69.48	69.48	
						Water Supply, Sanitation, Housing and Urban Development		308.90	308.90	
						Information and Broadcasting	--	0.10	0.10	
						Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	9.08	9.08	
						Social Welfare and Nutrition	--	7.19	7.19	
						Others	--	0.10	0.10	
						Economics Services	48.60	1221.74	1270.34	1270.34
						Agriculture and Allied Activities	4.76	74.97	79.73	
						Rural Development	--	0.10	0.10	
						Special Areas Programmes	--	--	-	
						Irrigation and Flood Control	--	287.77	287.77	
						Energy	--	210.61	210.61	
						Industry and Minerals	--	15.68	15.68	
						Transport	43.84	545.14	588.98	
						General Economic Services	--	87.47	87.47	
						Total	48.65	1894.79	1943.44	1943.44
	20.98	V-Recoveries of Loans and Advances		33.84	89.61	V- Loans and Advances disbursed	2.56	67.11	69.67	69.67
0.76		From Power Projects	15.16			For Power Projects	-	62.34	62.34	
14.97		From Government Servants	13.77			To Government Servants	1.59	4.37	5.96	
5.25		From Others	4.91			To others	0.97	0.40	1.37	
	--	VI-Revenue surplus brought down			130.14	VI-Revenue deficit brought down			--	804.64 ⁵

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

2008-09				2009-10		2008-09			2009-10		
						Non-Plan		Plan		Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
	2,248.74	VII-Public Debt Receipts		2552.51 ⁵	1885.54	VII-Repayment of Public Debt				866.81	
2236.75		Internal Debt other than Ways and Means Advances and Overdraft	2483.49 ⁵			Internal debt other than Ways and Means Advances and Overdraft		810.77			
		Net transactions under Ways and Means Advances including Overdraft	--			Net transactions under Ways and Means Advances and Overdraft		--			
11.99		Loans and Advances from the Central Government	69.02			Repayment of Loans and Advances to Central Government		56.04			
--		VIII-Appropriation to Contingent Fund				VIII-Appropriation to Contingent Fund				----	
--		IX- Amount transferred to Contingent Fund				IX-Expenditure from Contingent Fund				----	
	6,760.47	X- Public Account Receipts		6821.13	5,689.58	X- Public Account disbursements				6421.00	
1571.83		Small Savings and Provident Funds	1659.48			Small Savings and Provident Funds		1113.80			
464.13		Reserve Funds	294.82			Reserve Funds		897.17			
1111.32		Deposits and Advances	1223.55			Deposits and Advances		958.49			
257.28		Suspense and Miscellaneous	346.68			Suspense and Miscellaneous		230.01			
3355.91		Remittances	3296.60			Remittances		3221.53			
--		XI- Closing overdraft from Reserve Bank of India			979.24	XI-Cash Balance at end				281.16	
						Cash in Treasuries and Local Remittances		3.46			
						Departmental Cash Balance including Permanent Advances		0.19			
						Deposits with Reserve Bank		(-) 305.09			
						Cash Balance investment		582.60			
9,853.18		Total		10386.72	9,853.18	Total				10386.72	

⁵ Includes an amount of ₹280.62 crore by way of book adjustment (₹259.55 crore + ₹21.07 crore) for rectification of the misclassification of previous years.

Appendix-1.4 (Continued)

(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 21)

(₹ in crore)

Part B			
Summarised financial position of the Government of Himachal Pradesh as on 31 March, 2010			
As on 31.03.2009	Assets		As on 31.03.2010
13,714.41	Gross Capital Outlay on Fixed Assets -		15657.85
2,369.24	Investments in shares of Companies, Corporations, etc.	2662.52	
11,345.17	Other Capital Outlay	12995.33	
293.49	Loans and Advances -		329.31
153.28	Loans for Power Projects	200.47	
79.37	Other Development Loans	76.84	
60.84	Loans to Government servants and Miscellaneous loans	52.00	
--	Reserve Fund Investments		-
979.23	Cash -		281.16
3.74	Cash in Treasuries and Local Remittances	3.46	
(-) 153.88	Deposits with Reserve Bank of India	(-) 305.09	
0.16	Departmental Cash Balance	0.16	
0.03	Permanent Advances	0.03	
1,129.18	Cash Balance Investments	582.60	
7295.01 ⁺	Cumulative excess of expenditure over receipts -		8099.67
22282.14			24367.99

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

As on 31.03.2009	Liabilities		As on 31.03.2010
14,456.26	Internal Debt -		16129.00
7,657.85	Market Loans bearing interest	8834.90	
0.17	Market Loans not bearing interest	0.14	
428.50	Loans from Life and General Insurance Corporation of India	379.86	
764.18	Loans from the NABARD	964.32	
19.29	Loans from National Co-operative Development Corporation	13.16	
3,889.21	Special securities issued to NSSF of the Central Government	4285.64	
(-) 21.07	Compensation and other bonds	--	
1,718.13	Loans from other Institutions	1650.98	
970.97	Loans and Advances from Central Government -		983.95
13.72	Non-Plan Loans	14.18	
914.26	Loans for State Plan Schemes	930.89	
0.16	Loans for Central Plan Schemes	0.14	
42.70	Loans for Centrally Sponsored Plan Schemes	38.61	
0.13	Pre 1984-85 Loans	0.13	
5.00	Contingency Fund	--	5.00
4,668.44	Small Savings, Provident Funds, etc.		5214.11
982.12	Deposits and Advances		1247.18
740.65	Reserve Funds		138.30
54.05	Suspense and Miscellaneous Balances*		170.73
404.65	Remittance Balances		479.72
22282.14			24367.99

* This does not include figures relating to Cash Balance Investment Accounts.

Appendix-1.5

(Reference: Paragraph 1.2.2; Page 6)

Statement showing the funds transferred to the State Implementing Agencies under Programme / Schemes outside the state budget during 2009-10

Govt. of India Scheme	Implementing Agency	Government of India release	
		₹ in lakh)	
		2009-10	2008-09
National Rural Employment Guarantee Act	Project Director, DRDAs	3,95,42.50	4,11,14.83
	Scheme Total:	3,95,42.50	4,11,14.83
Sarva Shiksha Abhiyan	H.P. Primary Education Society	86,08.00	85,53.00
	Scheme Total:	86,08.00	85,53.00
National Institute of Technology NIT DHE	NIIT Hamirpur	57,93.00	25,55.00
	Scheme Total:	57,93.00	25,55.00
Pradhanmantri Gram Sadak Yojna	RIDF	53,95.50	33,57.50
	Scheme Total:	53,95.50	33,57.50
Integrated Watershed Management Programme (IWMP)	DRDA Project Directors	35,60.62	38,51.50
	Scheme Total:	35,60.62	38,51.50
Package for Special Category State	H.P. State Industrial Development Corporation	19,00.00	25,00.00
	Scheme Total:	19,00.00	25,00.00
Development for Tourist Destinations	H.P. Tourism	18,86.00	26,26.12
	Scheme Total:	18,86.00	26,26.12
Product/ Infrastructure	Government of H.P.	18,86.00	26,26.12
	Scheme Total:	18,86.00	26,26.12
Rural Housing IAY	Project Director DRDAs	18,63.81	21,91.86
	Scheme Total:	18,63.81	21,91.86
MPs Local Area Development	Deputy Commissioners	12,00.00	14,00.00
	Scheme Total:	12,00.00	14,00.00
Hospitals and Dispensaries (Under NRHM)	Society for the Development of Ayush Institutions in H.P.	11,18.87	21,72.50
	Scheme Total:	11,18.87	21,72.50
Central Rural Sanitation Scheme	State Water and Sanitation Mission	7,08.40	3,43.00

Central Rural Sanitation Scheme	DWSM Deputy Commissioner-cum-Chief Executive Officer Shimla	--	7,96.17
Central Rural Sanitation Scheme	DRDA Project Directors	4,08.40	--
	Scheme Total:	11,16.80	11,39.17
Swaran Jayanti Gram Swarojgar Yojna	Project Director DRDAs	9,92.78	13,67.22
	Scheme Total:	9,92.78	13,67.22
DRDA Administration	Project Director DRDAs	8,17.74	5,71.51
	Scheme Total:	8,17.74	5,71.51
E-Governance	SITEG	7,84.00	14,00.00
	Scheme Total:	7,84.00	14,00.00
National Aids Control Programme Including STD Control	HP State Aids Control Society	7,51.89	6,53.13
	Scheme Total:	7,51.89	653.13
Support to State for Extension Reforms	State Agricultural Management & Extension Training Institute H.P.	5,14.83	1,12.00
	Scheme Total:	5,14.83	1,12.00
Rashtriya Gram Swaraj Yojna	Principal Panchayati Raj Training Institute Shimla	4,89.26	6,79.40
	Scheme Total:	4,89.26	6,79.40
National Afforestation Programme	Forest Development Agency	3,59.04	7,83.00
	Scheme Total:	3,59.04	7,83.00
Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	H.P. Sports Council	3,27.60	1,63.80
	Scheme Total:	3,27.60	1,63.80
Studies in Agricultural Economic Policy and Development	H.P. University Shimla	2,68.09	1,95.00
	Scheme Total:	2,68.09	1,95.00
Development of Marketing Board	HPSA Marketing Board Shimla	2,19.98	2,16.77
	Scheme Total:	2,19.98	2,16.77

Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	National Rural Health Mission	--	1,75.31
Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	State Health & Family Welfare Society	1,02.65	--
Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	Himachal Pradesh Swasthaya Yojna	61.59	--
	Scheme Total	1,64.24	1,75.31
Accelerated Rural Water Supply Scheme	State Water Sanitation Mission	1,27,81.60	2,13.00
Accelerated Rural Water Supply Scheme	DWSM Deputy Commissioner-cum-Chief Executive Officer	--	1,30.35
	Scheme Total	1,27,81.60	3,43.35
Research and Designing in New and Renewable Energy Technologies	CEO Himurja	--	1,95.15
Research and Designing in New and Renewable Energy Technologies	CSK HP Krishi Vishawavidhalaya	5.87	4.00
	Scheme Total	5.87	1,99.15
	Grand Total	92348.02	80947.24

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 30)

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

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1.	03	Administration of Justice (Revenue-Voted)	59.92	2.84	---
2.	09	Health and Family Welfare (Revenue-Voted)	563.67	14.22	---
3.	12	Horticulture (Revenue-Voted)	101.13	1.65	---
4.	15	Planning and Backward Area Sub-Plan (Revenue-Voted)	46.47	9.99	21
5.	18	Industries, Minerals, Supplies and Information Technology (Revenue-Voted)	46.87	4.46	---
6.	20	Rural Development (Revenue-Voted)	242.62	2.06	---
7.	25	Road and Water Transport (Revenue-Voted)	79.92	19.29	24
8.	30	Miscellaneous General Services (Revenue-Voted)	39.81	1.21	---
9.	31	Tribal Development (Revenue-Voted)	441.87	2.19	---
10.	32	Scheduled Caste Sub-Plan (Revenue-Voted)	299.23	11.60	---
11.	29	Finance (Revenue-Charged)	2,048.59	92.74	--
12.	08	Education (Capital-Voted)	140.00	37.56	27
13.	9	Health and Family Welfare (Capital-Voted)	55.85	1.25	---
14.	12	Horticulture (Capital-Voted)	20.29	2.00	---
15.	15	Planning and Backward Area Sub-Plan (Capital-Voted)	167.48	13.85	---
16.	23	Power Development (Capital-Voted)	242.00	77.54	32
17.	28	Urban Development, Town and Country Planning and Housing (Capital-Voted)	53.13	28.50	54
18.	29	Finance (Capital-Voted)	8.96	4.19	47
19.	29	Finance (Capital-Charged)	980.73	113.92	---

Appendix-2.2

(Reference: Paragraph 2.3.2; Page 30)

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

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Percentage of Excess Expenditure
Revenue-Voted					
1.	05	Land Revenue and District Administration	292.91	327.44	---
2.	07	Police and Allied Organisations	387.79	400.23	---
3.	08	Education	1,903.32	1,906.37	---
4.	10	Public Works-Roads, Bridges and Buildings	1,360.79	1,576.15	---
5.	13	Irrigation, Water Supply and Sanitation	985.61	1,222.16	24
6.	14	Animal Husbandry, Dairy Development and Fisheries	131.32	137.02	---
7.	16	Forest and Wild Life	300.18	553.32	84
8.	19	Social Justice and Empowerment	275.42	281.54	---
9.	23	Power Development	172.21	187.19	---
10.	28	Urban Development, Town and Country Planning and Housing	101.58	115.67	---
11.	29	Finance	1,328.81	1,377.68	---
Capital-Voted					
12.	13	Irrigation, Water Supply and Sanitation	420.78	440.26	---
13.	25	Road and Water Transport	45.32	63.32	40
14.	32	Scheduled Caste Sub-Plan	382.12	384.04	---
Total			8,088.16	8,972.39	

Appendix-2.3

(Reference: Paragraph 2.3.5; Page 34)

Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
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	Audit comments sent to the Finance Department/H.P. Vidhan Sabha. Not yet discussed by the PAC.
2008-09	11 Grants 3 Appropriations	7,10,12,13,14,16,20,28,30,31 and 32 2,3 and 29	556.52	It was due for discussion from 13.07.2010. <i>Suo moto</i> replies from the Finance Department are still awaited.
		Total	1,101.46	

Appendix-2.4

(Reference: Paragraph 2.3.7; Page 35)

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

(In thousands of ₹)

Sr. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
Revenue (Voted)					
1.	03-Administration of Justice	58,71,01	57,08,37	1,62,64	1,21,48
2.	20-Rural Development	2,41,56,51	2,40,55,64	1,00,87	1,05,41
3.	25-Road and Water Transport	70,22,21	60,62,97	9,59,24	9,69,93
Capital (Voted)					
4.	15-Planning and Backward Area Sub-Plan	1,66,52,00	1,53,62,84	12,89,16	95,62
5.	28-Urban Development, Town and Country Planning and Housing	52,50,00	24,62,77	27,87,23	63,00
Total		5,89,51,73	5,36,52,59	52,99,14	13,55,44 or 13.55 crore

Appendix-2.5

(Reference: Paragraph 2.3.7; Page 35)

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

(₹ in crore)

Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1.	05	Land Revenue and District Administration	264.60	28.31	292.91	327.44	34.53
2.	07	Police and Allied Organisations	349.29	38.50	387.79	400.23	12.44
3.	10	Public Works- Roads, Bridges and Buildings	1,338.83	21.96	1,360.79	1,576.15	215.36
4.	13	Irrigation, Water Supply and Sanitation	890.75	94.86	985.61	1,222.16	236.55
5.	14	Animal Husbandry, Dairy Development and Fisheries	111.52	19.80	131.32	137.02	5.70
6.	16	Forest and Wild Life	259.19	40.98	300.17	553.32	253.15
7.	19	Social Justice and Empowerment	228.97	46.45	275.42	281.54	6.12
8.	23	Power Development	143.03	29.18	172.21	187.19	14.98
9.	28	Urban Development, Town and Country Planning and Housing	67.54	34.04	101.58	115.67	14.09
10.	13	Irrigation, Water Supply and Sanitation	293.55	127.23	420.78	440.26	19.48
11.	32	Scheduled Caste Sub-Plan	376.77	5.35	382.12	384.04	1.92
		Total	4,324.04	486.66	4,810.70	5,625.02	814.32

Appendix-2.6

(Reference: Paragraph 2.3.8; Page 35)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	07	Police and Allied Organisations	2055-109-01	344.43	1,082.54
2.	08	Education	2202-01-111-01	3,299.99	738.67
3.	09	Health and Family Welfare	2210-01-110-03	(-) 151.07	(-) 260.38
4.			2210-03-110-01	311.59	(-) 511.69
5.			2210-05-105-06	(-) 1,065.63	886.47
6.	10	Public Works-Roads, Bridges and Buildings	3054-03-103-13	396.09	1,154.43
7.			3054-03-103-14	818.45	1,292.85
8.			3054-04-105-02	(-) 8.40	5,655.17
9.	13	Irrigation, Water Supply and Sanitation	2702-80-001-06	174.08	758.82
10.			2702-80-001-07	(-) 170.00	267.58
11.			2702-80-001-01	15.93	(-) 1,677.50
12.			4215-01-102-16	(-) 900.00	(-) 621.43
13.			4702-101-03	(-) 50.00	(-) 308.29
14.	14	Animal Husbandry, Dairy Development and Fisheries	2403-101-01	(-) 48.23	570.67
15.	15	Planning and Backward Area Sub-Plan	4202-01-201-03	162.14	215.33
16.	19	Social Justice and Empowerment	2235-60-200-11	419.00	305.89
17.			2236-02-101-05	469.43	243.15
18.	23	Power Development	4801-01-190-06	(-) 3,988.93	(-) 10,000.00
19.			6801-190-01	3,988.93	2,245.51
20.	28	Urban Development, Town and Country Planning and Housing	2217-80-191-41	0.03	1,373.15
21.	29	Finance	2049-01-101-27	(-) 580.39	(-) 576.89

22.			2049-200-21	(-) 1,282.76	(-) 37,717.24
23.			2049-01-101-91	2,127.00	(-) 963.53
24.			2049-01-101-92	724.00	1,256.62
25.			2049-01-101-93	740.00	1,367.50
26.			2049-01-101-94	1,680.00	(-) 1,576.67
27.			2049-01-101-95	4,215.00	(-) 2,107.50
28.	31	Tribal Development	2251-796-03	(-) 40.03	(-) 323.17
29.			4702-796-02	303.18	(-) 623.76
30.			4702-796-01	(-) 6.00	363.57
31.			4702-796-02	12.00	266.70
32.	32	Scheduled Caste Sub-Plan	2210-03-789-01	99.43	(-) 317.78
33.			2225-01-789-01	16.59	(-) 235.00
34.			4215-01-789-02	159.93	613.30
35.			4215-01-789-04	(-) 2,400.00	327.00

Appendix-2.7

(Reference: Paragraph 2.3.10; Page 36)

Substantial surrenders made during the year

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1.	09-Health and Family Welfare	Rural Health (2210-03-110-03)	180.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
2.	13- Irrigation, Water Supply and Sanitation	Hand Pumps (4215-01-102-08)	15,00.00	100
The entire provision was surrendered due to non-execution of works.				
3.	15-Planning and Backward Area Sub-Plan	Construction of Government Accommodation to District Planning Officers/Staff (5475-800-03)	200.00	100
The entire provision was surrendered due to cut in plan ceiling.				
4.	22-Food and Civil Supplies	Annapurna Scheme (2236-02-101-06)	40.00	100
The entire provision was surrendered due to non-purchase of nutrition under the scheme.				
5.	28-Urban Development, Town and Country Planning and Housing	Repayment of HUDCO Loan (4216-01-106-03)	28,50.00	100
The entire provision was surrendered due to shifting of repayment of Hudco Loan to Major Head 6003.				
6.	29-Finance	Interest on Ways and Means Advances and Over Drafts by Reserve Bank of India (2049-200-08)	500.00	100

The entire provision was surrendered due to non-availing of Ways and Means Advances.

Appendix-2.8

(Reference: Paragraph 2.3.10; Page 36)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sr. No.	Number and Name of Grants	Saving	Surrender	Saving which remained to be surrendered
1.	12-Horticulture	1.65	1.46	0.19
2.	15-Planning and Backward Area Sub-Plan	9.99	8.90	1.09
3.	18-Industries, Minerals, Supplies and Information Technology	4.46	4.35	0.11
4.	20-Rural Development	2.06	1.99	0.07
5.	32-Scheduled Caste Sub-Plan	11.60	3.08	8.52
	Total	29.76	19.78	9.98

Appendix-2.9

(Reference: Paragraph 2.3.10; Page 36)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March, 2010

(₹ in crore)

Sr. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1.	08	4202-Capital Outlay on Education, Sports, Art and Culture	37.56	27
2.	09	2210-Medical and Public Health	16.13	3
3.	13	4215-Capital Outlay on Water Supply and Sanitation	24.00	7
4.	25	3055-Road Transport	19.27	24
5.	28	4216-Capital Outlay on Housing	28.50	54
6.	29	2049-Interst Payments	102.22	5
7.	29	6003-Internal Debt of State Government	112.90	12
		Total	340.58	

Appendix-2.10

(Reference: Paragraph 2.3.11; Page 36)

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

(₹ in crore)

Sr. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue-Voted					
1.	03-Administration of Justice	59.92	2.84	2.90	0.06
2.	09-Health and Family Welfare	563.67	14.22	17.93	3.71
3.	22-Food and Civil Supplies	127.51	0.83	1.15	0.32
4.	30-Miscellaneous General Services	39.81	1.21	1.46	0.25
5.	31-Tribal Development	441.87	2.20	11.81	9.61
Revenue-Charged					
6.	29-Finance	2,048.59	92.74	102.22	9.48
Capital-Voted					
7.	09-Health and Family Welfare	55.85	1.24	1.99	0.75
8.	12-Horticulture	20.29	2.00	3.01	1.01
9.	15-Planning and Backward Area Sub-Plan	167.48	13.85	16.19	2.34
Total		3,524.99	131.13	158.66	27.53

Appendix-2.11

(Reference: Paragraph 2.3.12; Page 36)

Rush of Expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
1.	08-Education	2202-01-111-01	25.93	25.93	40.39	64	64
2.	08-Education	2202-01-800-01 (COON)	31.95	28.74	34.84	92	82
3.	08-Education	4202-01-201-01	60.34	60.34	61.85	98	98
4.	08-Education	4202-01-202-01	21.02	19.48	24.29	87	80
5.	09-Health and Family Welfare	4210-02-110-01	18.51	10.06	18.64	99	54
6.	10-Puplic Works-Roads, Bridges and Buildings	3054-03-103-06	14.26	13.13	15.23	94	86
7.	10-Puplic Works-Roads, Bridges and Buildings	3054-03-103-11	37.29	33.30	58.09	64	57
8.	10-Puplic Works-Roads, Bridges and Buildings	3054-04-105-02	45.43	36.40	61.61	74	59
9.	10-Puplic Works-Roads, Bridges and Buildings	5054-04-337-02	11.86	11.86	12.19	97	97
10.	11-Agriculture	2401-800-13 (SONA)	17.59	13.69	17.64	100	78
11.	11-Agriculture	4402-102-02 (SONA)	40.42	34.05	42.00	96	81
12.	13-Irrigation, Water Supply and Sanitation	4215-01-102-19 (COON)	13.39	12.75	14.29	94	89
13.	13-Irrigation, Water Supply and Sanitation	4215-01-102-19	17.13	14.56	17.20	100	85
14.	13-Irrigation, Water Supply and Sanitation	4702-101-06	29.29	26.80	34.61	85	77

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
15.	15-Planning and Backward Area Sub-Plan	5054-04-800-06 (SOOB)	13.21	11.43	21.61	61	53
16.	19-Social Justice and Empowerment	2236-02-101-05 (COON)	21.14	21.14	38.46	55	55
17.	23-Power Development	2801-80-101-02	28.10	28.10	28.10	100	100
18.	23-Power Development	2801-80-101-07	140.00	140.00	140.00	100	100
19.	23-Power Development	4801-01-190-06	68.11	68.11	68.11	100	100
20.	23-Power Development	4801-01-190-07	24.00	24.00	34.00	71	71
21.	29-Finance	2049-01-101-16	12.24	12.24	12.24	100	100
22.	29-Finance	2049-01-101-95	21.08	21.08	21.08	100	100
23.	31-Tribal Development	3054-04-796-05	15.87	14.88	19.08	83	78
24.	31-Tribal Development	5054-03-796-01	30.07	27.01	36.16	83	75
25.	32-Scheduled Caste Sub-Plan	4202-01-789-05	15.00	15.00	15.00	100	100
26.	32-Scheduled Caste Sub-Plan	4701-01-789-01	26.29	25.87	27.23	97	95
27.	32-Scheduled Caste Sub-Plan	4801-01-789-01	49.60	49.60	82.00	60	60
28.	32-Scheduled Caste Sub-Plan	4801-01-789-02	14.30	14.30	26.00	55	55

Appendix-2.12

(Reference: Paragraph 2.4.1; Page 38)

(i) Year-wise details of AC Bills/DCC Bills

(₹ in crore)

Year	No. of AC Bills	Amount of AC Bills	No. of DCC Bills	Amount of DCC Bills	Outstanding AC Bills	Amount of outstanding AC Bills
2005-06	12	6.36	10	6.16	2	0.20
2006-07	54	8.83	48	3.83	6	5.00
2007-08	21	5.36	12	1.56	9	3.80
2008-09	107	32.89	83	3.52	24	29.37
2009-10	88	83.26	56	27.93	32	55.33
Total	282	136.70	209	43.00	73	93.70

(ii) Pending DCC bills for the years 2005-10

Sr. No.	Department	Number of AC bills	Amount (₹ in crore)
1.	Animal Husbandry	1	0.0006
2.	Education	26	48.64
3.	Finance (Treasury and Accounts)	2	0.08
4.	Health and Family Welfare	5	2.92
5.	Indian Systems of Medicines and Homeopathy	28	8.25
6.	Labour and Employment	3	0.0011
7.	<i>Panchayati Raj</i>	1	0.0008
8.	Youth Services and Sports	1	0.0031
9.	Social Justice and Empowerment	6	33.81
	Total	73	93.70

Appendix-2.13

(Reference: Paragraph 2.5; Page 40)

Statement showing adverse/negative balances as on 31 March, 2010

(In ₹)

Major Head/Minor Head	Treasury/DDO	Opening Balance	Credit	Debit	Closing Balance
8448- Deposit of Local Fund					
102-Municipal Fund	NAC Chopal	(-) 49,99,894	49,83,456	0	(-) 16,438
	MC Una	(-) 77,387	0	0	(-) 77,387
	MC Hamirpur	5,40,915	5,80,346	11,86,042	(-) 64,781
8448-Deposit of Local Fund					
109-Panchayat Fund	Body				
	PS Nalagarh	64,509	0	93,720	(-) 29,211
	PS Banjar	1,48,964	25,612	1,99,612	(-) 25,036
	PS Karsog	28,031	42,688	91,398	(-) 20,679
	Total	(-) 42,94,862	56,32,102	15,70,772	(-) 2,33,532

APPENDIX-3.1

(Reference: Paragraph 3.1; Page 45)

Utilisation certificates outstanding as on 31 March 2010

(₹ in lakh)

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
			Number	Amount	Number	Amount
1.	Rural Development					
	2505	2001-02	29	219.45	-	-
		2002-03	11	231.22	-	-
		2003-04	59	519.13	10	67.01
		2004-05	29	413.39	5	83.97
		2005-06	31	486.13	-	-
		2006-07	48	959.55	11	328.81
		2007-08	49	1,759.93	39	1,270.54
		2008-09	76	3,561.89	73	3,503.35
			332	8,150.69	138	5,253.68
	2515	2000-01	19	227.34	-	-
		2001-02	171	631.43	151	627.40
		2002-03	50	1,220.43	45	1,214.18
		2003-04	184	1,182.58	162	1,039.48
		2004-05	348	2,025.82	325	1,789.40
		2005-06	570	3,131.62	415	1,742.24
		2006-07	580	4,904.54	566	4,774.20
		2007-08	685	8,182.26	685	8,182.26
		2008-09	890	13,399.98	890	13,399.98
			3,497	34,905.99	3,239	32,769.14
	2216	2003-04	6	110.13	6	110.13
		2004-05	23	103.43	23	103.43
		2005-06	20	275.93	20	275.93
		2006-07	31	420.54	31	420.54
		2007-08	83	1,158.62	83	1,158.62
		2008-09	120	1,883.38	111	1,731.62
			283	3,952.03	274	3,800.28

Continued..

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
	2501	2000-01	2	415.78	2	415.78
		2004-05	38	656.09	38	656.09
		2005-06	50	443.08	50	443.08
		2006-07	66	1,099.22	66	1,099.22
		2007-08	111	1,109.62	111	1,109.62
		2008-09	190	1,469.28	190	1,469.28
			457	5,193.07	457	5,193.07
2.	Education					
	2202	2004-05	34	2,605.16	-	-
		2005-06	50	3,748.82	-	-
		2006-07	3,063	3,949.57	23	1,242.01
		2007-08	12,349	9,016.64	2,887	1,857.13
		2008-09	16,072	13,096.97	15,981	13,086.81
			31,568	32,417.16	18,891	16,185.95
3.	Urban Development					
	2217	2007-08	16	2,317.54	15	2,277.89
		2008-09	40	7,249.65	34	3,373.65
			56	9,567.19	49	5,651.54
	3054	2006-07	1	500.00	-	-
		2007-08	1	500.00	-	-
		2008-09	2	600.00	2	600.00
			4	1,600.00	2	600.00
4.	Animal Husbandry					
	2403	1995-96	1	20.00	-	-
		2007-08	9	507.89	1	50.00
		2008-09	98	493.20	14	387.10
			108	1,021.09	15	437.10
	2404	2007-08	1	30.00	-	-
		2008-09	8	952.40	-	-
			9	982.40	-	-

Continued..

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
5.	Co-operation					
	2408	2004-05	8	2.36	-	-
		2005-06	37	11.38	-	-
		2006-07	23	25.11	-	-
		2007-08	11	21.32	-	-
		2008-09	27	41.84	1	5.00
			106	102.00	1	5.00
	2425	2006-07	7	0.71	-	-
		2007-08	85	14.04	3	0.62
		2008-09	244	101.11	80	12.57
			336	115.87	83	13.19
6.	Sports & Youth					
	2204	2005-06	4	116.43	3	110.43
		2006-07	15	110.06	13	87.43
		2007-08	25	196.80	10	52.84
		2008-09	23	383.88	23	383.88
			67	807.17	49	634.58
7.	Tourism					
	3452	1998-99	1	137.00	1	137.00
		2004-05	1	5.15	1	4.40
		2005-06	1	3.55	-	-
		2006-07	-	-	-	-
		2007-08	-	-	-	-
		2008-09	1	45.00	1	45.00
			4	190.70	3	186.40
8.	Industries					
	2851	1998-99	1	8.66	-	-
		2000-01	1	0.70	-	-
		2001-02	14	9.02	-	-
		2002-03	6	8.89	-	-
		2003-04	24	9.74	-	-
		2004-05	37	60.50	-	-
		2005-06	46	92.65	4	0.21
		2006-07	971	128.55	514	73.54

Continued..

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
		2007-08	170	298.56	93	87.56
		2008-09	2,255	1,369.24	93	86.15
			3,525	1,986.52	704	247.47
9.	Agriculture					
	2415	2007-08	79	5,088.53	9	191.00
		2008-09	38	6,868.00	22	3,798.00
			117	11,956.53	31	3,989.00
	2401	2007-08	-	-	-	-
		2008-09	11	156.50	1	50.00
			11	156.50	1	50.00
10.	Forest					
	2406	2006-07	1	5.05	-	-
		2007-08	10	537.80	1	21.69
		2008-09	13	1,368.53	8	339.75
			24	1,911.39	9	361.44
11.	Art & Culture					
	2205	2004-05	21	57.25	-	-
		2005-06	101	129.67	66	50.66
		2006-07	291	213.40	220	68.93
		2007-08	257	89.99	229	46.55
		2008-09	390	209.58	344	46.56
			1,060	699.90	859	212.70
12.	Medical & Public Health					
	2210	2003-04	5	6.45	-	-
		2004-05	5	5.56	-	-
		2005-06	4	4.50	-	-
		2006-07	7	11.50	5	8.50
		2007-08	6	10.50	3	3.00
		2008-09	123	484.98	123	484.98
			150	523.49	131	496.48

Continued...

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
13.	Other Administrative Services					
	2070	2007-08	14	200.00	-	-
		2008-09	14	230.00	-	-
			28	430.00	-	-
14.	Vidhan Sabha					
	2011	2007-08	4	7.2	-	-
		2008-09	4	9.2	-	-
			8	16.4	-	-
15.	General Administrative Services					
	2075	2006-07	9	128.25	9	128.25
		2007-08	18	211.55	18	211.55
		2008-09	17	181.92	17	181.92
			44	521.71	44	521.71
16.	Social Justice & Empowerment					
	2225	2006-07	29	851.47	15	653.67
		2007-08	38	1,159.91	37	1,114.91
		2008-09	49	1,589.54	46	1,355.54
			116	3,600.92	98	3,124.12
	2235	2006-07	163	688.33	40	72.49
		2007-08	258	1,282.57	158	995.50
		2008-09	743	1,233.28	743	1,233.28
			1,164	3,204.18	941	2,301.27
	2250	2006-07	1	0.89	1	0.89
		2007-08	1	0.26	1	0.26
		2008-09	1	0.27	1	0.27
			3	1.42	3	1.42
17.	Fisheries					
	2405	2007-08	-	-	-	-
		2008-09	15	42.30	-	-
			15	42.30	-	-
18.	Planning					
	3451	2006-07	3	36.22	-	-
		2007-08	3	40.00	-	-
		2008-09	3	90.00	-	-
			9	166.22	-	-

Continued...

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
19.	Excise & Taxation Department					
	3604	2007-08	-	-	-	-
		2008-09	16	396.58	16	396.58
			16	396.58	16	396.58
20.	Power					
	2801	2007-08	2	51.00	-	-
		2008-09	4	90.00	-	-
			6	141.00	-	-
	2810	2008-09	2	136.00	-	-
21.	Science & Technology					
	3425	2005-06	1	80.00	-	-
		2006-07	4	90.66	2	60.83
		2007-08	6	60.52	6	60.52
		2008-09	4	69.57	-	-
			15	300.75	8	121.35
22.	Civil Supplies					
	3456	2007-08	-	-	-	-
		2008-09	-	-	-	-
23.	Ecology Environment					
	3435	2006-07	8	6.00	-	-
		2007-08	8	50.61	-	-
		2008-09	4	47.70	-	-
			20	104.31	-	-
24.	Labour & Employment					
	2230	2007-08	-	-	-	-
		2008-09	1	5.00	-	-
			1	5.00	-	-
25.	Secretariat Social Services					
	2052	2007-08	-	-	-	-
		2008-09	8	58.50	-	-
			8	58.50	-	-

Continued..

Sl. No.	Department	Year of Payment of grant	Total Grants Paid		Utilisation Certificates Outstanding	
	2251	2007-08	2	94.26	2	94.26
		2008-09	8	275.43	8	275.43
			10	369.69	10	369.69
26.	Census, Surveys & Statistics					
	3454	2007-08	30	5.46	-	-
		2008-09	28	9.68	-	-
			58	15.14	-	-
27.	Police					
	2055	2008-09	1	25.00	1	25.00
			1	25.00	1	25.00
GRAND TOTAL			43,238	125,774.79	26,057	82,948.14

APPENDIX-3.2

(Reference: Paragraph 3.2; Page 46)

Statement showing performance of the autonomous bodies

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Delay in submission of accounts (In months)	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of SARs (In years)
1.	Himachal Pradesh State Veterinary Council, Shimla	2005-06 onwards	2008-09	2	2008-09	2007-08	1
2.	Himachal Pradesh State Legal Services Authority, Shimla	Audit is being conducted in accordance with section 18 (2) of Legal Services Authorities Act, 1987.	2009-10	No delay	2008-09	2008-09	-
3.	District Legal Services Authority, Shimla		2009-10	No delay	2008-09	Not yet placed.	1
4.	District Legal Services Authority, Solan		2009-10	No delay	2008-09	Not yet placed.	1
5.	District Legal Services Authority, Hamirpur		2009-10	No delay	2008-09	Not yet placed.	1
6.	District Legal Services Authority, Dharamshala		2009-10	No delay	2008-09	Not yet placed.	1
7.	District Legal Services Authority, Una		2009-10	No delay	2008-09	Not yet placed.	1
8.	District Legal Services Authority, Mandi		2009-10	No delay	2008-09	Not yet placed.	1
9.	District Legal Services Authority, Nahan		2009-10	No delay	2008-09	Not yet placed.	1
10.	District Legal Services Authority, Bilaspur		2009-10	No delay	2008-09	Not yet placed.	1
11.	District Legal Services Authority, Chamba		2009-10	No delay	2008-09	Not yet placed.	1
12.	District Legal Services Authority, Reckong Peo		2009-10	No delay	2008-09	Not yet placed.	1
13.	District Legal Services Authority, Kullu and Lahaul Spiti at Kullu		2009-10	No delay	2008-09	Not yet placed.	1

APPENDIX-3.3

(Reference: Paragraph 3.3; Page 46)

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

Sl. 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	Nil	--	--	--	--	--	--	--	--	1	Nil
3	Agriculture	2	9.46	--	--	--	--	--	--	--	--	--	--	2	9.46
4	Land Revenue	--	--	--	--	1	2.57	--	--	--	--	--	--	1	2.57
5	Police	--	--	2	1.51	--	--	--	--	--	--	--	--	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	--	--	--	--	--	--	2	0.94	3	1.11
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	--	--	--	--	6	7.43	2	2.35	4	0.83	5	2.72	17	13.33
14	Irrigation and Public Health	1	0.89	1	0.02	1	7.69	--	--	2	0.31	--	--	5	8.91
	Total	5	12.54	11	11.97	13	44.06	2	2.35	8	1.93	11	4.07	50	76.92

C: Number of cases.

A: Amount (₹ in lakh)

Appendix-3.4

(Reference: Paragraph 3.3; Page 46)

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

(₹ in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Education	2	2.19	6	2.44	8	4.63
Rural Development	--	--	1	Nil	1	Nil
Agriculture	--	--	2	9.46	2	9.46
Land Revenue	--	--	1	2.57	1	2.57
Police	--	--	2	1.51	2	1.51
Revenue	1	0.30	1	0.02	2	0.32
Home Guard	--	--	3	25.42	3	25.42
Animal Husbandry	1	0.17	2	0.94	3	1.11
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
Total	8	6.65	42	70.27	50	76.92