

Appendices

Appendix-1

State Profile

A General Data

Sl. No.	Particulars	Figures
1.	Area	55673 Sq km
2.	Population	
	A As per Census (2001)	6077900 say 0.61 crore
	B 2011	0.69 crore
3.	(a) Density of Population (2001) (All India density= 325 persons/sq km)	109 persons/sq km
	(b) Density of Population (2011) (All India average= 382 persons/sq km)	123 persons/sq km
4.	Population below poverty line (All India average= 27.5%)	10%
5.	(a) Literacy (2001) (All India average= 64.8%)	76.50%
	(b) Literacy (2011) (All India average= 74%)	83.78%
6.	Gini Coefficient ⁺⁺⁺⁺	
	A Rural (All India= 0.30)	0.30
	B Urban (All India= 0.37)	0.32
7.	Gross State Domestic Product (GSDP) 2010-11	₹52426 crore
8.	GSDP CAGR* (2001-02 to 2010-11)	13.21%

B Financial Data

	CAGR* (2001-02 to 2010-11)	
A	of Revenue Receipts	14.63%
B	of Tax Revenue	14.01%
C	of Non-Tax Revenue	26.91%
D	of Total Expenditure	13.12%
E	of Capital Expenditure	11.89%
F	of Revenue Expenditure on Education	13.23%
G	of Revenue Expenditure on Health	12.69%
H	of Salary and wages	12.84%
I	of Pension	18.98%

⁺⁺⁺⁺ 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), Literacy (Office of the Registrar General of India; Ministry of Home Affairs) and Economics and Statistics Department of Himachal Pradesh.

* 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 titled '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 Finance Accounts for the year 2010-11 has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
<i>VOLUME 1</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash balances and investment of Cash balances
<i>VOLUME 2</i>	
<i>PART I</i>	
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Grants-in-aid given by the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Voted and Charged Expenditure
<i>PART II</i>	
<i>Statement 11</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 12</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 13</i>	Detailed Statement of Capital Expenditure by minor heads
<i>Statement 14</i>	Detailed Statement of Investments of the Government
<i>Statement 15</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 16</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 17</i>	Detailed Statement on Sources and Application of funds for expenditure other than revenue account
<i>Statement 18</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 19</i>	Detailed Statement on Investments of earmarked funds
<i>PART III</i>	
<i>Appendices</i>	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XIII</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.2

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 2006-11 and observations have been made on their behaviour. In its Restructuring Plan of State finances, the ThFC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, ThFC also recommended that all States amend the Fiscal Responsibility (FR) Acts 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 ThFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Government 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, NTRs, 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 2004-05 as base as published by the Director of Economics and Statistics of the State Government 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:

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	30274	33963	38571(P)	43281(Q)	52426(A)
Growth rate of GSDP (In per cent)	11.6	12.2	13.6	12.2	21.1

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) * 100]$

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.

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 <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix-1.2**Part-B****Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005
(Amended vide Act No. 25 of 2011)**

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 in April 2005 which was further amended by Act No. 25 of 2011 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:

- Eliminate revenue deficit by financial year 2011-12 and maintain revenue surplus thereafter;
- Reduce fiscal deficit to 3.5 *per cent* or less of Gross State Domestic Product by financial year 2010-11, three *per cent* or less of Gross State Domestic Product by financial year 2011-12 and maintain fiscal deficit at the level of three *per cent* or less of Gross State Domestic Product thereafter;
- Reduce outstanding debt to 49.70 *per cent* of GSDP by the financial year 2010-11; and
- Maintain outstanding risk weighted guarantees on long term debt below 40 *per cent* of total revenue receipt in the preceding financial year for which actuals are available as per Finance Accounts.

Further, Section 7 of the Act also amended which envisages that an independent mechanism shall be set up by the State Government to Review and monitor the fiscal reform path set out under this Act.

Appendix-1.3

(Reference: Paragraphs 1.3, 1.4.3, 1.6.4 and 1.7.2; Pages 8, 15, 24 and 25)

Time Series Data on the State Government Finances

(₹in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part-A: Receipts					
1. Revenue Receipts	7,835	9,142	9,308	10346	12711
(i) Tax Revenue	1,656 (21)	1,958 (21)	2,242 (24)	2574(25)	3643(29)
Taxes on Sales, Trade, etc.	914 (55)	1,092 (56)	1,246 (56)	1487(58)	2101(58)
State Excise	342 (21)	389 (20)	432 (19)	500(19)	562(15)
Taxes on Vehicles	106 (6)	114 (6)	136 (6)	134(5)	163(4)
Stamps and Registration fees	93 (6)	87 (4)	98 (4)	113(4)	133(4)
Taxes and Duties on electricity	30 (2)	82 (4)	79 (4)	39(2)	302(8)
Land Revenue	2 (--)	2 (--)	20 (1)	15(1)	5(0.1)
Taxes on Goods and Passengers	50 (3)	55 (3)	62 (3)	89(3)	93(3)
Other Taxes	119 (7)	137 (7)	169 (7)	197(8)	284(8)
(ii) Non Tax Revenue	1,337 (17)	1,823 (20)	1,756(19)	1784(17)	1695(13)
(iii) State's share of Union taxes and duties	629 (8)	794 (9)	838 (9)	862 (8)	1,715(13)
(iv) Grants in aid from Government of India	4,213 (54)	4,567(50)	4,472(48)	5126(50)	5658(45)
2. Miscellaneous Capital Receipts	--	--	--	--	646
3. Recoveries of Loans and Advances	23	26	21	34	73
4. Total Revenue and Non debt capital receipts (1+2+3)	7858	9168	9,329	10380	13430
5. Public Debt Receipts	2,080	1,849	2,249	2553	2411
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,042 (98)	1,798 (97)	2,237 (99)	2484 (97)	2372* (98)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	-
Loans and Advances from Government of India	38 (2)	51 (3)	12 (1)	69(3)	39
6. Total Receipts in the Consolidated Fund (4+5)	9,938	11,017	11,578	12933	15841
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	5,265	6,223	6,760	6821	8507
9. Total Receipts of the State (6+7+8)	15,203	17,240	18,338	19754	24348
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	7,644	8,292	9,438	11151	13946[§]
Plan	1,325 (17)	1,202 (14)	877 (9)	1238(11)	1652(12)
Non Plan	6,319 (83)	7,090 (86)	8,561 (91)	9913 (89)	12294(88)
General Services (including interest payments)	3,300 (43)	3,429 (41)	3,918 (42)	4377(39)	5279(38)
Social Services	2,586 (34)	2,876 (35)	3,332 (35)	3902(35)	4979(35)
Economic Services	1,755 (23)	1,984 (24)	2,184 (23)	2868 (26)	3682(26)
Grants-in-aid and contributions	3 (--)	3 (--)	4 (--)	4 (--)	6(--)
11. Capital Expenditure	1,110	1414	2079	1943	1789
Plan	1,043 (94)	1,313 (93)	1,992 (96)	1895(98)	1774(99)
Non Plan	67 (6)	101 (7)	87 (4)	48(2)	15(1)
General Services	61 (5)	59 (4)	64 (3)	63(3)	73(4)
Social Services	575 (52)	586 (42)	833 (40)	610(31)	611(34)
Economic Services	474 (43)	769 (54)	1,182 (57)	1270(65)	1105(62)
12. Disbursement of Loans and Advances	26	14	90	70	227
13. Total (10+11+12)	8,780	9,720	11,607	13164	15962

* Includes an amount of ₹643.08 crore by way of book adjustment.

§ Includes an amount of ₹699.96 crore (₹643.08 crore+₹56.88 crore) by way of book adjustment.

	2006-07	2007-08	2008-09	2009-10	2010-11
14. Repayments of Public Debt	1,311	937	885	867	870
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,182 (90)	839	829	811	808
Net transactions under Ways and Means Advances and Overdraft	--	42	--	--	--
Loans and Advances from Government of India	129 (10)	56	56	56	62
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	10,091	10,657	12,492	14,031	16,832
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	5,370	5,737	5,690	6,421	7,162
19. Total disbursement by the State (16+17+18)	15,461	16,394	18,182	20,452	23,994
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	(+) 191	(+) 850	(-) 130	(-) 805	(-)1235
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 922	(-) 552	(-) 2,278	(-) 2,784	(-)2532
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 747	(+) 1,151	(-) 384	(-) 828	(-)582
<i>Part D: Other data</i>					
23. Interest Payments (included in revenue expenditure)	1,669	1,703	1,894	1,956	1,950
24. Financial Assistance to local bodies etc.,	399	467	582	718	849
25. Ways and Means Advances/Overdraft availed (days)	01	--	--	--	--
Ways and Means Advances availed (days)	01	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/ Overdraft	0.89	--	--	--	--
27. Gross State Domestic Product (GSDP)^{6c}	30274	33963	38571	43281	52426
28. Outstanding Fiscal liabilities (year end)	18,071	19,419	21,819	23,713	26,415
29. Outstanding guarantees (year end) (including interest)	2,976	2,632	2,291	1,949	3,910
30. Maximum amount guaranteed (year end)	6,347	6,450	6,076	4,361	6,232
31. Number of incomplete projects	30	20	17	29	11
32. Capital blocked in incomplete projects	160	121	96	108	86
<i>Part E: Fiscal Health Indicators</i>					
I Resource Mobilization					
Own Tax revenue/GSDP	0.06	0.06	0.06	0.06	0.07
Own Non-Tax Revenue/GSDP	0.04	0.05	0.05	0.04	0.03
Central Transfers/GSDP	0.02	0.02	0.02	0.02	0.03
II Expenditure Management					
Total Expenditure/GSDP	0.29	0.29	0.30	0.30	0.30
Total Expenditure/Revenue Receipts	1.12	1.06	1.25	1.27	1.26
Revenue Expenditure/Total Expenditure	0.87	0.85	0.81	0.85	0.87
Expenditure on Social Services/Total Expenditure	0.36	0.36	0.36	0.34	0.35
Expenditure on Economic Services/Total Expenditure	0.25	0.28	0.29	0.31	0.30
Capital Expenditure/Total Expenditure	0.13	0.15	0.18	0.15	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.12	0.14	0.17	0.14	0.11

	2006-07	2007-08	2008-09	2009-10	2010-11
III Management of Fiscal Imbalances (In per cent)					
Revenue deficit (surplus)/GSDP	0.63	2.50	(-) 0.34	(-) 1.86	(-)2.36
Fiscal deficit/GSDP	(-) 3.05	(-) 1.63	(-) 5.91	(-) 6.43	(-)4.83
Primary Deficit (surplus) /GSDP	2.47	3.39	(-) 1.00	(-) 1.91	(-)1.11
Revenue Deficit/Fiscal Deficit	NA	NA	(-) 5.71	(-) 28.92	(-)48.78
Primary Revenue Balance/GSDP (ratio)	0.256	0.267	0.237	0.236	0.240
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.60	0.57	0.57	0.55	0.50
Fiscal Liabilities/RR	2.31	2.12	2.34	2.29	2.07
Primary deficit vis-à-vis quantum spread	2.223	1.741	(-) 0.364	(-) 0.591	(-)0.165
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.27	1.02	0.92	0.94	0.22
V Other Fiscal Health Indicators					
Return on Investment	1.80	0.52	89.58	73.49	64.11
Balance from Current Revenue	(-) 281	(+) 113	(-) 1,423	(-) 2,642	(-)2607
Financial Assets/Liabilities	0.57	0.60	0.68	0.67	0.66
Revenue Expenditure: Basic Parameters					
Revenue Expenditure (RE)	7,644	8,292	9,438	11,151	13946*
Rate of Growth (per cent) RE	18.22	8.48	13.82	18.15	25.06
Non-Plan Revenue Expenditure (NPRE)	6,319	7,090	8,561	9,913	12294
Rate of Growth (per cent) NPRE	19.59	12.20	20.75	15.79	24.01
Plan Revenue Expenditure	1,325	1,202	877	1,238	1652
Rate of Growth (per cent) PRE	12.10	(-) 9.28	(-) 27.04	41.16	33.44
NPRE/GSDP (per cent)	20.87	20.87	22.20	22.90	23.45
RE/TE ² (per cent)	87.32	85.43	81.95	85.16	88.63
NPRE as per cent of TE	71.97	72.94	73.76	75.30	77.02
NPRE as per cent of RR	80.65	77.55	91.97	95.81	96.72
Percentage of NPRE to RE	82.67	85.50	90.70	88.90	88.15
PRE to RE	17.33	14.50	9.30	11.10	11.85
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.57	0.70	1.02	1.49	1.19
RRs (ratio)	0.94	0.51	7.59	1.63	1.09
NPRE (ratio)	0.93	0.70	0.67	1.15	1.04
PRE (ratio)	1.51	(-) 0.91	(-) 0.51	0.44	0.75

Figures in brackets represent percentages (rounded) to total of each sub-heading.
@ GSDP figures communicated by the Government adopted.

* Includes an amount of ₹699.96 crore (₹643.08 crore+₹56.88 crore) by way of book adjustment.
2 Total expenditure excludes loan and advances.

Appendix-1.4

(Reference: Paragraphs 1.1 and 1.7.1: Pages 1 and 24)

Part-A

Abstract of Receipts and Disbursements for the year 2010-11

(₹ in crore)					(₹ in crore)					
Receipts					Disbursements					
2009-10		2010-11			2009-10		2010-11			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section – A Revenue										
	10346.36	I-Revenue Receipts		12710.61	11151.00	I-Revenue Expenditure				13946.05[#]
	2574.52	(i) Tax revenue	3642.38			General Services	5248.70	30.56	5279.26	
	1783.66	(ii) Non-tax revenue	1695.31			Social Services	4080.57	898.31	4978.88	
	861.63	(iii) State's share of Union Taxes and Duties	1715.35			Education, Sports, Art and Culture	2345.34	343.55	2688.89	
	2052.08	(iv) Non-Plan Grants	2633.09			Health and Family Welfare	691.67	71.33	763.00	
	2730.95	(v) Grants for State Plan Schemes	2680.22			Water Supply, Sanitation, Housing and Urban Development	623.63	146.07	769.70	
	343.52	(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	344.26			Information and Broadcasting	20.57	0.61	21.18	
						Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	9.61	56.29	65.90	
						Labour and Labour Welfare	35.17	5.87	41.04	
						Social Welfare and Nutrition	344.94	273.29	618.23	
						Others	9.64	1.31	10.95	
						Economic Services	2959.32	722.84	3682.16	
						Agriculture and Allied Activities	628.53	439.34	1067.87	
						Rural Development	202.73	137.43	340.16	
						Irrigation and Flood Control	255.24	3.67	258.91	
						Energy	795.36	1.66	797.02	
						Industry and Minerals	32.46	21.89	54.35	
						Transport	1008.32	109.91	1118.23	
						Science, Technology and Environment	2.11	1.49	3.60	
						General Economic Services	34.57	7.45	42.02	
						Grants-in-aid and Contributions	5.75	-	5.75	
		Total				Total	12294.34	1651.71	13946.05	
	804.64	II-Revenue Deficit carried over to Section-B		1235.44		II-Revenue surplus carried over to Section-B				
	11151.00	Total:		13946.05[#]	11151.00	Total:			13946.05[#]	

[#] Includes an amount of ₹699.96 crore (₹643.08 crore+₹56.88 crore) by way of book adjustment.

2009-10		2010-11		2009-10		2010-11				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
		Section-B-Capital								
979.24		III-Opening cash balance including Permanent Advances and Cash Balance Investment		281.16		III- Opening overdraft from Reserve Bank of India				
		IV- Misc. Capital Receipts		645.85	1943.44	IV- Capital Outlay	15.26	1773.73	1788.99	1788.99
						General Services	0.31	73.02	73.33	73.33
						Social Services	-	611.32	611.32	611.32
						Education, Sports, Art and Culture	-	200.25	200.25	
						Health and Family Welfare	-	66.25	66.25	
						Water Supply, Sanitation, Housing and Urban Development	-	329.12	329.12	
						Information and Broadcasting	-	0.12	0.12	
						Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	6.93	6.93	
						Social Welfare and Nutrition	-	8.24	8.24	
						Others	-	0.41	0.41	
						Economics Services	14.96	1089.38	1104.34	1104.34
						Agriculture and Allied Activities	(-) 3.81 [@]	71.57	67.76	
						Rural Development	-	0.05	0.05	
						Irrigation and Flood Control	-	308.57	308.57	
						Energy	-	160.00	160.00	
						Industry and Minerals	-	19.75	19.75	
						Transport	18.77	446.02	464.79	
						General Economic Services	-	83.42	83.42	
						Total	15.26	1773.72	1788.98	1788.98
	33.84	V-Recoveries of Loans and Advances		72.59	69.67	V- Loans and Advances disbursed	4.06	222.50	226.56	226.56
15.16		From Power Projects	57.16			For Power Projects	-	192.97	192.97	
13.77		From Government Servants	12.44			To Government Servants	2.41	5.49	7.90	
4.91		From Others	2.99			To others	1.65	24.03	25.69	
	-	VI-Revenue surplus brought down		804.64		VI-Revenue deficit brought down				1235.44 [*]

[@] Minus balance due to receipt under the head being Trading Account.

* Includes an amount of ₹699.96 crore (₹643.08 crore+₹56.88 crore) by way of book adjustment.

2009-10		2010-11			2009-10		2010-11			
						Non-Plan	Plan	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
	2552.51	VII-Public Debt Receipts		2411.06	866.81	VII-Repayment of Public Debt				869.65
2483.49		Internal Debt other than Ways and Means Advances and Overdraft	2372.26 ¹			Internal debt other than Ways and Means Advances and Overdraft		807.39		
--		Net transactions under Ways and Means Advances including Overdraft	-	-		Net transactions under Ways and Means Advances and Overdraft		--		
69.02		Loans and Advances from the Central Government	38.80			Repayment of Loans and Advances to Central Government		62.26		
		VIII- Appropriation to Contingent Fund			--	VIII-Appropriation to Contingent Fund				
		IX- Amount transferred to Contingent Fund			--	IX-Expenditure from Contingent Fund				
	6821.13	X- Public Account Receipts		8506.79	6421.00	X- Public Account disbursements				7161.95
1659.48		Small Savings and Provident Funds	2165.72			Small Savings and Provident Funds		1277.48		
294.82		Reserve Funds	433.20			Reserve Funds		494.15		
1223.55		Deposits and Advances	1630.05			Deposits and Advances		1297.09		
346.68		Suspense and Miscellaneous	413.57			Suspense and Miscellaneous		276.93		
3296.60		Remittances	3864.25			Remittances		3816.30		
		XI- Closing overdraft from Reserve Bank of India	-	-	281.16	XI-Cash Balance at end				634.86
						Cash in Treasuries and Local Remittances		2.25		
						Departmental Cash Balance including Permanent Advances		0.19		
						Deposits with Reserve Bank		(-274.11)		
						Cash Balance investment		906.53		
10386.72		Total:		11917.45	10386.72	Total:				11917.45

* Includes an amount of ₹643.08 crore by way of book adjustment.

Appendix-1.4
(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 24)

Part-B

**Summarised financial position of the Government of Himachal Pradesh as on
31 March 2011**

(₹ in crore)

As on 31.03.2010	Assets	As on 31.03.2011
15657.85	Gross Capital Outlay on Fixed Assets -	16800.99
2662.52	Investments in shares of Companies, Corporations, etc.	2863.53
12995.33	Other Capital Outlay	13937.46
329.31	Loans and Advances -	483.28
200.47	Loans for Power Projects	336.29
76.84	Other Development Loans	99.52
52.00	Loans to Government servants and Miscellaneous loans	47.47
	Reserve Fund Investments	--
281.16	Cash -	634.86
3.46	Cash in Treasuries and Local Remittances	2.25
(-) 305.09	Deposits with Reserve Bank of India	(-)274.11
0.16	Departmental Cash Balance	0.16
0.03	Permanent Advances	0.03
582.60	Cash Balance Investments	906.53
8099.67	Cumulative excess of expenditure over receipts*	9337.43
24367.99		27256.56

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

As on 31.03.2010	Liabilities	As on 31.03.2011
16129.00	Internal Debt	17693.88
8834.90	Market Loans bearing interest	9224.26
0.14	Market Loans not bearing interest	0.03
379.86	Loans from Life and General Insurance Corporation of India	331.27
964.32	Loans from the NABARD	1131.60
13.16	Loans from National Co-operative Development Corporation	31.03
4285.64	Special securities issued to NSSF of the Central Government	4935.51
--	Compensation and other bonds	30.32
1650.98	Loans from other Institutions	2009.86
983.95	Loans and Advances from Central Government -	960.48
14.18	Non-Plan Loans	11.82
930.89	Loans for State Plan Schemes	913.82
0.14	Loans for Central Plan Schemes	0.12
38.61	Loans for Centrally Sponsored Plan Schemes	34.59
0.13	Other Loans	0.13
5.00	Contingency Fund	5.00
5214.11	Small Savings, Provident Funds, etc.	6102.35
1247.18	Deposits	1580.14
138.30	Reserve Funds	77.35
170.73	Suspense and Miscellaneous Balances	309.69
479.72	Remittance Balances	527.67
24367.99		27256.56

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 2010-11**

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Government of India Scheme	Implementing Agency	Govt. of India releases	
		2010-11	2009-10
(₹ in lakh)			
National Rural Employment Guarantee Act	Project Director, DRDAs	6,36,25.00	3,95,42.50
	Total	6,36,25.00	3,95,42.50
Sarva Shiksha Abhiyan	H.P. Primary Education Society	1,37,86.66	86,08.00
	Total	1,37,86.66	86,08.00
National Institute of Technology NIT DHE	NIIT Hamirpur	41,89.00	57,93.00
	Total	41,89.00	57,93.00
Pradhanmantri Gram Sadak Yojna	RIDF	1,99,30.00	53,95.50
	Total	1,99,30.00	53,95.50
Integrated Watershed Management Programme (IWMP)	DRDA Project Directors	1,07,81.33	35,60.62
	Total	1,07,81.33	35,60.62
Package for Special Category State	H.P. State Industrial Development Corporation	29,84.00	19,00.00
	Total	29,84.00	19,00.00
Development for Tourist Destinations	H.P. Tourism Development Board	23,30.62	18,86.00
	Total	23,30.62	18,86.00
Product/ Infrastructure	H.P. Tourism Development Board	23,30.62	18,86.00
	Total	23,30.62	18,86.00
Rural Housing IAY	Project Director DRDAs	22,59.85	18,63.81
	Total	22,59.85	18,63.81
MPs Local Area Development	Deputy Commissioners	16,00.00	12,00.00
	Total	16,00.00	12,00.00
Hospitals and Dispensaries(Under NRHM)	Society for the Development of Ayush Institutions in H.P.	21,54.13	11,18.87
	Total	21,54.13	11,18.87
Central Rural Sanitation Scheme	State Water and Sanitation Mission	7,53.00	7,08.40
Central Rural Sanitation Scheme	DWSM Deputy Commissioner-cum-Chief Executive Officer Shimla		--
Central Rural Sanitation Scheme	DRDA Project Directors	21,86.78	4,08.40

		Total	29,39.78	11,16.80
Swaran Jayanti Gram Swarojgar Yojna	Project Director DRDAs		12,78.48	9,92.78
		Total	12,78.48	9,92.78
DRDA Administration	Project Director DRDAs		6,37.63	8,17.74
		Total	6,37.63	8,17.74
E-Governance	SITEG		4.35	7,84.00
		Total	4.35	7,84.00
National Aids Control Programme Including STD Control	HP State Aids Control Society		11,02.81	7,51.89
		Total	11,02.81	7,51.89
Support to State for Extension Reforms	State Agricultural Management & Extension Training Institute H.P.		4,02.61	5,14.83
		Total	4,02.61	5,14.83
Rashtriya Gram Swaraj Yojna	Principal Panchayati Raj Training Institute Shimla		2,43.00	4,89.26
		Total	2,43.00	4,89.26
National Afforestation Programme	Forest Development Agency		3,45.00	3,59.04
		Total	3,45.00	3,59.04
Panchayat Yuva Krida and Khel Abhiyan(PYKKA)	H.P. Sports Council		10,12.85	3,27.60
		Total	10,12.85	3,27.60
Studies in Agricultural Economic Policy and Development	H.P. University Shimla		4,06.54	2,68.09
		Total	4,06.54	2,68.09
Development of Marketing Board	HPSA Marketing Board Shimla		1,26.80	2,19.98
		Total	1,26.80	2,19.98
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 Bima Society		7,37.86	61.59
		Total	7,37.86	1,64.24
Accelerated Rural Water Supply Scheme	State Water Sanitation Mission		--	1,27,81.60
		Total	--	1,27,81.60
Research and Designing in New and Renewable Energy Technologies	CSK HP Krishi Vishawavidhalaya		9.65	5.87
		Total	9.65	5.87
		Grand Total:	135218.57	92348.02

Appendix-2.1
(Reference: Paragraph 2.3.1; Page 34)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue					
1	03	Administration of Justice (Revenue-Voted)	97.04	16.51	
2	06	Excise and Taxation (Revenue-Voted)	36.13	2.04	
3	08	Education (Revenue-Voted)	2505.02	33.53	
4	15	Planning and Backward Area Sub-Plan (Revenue-Voted)	43.56	7.78	
5	20	Rural Development (Revenue-Voted)	304.88	4.06	
6	22	Food and Civil Supplies (Revenue-Voted)	119.38	25.65	21
7	25	Road and Water Transport (Revenue-Voted)	101.44	3.38	
8	28	Urban Development, Town and Country Planning and Housing (Revenue-Voted)	117.80	25.83	22
9	29	Finance (Revenue-Charged)	2232.20	282.43	
Capital					
10	03	Administration of Justice (Capital-Voted)	28.47	2.04	
11	08	Education (Capital-Voted)	135.05	30.57	23
12	10	Public Works-Roads, Bridges and Buildings (Capital-Voted)	261.16	1.58	
13	15	Planning and Backward Area Sub-Plan (Capital-Voted)	170.42	27.62	
14	19	Social Justice and Empowerment (Capital-Voted)	9.54	1.22	
15	25	Road and Water Transport (Capital-Voted)	33.02	15.32	46
16	28	Urban Development, Town and Country Planning and Housing (Capital-Voted)	26.38	1.63	
17	29	Finance (Capital-Voted)	7.96	1.84	23
18	31	Tribal Development (Capital-Voted)	134.92	1.67	
19	32	Scheduled Caste Sub-Plan (Capital-Voted)	423.38	18.49	
20	29	Finance (Capital-Charged)	1026.04	156.39	

Appendix-2.2
(Reference: Paragraph 2.3.2; Page 35)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess Expenditure	Percentage of Excess Expenditure (more than 20 per cent)
Revenue-Voted						
1.	05	Land Revenue and District Administration	358.11	769.26	411.15	115
2.	07	Police and Allied Organisations	481.06	489.33	8.27	--
3.	09	Health and Family Welfare	655.67	690.98	35.31	--
4.	10	Public Works-Roads, Bridges and Buildings	1614.22	1833.83	219.61	--
5.	11	Agriculture	184.33	196.54	12.21	--
6.	12	Horticulture	124.54	131.28	6.74	--
7.	13	Irrigation, Water Supply and Sanitation	1049.50	1636.22	586.72	56
8.	14	Animal Husbandry, Dairy Development and Fisheries	163.88	177.82	13.94	--
9.	16	Forest and Wildlife	309.11	313.00	3.89	--
10.	18	Industries, Minerals, Supplies and Information Technology	45.11	48.63	3.52	--
11.	23	Power Development	163.37	795.13	631.76	387
12.	27	Labour Employment and Training	56.80	59.83	3.03	--
13.	29	Finance	1936.00	2138.59	202.59	--
14.	31	Tribal Development	483.83	519.11	35.28	--
15.	32	Scheduled Caste Sub-Plan	329.32	336.72	7.40	--
Capital-Voted						
16.	13	Irrigation, Water Supply and Sanitation	396.80	443.84	47.04	--
17.	23	Power Development	251.10	254.07	2.97	--
Capital Charged						
18.	10	Public Works-Roads, Bridges and Buildings	3.32	5.42	2.10	63
Total			8606.07	10839.60	2233.53	

Appendix-2.3
(Reference: Paragraph 2.3.5; Page 37)

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)
2008-09	11 Grants	7, 10, 12, 13, 14, 16, 20, 28, 30, 31 and 32	556.52	Audit comments sent to Finance Department/HP Vidhan Sabha. Report yet to be discussed by PAC.
	3 Appropriations	2,3 and 29		
2009-10	19 Grants	1, 2, 4, 5, 6, 7, 8, 10, 13, 14, 16, 19, 23, 25, 26, 27, 28, 29 and 32	887.80	<i>Suo moto</i> replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
	1 Appropriation	10		
Total			1444.32	

Appendix-2.4
(Reference: Paragraph 2.3.6; Page 37)

Excess over provision during 2010-11 requiring regularisation

(In ₹)

Sl. No.	Number and title of Grant/ Appropriation (Revenue and Capital)	Total grant	Expenditure	Excess
1.	01-Vidhan Sabha	12,73,31,000	12,97,12,761	23,81,761
2.	04-General Administration	93,83,41,116	94,80,78,714	97,37,598
3.	05-Land Revenue and District Administration	358,11,03,919	769,26,00,526	411,14,96,607
4.	07-Police and Allied Organisations	481,06,15,295	489,32,57,367	8,26,42,072
5.	09-Health and Family Welfare	655,67,34,000	690,98,43,116	35,31,09,116
6.	10-Public Works-Roads, Bridges and Buildings	1614,22,34,000	1833,82,55,928	219,60,21,928
7.	11-Agriculture	184,33,25,000	196,53,53,818	12,20,28,818
8.	12-Horticulture	124,54,07,000	131,27,54,734	6,73,47,734
9.	13-Irrigation, Water Supply and Sanitation	1049,49,88,000	1636,21,70,729	586,71,82,729
10.	14-Animal Husbandry, Dairy Development and Fisheries	163,87,55,200	177,81,89,537	13,94,34,337
11.	16-Forest and Wildlife	309,11,00,000	313,00,25,060	3,89,25,060
12.	18-Industries, Minerals, Supplies and Information Technology	45,11,38,000	48,63,27,445	3,51,89,445
13.	23-Power Development	163,36,72,000	795,12,92,899	631,76,20,899
14.	26-Tourism and Civil Aviation	8,50,00,000	8,88,34,076	38,34,076
15.	27-Labour, Employment and Training	56,80,39,000	59,82,66,977	3,02,27,977
16.	29-Finance	1935,99,87,000	2138,59,32,863	202,59,45,863
17.	30-Miscellaneous General Services	48,18,57,000	48,83,82,303	65,25,303
18.	31-Tribal Development	483,82,77,000	519,10,86,689	35,28,09,689
19.	32-Scheduled Caste Sub-Plan	329,32,05,000	336,71,54,314	7,39,49,314
20.	07-Police and Allied Organisations (Capital-Voted)	20,20,94,000	20,90,64,000	69,70,000
21.	11-Agriculture (Capital-Voted)	64,32,80,000	64,52,99,282	20,19,282
22.	13-Irrigation, Water Supply and Sanitation (Capital-Voted)	396,80,37,075	443,84,43,123	47,04,06,048
23.	14-Animal Husbandry, Dairy Development and Fisheries (Capital-Voted)	8,31,46,000	9,19,78,000	88,32,000
24.	23-Power Development (Capital-Voted)	251,10,01,000	254,07,25,000	2,97,24,000
25.	02-Governor and Council of Ministers (Revenue -Charged)	3,29,66,000	3,39,98,864	10,32,864
26.	10-Public Works-Roads, Bridges and Buildings (Capital- Charged)	3,32,10,000	5,41,81,949	2,09,71,949
	Total	8865,48,43,605	11103,12,10,074	2237,63,66,469 or 2237.64 crore

Appendix-2.5
(Reference: Paragraph 2.3.7; Page 38)

Cases where supplementary provisions proved unnecessary

(In thousand of ₹)

Sl. No.	Number and Name of the Grant	Original provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Capital					
1.	16-Forest and Wildlife	2,80,01	2,47,69	32,32	11,99
2.	31-Tribal Development	134,01,38	133,24,26	77,12	90,23
3.	32-Scheduled Caste Sub-Plan	420,68,00	404,89,30	15,78,70	2,69,89
	Total	557,49,39	540,61,25	1,68,814	3,72,11 or say ₹3.72 crore

Appendix-2.6
(Reference: Paragraph 2.3.7; Page 38)

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

							(₹ in crore)
Sl. No.	Grant Number	Name of the Grants and Appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
Revenue							
1.	05	Land Revenue and District Administration	324.19	33.92	358.11	769.26	411.15
2.	07	Police and Allied Organisations	421.77	59.29	481.06	489.33	8.27
3.	09	Health and Family Welfare	588.68	66.99	655.67	690.98	35.31
4.	11	Agriculture	122.71	61.62	184.33	196.54	12.21
5.	12	Horticulture	95.33	29.21	124.54	131.28	6.74
6.	13	Irrigation, Water Supply and Sanitation	999.16	50.34	1049.50	1636.22	586.72
7.	14	Animal Husbandary, Dairy Development and Fisheries	135.37	28.50	163.87	177.82	13.95
8.	23	Social Justice and Empowerment	156.21	7.16	163.37	795.13	631.76
9.	29	Finance	1885.54	50.46	1936.00	2138.59	202.59
10.	31	Tribal Development	467.91	15.92	483.83	519.11	35.28
Capital							
11.	10	Public Works-Roads, Bridges and Buildings (Charged)	0.00	3.32	3.32	5.42	2.10
12.	13	Irrigation, Water Supply and Sanitation	334.17	62.63	396.80	443.84	47.04
Total			5531.04	469.36	6000.40	7993.52	1993.12

Appendix-2.7
(Reference: Paragraph 2.3.8; Page 38)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
1	05	Land Revenue and District Administration	2245-05-101-01	8,491.00	(-) 11,767.70
2	07	Police and Allied Organisations	2055-109-01	171.60	542.04
3	09	Health and Family Welfare	2210-02-001-02	29.63	582.69
4			2210-03-110-01	1,351.68	385.57
5			2210-04-101-02	39.02	1,280.96
6	10	Public Works-Roads, Bridges and Buildings	2059-80-799-01	6,651.94	3,663.11
7			3054-04-105-06	(-)8,615.53	616.99
8	11	Agriculture	2401-800-12	(-)0.02	284.68
9			2401-800-13	127.32	593.30
10	12	Horticulture	2401-119-19	2.27	203.65
11	13	Irrigation, Water Supply and Sanitation	2215-01-001-01	34.62	561.50
12			2215-01-001-02	432.23	384.40
13			2215-01-101-02	(-)36.78	1,283.81
14			2215-01-102-03	(-)0.02	997.90
15			2215-01-102-03	1,298.06	2,232.01
16			2215-01-799-01	45.25	14,843.22
17			2702-80-001-02	(-)83.49	1,406.33
18			2702-80-001-01	(-)1,325.81	1,058.71
19			4215-01-102-01	(-)0.20	4,801.62
20			4215-01-102-18	(-)0.01	520.81
21			4215-01-102-19	(-)0.01	1,266.12
22			4701-12-800-02	(-)0.29	201.07
23			4702-799-01	2,769.70	(-) 387.93
24	16	Forest and Wild Life	2406-01-001-02	203.28	374.96
25	17	Election	2015-109-01	(-)248.25	236.34
26	18	Industries, Minerals, Supplies and Information Technology	2851-102-19	(-)747.15	202.18
27	19	Social Justice and Empowerment	2235-60-200-11	1,183.58	205.75
28	29	Finance	2071-01-101-02	(-)4,112.48	15,724.67
29			2071-01-102-02	4,045.53	(-)1,229.42
30			2071-01-105-02	4,232.19	7,275.86
31			2071-01-115-01	1,778.31	1,142.63
32			2071-01-101-03	(-)3,384.64	(-) 4,063.83
33			2071-01-101-04	(-)288.44	(-) 786.34

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
34			2049-01-101-01	1,651.99	(-)1,652.00
35			2049-01-101-02	821.99	(-) 822.00
36			2049-01-101-03	1,649.99	(-)1,650.00
37			2049-01-101-05	4,898.75	(-) 4,898.76
38			2049-01-101-51	432.90	(-) 432.91
39			2049-01-200-07	200.00	(-) 235.35
40			2049-01-200-19	(-)500.00	(-) 212.71
41			2049-01-200-21	1,177.79	(-) 41,500.00
42			2049-01-101-04	2,555.99	(-)1,731.00
43			2049-03-104-03	(-)152.08	235.72
44			2049-03-108-01	(-)205.58	342.69
45			6003-106-01	702.47	(-)702.48
46	31	Tribal Development	2202-02-796-03	60.48	201.01
47			2215-01-796-01	239.74	(-) 221.21
48			2215-01-796-01	13.96	260.03
49			3054-04-796-02	(-)29.12	980.22
50			2215-01-796-09	137.41	(-) 288.31
51	32	Scheduled Caste Sub-Plan	2210-03-789-01	(-)13.96	405.07
52			4202-01-789-05	(-)6.25	(-) 618.75
53			4210-02-789-01	(-)4.71	(-) 466.30
54			4701-01-789-05	(-)300.00	300.00
55			4701-20-789-04	299.99	(-) 300.00

Appendix-2.8
(Reference: Paragraph 2.3.10; Page 38)

Statement showing substantial surrenders made during the year

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Total Provision	Amount of surrender (₹ 10 lakh and above)	Percentage of surrender with respect to total provision
1	3	2014-105-04	555.00	555.00	100
2	3	2014-114-05	100.00	82.72	83
3	3	2059-01-053-40	71.00	51.00	72
4	3	2070-105-04	20.80	18.79	90
5	3	4059-01-051-29	200.00	200.00	100
6	8	2202-111-01	3300.00	2475.00	75
7	8	2202-800-05	21.80	20.69	95
8	15	3451-101-01	350.00	350.00	100
9	15	5002-01-120-01	2500.00	2500.00	100
10	15	5475-800-05	200.00	200.00	100
11	16	4406-01-070-01	50.00	26.32	53
12	19	4225-80-800-03	50.00	50.00	100
13	25	5055-800-01	1532.00	1532.00	100
14	29	3454-02-112-03	163.00	120.62	74
15	29	2049-01-200-05	400.00	289.90	72
16	29	2049-01-200-08	1000.00	999.00	99.90
17	29	2049-01-200-20	27900.00	15730.00	56
18	29	2049-03-104-03	160.00	152.08	95
19	29	7610-201-01	36.00	24.75	69
Total			38609.60	25377.87	
			or say	or say	
			₹386.10	₹253.78	
			crore	crore	

Appendix-2.9
(Reference: Paragraph 2.3.10; Page 38)

Statement showing cent *per cent* surrenders during the year

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1.	03- Administration of Justice	Expenditure on Morning and Evening Courts under 13 th Finance Commission (2014-105-04)	555.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
2.	03- Administration of Justice	Expenditure on Construction of Buildings of Judicial Academy under 13 th Finance Commission (4059-01-051-29)	200.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
3.	15-Planning and Backward Area Sub-Plan	Head Quarters (3451-101-01)	350.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
4.	15-Planning and Backward Area Sub-Plan	Construction of Railway Lines (5002-01-120-01)	2,500.00	100
The entire provision was surrendered due to reduction in plan ceiling for execution of major works.				
5.	15-Planning and Backward Area Sub-Plan	Construction of Government Accommodation to District Planning Officer/Staff (5475-800-05)	200.00	100
The entire provision was surrendered due to reduction in plan ceiling. Entire amount was also surrendered during 2008-09 and 2009-10.				
6.	19-Social Justice and Empowerment	Construction of Other Backward Classes Boys/Girls Hostels (4225-80-800-03)	50.00	100
The entire provision was surrendered due to non-execution of major works.				
7.	25-Road and Water Transport	Repayment of Loans Raised by Himachal Road Transport Corporation (5055-800-01)	1,532.00	100
Total			5387.00 or ₹53.87 crore	

Appendix-2.10
(Reference: Paragraph 2.3.11; Page 39)

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

(₹ in crore)

Sl. No.	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue-Voted					
1.	06-Excise and Taxation	36.13	2.04	3.41	1.37
2.	15-Planning and Backward Area Sub-Plan	43.56	7.78	8.64	0.86
3.	19-Social Justice and Empowerment	288.91	0.54	3.36	2.82
4.	20-Rural Development	304.88	4.06	5.84	1.78
5.	21- Co-operation	27.34	0.70	0.76	0.06
6.	25-Road and Water Transport	101.44	3.38	3.40	0.02
7.	28-Urban Development, Town and Country Planning and Housing	117.80	25.83	25.93	0.10
Revenue-Charged					
8.	03-Administration of Justice	23.03	0.66	0.68	0.02
9.	29-Finance	2232.20	282.43	288.11	5.68
	Total	3175.29	327.42	340.13	12.71

Appendix-2.11
(Reference: Paragraph 2.3.13; Page 40)

Rush of Expenditure

(₹ in crore)

Sl. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2011	March 2011
1.	03-Administration of Justice	4059-01-051-15	12.39	10.75	17.94	69	60
2.	05-Land Revenue and District Administration	2245-80-102-01	150.00	150.00	150.00	100	100
3.	08-Education	2202-01-111-01	46.50	25.65	46.50	100	55
4.	08-Education	2202-01-111-02	13.26	13.26	13.26	100	100
5.	08-Education	2202-03-102-01	26.51	26.51	26.51	100	100
6.	10-Public Works-Roads, Bridges and Buildings	2059-80-053-04	12.67	10.09	18.72	68	54
7.	10-Public Works-Roads, Bridges and Buildings	3054-03-103-11	57.30	43.21	84.07	68	51
8.	10-Public Works-Roads, Bridges and Buildings	3054-04-105-06	155.48	117.86	216.18	72	55
9.	11-Agriculture	2401-00-800-13 (SONA)	20.40	19.11	34.25	60	56
10.	13-Irrigation, Water Supply and Sanitation	2702-80-001-06	47.83	37.80	65.34	73	58
11.	13-Irrigation, Water Supply and Sanitation	4215-01-101-01	12.15	11.88	14.00	87	85
12.	13-Irrigation, Water Supply and Sanitation	4702-00-101-06	10.94	10.26	13.26	83	77
13.	19-Social Justice and Empowerment	2235-60-102-01	38.51	38.51	38.51	100	100
14.	19-Social Justice and Empowerment	2235-60-102-02	15.81	15.81	15.81	100	100
15.	23-Power Development	2801-80-101-02	643.07	643.07	650.10	99	99
16.	23-Power Development	4801-01-190-07	32.75	32.75	45.00	73	73
17.	29-Finance	2049-01-101-71	12.78	12.78	13.08	98	98
18.	29-Finance	2049-01-101-82	34.38	34.38	51.18	67	67
19.	29-Finance	2071-01-101-02	166.96	164.83	196.12	85	84
20.	29-Finance	3054-04-796-05	27.15	26.93	28.64	95	94
21.	31-Tribal Development	5054-04-796-01 (SONM)	18.74	17.95	33.02	57	54
22.	32-Scheduled Caste Sub-Plan	4215-01-789-04 (SOOS)	34.11	33.91	36.46	94	93
23.	32-Scheduled Caste Sub-Plan	4702-00-789-06 (SOOS)	12.23	11.92	12.50	98	95
24.	32-Scheduled Caste Sub-Plan	6801-00-789-06 (SOOS)	58.20	58.20	58.20	100	100

Appendix-2.12
(Reference: Paragraph 2.4.1; Page 41)

(i) Year-wise details of AC and DCC bills for 2006-11

(₹ in crore)

Year	AC bill		DCC bill		DCC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
2006-07	340	25.38	335	20.66	99	5	4.72
2007-08	314	25.43	306	21.64	97	8	3.79
2008-09	308	69.95	282	40.58	92	26	29.37
2009-10	241	83.77	219	63.12	91	22	20.65
2010-11	276	24.28	225	1.51	82	51	22.77
Total	1479	228.81	1367	147.51		112	81.30

(ii) Department wise status of pendency in submission of DCC bills against AC bills

(₹ in crore)

Sl. No.	Department	Number of AC bills	Amount
1.	Animal Husbandry	1	0.0006
2.	Ayurveda	36	11.52
3.	Co-operation	2	0.0007
4.	Elementary Education	41	65.57
5.	Finance (Treasury & Accounts)	2	0.08
6.	Health and Family Welfare	16	3.76
7.	Labour and Employment	6	0.0017
8.	Language Art & Culture	1	0.001
9.	Panchayati Raj	1	0.0008
10.	Revenue (Land Records)	1	0.003
11.	Social Justice and Empowerment	1	0.004
12.	Tribal Development	1	0.005
13.	Youth Services and Sports	3	0.36
	Total	112	81.3068 or say ₹81.30 crore

Source: Data compiled by audit from the information supplied by the Departments

Appendix-2.13
(Reference: Paragraph 2.5; Page 42)

Statement showing adverse/negative balances as on 31 March 2011

(In ₹)

Major Head/Minor Head	Treasury/DDO	Opening Balance	Credit	Debit	Closing Balance
8448- Deposit of Local Funds					
102-Municipal Funds	NAC Chopal	(-) 16,438	--	--	(-) 16,438
8448-Deposit of Local Funds					
109-Panchayat Body Funds	PS Banjar	(-) 25,036	38,590	36,090	(-) 22,536
8449 Other Deposit					
120-Misc. Deposits	Pr. SVSD College Bhatoli	2,09,226	71,12,052	73,21,778	(-) 500
Total		1,67,752	71,50,642	73,57,868	(-) 39,474

Appendix-3.1
(Reference: Paragraph 3.1; Page 45)

Utilisation Certificates outstanding as on 31 March 2011

(₹ in lakh)

Sl. No.	Head of Account	Year	UTILISATION CERTIFICATES DUE		UTILISATION CERTIFICATES OUTSTANDING	
			No. of Items	Amount	No. of Items	Amount
1	2011- Parliament/ State/ Union Territory Legislatures	2009-10	1	8.23		
			1	8.23	-	-
2	2055- Police	2008-09	1	25.00	1	25.00
			1	25.00	1	25.00
3	2070 – Other Administrative Services	2009-10	11	221.77	11	221.77
			11	221.77	11	221.77
4	2075- Miscellaneous General Services	2006-07	9	128.25	9	128.25
		2007-08	18	211.54	18	211.54
		2008-09	17	181.92	17	181.92
		2009-10	13	168.10	13	168.10
			57	689.81	57	689.81
5	2202- General Education	2006-07	23	1242.01	-	-
		2007-08	2,887	1857.13	-	-
		2008-09	15,981	13086.81	-	-
		2009-10	13,736	14181.30	3185	4574.42
			32,627	30367.25	3,185	4574.42
6	2204- Sports & Youth services	2005-06	3	110.43	-	-
		2006-07	13	87.43	9	66.38
		2007-08	10	52.84	10	52.84
		2008-09	23	383.88	17	254.48
		2009-10	31	490.43	31	490.43
			80	1125.01	67	864.13
7	2205- Art and Culture	2005-06	66	50.66	1	16.50
		2006-07	220	68.94	160	36.74
		2007-08	229	46.55	229	46.55
		2008-09	344	46.56	344	46.56
		2009-10	31	234.44	31	234.44
			890	447.15	765	380.79
	Medical and Public Health					
8	2210- Medical & Public Health	2006-07	5	8.50	-	-
		2007-08	3	3.00	-	-
		2008-09	123	484.98	123	484.98
		2009-10	504	2973.22	504	2973.22

			635	3469.70	627	3458.20
9	2211-Family Health	2009-10	19	1152.58	19	1152.58
			19	1152.58	19	1152.58
	Total (Medical and Public Health)		654	4622.28	646	4610.78
	Urban Development					
10	3054- Road & Bridges	2008-09	2	600.00	2	600.00
		2009-10	2	600.00	2	600.00
			4	1200.00	4	1200.00
11	2217- Urban Development	2007-08	15	2277.89	3	400.52
		2008-09	34	3373.65	24	2945.77
		2009-10	42	10563.26	28	6675.00
			91	16214.80	55	10022.29
	Total (Urban Development)		95	17414.80	59	11222.29
	Social Justice and Empowerment					
12	2225- Welfare of SC, ST & Other Backward Classes	2006-07	15	653.67	11	607.17
		2007-08	37	1114.91	29	974.96
		2008-09	46	1355.54	34	1157.92
		2009-10	34	1670.99	34	1670.99
			132	4795.11	108	4411.04
13	2235- Social Security & Welfare	2006-07	40	72.49	40	72.49
		2007-08	158	995.50	52	858.80
		2008-09	743	1233.28	100	702.53
		2009-10	283	1505.71	204	1089.94
			1,224	3806.98	396	2723.76
14	2250- Other Social Community Services	2006-07	1	0.88	-	-
		2007-08	1	0.27	-	-
		2008-09	1	0.27	-	-
		2009-10	1	0.27	-	-
			4	1.69		
	Total (Social Justice and Empowerment)		1360	8603.78	504	7134.80
15	2230- Labour and Employment	2009-10	1	5.00	-	-
			1	5.00	-	-
	Secretariat and Social Services					
16	2052 – Secretariat General Services	2009-10	8	71.75	-	-
			8	71.75	-	-
17	2251- Secretariat Social Services	2007-08	2	94.26	2	94.26
		2008-09	8	275.43	8	275.43
		2009-10	14	395.81	14	395.81
			24	765.50	24	765.50
	Total (Secretariat and Social Services)		32	837.25	24	765.50
18	2401- Crop Husbandry	2008-09	1	50.00	-	-
		2009-10	10	296.50	-	-

			11	346.50	-	-
19	2403- Animal Husbandry	2007-08	1	50.00	1	50.00
		2008-09	14	387.10	6	116.53
		2009-10	15	635.40	7	105.00
			30	1072.50	14	271.53
20	2404- Diary Development	2009-10	8	1290.00	-	-
			8	1290.00	-	-
21	2405- Fisheries	2009-10	10	22.53	-	-
			10	22.53	-	-
22	2406- Forestry and Wild Life	2007-08	1	21.69	1	4.70
		2008-09	8	339.75	4	127.28
		2009-10	25	1377.60	24	603.37
			34	1739.04	29	735.35
23	2408- Food Storage & Ware Housing	2008-09	1	5.00	-	-
		2009-10	49	28.85	-	-
			50	33.85	-	-
24	2415- Agriculture Research & Education	2007-08	9	191.00	-	-
		2008-09	22	3798.00	5	283.25
		2009-10	42	8443.12	24	4121.12
			73	12432.12	29	4404.37
25	2425- Co-operation	2007-08	3	0.62	-	-
		2008-09	80	12.57	-	-
		2009-10	219	141.38	62	13.99
			302	154.57	62	13.99
	Rural Development					
26	2216- Housing	2003-04	6	110.13	-	-
		2004-05	23	103.43	-	-
		2005-06	20	275.93	-	-
		2006-07	31	420.55	13	71.51
		2007-08	83	1158.62	49	552.62
		2008-09	111	1731.62	76	1202.43
		2009-10	129	2792.67	125	2667.52
			403	6592.95	263	4494.08
27	2501- Special Programme	2000-01	2	415.78	-	-
		2004-05	38	656.09	2	27.02
		2005-06	50	443.08	9	61.04
		2006-07	66	1099.22	17	305.69
		2007-08	111	1109.62	58	539.49
		2008-09	190	1469.28	108	840.52
		2009-10	172	1411.97	161	1262.85
			629	6605.04	355	3036.61
28	2505- Rural Employment	2003-04	10	67.01	-	-
		2004-05	5	83.97	2	55.99
		2006-07	11	328.81	6	217.35

		2007-08	39	1270.54	5	104.83
		2008-09	73	3503.35	2	816.89
		2009-10	39	5454.09	10	3401.53
			177	10707.77	25	4596.59
29	2515- Other Rural Development Programmes	2001-02	151	627.41	151	627.41
		2002-03	45	1214.18	37	1118.51
		2003-04	162	1039.48	73	1020.50
		2004-05	325	1789.40	205	1575.34
		2005-06	415	1742.24	298	1665.33
		2006-07	566	4774.20	302	4111.65
		2007-08	685	8182.26	314	5911.03
		2008-09	890	13399.98	500	11750.00
		2009-10	765	13545.05	713	12638.01
			4,004	46314.20	2,593	40417.78
	Total (Rural Development)		5213	70219.96	3,236	52545.07
30	2801- Power	2009-10	4	90.00	-	-
			4	90.00	-	-
31	2810- Non-Conventional Source of Energy	2009-10	3	126.00	-	-
			3	126.00	-	-
32	2851- Village & Small Scale Industries	2005-06	4	0.21	4	0.21
		2006-07	514	73.54	514	73.54
		2007-08	93	87.56	93	87.56
		2008-09	93	86.15	90	85.00
		2009-10	124	1042.74	117	1042.42
			828	1290.20	818	1289.73
33	3425- Other Scientific Research	2006-07	2	60.83	-	-
		2007-08	6	60.52	-	-
		2009-10	4	69.57	-	-
			12	190.92	-	-
34	3435- Ecology Environment	2009-10	7	28.69	1	5.20
			7	28.69	1	5.20
35	3451- Secretariat Economic Services	2009-10	5	338.00	1	3.66
			5	338.00	1	3.66
36	3452- Tourism	1998-99	1	137.00	1	137.00
		2004-05	1	4.40	-	-
		2008-09	1	45.00	1	45.00
		2009-10	3	3.00	2	2.00
			6	189.40	4	184.00
37	3604- Compensation and assignments to Local Bodies	2008-09	16	396.58	16	396.57
		2009-10	18	429.35	18	429.36
			34	825.93	34	825.93
	Grand Total:		42,439	154757.54	9547	90768.12

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 upto which accounts were rendered	Period upto which separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
1	H.P. State Veterinary Council , Shimla	2005-06 onwards	2010-11	2009-10	2008-09	2010-11	2 Months
2.	H.P State Legal Services Authority Shimla .	Audit is being conducted in accordance with the provisions contained in section 18(2) of Legal Services Authorities Act, 1987	2010-11	2009-10	2009-10	No delay	--
3	Distt. Legal Services Authority Shimla .		2010-11	2009-10	2009-10	2010-11	1 Month
4	Distt. Legal Services Authority Solan.		2010-11	2009-10	2009-10	No delay	--
5	Distt. Legal Services Authority Hamirpur.		2010-11	2009-10	2009-10	2010-11	2 Months
6	Distt. Legal Services Authority Dharamsala		2010-11	2009-10	2009-10	2010-11	2 Months
7	Distt. Legal Services Authority Una.		2010-11	2009-10	2009-10	2010-11	2 Months
8	Distt. Legal Services Authority Mandi		2010-11	2009-10	2009-10	2010-11	1 Month
9	Distt. Legal Services Authority Nahan		2010-11	2009-10	2009-10	2010-11	1 Month
10	Distt. Legal Services Authority Bilaspur		2010-11	2009-10	2009-10	2010-11	1 Month
11	Distt. Legal Services Authority Chamba		2010-11	2009-10	2009-10	2010-11	1 Month
12	Distt. Legal Services Authority Kinnaur at Rampur .		2010-11	2009-10	2009-10	2010-11	2 Months
13	Distt. Legal Services Authority Kullu & Lahaul Spiti at Kullu.		2010-11	2009-10	2009-10	2010-11	2 Months

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	1	0.48	--	--	1	0.59	1	0.14	6	4.11
2	Rural Development	1	4.68	1	Nil	--	--	--	--	--	--	--	--	2	4.68
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	0.31	--	--	--	--	--	--	1	0.02	2	0.33
7	Home Guard	--	--	--	--	2	25.37	--	--	--	--	1	0.05	3	25.42
8	Animal Husbandry	--	--	1	0.17	--	--	--	--	--	--	2	0.93	3	1.10
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	1	1.05	2	0.77	7	2.78	16	12.03
14	Irrigation and Public Health	1	0.89	1	0.02	1	7.69	--	--	2	0.31	--	--	5	8.91
	Total:	6	17.22	11	11.98	11	43.54	1	1.05	6	1.87	13	4.12	48	79.78

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

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	4	1.92	6	4.11
Rural Development	--	--	2	4.68	2	4.68
Agriculture	--	--	2	9.46	2	9.46
Land Revenue	--	--	1	2.57	1	2.57
Police	--	--	2	1.51	2	1.51
Revenue	1	0.31	1	0.02	2	0.33
Home Guard	--	--	3	25.42	3	25.42
Animal Husbandry	1	0.17	2	0.93	3	1.10
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	14	11.26	16	12.03
Irrigation and Public Health	1	0.25	4	8.66	5	8.91
Total:	8	6.66	40	73.12	48	79.78

Appendix-3.5
(Reference: Paragraph 3.4; Page 47)

The position of Suspense balances under major Suspense Heads for the last three years

(₹ in crore)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-Pay and Accounts Office-Suspense	73.49	7.37	80.64	17.34	25.24	20.24
Net	66.12 Dr.		63.30 Dr.		5.00 Dr.	
102-Suspense Account (Civil)	61.58	9.58	8.44	0.42	115.37	99.53
Net	52.00 Dr.		8.02 Dr.		15.84 Dr.	
107-Cash Settlement Suspense Account	5.46	1.08	4.38	1.12	3.26	2.42
Net	4.38 Dr.		3.26 Dr.		0.84 Dr.	
109-Reserve Bank Suspense-Headquarters	(-)0.50	(-)0.10	(-)12.96	(-) 19.76	(-)1.32	(-)0.10
Net	0.40 Cr.		6.80 Dr.		1.22 Cr.	
110-Reserve Bank Suspense-Central Accounts Office	5.96	0.10	4.17	0.10	4.19	0.20
Net	5.86 Dr.		4.07 Dr.		3.99 Dr.	
112-Tax Deducted at Source (TDS) Suspense	53.84	64.50	91.39	108.50	239.60	269.19
Net	10.66 Cr.		17.11 Cr.		29.59 Cr.	
129-Material Purchase Settlement Suspense Account	24.90	195.94	47.66	278.13	58.09	358.47
Net	171.04 Cr.		230.47 Cr.		300.38 Cr.	

Appendix-3.6
(Reference: Paragraph 3.5; Page 49)

Year-wise break up of outstanding Inspection Reports/Paras upto March 2011 of selected DDOs

Period	Education				Cooperation		Industry		Police		Total	
	Secondary Education		Himachal Pradesh University		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
	IRs	Paras	IRs	Paras								
Upto March 2001	776	1634	6	103	14	17	16	20	5	6	817	1780
2001-02	88	234	1	4	2	3	1	2	1	2	93	245
2002-03	104	269	1	11	3	5	1	1	4	6	113	292
2003-04	94	266	1	11	3	10	4	7	5	6	107	300
2004-05	83	260	2	42	3	3	3	8	4	15	95	328
2005-06	201	648	1	31	1	1	4	5	3	8	210	693
2006-07	249	814	1	21	4	6	5	12	9	28	268	881
2007-08	210	606	1	14	6	16	4	10	6	13	227	659
2008-09	96	278	1	64	3	11	5	13	4	6	109	372
2009-10	22	58	2	12	1	5	1	3	1	3	27	81
2010-11	25	68	1	10	1	5	6	35	6	16	39	134
Total	1948	5135	18	323	41	82	50	116	48	109	2105	5765

Appendix-3.7

(Reference: Paragraph 3.5; Page 49)

Statement showing irregularities commented upon in the outstanding Inspection Reports and paragraphs as on 31 March 2011

(₹ in lakh)

Sl. No	Type of irregularities	Education				Cooperation		Industry		Police		Total	
		Secondary Education		HPU		Para	Amount	Para	Amount	Para	Amount	Para	Amount
		Para	Amount	Para	Amount								
1	Drawal of funds in advance of requirement	29	243.99	7	54.06	0	0	4	81.26	15	1642.78	55	2022.09
2	Non-adjustment of contingent advances	24	8.59	24	973.04	1	0.12	0	0	0	0	49	981.75
3	Excess/irregular expenditure for want of sanctions	1169	10041.12	81	1414.35	12	28.07	7	1394.71	11	45.99	1280	12924.24
4	Wasteful/ infructuous/ unfruitful expenditure	85	1169.11	13	1262.09	2	3.70	8	2318.70	3	188.55	111	4942.15
5	Diversion of funds	3	2.03	2	46.74	0	0	0	0	1	73.63	6	122.40
6	Overpayment, non-recovery of rent, advances/ miscellaneous recoveries	1915	1699.08	43	199.92	19	226.89	20	366.96	30	3256.73	2027	5749.58
7	Non-production of actual payees' receipts	61	220.50	6	17.46	6	8.25	0	0	2	13.12	75	259.33
8	Outstanding loans	1	0.09	3	171.13	5	345.18	19	1011.73	0	0	28	1528.13
9	Idle machinery/ equipment including vehicles	30	34.06	10	248.45	1	0.37	1	8.54	5	144.68	47	436.10
10	Non-accounting/ shortage of stores/cash, etc.	235	342.88	8	11.82	3	0.30	4	1.07	3	1109.89	253	1465.96
11	Non-recoupment of expenditure	3	0.08	8	200.05	0	0	1	107.94	1	24.04	13	332.11
12	Misappropriation of stores/ cash/ funds	83	86.73	6	50.36	2	0	3	0.32	1	1.93	95	139.34
13	Incomplete/ abandoned works	25	1331.50	7	292.71	5	97.56	12	548.36	13	5622.99	62	7893.12
14	Loss/theft embezzlement/ defalcation, etc.	228	102.84	16	365.55	4	49.58	4	309.94	7	7.94	259	835.85
15	Non-production of UCs	12	73.78	6	37.03	1	0	8	1719.86	0	0	27	1830.67
16	Non-disposal of unserviceable articles of stores	163	586.98	8	2.74	3	0.55	1	5.15	2	19.99	177	615.41
17	Non-reconciliation with treasuries/ banks	154	339.86	2	0.01	1	0.01	0	0	0	0	157	339.88
18	Non-utilization of Grants-in-aid	72	994.31	5	58.29	2	22.85	8	844.18	1	1.50	88	1921.13
19	Non-deposit of interest in treasuries	39	11.36	10	28.19	1	1.14	8	947.72	2	51.29	60	1039.70
20	Miscellaneous irregularities	804	1444.11	58	2632.18	14	299.71	8	233.99	12	304.22	896	4914.21
Total		5135	18733.00	323	8066.17	82	1084.28	116	9900.43	109	12509.27	5765	50293.15