



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended March 2012**



GOVERNMENT OF HIMACHAL PRADESH
Report No. 1 of the year 2012

TABLE OF CONTENTS		
Subject	Paragraph (s)	Page (s)
Preface	-	v
Executive Summary	-	vii
CHAPTER-1: FINANCES OF THE STATE GOVERNMENT		
Summary of Current Fiscal Transactions during the year 2011-12	1.1	1
Budget Estimates and Actuals	1.2	3
Resources of the State	1.3	5
Revenue Receipts	1.4	7
Application of Resources	1.5	11
Quality of Expenditure	1.6	23
Financial Analysis of Government Expenditure and Investments	1.7	25
Assets and Liabilities	1.8	28
Debt Sustainability	1.9	29
Fiscal Imbalances	1.10	31
Conclusion	1.11	35
Recommendations	1.12	36
CHAPTER-2: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	37
Summary of Appropriation Accounts	2.2	37
Financial Accountability and Budget Management	2.3	38
Non-reconciliation of Departmental figures	2.4	44
Operation of Personal Deposit Accounts	2.5	45
Outcome of Review of Selected Grant	2.6	45
Conclusion	2.7	49
Recommendations	2.8	50
CHAPTER-3: FINANCIAL REPORTING		
Delay in furnishing Utilisation Certificates	3.1	51
Misappropriation, loss, defalcation, etc.	3.2	52
Outstanding balances under major Suspense heads	3.3	53
Operation of omnibus Minor Head-800	3.4	54
Conclusion	3.5	54
Recommendations	3.6	55

APPENDICES			
Appendix No.	Title	Paragraph (s)	Page (s)
Appendix-1	State Profile		
	A: General Data	-	57
	B: Financial Data	-	57
Appendix-1.1	Part-A: Structure and Form of Government Accounts	-	58
	Part-B: Layout of Finance Accounts	-	59
Appendix-1.2	Part-A: Methodology adopted for the Assessment of Fiscal Position	-	60
	Part-B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005	-	62
Appendix-1.3	Time Series Data on Government Finances	1.4, 1.5.3, 1.7.4 and 1.8.2	63
Appendix-1.4	Part-A: Abstract of Receipts and Disbursements for the year 2011-12	1.1	66
	Part-B: Summarised financial position of the Government as on 31 March, 2012	1.1 and 1.8.1	69
Appendix-1.5	Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/ Schemes during 2011-12	1.3.2	71
Appendix-1.6	Functions devolved to the PRIs	1.5.6.2	73
	Functions not yet devolved to the PRIs		
Appendix-1.7	Functions devolved to the ULBs	1.5.7.5	74
	Functions not yet devolved to the ULBs		
Appendix-2.1	Statement of various grants/ appropriations where saving was more than ₹one crore each or more than 20 <i>per cent</i> in three cases of the total provision	2.3.1	75
Appendix-2.2	Statement of various grants/ appropriations where expenditure was more than ₹one crore each and more than 20 <i>per cent</i> of the total provision	2.3.3	77
Appendix-2.3	Excess over provision of previous years requiring regularisation	2.3.6	78
Appendix-2.4	Excess over provision during 2011-12 requiring regularisation	2.3.7	79
Appendix-2.5	Cases where supplementary provisions proved unnecessary	2.3.8	80

Appendix No.	Title	Paragraph (s)	Page (s)
Appendix-2.6	Statement of various grants/appropriation where supplementary provision proved insufficient by more than ₹one crore in each case	2.3.8	81
Appendix-2.7	Excess/Unnecessary/Insufficient re-appropriation of funds	2.3.9	82
Appendix-2.8	Statement showing substantial surrenders made during the year 2011-12	2.3.11	84
Appendix-2.9	Statement showing cent <i>per cent</i> surrenders during the year	2.3.11	86
Appendix-2.10	Statement showing surrender of funds in excess of ₹10 crore on 31 March 2012	2.3.11	88
Appendix-2.11	Surrenders in excess of actual saving (₹50 lakh or more)	2.3.12	89
Appendix-2.12	Rush of expenditure	2.3.14	90
Appendix-2.13	(i) Year-wise details of AC and DC bills for 2007-12 (ii) Department-wise status of pendency in submission of DC bills against AC bills	2.4.1	91
Appendix-2.14	Statement showing adverse/negative balances as on 31 March 2012	2.5	92
Appendix-3.1	Utilisation Certificates outstanding as on 31 March 2012	3.1	93
Appendix-3.2	Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.	3.2	97
Appendix-3.3	Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.2	98
Appendix-3.4	The position of suspense balances under major Suspense Heads for the last three years	3.3	99
Appendix-3.5	Details of revenue receipts under Minor Head (more than ₹5.00 crore) 800-‘Other Receipts’	3.4	100
Appendix-4	Glossary of terms	4	101