

# **APPENDICES**



## Appendix-1

### State Profile

#### A General Data

Sr.No.	Particulars	Figures
1.	Area	55,673 Sq km
2.	Population	
	A As per Census (2001)	0.61 crore
	B As per Census (2011) 2018 (Projected)	0.69 crore 0.73 crore
3.	(a) Density of Population (2001) (All India density= 325 persons/sq km) (b) Density of Population (2011) (All India average= 382 persons/sq km)	109 persons/sq km 123 persons/sq km
4.	Population below poverty line (2011-12) (All India average= 21.9 %)	8.10%
5.	(a) Literacy (2001) (All India average= 64.8%) (b) Literacy (2011) (All India average= 73%)	76.50% 82.80%
6.	(a) Infant Mortality Rate (IMR) (2016) (All India IMR = 34) (b) Life Expectancy at Birth (2011-15) (All India average= 68.3)	25 72
7.	Human Development Index (2007-08) (All India IMR = 0.467)	0.652
8.	Gini Co-efficient (2009-10) (URP) (a) Rural (All India average= 0.29) (b) Urban (All India average= 0.38)	0.31 0.40
9.	Gross State Domestic Product (GSDP) 2017-18(₹ in crore)	1,35,914
10.	GSDP Compound Annual Growth Rate (CAGR) (2008-09 to 2017-18)	14.09 (SCS: 12.5)

#### B Financial Data

Compound Annual Growth Rate (CAGR)							
		2008-09 to 2016-17		2012-13 to 2016-17		2016-17 to 2017-18	
		SCS*	HP**	SCS*	HP**	SCS*	HP**
A	of Revenue Receipts	13.7	14.10	12.4	13.91	10.4	4.20
B	of Tax Revenue	16.0	17.34	11.9	11.06	20.0 <sup>##</sup>	0.98
C	of Non-Tax Revenue	8.3	-0.75	10.6	5.67	8.0	37.68
D	of Total Expenditure	13.7	16.12	12.9	14.65	10.6	-2.56
E	of Capital Expenditure	7.8	11.99	11.4	15.66	19.6	7.34
F	of Revenue Expenditure on Education	16.6	16.24	12.5	9.50	15.8	15.25
G	of Revenue Expenditure on Health	18.0	16.64	16.2	12.06	20.5	16.12
H	of Salary and wages	14.7	13.25	9.5	7.48	20.6	11.20
I	of Pension	18.8	20.12	12.7	10.62	28.1	14.46

Source: Finance Accounts and Audit Reports, Census info of India (2011), Economics and Statistics Department of Himachal Pradesh and Central Statistical office.

\* Special Category States      \*\* Himachal Pradesh      ## Excluding outlier states like Arunachal Pradesh and Meghalaya

## 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 2017-18 have 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:

<b>Layout</b>	
<b><i>VOLUME- I</i></b>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements Annexure- A: Cash balances and investment of Cash balances
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund)
<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 Investments of the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Grants-in-aid given by the Government
<i>Statement 11</i>	Statement of Voted and Charged Expenditure
<i>Statement 12</i>	Statement on Sources and Application of funds for expenditure other than revenue account
<i>Statement 13</i>	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<b><i>VOLUME- II</i></b>	
<b><i>Part I: Detailed Statements</i></b>	
<i>Statement 14</i>	Detailed Statement of Revenue and Capital Receipts by Minor Heads
<i>Statement 15</i>	Detailed Statement of Revenue Expenditure by Minor Heads
<i>Statement 16</i>	Detailed Statement of Capital Expenditure by Minor Heads and Sub heads
<i>Statement 17</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 18</i>	Detailed Statement of Loans and Advances given by the State Government
<i>Statement 19</i>	Detailed Statement of Investments
<i>Statement 20</i>	Detailed Statement of Guarantees given by the Government
<i>Statement 21</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 22</i>	Detailed Statement on Investment of Earmarked Funds

<b>Part II: Appendices</b>	
<i>I</i>	Comparative Expenditure on Salary
<i>II</i>	Comparative Expenditure on Subsidy
<i>III</i>	Grants-in-aid given by the State Government (Institution-wise and Scheme-wise)
<i>IV</i>	Details of Externally Aided Projects
<i>V</i>	Plan Scheme expenditure A-Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B- State Plan Schemes
<i>VI</i>	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside the State budget)
<i>VII</i>	Acceptance and Reconciliation of Balances
<i>VIII</i>	Financial results of Irrigation Works
<i>IX</i>	Statement of Commitments -List of Incomplete Capital Works
<i>X</i>	Statement on Maintenance expenditure with segregation of salary and non-salary portion
<i>XI</i>	Major policy decisions during the year or new schemes proposed in the budget
<i>XII</i>	Committed liabilities of the State in future

## 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 2013-18 and observations have been made on their behavior. In its Restructuring Plan of State finances, the Th FC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, Th FC 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 Th FC 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 non-tax revenue (NTR), revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP 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 2011-12 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:

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	94,764	103,772	113,355	124,235	135,914
Growth rate of GSDP (in per cent)	14.42	9.51	9.23	9.60	9.40

*Source: Economic and Statistics Department, Himachal Pradesh and Central Statistics Office*

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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt



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## 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 and maintain revenue surplus;
- Reduce fiscal deficit to three *per cent* or less of Gross State Domestic Product ;
- Reduce outstanding debt to 32.92 *per cent* of GSDP by the financial year 2017-18.
- 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 and 1.11.3; Pages 9 and 44)

#### Time Series Data on the State Government Finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part-A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>15,711</b>	<b>17,843</b>	<b>23,440</b>	<b>26,264</b>	<b>27,367</b>
<b>(i) Tax Revenue</b>	<b>5,121 (33)</b>	<b>5,940(33)</b>	<b>6,696 (29)</b>	<b>7,039 (27)</b>	<b>7,108(26)</b>
States Goods and Services Tax (SGST)	-	-	-	-	1,833(26)
Taxes on Sales, Trade, etc.	3,141 (61)	3,661(62)	3,993 (60)	4,382 (63)	2,526(36)
State Excise	952 (19)	1,044(18)	1,131 (17)	1,308 (19)	1,311(18)
Taxes on Vehicles	208 (4)	220(4)	317 (05)	280 (4)	367(5)
Stamps and Registration fees	188 (4)	190(3)	206 (03)	209 (3)	229(3)
Taxes and Duties on electricity	191 (4)	333(5)	551(8)	372(5)	361(5)
Land Revenue	10 (-)	17(-)	7(-)	8(-)	17(-)
Taxes on Goods and Passengers	105 (2)	110(2)	115 (02)	121(2)	112(2)
Other Taxes	326 (6)	365(6)	376(5)	359(4)	352(5)
<b>(ii) Non Tax Revenue</b>	<b>1,785 (11)</b>	<b>2,081(12)</b>	<b>1,837 (08)</b>	<b>1,717 (6)</b>	<b>2,364(9)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>2,491 (16)</b>	<b>2,644(15)</b>	<b>3,611 (15)</b>	<b>4,344 (17)</b>	<b>4,801(17)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>6,314 (40)</b>	<b>7,178(40)</b>	<b>11,296 (48)</b>	<b>13,164 (50)</b>	<b>13,094(48)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>35</b>
<b>3. Recoveries of Loans and Advances</b>	<b>17</b>	<b>41</b>	<b>26</b>	<b>30</b>	<b>40</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>15,728</b>	<b>18,534</b>	<b>23,466</b>	<b>26,294</b>	<b>27,442</b>
<b>5. Public Debt Receipts</b>	<b>4,050</b>	<b>10,877</b>	<b>6,129</b>	<b>8,603</b>	<b>5,600</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,362(83)	3,892 (36)	4,294 (70)	6,831 <sup>#</sup> (79)	5,118(91)
Ways and Means Advances and Overdrafts	629(16)	6,860 (63)	1,785 (29)	1,671 (20)	400(7)
Loans and Advances from Government of India	59(1)	125(1)	50 (01)	101 (01)	82(2)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>19,778</b>	<b>29,411</b>	<b>29,595</b>	<b>34,897</b>	<b>33,042</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>10,300</b>	<b>10,575</b>	<b>11,515</b>	<b>13,630</b>	<b>14,680</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>30,078</b>	<b>39,986</b>	<b>41,110</b>	<b>48,527</b>	<b>47,722</b>
<b>Part-B: Expenditure/disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>17,352</b>	<b>19,787</b>	<b>22,303</b>	<b>25,344</b>	<b>27,053</b>
Plan	2,387 (14)	3,204(16)	3,493(16)	4,520(18)	3,772(14)
Non-Plan	14,965 (86)	16,583(84)	18,810(84)	20,824(82)	23,281(86)
General Services (including interest payments)	7,047 (41)	7,604(38)	8,788(39)	9,728 (38)	11,009(41)
Social Services	6,706 (39)	7,451(38)	7,980 (36)	9,610 (38)	10,337(38)
Economic Services	3,590 (20)	4,723(24)	5,525 (25)	5,996 (24)	5,697(21)
Grants-in-aid and contributions	9 (-)	9(-)	10 (-)	10 (-)	10(-)
<b>11. Capital Expenditure</b>	<b>1,856</b>	<b>2,473</b>	<b>2,864</b>	<b>3,499</b>	<b>3,756</b>
Plan	1,815 (98)	2,431(98)	2,568(90)	3,115(89)	3416(91)
Non-Plan	41 (2)	42(2)	296(10)	384(11)	340(9)
General Services	81 (4)	83(3)	88(3)	208 (6)	192(5)
Social Services	478 (26)	522(21)	792(28)	1,041 (30)	1,135(30)
Economic Services	1,297 (70)	1,868(76)	1,984(69)	2,250 (64)	2,429(65)
<b>12. Disbursement of Loans and Advances</b>	<b>531</b>	<b>474</b>	<b>463</b>	<b>3,290<sup>#</sup></b>	<b>503</b>
<b>13. Total (10+11+12)</b>	<b>19,739</b>	<b>22,734</b>	<b>25,630</b>	<b>32,133</b>	<b>31,312</b>

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>14. Repayments of Public Debt</b>	<b>1,704</b>	<b>8,260</b>	<b>3,948</b>	<b>3,943</b>	<b>3,500</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,467	1,410	1,557	2,198	3,021
Ways and Means Advances and Overdrafts	172	6,783	2,320	1,671	400
Loans and Advances from Government of India	65	67	71	74	79
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>21,443</b>	<b>30,994</b>	<b>29,578</b>	<b>36,076</b>	<b>34,812</b>
<b>17. Contingency Fund disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Account disbursements</b>	<b>9,227</b>	<b>8,844</b>	<b>10,577</b>	<b>12,351</b>	<b>13,043</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>30,670</b>	<b>39,838</b>	<b>40,155</b>	<b>48,427</b>	<b>47,855</b>
<b>Part-C: Deficit/ Surplus</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(-) 1,641</b>	<b>(-) 1,944</b>	<b>1,137</b>	<b>920</b>	<b>314</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-) 4,011</b>	<b>(-) 4,200</b>	<b>(-) 2,165</b>	<b>(-) 2,948<sup>#</sup></b>	<b>(-) 3,870</b>
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	<b>(-) 1,530</b>	<b>(-) 1,351</b>	<b>990</b>	<b>411<sup>#</sup></b>	<b>(-) 82</b>
<b>Part-D: Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2,481</b>	<b>2,849</b>	<b>3,155</b>	<b>3,359</b>	<b>3,788</b>
<b>24. Financial Assistance to local Bodies etc.</b>	<b>1,438</b>	<b>2,156</b>	<b>2,612</b>	<b>3,357</b>	<b>2,895</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>11</b>	<b>125</b>	<b>31</b>	<b>23</b>	<b>2</b>
Ways and Means Advances availed (days)	10	77	25	23	2
Overdrafts availed (days)	01	48	06	-	-
<b>26. Interest on Ways and Means Advances/ Overdrafts</b>	<b>0.11</b>	<b>14.80</b>	<b>6.40</b>	<b>16.17</b>	<b>-</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>94,764 (14.42)</b>	<b>103,772 (9.51)</b>	<b>113,355 (9.23)</b>	<b>124,235 (9.60)</b>	<b>135,914 (9.40)</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>33,884</b>	<b>38,192</b>	<b>41,197</b>	<b>47,244<sup>#</sup></b>	<b>51,030</b>
<b>29. Outstanding guarantees (yearend) (including interest)</b>	<b>4,333</b>	<b>4,281</b>	<b>3,714</b>	<b>4,550</b>	<b>4,394</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>9,316</b>	<b>9,316</b>	<b>9,658</b>	<b>12,320</b>	<b>8,848</b>
<b>31. Number of incomplete projects</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>11</b>
<b>32. Capital blocked in incomplete projects</b>	<b>130</b>	<b>141</b>	<b>143</b>	<b>188</b>	<b>176</b>
<b>Part- E: Fiscal Health Indicators</b>					
<b>I. Resource Mobilization (ratio)</b>					
Own Tax revenue/GSDP	0.05	0.06	0.06	0.06	0.05
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.01	0.02
Central Transfers/GSDP	0.09	0.09	0.13	0.14	0.13
<b>II. Expenditure Management(ratio)</b>					
Total Expenditure/GSDP	0.21	0.22	0.23	0.26	0.23
Total Expenditure/Revenue Receipts	1.26	1.27	1.09	1.22	1.14
Revenue Expenditure/Total Expenditure	0.88	0.87	0.87	0.79	0.86
Expenditure on Social Services/Total Expenditure	0.36	0.35	0.34	0.33	0.37
Expenditure on Economic Services/Total Expenditure	0.25	0.29	0.29	0.26	0.26
Capital Expenditure/Total Expenditure	0.09	0.11	0.11	0.11	0.12
Capital Expenditure on Social and Economic Services/Total Expenditure	0.09	0.11	0.11	0.10	0.11

**Audit Report on State Finances for the year ended 31 March 2018**

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>III. Management of Fiscal Liabilities(ratio)</b>					
Fiscal Liabilities/GSDP	0.36	0.37	0.36	0.38	0.38
Fiscal Liabilities/RR	2.16	2.14	1.76	1.80	1.86
<b>IV. Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	103.42	170.99	111.94	289.63	255.58
Balance from Current Revenue (₹ in crore)	(-)3,544	(-) 4,719	1,858	1,153	(-)119
Financial Assets/Liabilities (ratio)	0.68	0.67	0.72	0.77	0.80
Revenue Deficit/Fiscal Deficit (ratio)	0.41	0.46	*	*	*
Primary Revenue Balance/GSDP (ratio)	0.01	0.01	0.04	0.03	0.03
<b>Revenue Expenditure: Basic Parameters</b>					
Total Expenditure (TE) (₹ in crore)	19,739	22,734	25,630	32,133	31,312
Rate of Growth TE ( <i>per cent</i> )	6.14	15.17	12.74	25.37	(-) 2.56
Revenue Expenditure (RE) (₹ in crore)	17,352	19,787	22,303	25,344	27,053
Rate of Growth RE ( <i>per cent</i> )	7.28	14.03	12.72	13.63	6.74
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	14,965	16,583	18,810	20,824	23,281
Rate of Growth NPRE ( <i>per cent</i> )	6.17	10.81	13.43	10.70	11.80
Plan Revenue Expenditure (₹ in crore)	2,387	3,204	3,493	4,520	3,772
Rate of Growth PRE ( <i>per cent</i> )	14.81	34.23	9.02	29.40	(-)16.55
NPRE/GSDP ( <i>per cent</i> )	15.79	15.98	16.59	16.76	17.13
RE/TE ( <i>per cent</i> )	87.91	87.04	87.02	78.87	86.40
NPRE as <i>per cent</i> of TE	75.81	72.94	73.39	64.81	74.35
PRE as <i>per cent</i> of TE	12.09	14.09	13.63	14.07	12.05
NPRE as <i>per cent</i> of RR	95.25	92.94	80.25	79.29	85.07
Percentage of NPRE to RE	86.24	83.81	84.34	82.17	86.06
PRE to RE	13.76	16.19	15.66	17.83	13.94
<b>Buoyancy of Revenue Expenditure with</b>					
GSDP (ratio)	0.51	1.48	1.38	1.42	0.72
RRs (ratio)	10.11	1.03	0.41	1.13	1.61
NPRE (ratio)	1.18	1.30	0.95	1.27	0.57
PRE (ratio)	0.49	0.41	1.41	0.46	(-) 0.41

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

*# Includes ₹2,890.50 crore on account of UDAY Scheme*

*## Excludes ₹2,890.50 crore on account of UDAY Scheme*

*\* Revenue Surplus hence, figures not calculated.*

## Appendix-1.4

(Reference: Paragraph 1.1.1; Page 3)

### Part-A: Abstract of Receipts and Disbursements for the year 2017-18

(₹ in crore)

Receipts					Disbursements					
2016-17		2017-18			2016-17	2017-18				
						Non-Plan	Plan	Total		
1	2	3	4	5	6	7	8	9	10	11
<b>Section-A: Revenue</b>										
<b>I-Revenue Receipts</b>		<b>26,264.34</b>		<b>27367.06</b>	<b>I-Revenue Expenditure</b>	<b>25,344.22</b>	<b>23280.94</b>	<b>3772.22</b>	<b>27053.16</b>	<b>27053.16</b>
(i) Tax revenue	7,039.05		7107.67		<b>General Services</b>	<b>9,727.95</b>	<b>10882.54</b>	<b>127</b>	<b>11009.54</b>	
(ii) Non-tax revenue	1,717.24		2363.85		<b>Social Services</b>	<b>9,609.92</b>	<b>8142.55</b>	<b>2194</b>	<b>10336.55</b>	
(iii) State's share of Union Taxes and Duties	4,343.70		4801.31		Education, Sports, Art and Culture	4,945.19	4620.36	1078.75	5699.11	
(iv) Non-Plan Grants	8,877.19				Health and Family Welfare	1,501.32	1206.86	536.11	1742.97	
(v) Grants for State Plan Schemes	1,187.48				Water Supply, Sanitation, Housing and Urban Development	1,777.25	1304.76	34.21	1338.97	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	3,099.68				Information and Broadcasting	44.42	47.13	0.32	47.45	
(v) Centrally Sponsored Schemes			3,590.26		Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	62.77	12.79	43.36	56.15	
(vi) Finance commission Grants			8,889		Labour and Labour Welfare	123.19	140.35	15.54	155.89	
(vii) Other transfer/Grants to State/Union territories with legislatures			615.39		Social Welfare and Nutrition	1,134.33	794.17	477.87	1272.04	
					Others	21.45	16.13	7.84	23.97	
					<b>Economic Services</b>	<b>5,996.32</b>	<b>4245.55</b>	<b>1451.22</b>	<b>5696.77</b>	
					Agriculture and Allied Activities	1,678.18	1055.74	743.81	1799.55	
					Rural Development	1,178.79	630.1	291.69	921.79	
					Irrigation and Flood Control	461.83	444.84	5.65	450.49	
					Energy	822.29	372.4	0.2	372.6	
					Industry and Minerals	121.52	57.11	48.7	105.81	
					Transport	1,546.41	1636.74	177.67	1814.41	
					Science, Technology and Environment	9.52	3.07	9.16	12.23	
					General Economic Services	177.78	45.55	174.34	219.89	
					<b>Grants-in-aid and Contributions</b>	<b>10.03</b>	<b>10.3</b>	<b>-</b>	<b>10.3</b>	
<b>Total</b>		<b>26,264.34</b>		<b>27367.06</b>	<b>Total</b>	<b>25,344.22</b>	<b>23280.94</b>	<b>3772.22</b>	<b>27053.16</b>	
<b>II-Revenue Deficit carried over to Section -B</b>					<b>II-Revenue surplus carried over to Section-B</b>	<b>920.12</b>			<b>313.9</b>	
<b>Total:</b>		<b>26,264.34</b>		<b>27367.06</b>	<b>Total:</b>	<b>26,264.34</b>			<b>27367.06</b>	

**Audit Report on State Finances for the year ended 31 March 2018**

Receipts					Disbursements					
2016-17		2017-18			2016-17	2017-18				
						Non-Plan	Plan	Total		
1	2	3	4	5	6	7	8	9	10	11
<b>Section-B: Capital</b>										
III-Opening cash balance including Permanent Advances and Cash Balance Investment		216.23		316.35	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts		--		34.82	IV- Capital Outlay	3,499.03	339.93	3,415.74	3755.67	3,755.67
					General Services	208.37	23.48	168.30	191.78	
					Social Services	1,041.06	96.72	1,038.24	1,134.96	
					Education, Sports, Art and Culture	295.72	31.60	309.96	341.56	
					Health and Family Welfare	285.53	2.42	260.44	262.86	
					Water Supply, Sanitation, Housing and Urban Development	433.73	61.55	454.88	516.43	
					Information and Broadcasting	0.77	-	0.16	0.16	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8.64	-	5.29	5.29	
					Social Welfare and Nutrition	15.93	1.15	6.76	7.91	
					Others	0.75	-	0.75	0.75	
					<b>Economics Services</b>	<b>2,249.60</b>	<b>219.73</b>	<b>2,209.20</b>	<b>2,428.93</b>	
					Agriculture and Allied Activities	50.45	9.59	50.24	59.83	
					Other Rural Development Programmes	3.49	-	2.26	2.26	
					Irrigation and Flood Control	201.36	5.06	246.40	251.46	
					Energy	202.78	-	187.11	187.11	
					Industry and Minerals	56.33	6.00	66.83	72.83	
					Transport	1,583.61	199.08	1,495.39	1,694.47	
					General Economic Services	151.58	-	160.97	160.97	
					<b>Total</b>	<b>3,499.03</b>	<b>339.93</b>	<b>3,415.74</b>	<b>3,755.67</b>	
V-Recoveries of Loans and Advances		29.50		39.61	V- Loans and Advances disbursed	3,289.69				502.53
From Power Projects	-		-		To Power Projects	3,228.81			417.59	
From Government Servants	8.79		8.58		To Government Servants	7.03			3.17	
From Co-operations	16.52		28.98		To Co-operations	39.79			56.33	
From Others	4.19		2.05		To Others	14.06			25.44	
VI-Revenue surplus brought down		920.12		313.9	VI-Revenue deficit brought down					

Receipts					Disbursements						
		2016-17		2017-18		2016-17		2017-18			
								Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10	11	
<b>VII-Public Debt Receipts</b>		<b>8,603.31</b>		<b>5600.29</b>	<b>VII-Repayment of Public Debt</b>	<b>3,942.84</b>				<b>3499.85</b>	
Internal Debt other than Ways and Means Advances and Overdrafts	6,831.29		5118.26		Internal debt other than Ways and Means Advances and Overdrafts	2,198.19			3020.82		
Ways and Means Advances including Overdrafts	1,670.72		400.14		Ways and Means Advances and Overdrafts	1,670.72			400.14		
Loans and Advances from the Central Government	101.30		81.89		Repayment of Loans and Advances to Central Government	73.93			78.89		
<b>VIII-Appropriation to Contingent Fund</b>		-		-	<b>VIII-Appropriation to Contingent Fund</b>	-			-		
<b>IX- Amount transferred to Contingent Fund</b>		-		-	<b>IX-Expenditure from Contingent Fund</b>	-			-		
<b>X- Public Account Receipts</b>		<b>13,629.90</b>		<b>14,679.52</b>	<b>X- Public Account disbursements</b>	<b>12351.15</b>				<b>13,043.21</b>	
Small Savings and Provident Funds	3,402.37		3768.05		Small Savings and Provident Funds	2,197.86			2376.07		
Reserve Funds	249		420.27		Reserve Funds	2,48.76			314.83		
Deposits and Advances	2,727.39		2873.88		Deposits and Advances	2,546.02			2685.26		
Suspense and Miscellaneous	799.83		763.06		Suspense and Miscellaneous	871.97			881.82		
Remittances	6,451.31		6854.26		Remittances	6,486.54			6785.23		
<b>XI- Closing overdraft from Reserve Bank of India</b>					<b>XI-Cash Balance at end</b>	<b>316.35</b>				<b>183.23</b>	
					Cash in Treasuries and Local Remittances	-			-		
					Departmental Cash Balance including Permanent Advances	0.19			0.19		
					Deposits with Reserve Bank	(-) 443.27			(-) 540.68		
					Cash Balance investment	759.43			723.72		
<b>Total</b>		<b>23,399.06</b>		<b>20984.49</b>	<b>Total</b>	<b>23,399.06</b>				<b>20984.49</b>	

### Appendix-1.4

(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 3 and 31)

**Part-B: Summarised financial position of the Government of Himachal Pradesh as on 31 March 2018**

(₹ in crore)

Assets	As on 31 March 2017	As on 31 March 2018	
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>30,607.89</b>		<b>34,363.57</b>
Investments in shares of Companies, Corporations, etc.	3,293.53		3,532.97
Other Capital Outlay	27,314.36		30,830.60
<b>Loans and Advances -</b>	<b>6,044.26</b>		<b>6,507.18</b>
Loans for Power Projects	5,763.55	6,181.14	
Other Development Loans	240.72	291.46	
Loans to Government servants and Miscellaneous loans	39.99	34.58	
<b>Reserve Fund Investments</b>			
<b>Cash -</b>	<b>316.35</b>		<b>183.23</b>
Cash in Treasuries and Local Remittances			
Deposits with Reserve Bank of India	(-) 443.27	(-) 540.68	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	759.43	723.72	
<b>Cumulative excess of expenditure over receipts*</b>	<b>10,800.37</b>		<b>10,451.65</b>
<b>Total</b>	<b>47,768.87</b>		<b>51,505.63</b>

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



<b>Liabilities</b>	<b>As on 31 March 2017</b>	<b>As on 31 March 2018</b>	
<b>Internal Debt</b>	<b>31,494.03</b>		<b>33,591.47</b>
Market Loans bearing interest	19,023.07	21,574.06	
Market Loans not bearing interest	-	-	
Loans from Life and General Insurance Corporation of India	74.95	51.38	
Loans from the NABARD	2,101.10	2,251.10	
Loans from National Co-operative Development Corporation	95.99	75.03	
Special securities issued to NSSF of the Central Government	7,150.02	6,635.31	
Compensation and other bonds	2,890.50	2,890.50	
Loans from other Institutions	158.40	114.09	
<b>Loans and Advances from Central Government -</b>	<b>1,076.43</b>		<b>1,079.43</b>
Non-Plan Loans	4.23	3.69	
Loans for State Plan Schemes	1,072.07	1,075.61	
Loans for Central Plan Schemes	-	-	
Loans for Centrally Sponsored Plan Schemes	-	-	
Other Loans	0.13	0.13	
<b>Contingency Fund</b>	<b>5.00</b>		<b>5.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>11,844.41</b>		<b>13,236.38</b>
<b>Deposits and Advances</b>	<b>2,609.04</b>		<b>2,797.67</b>
<b>Reserve Funds</b>	<b>219.57</b>		<b>325.02</b>
<b>Suspense and Miscellaneous Balances</b>	<b>192.17</b>		<b>73.41</b>
<b>Remittance Balances</b>	<b>328.22</b>		<b>397.25</b>
<b>Total</b>	<b>47,768.87</b>		<b>51,505.63</b>

### Appendix-1.5

(Reference: Paragraph 1.2.1; Page 8)

Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2016-17 and 2017-18

(₹ in crore)

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	GoI releases	
		2017-18	2016-17
1	2	3	4
MPs Local Area Development	Deputy Commissioners	32.50	35.00
	<b>Total</b>	<b>32.50</b>	<b>35.00</b>
Alliance and R&D Mission	Department of Environment, Science and Technology	--	3.92
	<b>Total</b>	<b>--</b>	<b>3.92</b>
Biotechnology Research and Development	Ministry of Science and Technology	--	2.83
	<b>Total</b>	<b>--</b>	<b>2.83</b>
GIA to NGOs for STs including Coaching and Allied Scheme and Award for exemplary	Rinchen Zangpo Society for Spiti Development	0.92	1.45
	Buddhist Culture Society of Dey Gompa	0.29	0.13
	The Institute of Studies in Buddhist Philosophy and Tribal Cultural Society, TABO	0.40	0.75
	Ramdha Buddhist Society	0.27	0.12
	Himalayan Buddhist Cultural Association, Manali, Himachal Pradesh	0.63	0.32
	<b>Total</b>	<b>2.51</b>	<b>2.77</b>
Grid Interactive Renewable Power MNRE	Sai Engineering Foundation	1.00	--
	Himachal Pradesh Energy Development Agency	--	5.90
	H.P. State Electricity Board	--	0.25
	UCO Bank	2.14	--
	Punjab National Bank	1.50	--
	<b>Total</b>	<b>4.64</b>	<b>6.15</b>
Integrated Scheme on Agricultural Census and Statistics	Himachal Pradesh University, Shimla	3.53	1.96
	Himachal Pradesh Krishi Vishwavidhyalay	0.04	0.01
	Dr. YS Parmar University of Horticulture and Forestry	0.07	--
	<b>Total</b>	<b>3.64</b>	<b>1.97</b>
Industrial Infrastructure Upgradation Scheme IIUS DIPP	HP State Industrial Development Corporation	8.93	--
	<b>Total</b>	<b>8.93</b>	<b>--</b>
Transport Subsidy Scheme	HP State Industrial Development Corporation Ltd.	17.12	--
	<b>Total</b>	<b>17.12</b>	<b>--</b>
Off Grid DRPS	Himachal Pradesh Energy Development Agency	--	27.21
	Shoolini University of Biotechnology and Management Science	--	0.03
	YS Parmar University	--	0.03
	Ministry of Agriculture HP	--	0.36
	Himachal Consultancy Organisation	--	--
	World wide Fund for nature India	--	--
	<b>Total</b>	<b>27.63</b>	<b>27.63</b>

1	2	3	4
Assistance to State for Developing Export	HP State Industrial Development Corporation Limited	--	7.83
	<b>Total</b>	<b>--</b>	<b>7.83</b>
Development of Automobile Industry	HP Road Transport Corporation	19.62	21.10
	<b>Total</b>	<b>19.62</b>	<b>21.10</b>
Higher Education Scheme	Indian Institute of Advance Study	0.71	19.28
	Government Polytechnic Sundernagar	0.09	0.21
	<b>Total</b>	<b>0.80</b>	<b>19.49</b>
Industrial Development of Backward and Remote Areas	HP State Industrial Development Corporation Limited	--	8.86
	<b>Total</b>	<b>--</b>	<b>8.86</b>
National Mission on Food Processing (SAMPDA)	Ministry of Food Processing Industries	--	9.34
	Himalayan Cotton Yarn Limited	0.92	--
	Fresh Produce Impex	0.96	--
	Pulkit Fresh and Healthy	5.00	--
	Paonta Sahib Food Corporation	4.39	--
	<b>Total</b>	<b>11.27</b>	<b>9.34</b>
National Agriculture Marketing (NAM)	HP State Agriculture Marketing Board	--	5.70
	<b>Total</b>	<b>--</b>	<b>5.70</b>
National Aids Control Programme Including STD Control	HP State Aids Control Society	10.11	9.74
	<b>Total</b>	<b>10.11</b>	<b>9.74</b>
Schemes arising out of the implementation of the person with disabilities SJE	Composite Regional Centre for PWD's	6.94	5.10
	<b>Total</b>	<b>6.94</b>	<b>5.10</b>
National Rural Employment Guarantee Scheme (MGNREGA)	Social Audit unit Himachal Pradesh	--	0.20
	Himachal Pradesh Rural Development and Employment Guarantee Society	436.20	104.12
	<b>Total</b>	<b>436.20</b>	<b>104.32</b>
Scheme for Border Management	Executive Engineer HPPWD Bhabanagar	--	30.00
	<b>Total</b>	<b>--</b>	<b>30.00</b>
Package for Special Category State	HP State Industrial Development Corporation	40.37	--
	<b>Total</b>	<b>40.37</b>	<b>--</b>
Renewable Energy for Urban, Industrial and Commercial Application	HP Energy Development Agency	13.39	--
	<b>Total</b>	<b>13.39</b>	<b>--</b>
Swadesh Darshan	HP Tourism Development Board	--	19.95
	<b>Total</b>	<b>--</b>	<b>19.95</b>
Other Scheme	Ministry of Road Transport and Highways	--	92.18
	<b>Total</b>	<b>--</b>	<b>92.18</b>
Others	--	266.16	43.30
	<b>Total</b>	<b>266.16</b>	<b>43.30</b>
<b>Grand Total</b>		<b>901.83</b>	<b>457.18</b>

Source: Finance Accounts

## Appendix-1.6

(Reference: Paragraph 1.8.2.1; Page 26)

### Sector-wise Investment in SPSUs

(₹ in crore)					
Sr. No.	Name of Company	Capital	Long term loan	Free Reserve	Investment
<b>Power</b>					
1	Beas Valley Power Corporation Limited	300	933.4	0	1233.4
2	Himachal Pradesh Power Corporation Limited	1,855.56	2,523.33	0	4,378.89
3	Himachal Pradesh Power Transmission Corporation Limited	274.76	718.05	0	992.81
4	Himachal Pradesh State Electricity Board Limited	670.55	4,827.18	0	5,497.73
<b>Manufacturing</b>					
5	Himachal Pradesh General Industries Corporation Limited	7.16	2.97	20.89	31.02
6	Himachal Worsted Mill Ltd.	0.92	0	0	0.92
<b>Finance</b>					
7	Himachal Backward Classes Finance and Development Corporation	13	20.13	0	33.13
8	Himachal Pradesh Mahila Vikas Nigam	10.74	0	0	10.74
9	Himachal Pradesh Minorities Finance and Development Corporation	11.34	0	0	11.34
10	Himachal Pradesh Financial Corporation	99.57	132.46	0	232.03
<b>Service</b>					
11	Himachal Pradesh State Civil Supplies Corporation Limited	3.51	0	33.09	36.6
12	Himachal Pradesh State Electronics Development Corporation Limited	3.72	0.95	5.38	10.05
13	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	9.25	0	0	9.25
14	Himachal Pradesh Tourism Development Corporation Limited	12.3	0	0	12.3
15	Himachal Pradesh Kaushal Vikas Nigam	0.007	0	0.12	0.127
16	Himachal Road Transport Corporation	720.49	202.27	0	922.76
17	Himachal Pradesh Beverages Limited	1	0	0	1
18	Himachal Consultancy Organisation Ltd.				
<b>Infrastructure</b>					
19	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	25	0	0	25
20	Himachal Pradesh State Industrial Development Corporation Limited	30.82	0	42.85	73.67
21	Dharamshala Smart City Limited	34	0	0	34
<b>Agriculture &amp; Allied</b>					
22	Himachal Pradesh Agro Industries Corporation Limited	18.85	0	0	18.85
23	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	38.77	51.66	0	90.43
24	Himachal Pradesh State Forest Development Corporation Limited	11.71	0	0	11.71
25	Agro Industrial Packaging India Limited	17.72	60.15	0	77.87
<b>Total</b>		<b>4,170.747</b>	<b>9,472.55</b>	<b>102.33</b>	<b>13,745.627</b>

## Appendix-1.7

(Reference: Paragraph 1.8.2.1; Page 27)

## Details of investments made by State Government in PSUs whose accounts are in arrears

(₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
<b>A</b>	<b>Working Government Companies</b>						
1	Himachal Backward Classes Finance and Development Corporation	2013-14	11	2014-15	0.8	-	-
				2015-16	0.67	-	-
				2016-17	0.75	-	-
				2017-18	-	-	-
2	Himachal Pradesh Mahila Vikas Nigam	2014-15	7.19	2015-16	0.75	-	-
				2016-17	0.75	-	0.61
				2017-18	0.8	-	-
3	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	9.39	2014-15	1.3	-	0.11
				2015-16	0.66	-	0.12
				2016-17	0.75	-	0.13
				2017-18	-	-	0.15
4	Himachal Pradesh Power Corporation Limited	2015-16	1585.16	2016-17	191.25	-	-
				2017-18	137.13	-	-
5	Himachal Pradesh Power Transmission Corporation Limited	2016-17	258.75	2017-18	27.7	262.68	-
6	Himachal Pradesh State Electricity Board Limited	2015-16	603.3	2016-17	50	-	0.7
				2017-18	17.27	-	-
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2016-17	9.25	2017-18	-	-	3.08
8	Himachal Pradesh Kaushal Vikas Nigam	2016-17	0.01	2017-18	-	-	7.4
9	Himachal Pradesh Tourism Development Corporation Limited	2015-16	12.3	2016-17	-	-	0.6
				2017-18	-	-	1.72
10	Himachal Pradesh State Forest Development Corporation Ltd.	2014-15	11.71	2015-16	-	-	-
				2016-17	-	-	-
				2017-18	-	-	-
11	Himachal Pradesh Agro Industries Corporation Ltd.	2014-15	18.85	2015-16	-	12.92	-
				2016-17	-	-	-
				2017-18	-	-	-
12	Himachal Pradesh State Civil Supplies Corporation Ltd	2016-17	3.51	2017-18	-	-	-
13	Himachal Pradesh State Industrial Development Corporation Ltd.	2016-17	30.82	2017-18	-	-	-
14	Himachal Pradesh General Industries Corporation Ltd.	2016-17	7.16	2017-18	-	-	-

Sl. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
15	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Ltd.	2016-17	38.76	2017-18	-	8	-
16	Himachal Pradesh Road and Other Infrastructure Development Corporation	2016-17	25.00	2017-18	-	-	100
17	Himachal Pradesh State Electronics Development Corporation Limited	2016-17	3.72	2017-18	-	-	-
18	Dharamshala Smart City Limited		0.0003	2017-18	-	-	-
19	Himachal Pradesh Beverage Ltd		0.01	2017-18	-	-	-
20	Himachal Consultancy Organisation Ltd.		0.15	2017-18	-	-	-
21	Beas Valley Power Corporation Ltd.		300.00	2017-18	-	-	-
<b>Total A: (Working Government Companies)</b>			<b>2936.04</b>		<b>430.58</b>	<b>283.6</b>	<b>14.62</b>
<b>B</b>	<b>Working Statutory Corporations</b>				-	-	-
1	Himachal Road Transport Corporation	2016-17	670.49	2016-17	-	-	-
				2017-18	50		305
<b>Total B : (Working Statutory Corporations)</b>			<b>670.49</b>		<b>50</b>	<b>-</b>	<b>305</b>
<b>Grand Total: (A + B)</b>			<b>3606.53</b>		<b>480.58</b>	<b>283.6</b>	<b>319.62</b>

## Appendix-1.8

(Reference: Paragraph 1.8.2.1; Page 27)

### Details of investments made/budgetary support provided to loss making PSUs whose accounts were in arrears

(₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears			Loss as per mentioned final Accounts
					Equity	Loans	Grants	
<b>A Working Government Companies</b>								
1	Himachal Pradesh Power Corporation Limited	2015-16	1585.16	2016-17	191.25	-	-	0.44
				2017-18	137.13	-	-	
2	Himachal Pradesh Power Transmission Corporation Limited	2016-17	258.75	2017-18	27.70	262.68		11.30
3	Himachal Pradesh State Electricity Board Limited	2015-16	603.3	2016-17	50.00	-	0.7	44.21
				2017-18	17.27			
4	Himachal Pradesh State Forest Development Corporation Ltd.	2014-15	11.71	2015-16				10.27
				2016-17				
				2017-18				
5	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Ltd.	2016-17	38.76	2017-18		8.00		3.06
<b>B Working Statutory Corporations</b>								
6	Himachal Road Transport Corporation	2016-17	670.49	2016-17		-		118.57
				2017-18	50.00		305.00	

## Appendix-1.9

(Reference: Paragraph 1.8.2.2; Page 28)

### Status of PPP Projects of different departments in Himachal Pradesh

Sr. No.	Name of the Project	Project Cost (₹ in crore)	Date of commencement of work	Stipulated date of completion	Status
<b>Projects – Awarded, Completed and Under Operation</b>					
<b>Transport Department</b>					
1.	Kangra Bus Stand	9.50	--	26.09.2007	Functional
2.	ISBT, Shimla	15		29.08.2011	Functional. Date of completion and other issues are subjudice in Hon'ble High Court.
<b>Tourism &amp; Civil Aviation Department</b>					
3.	Ropeway-cum-Ski Centre, Solang Nallah	15		January 2011	Functional
4.	Shivalik to Jakhoo Ropeway	12		April 2017	Functional
<b>Health Department/NRHM</b>					
5.	Emergency Medical Transport Service in HP	100		---	Work in progress.
6.	Mobile Diagnostic Units in HP	5		---	Work in progress.
7.	Haemodialysis Units in HP	5		---	Work in progress.
8.	Operation and Maintenance of JSSK Ambulances	5		---	Work in progress.
<b>Projects – Awarded and Under Implementation</b>					
		Estimated Cost (₹ in crore)			
<b>Transport Department</b>					
9.	Mcleodganj Bus Stand	5	23.12.2004	31.08.2006	Not functional. Matter subjudice in Hon'ble Supreme Court & Hon'ble High Court. Completion report yet to be received.
10.	Chintpurni Bus Stand and Parking-cum-commercial complex	32	29.11.2016	30.11.2019	Project is under construction.
11.	Kullu Bus Stand and Parking-cum-commercial complex	22	16.08.2017	31.08.2020	Project is under construction phase.
12.	Una Bus Stand and Parking-cum-commercial complex	30	19.07.2017	31.07.2020	Project is under construction phase.
13.	Dhramshala Bus Stand and Parking-cum-commercial complex	25	25.08.2017	31.08.2020	Project is under construction phase.



<b>Tourism and Civil Aviation Department</b>					
14.	Dharamshala McLeodganj Ropeway	150	22.07.2015	--	The Concessionaire has not fulfilled the Conditions Precedence therefore, the Department has extended the time period for fulfilment of Conditions precedence as specified under the Clause 4.6 of the Concession Agreement that the Concessioneing Authority and Concessionaire, by mutual consent, may extend the time period for fulfilment of conditions precedent.
15.	Himani Chamunda Ropeway	250	05.06.2015	--	The Concessionaire has not fulfilled the Conditions Precedence therefore, the Department has extended the time period for fulfilment of Conditions precedence as specified under the Clause 4.6 of the Concession Agreement that the Concessioneing Authority and Concessionaire, by mutual consent, may extend the time period for fulfilment of conditions precedent.
16.	Palchan Rohtang Ropeway	245	21.10.2015	31.10.2019	--
17.	Kullu bypass to Bijli Mahadev Passenger Ropeway	65	23.02.2017	--	The Concessionaire has not fulfilled the Conditions Precedence therefore, the Department has extended the time period for fulfilment of Conditions precedence as specified under the Clause 4.6 of the Concession Agreement that the Concessioneing Authority and Concessionaire, by mutual consent, may extend the time period for fulfilment of conditions precedent.
<b>Urban Development Department</b>					
18.	Parking Complex, Chhotta Shimla	15	15.12.2012	14.12.2013	Matter is pending before Arbitrator (Secretary Law) for adjudication.
19.	Parking Complex, Sanjauli	25	08.10.2012	07.10.2013	Matter is pending before Arbitrator (Secretary Law) for adjudication.
20.	Parking Complex, Lift	45	25.10.2013	24.01.2015	Matter is pending before Arbitrator (Secretary Law) for adjudication.
21.	Parking Complex, Vikasnagar	10	26.02.2016	29.08.2017	Due to very less progress at the project site. "Termination Notice" has been issued to the Concessionaire.
22.	Parking Complex, Bilaspur	10	19.12.2015	18.06.2017	Partly completed.
23.	Parking Complex, Rohru	5	20.12.2017	March 2021	Work in progress.
24.	Tutikandi-Lift-Mall Road Ropeway	200	--	--	Project is with MC Shimla. However, work is yet to be started.
<b>Revenue Department</b>					
25.	Parking Complex, Mandi	75	---	--	--

Source: HP Infrastructure Development Board

## Appendix-2.1

(Reference: Paragraph 2.2.2 and 2.3.1; Page 49 and 50)

**Statement of various grants/ appropriations where excess expenditure was more than ₹ one crore 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	Excess Expenditure	Percentage of Excess Expenditure
<b>Revenue-Voted</b>						
1.	05	Land Revenue and District Administration	722.52	967.30	244.78	34
2.	10	Public Works-Roads, Bridges and Buildings	2,994.82	3,131.78	136.96	5
<b>Capital-Charged</b>						
3.	10	Public Works-Roads, Bridges and Buildings	18.14	23.16	5.02	27
<b>Total</b>			<b>3,735.48</b>	<b>4,122.24</b>	<b>386.76</b>	

Source: Appropriation Accounts/VLC

## Appendix-2.2

(Reference: Paragraph 2.3.1.1; Page 50)

### Excess over provisions relating to previous years requiring regularisation

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
2011-12	6 Grants 1 Appropriation	9,10,13,15,21 and 23 29	752.51	The PAC has laid its report in the house but the bill has not been passed as of now, hence regularization is pending
2012-13	11 Grants 3 Appropriations	1,2,3,10,11,13,14,18,19, 21 and 23 2,3 and 29	703.08	Audit comments sent to Finance Department/ Himachal Pradesh Vidhan Sabha. Reports are yet to be discussed and excesses over provisions regularised by PAC.
2013-14	10 Grants 3 Appropriations	2, 3, 4, 5, 10, 13, 16, 17, 21 and 28 2, 7 and 9	474.86	
2014-15	10 Grants 6 Appropriations	1,2,6,11,12,13,18,19, 23 (Revenue) and 23 (Capital) 1, 10, 19, 29(Revenue), 29(Capital) and 31	1,585.69	
2015-16	7 Grants 4 Appropriations	5, 8, 10, 13, 19, 23, 28 13, 16, 29 (Revenue) and 29 (Capital)	2,848.43	
2016-17	5 Grants 3 Appropriations	2, 13 (Revenue) and 3,10 and 23 (Capital) 1, 16 (Revenue) and 29 (Capital)	3,037.61	<i>Suo-motu</i> replies from the Finance Department on regularisation of excess expenditure/savings over budget provisions are still awaited. Therefore, the Reports are yet to be discussed and excesses over provisions regularised by PAC.
<b>Total</b>			<b>9,402.18</b>	

### Appendix-2.3

(Reference: Paragraph 2.3.1.1; Page 50)

Excess over provision during 2017-18 requiring regularisation

(in ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
<b>Revenue-Voted</b>				
1.	05-Land Revenue and District Administration	722,51,54,000	967,30,16,752	244,78,62,752
2.	10-Public Works-Roads, Bridges and Buildings	2994,82,13,000	3131,77,98,973	136,95,85,973
<b>Capital-Charged</b>				
3.	10-Public Works-Roads, Bridges and Buildings	18,14,26,586	23,16,19,072	5,01,92,486
<b>Total</b>		<b>3735,47,93,586</b>	<b>4122,24,34,797</b>	<b>386,76,41,211 or say ₹ 386.76crore</b>

Source: Appropriation Accounts/VLC

## Appendix-2.4

(Reference: Paragraph 2.3.1.2; Page 51)

### Cases where supplementary provisions proved unnecessary

(₹ in thousand)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
<b>Revenue- Voted</b>					
1.	08-Education	5391,89,95	5006,45,77	385,44,18	279,57,66
2.	09-Health and Family Welfare	1601,65,30	1552,28,76	49,36,54	162,29,78
3.	12-Horticulture	303,13,49	246,42,76	56,70,73	46,26,73
4.	16-Forest and Wild Life	452,32,05	385,77,54	66,54,51	18,81,96
5.	18-Industries, Minerals, Supplies and Information Technology	100,32,31	91,32,01	9,00,30	2,44,40
6.	20-Rural Development	1293,33,77	922,28,69	371,05,08	31,88,14
7.	21-Co-operation	29,62,81	28,03,19	1,59,62	1,94,45
8.	23-Power Development	499,14,93	370,68,76	128,46,17	2,72,33
9.	27-Labour Employment and Training	396,23,85	206,26,45	189,97,40	9,29,18
10.	28-Urban Development, Town and Country Planning and Housing	341,26,77	237,15,15	104,11,62	15,10,54
11.	29-Finance	5033,64,43	4800,39,03	233,25,40	33,62,92
12.	31-Tribal Development	1145,98,41	945,15,08	200,83,33	41,50,69
13.	32-Scheduled Caste Sub Plan	1264,17,05	892,16,66	372,00,39	33,82,33
<b>Capital- Voted</b>					
14.	13-Irrigation, Water Supply and Sanitation	489,66,16	478,84,42	10,81,74	77,94,52
15.	19-Social Justice and Empowerment	9,75,00	6,49,07	3,25,93	1,00,00
16.	23-Power Development	410,10,01	387,88,88	22,21,13	229,85,28
17.	27-Labour Employment and Training	70,87,01	67,17,00	3,70,01	2,65,00
18.	31-Tribal Development	293,79,40	274,47,90	19,31,50	38,89,03
19.	32-Scheduled Caste Sub Plan	896,45,20	812,27,53	84,17,67	48,69,57
<b>Total</b>		<b>20023,37,90</b>	<b>17711,54,65</b>	<b>2311,83,25</b>	<b>1078,34,51</b>

Source: Appropriation Accounts/VLC

## Appendix-2.5

(Reference: Paragraph 2.3.1.2; Page 51)

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

(₹ in crore)

Sr. No.	Grant Number	Name of the Grants	Original Provision	Supplementary provision	Total	Expenditure	Excess
<b>Revenue- Voted</b>							
1.	05	Land Revenue and District Administration	616.49	106.03	722.52	967.30	244.78
2.	10	Public Works-Roads, Bridges and Buildings	2,839.12	155.70	2,994.82	3,131.78	136.96
<b>Total</b>			<b>3,455.61</b>	<b>261.73</b>	<b>3,717.34</b>	<b>4,099.08</b>	<b>381.74</b>

Source: Appropriation Accounts/VLC

## Appendix-2.6

(Reference: Paragraph 2.3.2; Page 52)

### Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	09	Health and Family Welfare	2210-01-001-04	9.91	(-) 10.03
2.	10	Public Works-Roads, Bridges and Buildings	3054-04-105-02	45.90	3.29
3.			3054-03-103-11	(-) 24.29	(-) 38.23
4.			3054-04-105-06	(-) 94.72	(-) 64.14
5.			3054-04-105-07	(-) 94.80	1.24
6.			5054-04-337-06	(-) 0.05	1.07
7.			28	Urban Development, Town and Country Planning and Housing	4217-03-051-05
8.	29	Finance	2071-01-104-02	(-) 246.66	(-) 1.13
9.			2071-01-105-02	(-) 14.34	2.04
10.			2071-01-101-03	52.21	351.65
11.			2049-03-108-01	(-) 2.27	(-) 1.54
12.			2049-01-116-01	3.60	2.61
13.			2049-01-101-B2 (ii)	53.33	(-) 46.60
14.			2049-01-101- B3	18.85	(-) 18.85
15.			2049-01-101- B4	18.17	(-) 18.17
16.			2049-01-101- B5	29.20	(-) 29.20
17.			31	Tribal Development	3054-04-796-02
18.	4401-00-796-01	1.41			(-) 1.47
19.	32	Scheduled Caste Sub-Plan	2210-03-789-04	(-) 28.81	12.45
20.			4702-00-789-01	1.95	(-) 1.13

Source: Appropriation Accounts/VLC

## Appendix-2.7

(Reference: Paragraph 2.3.3; Page 52)

### Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2018	Expenditure incurred in March 2018	Total expenditure during 2017-18	Percentage of total expenditure incurred during	
						Jan-March 2018	March 2018
1.	08-Education	2202-80-107-08	12.25	12.25	17.46	70.16	70.16
2.		2210-05-105-16	14.67	14.67	14.67	100	100
3.	09-Health and Family Welfare	4210-03-105-05	15.26	14.77	15.79	96.64	93.54
4.		4210-03-105-06	33.93	33.93	33.93	100	100
5.		4210-03-105-07	42.58	42.28	43.24	98.47	97.78
6.	10-Public Works-Roads, Bridges and Buildings	2059-80-053-06	56.10	46.88	76.35	73.47	61.40
7.		2216-05-053-01	16.24	14.25	20.10	80.80	70.90
8.		3054-03-103-11	123.12	97.36	180.62	68.17	53.90
9.		3054-04-105-08	45.00	45.00	45.00	100	100
10.		4216-01-106-01	37.94	33.18	45.00	84.31	73.73
11.		5054-03-101-01	23.86	21.86	37.31	63.95	58.59
12.		5054-03-337-06	99.55	99.55	100.00	99.55	99.55
13.		5054-04-337-10	31.47	26.94	50.25	62.63	53.61
14.	5054-04-337-11	36.65	29.57	50.03	73.26	59.10	
15.	12-Horticulture	2401-00-119-56	15.93	14.20	25.30	62.96	56.13
16.	13-Irrigation, Water Supply and Sanitation	2215-01-102-12	182.71	155.59	274.97	66.45	56.58
17.		2700-01-101-01	10.23	10.05	11.27	90.77	89.17
18.		2702-80-001-06	104.53	86.60	168.03	62.21	51.54
19.		4215-01-102-23	75.89	73.60	106.32	71.38	69.22
20.		4215-01-800-01	14.18	13.04	19.99	70.94	65.23
21.		4702-00-101-03	19.58	15.57	28.64	68.37	54.36
22.		4702-00-101-04	13.16	11.87	16.92	77.78	70.15
23.		4705-00-313-01	30.74	27.77	31.63	97.19	87.80
24.	4711-01-801-13	27.90	27.90	32.86	84.90	84.90	
25.	20-Rural Development	2515-00-102-10	13.26	13.26	13.26	100	100
26.	25-Road and Water Transport and Training	5055-00-50-01	14.48	14.48	14.48	100	100
27.	27-Labour Employment and Training	4202-02-105-03	13.15	11.68	20.32	64.71	57.48
28.	29-Finance	2049-01-101-06	20.45	20.45	30.79	66.42	66.42
29.		2049-01-101-18	26.76	26.76	26.76	100	100
30.		2049-01-101-27	41.25	41.25	61.88	66.66	66.66
31.		2049-01-101-31	12.21	12.21	24.42	50	50
32.		2049-01-101-32	50.19	50.19	50.19	100	100
33.		2049-01-101-33	22.17	22.17	22.17	100	100
34.		2049-01-101-36	24.39	24.39	24.39	100	100
35.		2049-01-101-67	28.50	28.50	42.75	66.67	66.67
36.		2049-01-101-72	13.50	13.50	13.50	100	100
37.		2049-01-101-83	12.04	12.04	24.09	49.98	49.98
38.		2049-01-101-84	21.92	21.92	32.88	66.67	66.67
39.		2049-01-101-A9	26.22	26.22	26.22	100	100
40.		2049-01-101-B1	55.37	55.37	55.37	100	100
41.		2049-01-200-05	10.93	10.93	10.93	100	100
42.	2049-03-104-01	919.57	919.57	936.51	98.19	98.19	
43.	2054-00-095-04	32.12	29.09	37.85	84.86	76.86	
44.	2071-02-105-01	36.68	35.68	43.51	84.30	82.00	
45.	31-Tribal Development	2215-01-796-09	16.02	15.99	20.78	77.09	76.95
46.		3054-04-796-05	26.15	25.27	33.38	78.34	75.70
47.	32-Scheduled Caste Sub-Plan	2225-01-789-10	11.65	11.65	11.65	100	100
48.		4210-03-789-05	11.10	11.10	11.10	100	100
49.		4215-01-789-04	25.32	21.56	35.26	71.81	61.15
50.		4801-01-789-03	11.02	11.02	11.02	100	100
51.		5054-04-789-04	100.06	100.06	100.06	100	100
<b>Total</b>			<b>2,679.95</b>	<b>2,554.99</b>	<b>3,181.20</b>		

Source: Appropriation Accounts/VLC



## Appendix-2.8

(Reference: Paragraphs 2.2.2 and 2.3.4; Page 50 and 52)

**Statement of various grants 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	Total Grant	Savings	Percentage (more than 20 per cent)
<b>Revenue-Voted</b>					
1.	01	Vidhan Sabha	35.06	1.37	
2.	03	Administration of Justice	167.36	10.14	
3.	04	General Administration	192.51	13.13	
4.	06	Excise and Taxation	76.42	7.65	
5.	07	Police and Allied Organisations	1,203.32	81.89	
6.	08	Education	5,671.48	665.02	
7.	09	Health and Family Welfare	1,763.95	211.66	
8.	11	Agriculture	381.24	11.30	
9.	12	Horticulture	349.40	102.97	29
10.	13	Irrigation, Water Supply and Sanitation	2,438.58	30.33	
11.	14	Animal Husbandry, Dairy Development and Fisheries	346.17	43.67	
12.	15	Planning and Backward Area Sub-Plan	95.20	16.81	
13.	16	Forest and Wildlife	471.14	85.36	
14.	17	Election	63.39	1.37	
15.	18	Industries, Mineral Supplies and Information Technology	102.77	11.45	
16.	19	Social Justice and Empowerment	830.47	55.55	30
17.	20	Rural Development	1,325.22	402.93	30
18.	21	Co-operation	31.57	3.54	
19.	22	Food and Civil Supplies	294.85	54.72	
20.	23	Power Development	501.87	131.18	26
21.	24	Printing and Stationary	31.52	2.81	
22.	25	Road and Water Transport	319.70	2.10	
23.	27	Labour Employment and Training	405.53	199.27	49
24.	28	Urban Development, Town and Country Planning and Housing	356.37	119.22	33
25.	29	Finance	5,067.27	266.88	
26.	30	Misc. General Services	98.85	7.38	
27.	31	Tribal Development	1,187.49	242.34	20
28.	32	Scheduled Caste Sub-Plan	1,297.99	405.83	31
<b>Revenue-Charged</b>					
29.	03	Administration of Justice	41.82	1.73	
30.	29	Finance	3,817.42	29.20	
<b>Capital-Voted</b>					
31.	01	Vidhan Sabha	2.95	1.28	43
32.	09	Health and Family Welfare	192.90	4.77	
33.	10	Public Works-Roads, Bridges and Buildings	1,197.54	42.27	
34.	13	Irrigation Water Supply and Sanitation	567.61	88.76	
35.	15	Planning and Backward Area Sub-Plan	311.29	12.84	
36.	16	Forest and Wildlife	9.59	2.31	24
37.	19	Social Justice and Empowerment	10.75	4.26	40
38.	23	Power Development	639.95	252.06	39
39.	27	Labour Employment and Training	73.52	6.35	
40.	28	Urban Development, Town and Country Planning and Housing	28.56	5.34	
41.	29	Finance	12.78	7.98	62
42.	31	Tribal Development	332.68	58.21	
43.	32	Scheduled Caste Sub-Plan	945.15	132.87	
<b>Total</b>			<b>33,291.20</b>	<b>3,838.10</b>	

## Appendix-2.9

(Reference: Paragraph 2.3.4.2; Page 54)

### A: Statement showing substantial surrenders made during the year 2017-18

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
1.	01	7610-00-201-04	150.00	122.85	82
2.	07	2055-00-001-02	471.83	343.59	73
3.	07	2055-00-115-01	545.48	368.82	68
4.	08	2059-01-053-72	345.00	300.00	87
5.	08	2202-01-102-03	63.00	61.96	98
6.	08	2202-01-111-01	2,632.00	2,409.76	92
7.	08	2202-01-109-06	12,142.00	9,937.64	82
8.	08	2202-01-109-06	1,359.00	1,104.07	81
9.	08	2202-01-109-10	6,811.00	4,994.16	73
10.	08	2202-01-109-10	757.00	555.13	73
11.	08	2202-01-109-14	104.00	67.16	65
12.	08	2202-01-109-16	1,844.00	1,209.00	66
13.	08	2202-01-109-16	205.00	134.44	66
14.	08	2202-01-109-21	300.00	250.00	83
15.	08	2202-80-107-15	100.00	100.00	100
16.	08	2225-03-277-06	137.00	134.87	98
17.	09	2210-05-105-08	99.00	97.86	99
18.	09	2210-06-101-21	1,560.00	1,560.00	100
19.	09	2210-06-101-23	1,185.00	1,185.00	100
20.	09	2210-06-101-23	132.00	132.00	100
21.	09	2211-00-003-01	261.66	149.74	57
22.	09	2211-00-800-07	273.00	273.00	100
23.	09	4210-03-105-02	200.00	200.00	100
24.	11	2401-00-800-13	158.00	109.00	69
25.	11	2401-00-800-18	300.00	274.27	91
26.	12	2401-00-119-50	711.00	497.56	70
27.	12	2401-00-119-50	79.00	55.40	70
28.	12	2401-00-119-53	1,480.00	926.33	63
29.	12	2401-00-119-57	6,581.00	6,581.00	100
30.	13	2701-16-001-01	306.48	168.44	55
31.	13	4702-00-101-07	2,612.00	1,318.47	55
32.	13	4702-00-800-14	225.00	225.00	100
33.	13	4705-00-313-01	3,832.00	3,741.72	98
34.	13	4711-01-800-12	292.50	292.50	100
35.	13	4711-01-800-13	178.58	178.58	100
36.	13	4711-01-800-15	877.50	877.50	100
37.	13	4711-01-800-17	585.00	585.00	100
38.	14	2403-00-800-01	1,155.00	590.56	51
39.	14	2403-00-800-01	128.00	83.42	65
40.	14	2404-00-191-04	300.00	300.00	100
41.	14	2405-00-101-07	1,125.70	1,029.70	91

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
42.	15	2202-01-101-03	580.00	580.00	100
43.	15	5475-00-800-02	1,248.00	1,248.00	100
44.	16	2406-01-101-01	70.00	61.08	87
45.	16	2406-01-101-08	3,949.00	2,940.03	74
46.	16	2406-01-102-35	200.00	166.94	83
47.	18	2851-00-102-27	197.00	196.93	100
48.	18	2851-00-103-25	53.00	53.00	100
49.	18	2851-00-107-02	101.00	101.00	100
50.	18	2852-00-102-01	100.00	100.00	100
51.	19	2225-01-001-01	260.00	239.64	92
52.	19	2235-02-101-06	500.00	337.93	68
53.	19	2235-02-102-20	81.00	81.00	100
54.	19	2235-02-103-01	140.94	112.07	80
55.	19	2235-02-103-01	85.00	51.83	61
56.	19	2235-02-103-07	1,074.00	821.80	77
57.	19	2235-02-103-07	120.00	91.98	77
58.	19	2235-02-103-09	200.00	165.58	83
59.	19	2235-02-103-10	165.00	156.38	95
60.	19	2235-02-103-13	137.69	100.00	73
61.	19	2235-02-103-14	400.00	400.00	100
62.	19	2235-02-103-16	200.00	200.00	100
63.	19	2235-00-200-24	50.00	50.00	100
64.	19	4225-03-190-01	92.00	92.00	100
65.	19	4225-80-800-01	100.00	53.15	53
66.	19	4225-80-800-03	70.00	70.00	100
67.	19	4235-02-102-03	100.00	100.00	100
68.	20	2216-03-102-01	3,210.00	1,680.68	52
69.	20	2501-06-101-07	3,487.00	3,487.00	100
70.	20	2501-06-101-07	327.30	320.19	98
71.	20	2501-06-101-09	1,000.00	1,000.00	100
72.	20	2505-01-702-06	4,278.00	2,717.64	64
73.	20	2505-02-101-01	38,499.00	23,294.53	61
74.	20	2505-02-101-03	200.00	200.00	100
75.	20	2515-00-003-03	158.00	158.00	100
76.	20	2515-00-102-10	329.00	329.00	100
77.	23	2801-80-800-02	90.00	50.00	56
78.	23	4801-01-190-07	2,049.00	1,229.00	60
79.	23	4801-01-190-09	3,273.00	3,273.00	100
80.	23	6801-00-190-01	18,239.00	18,239.00	100
81.	27	2203-00-105-04	370.00	370.00	100
82.	27	2203-00-105-05	98.00	98.00	100
83.	27	2203-00-105-06	1,288.00	1,288.00	100
84.	27	4202-02-104-01	286.00	286.00	100
85.	27	4202-02-104-02	349.00	349.00	100
86.	28	2217-80-191-47	347.00	347.00	100

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
87.	28	2217-80-191-48	2,400.00	1,433.20	60
88.	28	2217-80-191-48	267.00	159.69	60
89.	28	2217-80-191-49	5,237.00	5,237.00	100
90.	28	2217-80-191-49	673.00	673.00	100
91.	28	2217-80-192-16	800.00	800.00	100
92.	28	2217-80-192-16	89.00	89.00	100
93.	28	2217-80-192-17	967.00	967.00	100
94.	28	2217-80-192-17	107.00	107.00	100
95.	28	2217-80-193-14	200.00	200.00	100
96.	28	2217-80-193-16	100.00	100.00	100
97.	29	2235-60-102-05	1,000.00	831.41	83
98.	29	3451-00-091-01	1,000.00	892.54	89
99.	29	7610-00-800-04	300.00	289.55	97
100.	30	2070-00-003-02	166.60	114.43	69
101.	30	2220-60-102-02	100.00	80.23	80
102.	30	4220-60-101-02	60.00	60.00	100
103.	31	2202-02-796-17	281.00	262.92	94
104.	31	2210-06-796-14	203.00	203.00	100
105.	31	2210-06-796-15	162.00	162.00	100
106.	31	2211-00-796-08	2,790.00	1,636.00	59
107.	31	2211-00-796-09	150.00	140.90	93
108.	31	2230-02-796-02	200.00	171.55	86
109.	31	2235-02-796-02	1,726.00	1,049.53	61
110.	31	2235-02-796-03	192.00	142.64	74
111.	31	2251-00-796-02	100.00	67.36	67
112.	31	2401-00-796-22	194.00	147.56	76
113.	31	2401-00-796-23	97.00	81.63	84
114.	31	2401-00-796-43	203.00	203.00	100
115.	31	2401-00-796-46	134.00	85.32	64
116.	31	2401-00-796-48	324.00	238.69	74
117.	31	2401-00-796-53	900.00	900.00	100
118.	31	2402-00-796-10	130.00	122.03	94
119.	31	2402-00-796-11	162.00	93.00	57
120.	31	2403-00-796-10	158.00	128.97	82
121.	31	2406-01-796-24	540.00	540.00	100
122.	31	2406-02-796-07	75.00	75.00	100
123.	31	2501-06-796-06	405.00	298.00	74
124.	31	2501-06-796-07	477.00	477.00	100
125.	31	2505-01-796-07	5,265.00	5,265.00	100
126.	31	2505-01-796-07	585.00	371.87	64
127.	31	4225-02-796-02	50.00	50.00	100
128.	31	4702-00-796-08	900.00	454.30	50
129.	31	4711-01-796-01	450.00	450.00	100
130.	31	6801-00-796-10	4,620.00	3,580.61	77
131.	32	2202-01-789-11	1,444.00	1,177.42	82

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
132.	32	2202-02-789-03	516.00	418.05	81
133.	32	2202-02-789-13	710.00	634.00	89
134.	32	2202-02-789-13	78.00	69.56	89
135.	32	2202-02-789-14	2,607.00	1,881.68	72
136.	32	2202-02-789-14	290.00	209.41	72
137.	32	2202-02-789-16	748.00	603.00	81
138.	32	2202-03-789-05	1,474.00	1,070.36	73
139.	32	2202-03-789-05	164.00	119.15	73
140.	32	2210-03-789-03	300.00	218.69	73
141.	32	2225-01-789-13	206.00	172.00	83
142.	32	2235-02-789-20	863.00	514.75	60
143.	32	2235-02-789-20	96.00	67.00	70
144.	32	2401-00-789-31	567.00	567.00	100
145.	32	2401-00-789-42	2,519.00	2,519.00	100
146.	32	2401-00-789-43	252.00	200.00	79
147.	32	2406-01-789-14	75.00	75.00	100
148.	32	2406-02-789-01	71.00	71.00	100
149.	32	2505-01-789-02	1,637.00	1,039.78	64
150.	32	2515-00-789-03	60.00	60.00	100
151.	32	2515-00-789-04	126.00	126.00	100
152.	32	2852-80-789-01	50.00	50.00	100
153.	32	4059-01-789-02	76.00	76.00	100
154.	32	4701-20-789-04	584.00	383.80	66
155.	32	4701-21-789-01	747.00	747.00	100
156.	32	4701-21-789-01	83.00	83.00	100
157.	32	4702-00-789-09	75.00	75.00	100
158.	32	4705-00-789-01	168.00	137.26	82
159.	32	4705-00-789-01	126.00	102.99	82
160.	32	4711-01-789-05	121.00	121.00	100
161.	32	4851-00-789-07	76.00	76.00	100
<b>Total</b>			<b>1,92,603.26</b>	<b>1,53,909.11</b>	

Source: Appropriation Accounts/VLC

**Appendix-2.10**

(Reference: Paragraph 2.3.4.2; Page 55)

**B: Statement showing cent per cent surrenders during the year**

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
1.	08-Education	2202-80-107-15	Protsahan Chatravrti Yojna	100.00	Due to less entitlement of students for scholarship
2.	09-Health and Family Welfare	2202-06-101-21	National AIDS Control Programme	1,560.00	Due to non-receipt of funds from GOI
3.		2210-06-101-23	Expenditure on Trauma Centres	1,185.00	Due to non-receipt of funds from GOI and non-release of proportionate funds from State Government
4.		2210-06-101-23	Expenditure on Trauma Centres	132.00	
5.		2211-00-800-07	National Ambulance Service	273.00	Due to non-sanction of Grant-in-aid from GOI
6.		4210-03-105-02	Dental College	200.00	Due to non-completion of codal formalities
7.		12-Horticulture	2401-00-119-57	Horticulture Development Project	6,581.00
8.	13-Irrigation Water Supply and Sanitation	4702-00-800-14	Other Expenditure	225.00	Due to non-execution of work
9.		4711-01-800-12	Channelisation of Swan Down Stream to Boundary Phase-III under Flood Management Programme	292.50	Due to less receipt of funds from GOI, matching State share could not be released
10.		4711-01-800-13	Channelisation of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Programme	178.58	Due to non-execution of work
11.		4711-01-800-15	Flood Protection work in Chhounch Khad Tehsil Indora under Flood Protection Programme	877.50	Due to non-receipt of funds from GOI
12.		4711-01-800-17	Channelisation of Pabbar River in District Shimla	585.00	-do-
13.	14-Animal Husbandry, Dairy Development and Fisheries	2404-00-191-04	Grant to Dairy Co-operative Societies	300.00	Due to less receipt of demand under the Scheme
14.	15-Planning and Backward Area Sub-Plan	2202-01-101-03	Middle School	580.00	Due to non-completion of codal formalities
15.		5475-00-800-02	Member of Legislative Assembly Local Area Development Scheme	1,248.00	
16.	18-Industries, Minerals, Supplies and Information Technology	2851-00-102-27	Software Technology Park of India	196.93	Due to less expenditure on purchase of Machinery and Equipment articles
17.		2851-00-103-25	National Handloom Development Programme	53.00	Due to less receipt of claims from beneficiaries
18.		2851-00-107-02	Development of Sericulture Industries under Rashtriya Krishi Vikas Yojna	101.00	-do-
19.		2852-00-102-01	Development of Industrial Areas and Promotion Schemes	100.00	Due to less receipt of claims of compensations
20.	19-Social Justice and Empowerment	2235-02-102-20	Beti BachaoBetiPadhao	81.00	Due to less organising of Seminars
21.		2235-02-103-14	Grih Urja Dakasta Yojna	400.00	-do-
22.		2235-02-103-16	Mukhya Mantri Kishori Samagrah Vikas Yojna	200.00	-do-
23.		2235-00-200-24	Life Insurance Cover to Safai Karamcharis and workers of Water Treatment Plants	50.00	-do-

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
24.		4225-03-190-01	Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation	92.00	Due to less investment under the Scheme
25.		4225-80-800-03	Construction of Buildings	70.00	Due to less execution of works
26.		4235-02-102-03	Residential Institution for Mentally Challenged Children	100.00	-do-
27.	20-Rural Development	2501-06-101-07	Deen Dayal Upadhyay Gramin Kaushal Yojna	3,487.00	Due to less expenditure under the Scheme
28.		2501-06-101-09	Mukhya Mantri Rural Livelihood Scheme	1,000.00	-do-
29.		2505-02-101-03	Material for conversion for Katcha water tanks to Poly Lined/Pucca Tanks	200.00	Due to nil expenditure under the Scheme
30.		2515-00-003-03	Imparting Training to the Elected Representatives of Panchayati Raj Institutions	158.00	Due to less expenditure under the Scheme
31.		2515-00-102-10	Construction of Rural Latrines	329.00	-do-
32.	23-Power Development	4801-01-190-09	Equity contribution to Himachal Pradesh State Electricity Board Limited	3,273.00	Due to less investment
33.		6801-00-190-01	Loans to Himachal Pradesh Power Corporation	18,239.00	Due to less payment of loans
34.	27-Labour Employment and Training	2203-00-105-04	Upgradation of existing Government Polytechnics	370.00	Due to non-receipt of funds from GOI
35.		2203-00-105-05	Government Polytechnics under Central Assistance in Community Development through Polytechnic Scheme	98.00	-do-
36.		2203-00-105-06	Setting up of New Polytechnics	1,288.00	-do-
37.		4202-02-104-01	Buildings	286.00	-do-
38.		4202-02-104-02	Construction of Women Hostels	349.00	-do-
39.	28-Urban Development, Town and Country Planning and Housing	2217-80-191-47	Grant-in-Aid to Swachh Bharat Mission	347.00	Due to non-receipt of funds from GOI proportionate State share remained unutilised
40.		2217-80-191-49	Smart City Mission	5,237.00	Due to non-receipt of funds from GOI proportionate State share less-released
41.		2217-80-191-49	Smart City Mission	673.00	-do-
42.		2217-80-192-16	Grant-in-Aid to Swachh Bharat Mission	800.00	Due to less-receipt of funds from GOI proportionate State share remained unutilised
43.		2217-80-192-16	Grant-in-Aid to Swachh Bharat Mission	89.00	-do-
44.		2217-80-192-17	Atal Mission Rejuvenation and Urban Transformation	967.00	-do-
45.		2217-80-192-17	Atal Mission Rejuvenation and Urban Transformation	107.00	-do-
46.		2217-80-193-14	Grant-in-Aid to Swachh Bharat Mission	200.00	-do-
47.		2217-80-193-16	Housing for all Sardar Patel Urban Housing Scheme	100.00	-do-
48.	30-Miscellaneous General Services	4220-60-101-02	Construction of Press Club Building	60.00	Due to non-completion of codal formalities
49.	31-Tribal Development	2210-06-796-14	AIDS control Society	203.00	Due to non-receipt of funds from GOI proportion to State share remained unutilised
50.		2210-06-796-15	Trauma Centre	162.00	-do-
51.		2401-00-796-53	World Bank Assisted Himachal Pradesh Horticulture Development Project	900.00	Due to non-completion of codal formalities
52.		2406-01-796-24	Himachal Pradesh Forest Eco-System Climate Proofing Project	540.00	Due to non-completion of codal formalities and less

Sr. No.	Number and title of Grant	Head of Account	Name of the Scheme	Amount of Surrender (₹ in lakh)	Reasons
					engagement of daily wagers
53.		2406-02-796-07	Expenditure on Management Action Plan for Cold Desert Biosphere Resource	75.00	Due to non-completion of codal formalities
54.		2501-06-796-07	Deen Dayal Upadhyay Gramin Kaushal Yojna	477.00	Due to non-receipt of funds from GOI and non-completion of codal formalities
55.		2505-01-796-07	National Rural Employment Guarantee Scheme	5,265.00	Due to non-completion of codal formalities
56.		4225-02-796-02	Scheduled Castes, Other Backward Classes and Minority Affairs Departmental Buildings	50.00	-do-
57.		4711-01-796-01	Expenditure on Flood control works	450.00	-do-
58.	32-Scheduled Caste Sub-Plan	2401-00-789-31	Protected Cultivation Scheme under Horticulture Mission for North East and Himalayan States	567.00	Due to non-receipt of funds from GOI
59.		2401-00-789-42	World Bank Assisted HP Horticulture Development Project (Externally Aided Project)	2,519.00	Due to non-submission of proposals
60.		2406-01-789-14	Maintenance of Old Plantation	75.00	Due to non-execution of works
61.		2406-02-789-01	Development of National Parks and Sanctuaries	71.00	Due to non-receipt of funds from GOI, State share could not be released
62.		2515-00-789-03	Training to Elected Representatives of Panchayati Raj Institutions	60.00	-do-
63.		2515-00-789-04	Expenditure on Total Sanitation Programme	126.00	-do-
64.		2852-80-789-01	Industries Area Development and Promotion	50.00	Due to non-finalisation of compensation cases
65.		4059-01-789-02	Upgradation of Judiciary Infrastructure	76.00	Non-construction of works
66.		4701-21-789-01	Nadaun Area Medium Irrigation Project	747.00	Due to non-receipt of funds from GOI, State share could not be released
67.		4701-21-789-01	Nadaun Area Medium Irrigation Project	83.00	-do-
68.		4702-00-789-09	Hydrology Project	75.00	Due to non-execution of works
69.		4711-01-789-05	Channelization of Swan River other than NABARD	121.00	-do-
70.		4851-00-789-07	Development of Software Technology Park of India	76.00	-do-
<b>Total</b>				<b>66,186.51</b>	

Source: Appropriation Accounts/VLC



## Appendix-2.11

(Reference: Paragraph 2.3.4.2; Page 55)

**Statement showing surrender of funds in excess of ₹ 10 crore on 31 March 2018**

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	05	2029-Land Revenue	120.58	23.51	19
2.	05	2053-District Administration	153.92	27.24	18
3.	07	2055-Police	245.57	14.36	6
4.	08	2202-General Education	1,009.40	79.79	8
5.	08	2202-General Education	236.92	36.28	15
6.	08	2202-General Education	26.32	24.10	92
7.	08	2202-General Education	121.42	99.38	82
8.	08	2202-General Education	13.59	11.04	81
9.	08	2202-General Education	68.11	49.94	73
10.	08	2202-General Education	18.44	12.09	66
11.	08	2202-General Education	299.87	49.68	17
12.	09	2210-Medical and Public Health	54.50	12.59	23
13.	09	2210-Medical and Public Health	178.46	13.83	8
14.	09	2210-Medical and Public Health	15.60	15.60	100
15.	09	2210-Medical and Public Health	11.85	11.85	100
16.	10	3054-Roads and Bridges	58.87	10.25	17
17.	10	3054-Roads and Bridges	616.86	94.72	15
18.	12	2401-Crop Husbandry	65.81	65.81	100
19.	13	4702-Capital Outlay on Minor Irrigation	26.12	13.18	50
20.	13	4705-Capital Outlay on Command Area Development	38.32	37.42	98
21.	15	5475- Capital Outlay on Other General Economic Services	12.48	12.48	100
22.	16	2406-Forestry and Wildlife	303.51	35.44	12
23.	16	2406-Forestry and Wildlife	39.49	29.40	74
24.	20	2216-Housing	32.10	16.81	52
25.	20	2501-Special Programmes for Rural Development	34.87	34.87	100
26.	20	2501-Special Programme for Rural Development	10.00	10.00	100
27.	20	2501-Special Programme for Rural Development	29.61	10.47	35
28.	20	2505-Rural Development	42.78	27.18	64
29.	20	2505-Rural Development	384.99	232.95	61
30.	20	2515-Other Rural Development Programmes	90.05	11.09	12
31.	20	2515-Other Rural Development Programmes	352.76	40.16	11
32.	22	2408-Food Storage and Warehousing	220.00	78.45	36
33.	23	2801-Power	450.00	90.00	20
34.	23	4801-Capital Outlay on Power Projects	91.70	22.87	25
35.	23	4801-Capital Outlay on Power Projects	20.49	12.29	60
36.	23	4801-Capital Outlay on Power Projects	32.73	32.73	100

*Audit Report on State Finances for the year ended 31 March 2018*

Sr. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
37.	23	6801-Loans for Power Projects	182.39	182.39	100
38.	23	6801-Loans for Power Projects	217.79	12.32	6
39.	27	2203-Technical Education	12.88	12.88	100
40.	27	2230-Labour Employment and Skill Development	150.00	132.20	88
41.	27	2230-Labour Employment and Skill Development	99.00	40.29	41
42.	28	2217-Urban Development	24.00	14.33	60
43.	28	2217-Urban Development	52.37	52.37	100
44.	29	2071-Pensions and Other Retirement Benefits	441.17	116.60	26
45.	29	2071-Pensions and Other Retirement Benefits	602.81	14.34	2
46.	29	2071-Pensions and Other Retirement Benefits	525.68	161.25	31
47.	29	2071-Pensions and Other Retirement Benefits	242.41	55.74	23
48.	31	2211-Family Welfare	27.90	16.36	59
49.	31	2235-Social Security and Welfare	17.26	10.50	61
50.	31	6801-Loans for Power Projects	46.20	35.81	78
51.	32	2202-General Education	14.44	11.77	82
52.	32	2202-General Education	46.48	16.68	36
53.	32	2202-General Education	26.07	18.82	72
54.	32	2202-General Education	14.74	10.71	73
55.	32	2210-Medical and Public Health	78.09	28.81	37
56.	32	2401-Crop Husbandry	25.19	25.19	100
57.	32	2406-Forestry and Wildlife	15.11	14.25	94
58.	32	2505-Rural Employment	147.36	147.36	100
59.	32	2505-Rural Employment	16.37	10.40	64
60.	32	6801-Loans for Power Projects	61.41	17.28	28
<b>Total</b>			<b>8,615.21</b>	<b>2,558.50</b>	

Source: Appropriation Accounts/VLC

## Appendix-2.12

(Reference: Paragraph 2.4; Page 58)

Statement showing unspent balances in PDAs as on 31 March 2018

(₹ in lakh)

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent balances
1	8443	106	Civil Judge Sr. Divison Bilaspur	0.88
2	8443	106	Civil Judge (Jr.Div.CourtNo.1) Ghumarwin	2.92
3	8443	106	Civil Judge (Jr.Div.CourtNo.2) Ghumarwin	2.44
4	8443	106	Civil Judge (Jr.Div.CourtNo.3) Ghumarwin	1.20
5	8443	106	Civil Judge Jr. Division Bilaspur	1.11
6	8443	106	Distt. & Session Judge Bilaspur	2.94
7	8443	106	CJM Chamba	4.93
8	8443	106	CJM Dalhousie	0.52
9	8443	106	H.P High Court Shimla, Shimla Capital	18.91
10	8443	106	IGMC Shimla Capital	17.07
11	8443	106	IG Youth & Sports Complex Shimla, Shimla Capital	23.96
12	8443	106	Sub Judge Hamirpur	8.40
13	8443	106	Sub Judge Barsar	2.21
14	8443	106	Sub Judge Nadaun	1.88
15	8443	106	CJM Kullu	5.25
16	8443	106	Sr.Sub Judge Kullu	0.28
17	8443	106	CJM Judge Anni	0.48
18	8443	106	Sub Judge Manali	1.16
19	8443	106	Sub Judge Ist Class Kangra	1.94
20	8443	106	Sub Judge Nurpur	2.82
21	8443	106	Sub Judge Palampur	1.64
22	8443	106	Sub Judge Dehra	1.78
23	8443	106	Distt. Session Judge Kangra at Dharamshala	1.28
24	8443	106	Sub Judge Jawali	1.31
25	8443	106	Sub Judge 2nd Division Kangra	1.27
26	8443	106	Sub Judge Dehra -II	1.07
27	8443	106	Sub Judge Baijnath	1.49
28	8443	106	AC to DC Dharamshala	0.32
29	8443	106	CJM Dharamshala	7.87
30	8443	106	Sub Judge Indora	0.72
31	8443	106	Sr.Sub Judge Kalpa	22.13
32	8443	106	Sr.Sub Judge Sundernagar	1.90
33	8443	106	Sr.Sub Judge Mandi	7.48
34	8443	106	Sr.Sub Judge Sarkaghat	2.80
35	8443	106	Sr.Sub Judge Jogindernagar	1.57
36	8443	106	Sr.Sub Judge Karsog	0.93
37	8443	106	Director, Technical Education, Vocational and Industrial Training, HP Sundernagar	0.05
38	8443	106	Sr.Sub Judge Gohar	1.40
39	8443	106	Distt. Session Judge Shimla	2.77
40	8443	106	Distt.& Session Judge Rampur	7.47
41	8443	106	Sub Judge Rampur	0.91
42	8443	106	Sub Judge Theog	2.28
43	8443	106	SDO (c) Dodra Kawar	0.00*
44	8443	106	Sub Judge Rohru	4.01
45	8443	106	Sr.Sub Judge Shimla	11.19
46	8443	106	Sub Judge Chopal	0.32
47	8443	106	Sub Judge Jubbal Shimla	14.14
48	8443	106	Addl. Distt. & Session Judge Rampur	21.51
49	8443	106	Distt. Session Judge Nahan	1.24

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent balances
50	8443	106	Add. Session Judge Nahan	1.35
51	8443	106	Sr.Sub Judge Nahan (Sr. Division )	3.29
52	8443	106	Civil Judge (Jr. Division) Ponta	1.74
53	8443	106	Civil Judge (Jr. Division) Rajgarh	0.99
54	8443	106	Civil Judge Kandaghat	0.79
55	8443	106	Addl. Distt & Session Judge Solan	3.31
56	8443	106	Civil Judge Nalagarh	3.94
57	8443	106	Civil Judge Sr. Division Solan	2.00
58	8443	106	Civil Judge Arki	0.99
59	8443	106	Civil Judge Jr. Div. Solan	2.99
60	8443	106	Distt and Session Judge Solan	1.07
61	8443	106	Civil Judge Junior Div. Kasauli	0.78
62	8443	106	Civil Judge Sr.Div. Kasauli	2.03
63	8443	106	Sr Sub Judge Una	7.77
64	8443	106	Jr. Sub Judge Amb	3.90
65	8448	109	P.S. Jhandutta	0.98
66	8448	109	P.S. Panchrukhi	0.10
67	8448	109	P.S. Lambagaon	2.59
68	8448	109	P.S. Kalpa	5.73
69	8448	109	P.S. Drang	0.00*
70	8448	109	P.S. Chauntra	3.05
71	8448	109	P.S. Narkanda	49.13
72	8448	109	P.S. Rohru	0.17
73	8448	109	P.S. Jubbal	1.47
74	8448	109	P.S. DodraKwar	0.09
75	8448	109	P.S Solan	0.00*
76	8448	109	P.S. Dharampur	0.00*
77	8448	109	P.S. Kandaghat	2.32
78	8448	109	P.S. Gagret	0.00*
79	8448	109	P.S. Amb	0.00*
80	8448	109	Nagar Panchayat Mehatpur	0.00*
81	8448	109	Nagar Panchayat Santokhgarh	0.05
82	8448	106	Funds of ICAR	9.91
			<b>Total</b>	<b>336.68 or say ₹ 3.37 crore</b>

\* Actual figures are ₹0.10, 0.17, 0.32, 0.62, 0.61, 0.65 and 481/- only.

### Appendix-2.13 (A)

(Reference: Paragraph 2.6.3; Page 60)

#### Revenue Receipts booked under Minor Head 800-Other Receipts

(₹ in crore)

Major Head	Receipt under Minor Head 800	Total Receipt under the Head	Percentage
0852	4.84	4.84	100.00
0057	0.02	0.02	100.00
0211	0.00	0.00	100.00
0217	11.26	11.26	100.00
0250	0.13	0.13	100.00
0407	0.01	0.01	100.00
0408	38.43	38.43	100.00
0575	0.07	0.07	100.00
0801	687.61	687.61	100.00
1055	0.83	0.83	100.00
1425	0.04	0.04	100.00
1456	0.09	0.09	100.00
4000	34.82	34.82	100.00
1452	3.19	3.27	97.45
1054	33.94	40.64	83.51
0235	5.95	8.01	74.32
0401	8.79	12.28	71.58
0425	3.68	5.26	69.95
0515	1.90	2.76	68.57
0070	27.25	40.45	67.36
0045	222.55	351.61	63.29
0403	0.70	1.16	60.35
0230	3.90	6.84	56.98
0406	26.32	46.87	56.14
0075	2.59	5.46	47.44
0059	20.61	55.86	36.90
0210	3.54	10.27	34.45
0220	0.65	1.96	33.25
0029	5.36	16.96	31.57
1475	1.65	5.48	30.05
0056	0.09	0.31	28.84
0851	0.18	0.63	27.99
0853	37.62	441.46	8.52
0041	30.44	367.16	8.29
0042	8.41	111.69	7.53
0055	3.59	63.33	5.67
0405	0.19	3.38	5.65
0049	18.03	340.54	5.29
0039	58.58	1311.25	4.47
0215	1.35	52.95	2.54
0030	3.89	229.18	1.70
0700	0.00	0.04	0.67
0202	0.98	180.76	0.54
0051	0.04	10.46	0.38
0058	0.02	10.18	0.23
0043	0.36	360.79	0.10
0006	0.17	1833.16	0.01
0216	0.00	3.99	0.00

**Appendix-2.13 (B)**

(Reference: Paragraph 2.6.3; Page 60)

**Revenue Expenditure booked under Minor Head 800-Other Expenditure**

(₹ in crore)

Major Head	Expenditure under Minor Head 800	Total Expenditure under the Head	Percentage
4700	0.56	0.56	100.00
5475	158.33	158.33	100.00
2075	26.25	26.53	98.97
2407	1.28	1.33	96.49
5452	2.50	2.64	94.70
4711	41.99	45.29	92.72
4235	6.77	7.91	85.60
4070	10.53	12.55	83.90
4701	5.23	7.89	66.31
2211	194.52	340.97	57.05
4851	38.48	72.83	52.84
2501	42.40	97.76	43.37
2402	17.05	68.73	24.81
2852	1.04	4.71	22.02
2711	1.14	6.00	18.95
2401	75.87	453.52	16.73
2230	18.47	155.89	11.85
4401	1.19	12.86	9.26
2235	80.79	874.39	9.24
4225	0.47	5.28	8.87
4202	19.80	341.56	5.80
4406	0.41	7.41	5.50
4215	19.99	461.58	4.33
7610	0.11	3.17	3.32
2202	120.28	5604.11	2.15
3054	29.36	1499.36	1.96
2014	3.80	196.98	1.93
5054	29.45	1531.75	1.92
4402	0.48	26.70	1.79
2403	4.95	317.80	1.56
2012	0.10	6.41	1.52
2204	0.20	20.14	0.99
2216	1.14	117.57	0.97
2053	1.62	207.13	0.78
4216	0.39	53.58	0.73
6004	0.44	78.89	0.55
2702	1.22	402.54	0.30
2801	0.93	367.72	0.25
2406	0.96	402.84	0.24
2225	0.10	56.15	0.18
2405	0.02	17.68	0.12
2250	0.00	3.92	0.11
3452	0.05	140.14	0.04
2070	0.00	85.91	0.00
2210	0.01	1402.00	0.00

### Appendix-2.13 (C)

(Reference: Paragraph 2.6.3; Page 60)

#### Flagship schemes booked under Minor Head 800-Other Expenditure

Sr. No.	Name of Scheme	Grant No.	Heads of Account	Amount (₹ in crore)
1.	Indira Gandhi Balika Suraksha Yojna	09	2211-00-800-01	1.00
2.	Rashtriya Swasthya Beema Yojna	09	2211-00-800-05	9.63
3.	Maatri Seva Yojna	09	2211-00-800-06	0.01
4.	National Health Protection Scheme	09	2211-00-800-09	0.01
5.	National Food Security Mission	11	2401-00-800-16	10.85
6.	Rashtriya Krishi Vikas Yojna	11	2401-00-800-13	15.80
7.	Pradhan Mantri Krishi Sinchayee Yojna	11	2402-00-800-04	13.17
8.	Uttam Pashu Puraskaar Yojna	14	2403-00-800-04	0.20
9.	Mukhya Mantri Gram Path Yojna	15	5475-00-800-04	5.50
10.	New Forestry Scheme (Sanjhi Van Yojna)	16	2406-01-800-06	0.30
11.	Maatri Shakti Beema Yojna	20	2501-06-800-03	1.00
12.	Mukhya Mantri Rural Road Repair Scheme	20	2501-06-800-08	20.00
<b>Total</b>				<b>77.47</b>

## Appendix-2.14

(Reference: Paragraph 2.7.1.4; Page 63)

Statement showing surrenders made during the year 2017-18 by the DHE

(i) **Plan:** (₹ in lakh)

Heads of Account	Final Grant	Expenditure	Surrender
2059-01-053-72	345.00	45.00 (13)	300.00 (87)
2202-02-109-01	10.00	4.80 (48)	5.20 (52)
2202-02-109-06	12,142.00	2,204.36 (18)	9,937.64 (82)
2202-02-109-06	1,349.00	244.93 (18)	1,104.07 (82)
2202-02-109-10	6,811.00	1,816.84 (27)	4,994.16 (73)
2202-02-109-10	757.00	201.87 (27)	555.13 (73)
2202-02-109-14	104.00	36.84 (35)	67.16 (65)
2202-02-109-14	12.00	4.10 (34)	7.90 (66)
2202-02-109-16	1,844.00	635.00 (34)	1,209.00 (66)
2202-02-109-16	205.00	70.56 (35)	134.44 (66)
2202-03-103-01	546.00	0.53 (1)	545.47 (99)
2202-05-103-01	30.00	15.00 (50)	15.00 (50)
2202-80-004-02	0.01	0 (0)	0.01 (100)
2202-80-004-02	0.02	0 (0)	0.02 (100)
2202-80-107-15	100.00	0 (0)	100.00 (100)
<b>Total</b>	<b>24255.03 or say ₹ 242.55 crore</b>	<b>5279.83 or say ₹ 52.80 crore</b>	<b>18975.20 or say ₹ 189.20 crore</b>

(ii) **Non-plan:** (₹ in lakh)

Heads of Account	Final Grant	Expenditure	Surrender
2059-01-053-33	0.01	0 (0)	0.01 (100)
2202-02-001-01	0.07	0 (0)	0.07 (100)
2202-02-001-01	0.51	0 (0)	0.51 (100)
2202-02-101-01	0.62	0.03 (5)	0.59 (95)
2202-02-101-01	0.01	0 (0)	0.01 (100)
2202-02-109-01	0.01	0 (0)	0.01 (100)
2202-02-109-01	1,050.00	372.00 (35)	678.00 (65)
2202-02-109-21	300.00	50.00 (17)	250.00 (83)
2202-02-109-22	0.01	0 (0)	0.01 (100)
2202-03-103-01	52.17	23.24 (45)	28.93 (55)
2202-03-103-01	11.99	3.48 (29)	8.51 (71)
2202-03-103-01	20.00	4.73 (24)	15.27 (76)
2202-03-103-01	95.00	51.50 (54)	43.50 (46)
2202-03-103-01	0.01	0 (0)	0.01 (100)
2202-03-103-02	369.90	193.91 (52)	175.99 (48)
2202-03-103-08	5.00	0 (0)	5.00 (100)
2202-03-103-01	0.01	0 (0)	0.01 (100)
2202-80-107-15	0.01	0 (0)	0.01 (100)
2202-80-800-01	0.01	0 (0)	0.01 (100)
2202-80-800-01	0.02	0 (0)	0.02 (100)
2202-80-800-02	0.01	0 (0)	0.01 (100)
2202-80-800-08	0.01	0 (0)	0.01 (100)
2202-80-800-08	63.97	37.27 (58)	26.70 (42)
2202-80-800-11	0.01	0 (0)	0.01 (100)
2202-80-800-17	0.01	0 (0)	0.01 (100)
2202-80-800-17	0.01	0 (0)	0.01 (100)
2205-00-105-01	10.00	3.76 (38)	6.24 (62)
2205-00-105-01	0.01	0 (0)	0.01 (100)
2205-00-105-01	0.21	0 (0)	0.21 (100)
<b>Total</b>	<b>1979.60 or say ₹ 19.80 crore</b>	<b>739.92 or say ₹ 7.40 crore</b>	<b>1239.68 or say ₹ 12.40 crore</b>

Figures in the parenthesis represent percentage to sanctioned budget.



## Appendix-2.15

(Reference: Paragraph 2.8.2; Page 70)

### Misclassification of payment made under Group Insurance Scheme (Inspection Report issued in 2017-18)

(in ₹)

Sr. No.	Name of District Treasury(DT)/ Sub-Treasury(ST)	Paragraph Number	Insurance payment booked under Saving fund	Saving fund payment booked under Insurance Fund	Total amount of misclassification
1.	Treasury, Pangi	05	--	1,186	1,186
2.	D.T. Hamirpur	07	--	35,493	35,493
3.	D.T.Kangra at Dharamshala	12	75,000	4,55,760	5,30,760
4.	S.T.Kangra	08	60,000	1,12,021	1,72,021
5.	S.T. Indora	04	--	1,46,868	1,46,868
6.	S.T.Nurpur	02	15,000	--	15,000
7.	S.T.Jawali	03	--	77,094	77,094
8.	S.T. Kasba Kotla	04	--	70,597	70,597
9.	D.T.Kinnaur at Reckong Peo	09	15,000	--	15,000
10.	D.T.Kullu	05	--	84,764	84,764
11.	S.T.Nirmond	04	30,000	8,618	38,618
12.	D.T.Mandi	03	--	41,703	41,703
13.	S.T. Ladbharol	02	--	15,324	15,324
14.	Capital Treasury, Shimla	08	--	35,493	35,493
15.	S.T.Sunni	03	--	85,286	85,286
16.	S.T.Chopal	04	--	27,875	27,875
17.	S.T.Rampur	06	--	35,766	35,766
18.	S.T.Theog	04	15,000	--	15,000
19.	S.T.Kumarsain	05	--	2,913	2,913
20.	S.T.Nankhari	05	--	6,370	6,370
21.	S.T.Kupvi	04	--	12,481	12,481
22.	D.T.Sirmour at Nahan	10	1,80,000	1,83,532	3,63,532
23.	S.T.Rajgarh	06	--	16,994	16,994
24.	D.T.Solan	09	15,000	52,157	67,157
25.	S.T.Kandaghat	02	--	28,227	28,227
26.	S.T.Kasauli	05	--	14,261	14,261
27.	D.T.Una	06	60,000	1,88,045	2,48,045
<b>Total</b>			<b>4,65,000</b> or say ₹ 4.65 lakh	<b>17,38,828</b> or say ₹ 17.39 lakh	<b>22,03,828</b> or say ₹ 22.04 lakh

## Appendix-2.16

(Reference: Paragraph 2.8.3; Page 71)

### Misclassification of expenditure under Pensionary Heads

(in ₹)

Sr. No.	Name of District Treasury (DT)/Treasury	Paragraph Number	Nature of Expenditure			Head of account under which Booked
			DCRG	Pension	Commutation	
1.	S.T. Jhandutta	05	10,304	--	--	2071-01-102-02
2.	D.T. Kangra at Dharamshala	05	--	13,10,522 16,24,583	--	2071-01-101-02 2071-01-105-01
3.	D.T. Kullu	07	--	1,59,473	--	2071-01-105-01
4.	D.T. Sirmour at Nahan	07	--	2,16,490	--	2071-01-105-01
5.	S.T. Rajgarh	02	7,03,271	--	--	2071-01-102-02
6.	D.T. Solan	05	52,204 1,04,549	--	--	2071-01-101-02 2071-01-105-01
<b>Total</b>			<b>8,70,328</b> or say <b>₹ 8.70 lakh</b>	<b>33,11,068</b> or say <b>₹ 33.11 lakh</b>		

## Appendix-2.17

(Reference: Paragraph 2.8.4; Page 71)

Authorisation of bills without budget

(₹ in lakh)

Sr. No.	Name of District Treasury (DT)/Treasury	Paragraph Number	Number of DDOs	Number of cases	Amount authorized without budget
1.	D.T. Bilaspur	08(A)	06	06	45.38
2.	S.T. Naina Devi Ji at Swarghat	06	01	01	2.89
3.	D.T. Chamba	03	05	05	20.11
4.	S.T. Pangi	03(B)	05	05	57.62
5.	S.T. Chowari	03(B)	01	01	2.68
6.	S.T. Bharmour	02(A)	02	02	1.84
7.	S.T. Haroli	02(A)	01	01	4.37
8.	D.T. Hamirpur	05(A)	04	04	9.75
9.	D.T. Kangra at Dharamshala	10	06	06	60.97
10.	S.T. Dehra	04	02	02	6.66
11.	D.T. Kinnaur at Reckong Peo	05	04	04	61.40
12.	S.T. Sangla	03(B)	01	01	11.44
13.	S.T. Moorang	03(B)	03	03	11.35
14.	D.T. Keylong	03(B)	02	02	4.15
15.	S.T. Udaipur	04(B)	03	03	13.42
16.	Try. Kaza	05(A)	04	05	11.95
17.	D.T. Mandi	06(B)	03	03	31.28
18.	S.T. Joginder Nagar	02	01	01	2.93
19.	S.T. Karsog	03	03	03	4.76
20.	S.T. Aut	02	04	08	689.62
21.	Capital Shimla	05	04	04	4.77
22.	D.T. Shimla	08	02	02	1.72
23.	D.T. Sirmour at Nahan	05	01	01	1.11
24.	S.T. Pachhad	03	01	01	0.59
25.	S.T. Rajgarh	05	02	17	151.67
26.	S.T. Shillai	02	01	01	3.09
27.	S.T. Sangrah	03(A)	02	02	7.34
28.	S.T. Nohradhar	02	01	01	0.21
29.	D.T. Solan	06	01	01	32.41
30.	D.T. Una	05	06	06	32.00
31.	S.T. Haroli	02	02	02	7.50
32.	S.T. Amb	04	01	01	0.60
<b>Total</b>		<b>132</b>	<b>85</b>	<b>105</b>	<b>1,297.58</b> or say <b>₹ 12.98 crore</b>

## Appendix-2.18

(Reference: Paragraph 2.8.5; Page 72)

Authorization of funds in excess of sanctioned budget

(₹ in lakh)

Sr. No.	Name of District Treasury (DT)/Treasury	Paragraph Number	Number of DDOs	Number of cases	Excess amount authorized
1.	D.T. Bilaspur	08(B)	07	07	13.34
2.	S.T. Ghumarwin	02	12	12	30.23
3.	S.T. Naina Devi Ji at Swarghat	06	04	04	2.50
4.	S.T. Jhandutta	03	05	06	54.44
5.	D.T. Chamba	03	05	06	220.07
6.	S.T. Pangi	03(A)	06	06	157.06
7.	S.T. Dalhousie	02	02	02	9.80
8.	S.T. Chowari	03(A)	01	02	0.58
9.	S.T. Bharmour	02(B)	07	07	193.96
10.	S.T. Tissa	02	02	02	15.06
11.	S.T. Salooni	03	01	04	24.97
12.	S.T. Holi	02(B)	08	09	60.23
13.	S.T. Sihunta	03	04	05	58.27
14.	S.T. Bhalie	02	04	04	20.82
15.	D.T. Hamirpur	05(B)	05	05	81.85
16.	S.T. Barsar	03	06	06	12.17
17.	S.T. Nadaun	03	06	06	30.68
18.	S.T. Sujampur Tihra	02	04	04	1.45
19.	S.T. Bhoranj	03	06	06	10.85
20.	D.T. Kangra at Dharamshala	10	06	06	110.42
21.	S.T. Kangra	06	09	10	1,357.19
22.	S.T. Dehra	04	05	05	157.81
23.	S.T. Indora	03	03	03	4.07
24.	S.T. Nurpur	03	01	03	16.95
25.	S.T. Palampur	03	06	07	105.87
26.	S.T. Jaisinghpur	03	05	08	40.51
27.	S.T. Jawali	04	05	05	31.17
28.	S.T. Fatehpur	02	03	04	11.17
29.	S.T. Khundian	02	02	04	22.50
30.	S.T. Baijnath	05	04	05	33.77
31.	S.T. Kasba Kotla	03	02	04	51.63
32.	S.T. Baroh	04	06	06	25.98
33.	D.T. Kinnaur at Reckong Peo	05	05	06	4.46
34.	S.T. Pooh	02	04	04	6.41
35.	S.T. Sangla	03	05	05	11.28
36.	S.T. Moorang	03	03	03	2.52
37.	S.T. Nichar	02	04	04	11.64
38.	D.T. Kullu	06	07	07	31.86
39.	S.T. Anni	03	05	06	39.11
40.	S.T. Banjar	02	04	05	78.52
41.	S.T. Nirmond	03	03	03	53.16
42.	S.T. Manali	03	03	03	59.72
43.	D.T. Keylong	03(A)	07	07	34.58
44.	S.T. Udaipur	04(A)	03	03	7.36
45.	Try. Kaza	05(B)	04	07	67.70
46.	D.T. Mandi	06	08	08	303.46
47.	S.T. Sundernagar	03	04	04	36.07
48.	S.T. Jogindernagar	02	06	07	15.53
49.	S.T. Sarkaghat	03	02	04	24.55

Sr. No.	Name of District Treasury (DT)/Treasury	Paragraph Number	Number of DDOs	Number of cases	Excess amount authorized
50.	S.T. Chachiot	01	06	06	9.81
51.	S.T. Thunag	01	02	02	1.77
52.	S.T. Ladbharol	03	02	03	15.54
53.	S.T. Sandhole	03	01	02	91.97
54.	S.T. Balichowki	03	01	01	41.95
55.	S.T. Kotli	01	03	05	60.35
56.	S.T. Padhar	03	01	03	153.34
57.	S.T. Baldwara	03	02	02	19.40
58.	Capital Shimla	05	06	07	14.82
59.	D.T. Shimla	08	07	08	196.72
60.	S.T. Sunni	02	06	06	37.60
61.	S.T. Chopal	01	04	04	7.66
62.	S.T. Rampur	05	06	06	57.48
63.	S.T. Kumarsain	04	03	03	7.35
64.	S.T. Nankhari	04	06	06	13.32
65.	S.T. Kupvi	03	03	03	9.21
66.	S.T. Nerwa	01	05	06	27.89
67.	D.T. Sirmour at Nahan	05	07	08	165.63
68.	S.T. Pachhad	03	01	05	103.76
69.	S.T. Paonta Sahib	04	05	05	30.66
70.	S.T. Shillai	02	04	04	9.38
71.	S.T. Sangrah	03	04	04	10.77
72.	S.T. Kamrau	02	03	03	35.75
73.	S.T. Dadahu	04	01	01	53.33
74.	S.T. Nohradhar	02	02	03	20.59
75.	D.T. Solan	06	06	07	89.54
76.	S.T. Arki	06	06	07	47.28
77.	S.T. Kasauli	03	02	02	8.40
78.	S.T. Nalagarh	07	06	06	248.48
79.	S.T. Ramshehar	01	05	05	12.14
80.	S.T. Krishangarh	02	02	03	16.16
81.	D.T. Una	05	05	05	59.85
82.	S.T. Haroli	02	05	05	157.73
83.	S.T. Bangana	04	06	06	31.88
84.	S.T. Amb	04	07	08	99.63
<b>Total</b>		<b>84</b>	<b>370</b>	<b>419</b>	<b>5,722.44</b> or <b>say ₹ 57.22 crore</b>

### Appendix-3.1

(Reference: Paragraph 3.1; Page 73)

#### Utilisation Certificates outstanding as on 31 March 2018

(₹ in lakh)

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
1	2	3.	4.	5.	6	7
<b>1.</b>	<b>Organs of State</b>					
	Parliament/State/Union Territory Legislature	2016-17	1	8.23	-	-
			<b>1</b>	<b>8.23</b>	<b>-</b>	<b>-</b>
<b>2.</b>	<b>Administrative Services</b>					
	Secretariat General Services	2015-16	1	0.89	-	-
		2016-17	1	125.00	-	-
			<b>2</b>	<b>125.89</b>	<b>-</b>	<b>-</b>
	Other Administrative Services	2015-16	20	846.37	-	-
		2016-17	17	500.00	-	-
			<b>37</b>	<b>1,346.37</b>	<b>-</b>	<b>-</b>
<b>3.</b>	<b>Rural Development</b>					
	Rural Development Programmes	2011-12	156	15142.01	156	4882.35
		2012-13	292	15,257.85	150	4925.90
		2013-14	290	21364.51	156	10371.62
		2014-15	345	31,111.12	195	23316.95
		2015-16	282	31,437.60	150	29117.58
		2016-17	375	47480.89	375	47480.89
	<b>Total (Rural Development)</b>		<b>1740</b>	<b>161793.98</b>	<b>1182</b>	<b>120095.30</b>
<b>4.</b>	<b>Rural Employment</b>					
	Rural employment	2011-12	9	2113.15	1	8.08
		2012-13	17	3,911.91	-	-
		2013-14	14	5008.72	-	-
		2014-15	19	39,245.37	-	-
		2015-16	31	45,559.04	15	6790.88
		2016-17	34	34,301.61	34	34301.61
			<b>124</b>	<b>130139.80</b>	<b>50</b>	<b>41100.57</b>
	Special programmes	2014-15	20	932.91	15	851.27
		2015-16	22	3,277.39	22	3277.39
		2016-17	46	11,804.63	36	11471.76
			<b>88</b>	<b>16014.93</b>	<b>73</b>	<b>15600.42</b>
	<b>Total (Rural Employment)</b>		<b>212</b>	<b>146154.73</b>	<b>123</b>	<b>56700.99</b>
<b>5.</b>	<b>Education</b>					
	General Education	2015-16	4	152.00	1	100.00
		2016-17	58	26395.48	6	442.00
			<b>62</b>	<b>26547.48</b>	<b>7</b>	<b>542.00</b>
	Sports and Youth Services	2014-15	1	2.71	-	-
		2016-17	21	512.98	1	300.00
			<b>22</b>	<b>515.69</b>	<b>1</b>	<b>300.00</b>
	Technical Education	2016-17	4	9.29	-	-
	<b>Total (Education)</b>		<b>88</b>	<b>27072.46</b>	<b>8</b>	<b>842.00</b>
<b>6.</b>	<b>Art and Culture</b>					
	Art and Culture	2016-17	146	685.54	132	525.24
	<b>Total (Art and Culture)</b>		<b>146</b>	<b>685.54</b>	<b>132</b>	<b>525.24</b>

<b>7.</b>	<b>Urban Development</b>					
	Urban Development	2010-11	5	1919.83	-	-
		2011-12	4	728.63	-	-
		2014-15	29	11973.51	5	212.58
		2015-16	60	21250.05	17	7,016.94
		2016-17	111	53,447.25	104	38,296.73
	<b>Total (Urban Development)</b>		<b>209</b>	<b>89319.27</b>	<b>126</b>	<b>45,526.25</b>
<b>8.</b>	<b>Animal Husbandry</b>					
	Crop Husbandry	2014-15	11	400.00	-	-
		2016-17	12	9,535.20	12	8635.00
			<b>23</b>	<b>9,935.20</b>	<b>12</b>	<b>8635.00</b>
	Animal Husbandry	2014-15	11	344.36	11	344.36
		2015-16	29	2808.05	28	2805.30
		2016-17	46	2426.50	-	-
			<b>86</b>	<b>5578.91</b>	<b>39</b>	<b>3149.66</b>
	<b>Total (Animal Husbandry)</b>		<b>109</b>	<b>15514.11</b>	<b>51</b>	<b>11784.66</b>
<b>9.</b>	<b>Co-operation</b>					
	Co-operation	2014-15	4	3.95	2	2.15
		2015-16	34	53.86	3	4.30
		2016-17	38	108.15	18	15.87
	<b>Total (Co-operation)</b>		<b>76</b>	<b>165.96</b>	<b>23</b>	<b>22.32</b>
<b>10.</b>	<b>Tourism</b>					
	Tourism	2014-15	2	3.30	2	3.30
		2015-16	2	4.15	2	4.15
		2016-17	3	2655.00	3	2655.00
	<b>Total (Tourism)</b>		<b>7</b>	<b>2662.45</b>	<b>7</b>	<b>2662.45</b>
<b>11.</b>	<b>Housing</b>					
	Housing	2014-15	45	981.73	38	869.58
		2015-16	85	5165.14	50	2,120.23
		2016-17	91	6913.05	65	3,038.20
			<b>221</b>	<b>13059.92</b>	<b>153</b>	<b>6,028.01</b>
	<b>Total (Housing)</b>		<b>221</b>	<b>13059.92</b>	<b>153</b>	<b>6,028.01</b>
<b>12.</b>	<b>Industries</b>					
	Village and Small Scale Industries	2012-13	3	49.21	1	7.21
		2013-14	4	147.21	-	-
		2014-15	3	69.09	2	24.09
		2015-16	33	388.53	20	143.60
		2016-17	132	5,923.46	71	3505.66
	<b>Total (Industries)</b>		<b>175</b>	<b>6,577.50</b>	<b>94</b>	<b>3680.56</b>
<b>13.</b>	<b>Agriculture and Allied Services</b>					
	Dairy Development	2015-16	21	1,666.16	21	1666.16
		2016-17	21	1,661.88	21	1661.89
			<b>42</b>	<b>3,328.05</b>	<b>42</b>	<b>3328.05</b>
	Food Storage and Ware Housing	2014-15	2	2.21	-	-
		2015-16	13	21.70	-	-
		2016-17	34	52.09	8	14.81
			<b>49</b>	<b>76.00</b>	<b>8</b>	<b>14.81</b>
	Agriculture Research and Education	2016-17	2	9.93	-	-
			<b>2</b>	<b>9.93</b>	<b>-</b>	<b>-</b>
	Other Agriculture Programme	2016-17	2	1,000.00	2	1,000.00
			<b>2</b>	<b>1,000.00</b>	<b>2</b>	<b>1,000.00</b>
	<b>Total (Agriculture and Allied Services)</b>		<b>95</b>	<b>4,413.97</b>	<b>52</b>	<b>4,342.86</b>
<b>14.</b>	<b>Forest</b>					
	Forest and Wildlife	2012-13	9	170.64	-	-
		2013-14	11	431.34	-	-
		2014-15	70	442.46	10	51.06

		2015-16	111	500.35	21	160.53
		2016-17	187	812.06	100	458.96
	<b>Total (Forest)</b>		<b>388</b>	<b>2,356.86</b>	<b>131</b>	<b>670.55</b>
<b>15.</b>	<b>Medical and Public Health</b>					
	Medical and Public Health	2012-13	1	100.00	-	-
		2013-14	34	1083.60	-	-
		2014-15	40	5584.30	-	-
		2015-16	48	7684.20	-	-
		2016-17	82	9238.57	77	7,012.62
			<b>205</b>	<b>23690.69</b>	<b>77</b>	<b>7,012.62</b>
	Family Health	2013-14	1	533.00	-	-
		2016-17	37	17875.59	36	11591.52
			<b>38</b>	<b>18408.59</b>	<b>36</b>	<b>11591.52</b>
	<b>Total (Medical and Public Health)</b>		<b>243</b>	<b>42099.28</b>	<b>113</b>	<b>18604.14</b>
<b>16.</b>	<b>Social Justice and Empowerment</b>					
	Welfare of SC, ST and Other Backward Classes	2012-13	8	301.14	7	254.26
		2013-14	3	8.60	3	8.60
		2014-15	3	219.10	-	-
		2015-16	4	235.00	4	235.00
		2016-17	5	237.00	5	237.00
			<b>23</b>	<b>1000.84</b>	<b>19</b>	<b>734.86</b>
	Labour and Employment	2016-17	2	5.00	-	-
				<b>2</b>	<b>5.00</b>	-
	Capital outlay on Welfare of SC, ST and OBC	2016-17	1	49.00	1	49.00
				<b>1</b>	<b>49.00</b>	<b>1</b>
	<b>Total (Social Justice and Empowerment)</b>		<b>26</b>	<b>1054.84</b>	<b>20</b>	<b>783.86</b>
<b>17.</b>	<b>Fisheries</b>					
	Fisheries	2014-15	5	25.00	-	-
		2015-16	15	13.58	-	-
		2016-17	10	16.80	10	16.80
	<b>Total (Fisheries)</b>		<b>30</b>	<b>55.38</b>	<b>10</b>	<b>16.80</b>
<b>18.</b>	<b>Planning</b>					
	Secretariat Economic Services	2014-15	11	453.22	5	55.54
		2015-16	11	603.06	2	67.01
		2016-17	4	1291.36	2	1091.36
			<b>26</b>	<b>2374.64</b>	<b>9</b>	<b>1213.91</b>
	Capital Outlay on Other Rural Development Programme	2016-17	<b>1</b>	<b>149.00</b>	<b>1</b>	<b>149.00</b>
	Capital Outlay on Housing	2016-17	3	35.00	3	35.00
				<b>3</b>	<b>35.00</b>	<b>3</b>
	Other Social Community	2014-15	3	2.12	-	-
		2015-16	5	3.04	-	-
		2016-17	1	0.27	-	-
			<b>9</b>	<b>5.43</b>	-	-
	Secretariat Social Services	2012-13	1	3.00	-	-
		2013-14	2	15.02	-	-
		2014-15	5	417.59	-	-
		2015-16	5	35.69	-	-
		2016-17	4	23.50	4	23.50
			<b>17</b>	<b>494.80</b>	<b>4</b>	<b>23.50</b>
	<b>Total (Planning)</b>		<b>56</b>	<b>3,058.87</b>	<b>17</b>	<b>1,421.41</b>
<b>19.</b>	<b>Excise and Taxation Department</b>					
	Compensation and assignments to Local Bodies	2015-16	12	543.02	8	306.85
		2016-17	262	1,002.89	250	688.65
	<b>Total (Excise and Taxation Department)</b>		<b>274</b>	<b>1,545.91</b>	<b>258</b>	<b>995.50</b>
<b>20.</b>	<b>Land Revenue</b>					



	Land Revenue	2015-16	1	1.00	1	1.00
		2016-17	16	80.00	14	70.00
			<b>17</b>	<b>81.00</b>	<b>15</b>	<b>71.00</b>
	Miscellaneous General Services	2013-14	1	5.72	-	-
		2014-15	8	141.00	-	-
		2015-16	21	250.92	1	49.74
		2016-17	17	212.17	16	207.93
			<b>47</b>	<b>609.81</b>	<b>17</b>	<b>257.67</b>
	<b>Total (Land Revenue)</b>		<b>64</b>	<b>690.81</b>	<b>32</b>	<b>328.67</b>
<b>21.</b>	<b>Public Works</b>					
	Road and Bridges	2014-15	1	330	-	-
		2015-16	1	462	-	-
		2016-17	1	600	1	191.34
			<b>3</b>	<b>1392.00</b>	<b>1</b>	<b>191.34</b>
	Road Transport	2016-17	2	559.48	2	559.48
			<b>2</b>	<b>559.48</b>	<b>2</b>	<b>559.48</b>
	<b>Total (Public Works)</b>		<b>5</b>	<b>1951.48</b>	<b>3</b>	<b>750.82</b>
<b>22.</b>	<b>Police</b>					
	Police	2016-17	4	1,300.60	4	1,025.51
	<b>Total (Police)</b>		<b>4</b>	<b>1,300.60</b>	<b>4</b>	<b>1,025.51</b>
<b>23.</b>	<b>Water Supply and Sanitation</b>					
	Water Supply and Sanitation	2015-16	2	322.80	-	-
		2016-17	2	399.20	2	399.20
	<b>Total (Water Supply and Sanitation)</b>		<b>4</b>	<b>722.00</b>	<b>2</b>	<b>399.20</b>
<b>24.</b>	<b>Social Security and Welfare</b>					
	Social Security and Welfare	2015-16	158	463.63	26	125.79
		2016-17	574	3870.34	137	2616.55
			<b>732</b>	<b>4333.97</b>	<b>163</b>	<b>2742.34</b>
	<b>Total (Social Security and Welfare)</b>		<b>732</b>	<b>4333.97</b>	<b>163</b>	<b>2742.34</b>
<b>25.</b>	<b>Science Technology and Environment</b>					
	Other Scientific Research	2014-15	3	80.20		
		2015-16	16	9.62		
		2016-17	17	100.42	6	28.42
			<b>36</b>	<b>190.24</b>	<b>6</b>	<b>28.42</b>
	Ecology Environment	2016-17	8	21.70	-	-
			<b>8</b>	<b>21.70</b>	<b>-</b>	<b>-</b>
	<b>Total (Science Technology and Environment)</b>		<b>44</b>	<b>211.94</b>	<b>6</b>	<b>28.42</b>
<b>26.</b>	<b>Power</b>					
	Power	2011-12	2	212.00	-	-
		2013-14	1	1,854.00	-	-
		2014-15	1	1,259.00	-	-
		2016-17	1	90.00	-	-
			<b>5</b>	<b>3,415.00</b>	<b>-</b>	<b>-</b>
	Non-Conventional Source of Energy	2015-16	4	23.00	-	-
		2016-17	7	20.00	-	-
			<b>11</b>	<b>43.00</b>	<b>-</b>	<b>-</b>
	<b>Total (Power)</b>		<b>16</b>	<b>3,458.00</b>	<b>-</b>	<b>-</b>
	<b>Grand Total</b>		<b>5,004</b>	<b>531740.33</b>	<b>2710</b>	<b>2799,77.86</b>

**Appendix-3.2**

(Reference: Paragraph 3.2; Page 74)

**Statement showing performance of the Autonomous Bodies**

Sr. No.	Name of the body	Period of entrustment	Year upto which Accounts were rendered	Delay in Submission of Accounts	Period upto which Separate Audit Report is issued	Date of placement of SAR in the Legislature	Years for which accounts are due and delay in submission of accounts
1	Himachal Pradesh State Veterinary Council, Shimla	2005-06 onwards	2016-17	7 months 19 days	2016-17 (28.03.2018)	2015-16 (15.03.2017)	--
2	Himachal Pradesh Legal Service Authority, Shimla	-	2017-18	-	2013-14	2013-14	SARs for the year 2013-14 onwards are yet to be finalised
3	District Legal Service Authority, Hamirpur	-	2015-16	-	2013-14	2013-14	-do-
4	District Legal Service Authority, Una	-	2016-17	-	2013-14	2013-14	-do-
5	District Legal Service Authority, Nahan	-	2015-16	-	2013-14	2013-14	-do-
6	District Legal Service Authority, Chamba	-	2015-16	-	2013-14	2013-14	-do-
7	District Legal Service Authority, Bilaspur	-	2015-16	-	2013-14	2013-14	-do-
8	District Legal Service Authority, Shimla	-	2016-17	-	2013-14	2013-14	-do-
9	District Legal Service Authority, Solan	-	2015-16	-	2013-14	2013-14	-do-
10	District Legal Service Authority, Kullu	-	2015-16	-	2013-14	2013-14	-do-
11	District Legal Service Authority, Kinnaur at Rampur	-	2015-16	-	2013-14	2013-14	-do-
12	District Legal Service Authority, Dharmshala at Kangra	-	2015-16	-	2013-14	2013-14	-do-
13	District Legal Service Authority, Mandi	-	2015-16	-	2013-14	2013-14	-do-
14	Himachal Pradesh Building and Other construction workers welfare board, Shimla	--	2014-15	2 years	2013-14	Yet to be placed	Under process

### Appendix - 3.3

(Reference: Paragraph 3.4; Page 75)

**Department wise and duration wise break-up of the cases of theft, misappropriation/losses, 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 or more		Total No. of Cases	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1.	Education	-	-	02	2.55	01	0.93	-	-	-	-	-	-	03	3.48
2.	Rural Development	-	-	02	4.68	-	-	-	-	-	-	-	-	02	4.68
3.	Agriculture	-	-	-	-	01	9.20	01	0.26	-	-	-	-	02	9.46
4.	Horticulture	-	-	01	1.54	01	0.06	-	-	01	1.29	-	-	03	2.89
5.	Land Revenue	-	-	-	-	-	-	-	-	01	2.57	-	-	01	2.57
6.	Police	-	-	01	0.08	-	-	-	-	-	-	-	-	01	0.08
7.	Fisheries	-	-	01	1.28	-	-	-	-	-	-	-	-	01	1.28
8.	Municipal Council, Chamba	01	0.42	-	-	-	-	-	-	-	-	-	-	01	0.42
9.	Revenue	-	-	-	-	-	-	-	-	-	-	02	0.40	02	0.40
10.	Home Guard	-	-	-	-	-	-	03	25.42	-	-	-	-	03	25.42
11.	Animal Husbandry	-	-	01	0.90	-	-	-	-	-	-	02	0.21	03	1.11
12.	Health (Medical Department)	-	-	-	-	01	0.95	-	-	-	-	-	-	01	0.95
13.	Forest	01	3.99	01	2.38	-	-	01	0.63	-	-	02	0.22	05	7.22
14.	Public Works	-	-	-	-	-	-	06	7.42	01	1.05	08	2.69	15	11.16
15.	Irrigation and Public Health	-	-	-	-	01	0.89	02	7.71	-	-	02	0.31	05	8.91
	<b>Total:</b>	<b>02</b>	<b>4.41</b>	<b>09</b>	<b>13.41</b>	<b>05</b>	<b>12.03</b>	<b>13</b>	<b>41.44</b>	<b>03</b>	<b>4.91</b>	<b>16</b>	<b>3.83</b>	<b>48</b>	<b>80.03</b>

C: Number of Cases

A: Amount (₹ in lakh)

### Appendix-3.4

(Reference: Paragraph 3.4; Page 75)

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	Number of Cases	Amount	Number of Cases	Amount
Education	02	1.60	01	1.88	03	3.48
Rural Development	02	4.68	-	-	02	4.68
Agriculture	-	-	02	9.46	02	9.46
Land Revenue	-	-	01	2.57	01	2.57
Horticulture	01	0.06	02	2.83	03	2.89
Fisheries	01	1.28	-	-	01	1.28
Police	-	-	01	0.08	01	0.08
Municipal Council, Chamba	-	-	01	0.42	01	0.42
Revenue	-	-	02	0.40	02	0.40
Home Guard	-	-	03	25.42	03	25.42
Animal Husbandry	-	-	03	1.11	03	1.11
Health (Medical Department)	-	-	01	0.95	01	0.95
Forest	-	-	05	7.22	05	7.22
Public Works	01	0.21	14	10.95	15	11.16
Irrigation and Public Health	01	0.25	04	8.66	05	8.91
<b>Total</b>	<b>08</b>	<b>8.08</b>	<b>40</b>	<b>71.95</b>	<b>48</b>	<b>80.03</b>

## Appendix-4

### Glossary of terms

Sr. No.	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	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 at current prices.
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
4.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
5.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
6.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
7.	Net Debt available	Net Debt available to the State Government is calculated as excess of Public Debt receipts over Public Debt repayment and Interest payment on Public Debt.
8.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
9.	Guarantees	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended.

