

APPENDICES

Appendix-1

(Reference: Paragraph 1.1; Page 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)	0.69 crore
	2020 (Projected)	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= 21.90 %)	8.10%
5.	(a) Literacy (2001) (All India average= 64.84%) (b) Literacy (2011) (All India average= 73%)	76.50% 82.80%
6.	(a) Infant Mortality Rate (IMR) (2017) (All India IMR = 33) (b) Life Expectancy at Birth (2013-17) (All India average=69.4)	22 72.9
7.	Gross State Domestic Product (GSDP) 2019-20 (₹ in crore)	1,65,472
8.	GSDP Compound Annual Growth Rate (CAGR) (2011-12 to 2019-20)	10.82 (SCS:11.24)

B Financial Data

Compound Annual Growth Rate (CAGR)							
		2010-11 to 2018-19		2014-15 to 2018-19		2018-19 to 2019-20	
		SCS*	HP**	SCS*	HP**	SCS*	HP**
A	of Revenue Receipts	12.26	11.77	12.85	14.76	-9.88	-0.67
B	of Tax Revenue	13.29	9.58	11.8	6.26	-8.1	0.67
C	of Non-Tax Revenue	13.92	6.62	22.55	7.98	-19.72	-11.61
D	of Total Expenditure	12.56	10.11	12.45	10.98	-6.05	5.42
E	of Capital Expenditure	11.41	12.48	14.74	16.68	-15.6	12.88
F	of Revenue Expenditure on Education	12.75	10.25	12.41	9.10	-8.16	4.54
G	of Revenue Expenditure on Health	15.5	12.02	17.07	11.21	-4.96	9.66
H	of Salary and wages	12.05	8.24	12.45	7.42	-7.07	4.74
I	of Pension	16.56	11.35	16.52	14.30	3.05	10.35

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

Appendix-2

(Reference: Paragraphs 2.3.2.1 and 2.4.1; Page 20 and 36)

Time Series Data on the State Government Finances

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part-A: Receipts					
1. Revenue Receipts	23,440	26,264	27,367	30,950	30,742
(i) Tax Revenue	6,696 (29)	7,039 (27)	7,108(26)	7,573(24)	7,624(25)
States Goods and Services Tax (SGST)	-	-	1,833(26)	3,343(44)	3,550(47)
Taxes on Sales, Trade, etc.	3,993 (60)	4,382 (63)	2,526(36)	1,185(16)	1,170(15)
State Excise	1,131 (17)	1,308 (19)	1,311(18)	1,482(20)	1,660(22)
Taxes on Vehicles	317 (5)	280 (4)	367(5)	408(5)	466(6)
Stamps and Registration fees	206 (3)	209 (3)	229(3)	251(3)	260(4)
Taxes and Duties on electricity	551(8)	372(5)	361(5)	487(7)	101(1)
Land Revenue	7(-)	8(-)	17(-)	8(-)	5(-)
Taxes on Goods and Passengers	115 (2)	121(2)	112(2)	104(1)	104(1)
Other Taxes	376(5)	359(4)	352(5)	305(4)	308(4)
(ii) Non Tax Revenue	1,837 (8)	1,717 (6)	2,364(9)	2,830(9)	2,501(8)
(iii) State's share of Union taxes and duties	3,611 (15)	4,344 (17)	4,801(17)	5,430(18)	4,678(15)
(iv) Grants-in-aid from Government of India	11,296 (48)	13,164 (50)	13,094(48)	15,117(49)	15,939(52)
2. Miscellaneous Capital Receipts	-	-	35	9	2
3. Recoveries of Loans and Advances	26	30	40	22	21
4. Total Revenue and Non debt capital receipts (1+2+3)	23,466	26,294	27,442	30,981	30,765
5. Public Debt Receipts	6,129	8,603	5,600	6,427	10,847
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,294 (70)	6,831 [#] (79)	5,118(91)	4,864(76)	7,333(67)
Ways and Means Advances and Overdrafts	1,785 (29)	1,671 (20)	400(7)	1,496(23)	3,444(32)
Loans and Advances from Government of India	50 (1)	101 (1)	82(2)	67(1)	70(1)
6. Total Receipts in the Consolidated Fund (4+5)	29,595	34,897	33,042	37,408	41,612
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	11,515	13,630	14,680	16,121	22,569
9. Total Receipts of the State (6+7+8)	41,110	48,527	47,722	53,529	64,181
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	22,303	25,344	27,053	29,442	30,730
Plan	3,493(16)	4,520(18)	3,772(14)	4,263(14)	4,028(13)
Non-Plan	18,810(84)	20,824(82)	23,281(86)	25,179(86)	26,702(87)
General Services (including interest payments)	8,788(39)	9,728 (38)	11,009(41)	11,438(39)	12,335(40)
Social Services	7,980 (36)	9,610 (38)	10,337(38)	11,482(39)	12,047(39)
Economic Services	5,525 (25)	5,996 (24)	5,697(21)	6,512(22)	6,338(21)
Grants-in-aid and contributions	10 (-)	10 (-)	10(-)	10(-)	10(-)
11. Capital Expenditure	2,864	3,499	3,756	4,583	5,174
Plan	2,568(90)	3,115(89)	3416(91)	4,102(90)	4,820(93)
Non-Plan	296(10)	384(11)	340(9)	481(10)	354(7)
General Services	88(3)	208 (6)	192(5)	227(5)	204(4)
Social Services	792(28)	1,041 (30)	1,135(30)	1,187(26)	1,258(24)
Economic Services	1,984(69)	2,250 (64)	2,429(65)	3,169(69)	3,712(72)
12. Disbursement of Loans and Advances	463	3,290[@]	503	468	458
13. Total (10+11+12)	25,630	32,133	31,312	34,493	36,362

	2015-16	2016-17	2017-18	2018-19	2019-20
14. Repayments of Public Debt	3,948	3,943	3,500	4,673	6,701
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,557	2,198	3,021	3,092	3,169
Ways and Means Advances and Overdrafts	2,320	1,671	400	1,496	3,444
Loans and Advances from Government of India	71	74	79	85	88
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	29,578	36,076	34,812	39,166	43,063
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	10,577	12,351	13,043	14,493	20,111
19. Total disbursement by the State (16+17+18)	40,155	48,427	47,855	53,659	63,174
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	1,137	920	314	1,508	12
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,165	(-) 2,948 [#]	(-) 3,870	(-) 3,512	(-) 5,597
22. Primary Deficit (-)/Surplus (+) (21+23)	990	411 [#]	(-) 82	510	(-) 1,363
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	3,155	3,359	3,788	4,022	4234
24. Financial Assistance to local Bodies etc.	2,612	3,357	2,895	3,634	3,506
25. Ways and Means Advances/Overdraft availed (days)	31	23	2	19	38
Ways and Means Advances availed (days)	25	23	2	19	25
Overdrafts availed (days)	06	-	-	-	13
26. Interest on Ways and Means Advances/Overdrafts	6.40	16.17	-	(0.96)	3.61
27. Gross State Domestic Product (GSDP)	1,14,239 (10.09)	1,25,634 (9.97)	1,38,351 (10.12)	1,53,845 (11.20)	1,65,472 (7.56)
28. Outstanding Fiscal liabilities (year end)	41,197	47,244 ^{##}	51,030	54,299	62,212
29. Outstanding guarantees (yearend) (including interest)	3,714	4,550	4,394	4,309	1,947
30. Maximum amount guaranteed (year end)	9,658	12,320	8,848	5,181	640
31. Number of incomplete projects	12	12	11	10	13
32. Capital blocked in incomplete projects	143	188	176	181	268
Part- E: Fiscal Health Indicators					
I. Resource Mobilization (ratio)					
Own Tax revenue/GSDP	0.06	0.06	0.05	0.05	0.05
Own Non-Tax Revenue/GSDP	0.02	0.01	0.02	0.02	0.02
Central Transfers/GSDP	0.13	0.14	0.13	0.13	0.12
II. Expenditure Management(ratio)					
Total Expenditure/GSDP	0.22	0.26	0.23	0.22	0.22
Total Expenditure/Revenue Receipts	1.09	1.22	1.14	1.11	1.18
Revenue Expenditure/Total Expenditure	0.87	0.79	0.86	0.85	0.85
Expenditure on Social Services/Total Expenditure	0.34	0.33	0.37	0.37	0.37
Expenditure on Economic Services/Total Expenditure	0.29	0.26	0.26	0.28	0.28
Capital Expenditure/Total Expenditure	0.11	0.11	0.12	0.13	0.14
Capital Expenditure on Social and Economic Services/Total Expenditure	0.11	0.10	0.11	0.13	0.14

	2015-16	2016-17	2017-18	2018-19	2019-20
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit(-)/Revenue Surplus (+) /GSDP	1.00	0.73	0.23	0.98	0.01
Fiscal Deficit (-)/Fiscal Surplus (+)/GSDP	-1.89	-4.65	-2.80	-2.28	-3.38
Primary Deficit (-)/Surplus (+)/GSDP	0.87	-1.97	-0.06	0.33	-0.82
Revenue Deficit/Fiscal Deficit	*	*	*	*	*
IV. Management of Fiscal Liabilities(ratio)					
Fiscal Liabilities/GSDP	0.36	0.38	0.37	0.35	0.38
Fiscal Liabilities/Revenue Receipts	1.76	1.80	1.86	1.75	2.02

@ Includes ₹2,890.50 crore on account of UDAY Scheme

Excludes ₹2,890.50 crore on account of UDAY Scheme

Includes ₹2,890.50 crore on account of UDAY Scheme from the FY 2016-17 onwards

* Revenue Surplus hence, figures not calculated.

Appendix-3.1

(Reference: Paragraph 3.1; Page 71)

Glossary of important Budget related terms

1. ***'Accounts' or 'actuals' of a year.*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***'Administrative approval' of a scheme, proposal or work.*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***'Annual financial statement'*** – – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***'Appropriation'*** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***'Charged Expenditure'*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***'Consolidated Fund of India/ State'***- All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***'Contingency Fund'*** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***'Controlling Officer (budget)'*** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***'Drawing and Disbursing Officer' (DDO)*** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***'Excess Grant'*** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **"Sub-Major Head"** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.

20. **“Sub-Head”** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **‘Major Work’** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. **‘Minor Work’** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **“Modified Grant or Appropriation”** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **“Supplementary or Additional Grant or Appropriation”** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **“Schedule of New Expenditure”** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **“Token demand”** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix-3.2

(Reference: Paragraph 3.3.7; Page 78)

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)
Revenue-Voted					
1	02	Governor and Council of Ministers	21.20	4.03	19.01
2	03	Administration of Justice	200.01	34.57	17.28
3	04	General Administration	239.09	54.07	22.61
4	05	Land Revenue and District Administration	1,748.55	651.63	37.27
5	06	Excise and Taxation	112.99	14.32	12.67
6	07	Police and Allied Organisations	1,433.06	212.47	14.83
7	08	Education	6,641.11	1,110.61	16.72
8	09	Health and Family Welfare	2,205.94	377.72	17.12
9	10	Public Works - Roads, Bridges and Buildings	3,569.94	736.83	20.64
10	11	Agriculture	487.02	33.44	6.87
11	12	Horticulture	374.99	78.64	20.97
12	13	Irrigation, Water Supply and Sanitation	2,586.54	227.91	8.81
13	14	Animal Husbandry, Dairy Development and Fisheries	406.03	69.81	17.19
14	15	Planning and Backward Area Sub Plan	74.65	22.69	30.40
15	16	Forest and Wildlife	592.47	145.25	24.52
16	17	Election	97.74	11.05	11.31
17	18	Industries, Minerals, Supplies and Information Technology	234.06	100.52	42.95
18	19	Social Justice and Empowerment	1,154.39	99.25	8.60
19	20	Rural Development	1,463.63	351.17	23.99

Sr. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage (more than 20 per cent)
20	21	Co-Operation	34.74	4.79	13.79
21	23	Power Development	545.69	128.76	23.60
22	24	Printing and Stationery	30.33	2.14	7.06
23	25	Road and Water Transport	364.52	12.92	3.54
24	26	Tourism and Civil Aviation	89.16	56.20	63.03
25	27	Labour Employment and Training	358.39	39.28	10.96
26	28	Urban Development, Town and Country Planning and Housing	526.12	93.30	17.73
27	29	Finance	6,781.25	1,212.96	17.89
28	30	Miscellaneous General Services	97.28	11.32	11.64
29	31	Tribal Development	1,360.02	371.39	27.31
30	32	Scheduled Caste Sub Plan	1,424.41	513.37	36.04
Revenue-Charged					
31	03	Administration of Justice	53.44	11.36	21.26
32	04	General Administration	15.56	2.02	12.98
33	29	Finance	4,550.00	315.99	6.94
34	30	Miscellaneous General Services	3.06	3.06	100.00
Capital-Voted					
35	03	Administration of Justice	15.20	6.74	44.34
36	04	General Administration	21.94	21.85	99.59
37	05	Land Revenue and District Administration	10.90	7.32	67.16
38	07	Police and Allied Organisations	82.22	20.98	25.52
39	08	Education	107.25	30.23	28.19
40	09	Health and Family Welfare	198.37	25.30	12.75
41	10	Public Works - Roads, Bridges and Buildings	1,808.14	183.94	10.17
42	11	Agriculture	74.65	8.48	11.36
43	14	Animal Husbandry, Dairy Development and Fisheries	20.35	5.42	26.63

Sr. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage (more than 20 per cent)
44	15	Planning and Backward Area Sub Plan	303.99	115.34	37.94
45	16	Forest and Wildlife	18.43	6.34	34.40
46	18	Industries, Minerals, Supplies and Information Technology	46.90	19.06	40.64
47	19	Social Justice and Empowerment	19.97	14.48	72.51
48	20	Rural Development	20.03	6.04	30.15
49	23	Power Development	679.39	157.47	23.18
50	25	Road and Water Transport	210.58	18.53	8.80
51	26	Tourism and Civil Aviation	66.29	28.95	43.67
52	29	Finance	13.78	6.35	46.08
53	30	Miscellaneous General Services	41.24	3.50	8.49
54	31	Tribal Development	439.52	94.04	21.40
55	32	Scheduled Caste Sub Plan	1,269.17	231.62	18.25
Capital-Charged					
56	03	Administration of Justice	1.17	1.17	100.00
57	10	Public Works - Roads, Bridges and Buildings	104.46	97.54	93.38
Total			45,451.32	8,225.53	

Appendix 3.3

(Reference: Paragraph 3.3.7; Page 79)

Statement of various grants where persistent saving was more than ₹ one crore or more in each case occurred during 2015-20 (₹in crore)

Sr. No.	Grant Number	Name of Grant/Appropriation	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue- Voted							
1	03	Administration of Justice	12.53	9.82	10.14	25.20	34.57
2	04	General Administration	17.03	11.62	13.13	18.83	54.07
3	06	Excise and Taxation	3.78	1.84	7.65	13.79	14.32
4	07	Police and Allied Organization	73.42	37.08	81.89	143.83	212.47
5	08	Education	1076.22	864.96	665.02	955.16	1110.61
6	09	Health and Family Welfare	366.81	295.90	211.66	330.83	377.72
7	11	Agriculture	38.47	27.04	11.3	72.67	33.44
08	14	Animal Husbandry, Dairy Development and Fisheries	35.36	35.18	43.67	68.34	69.81
09	15	Planning and Backward Area Sub Plan	31.40	28.40	16.81	30.57	22.69
10	16	Forest and Wildlife	33.23	57.50	85.36	130.31	145.25
11	18	Industries, Minerals, Supplies and Information Technology	12.23	8.46	11.45	96.03	100.52
12	19	Social Justice and Empowerment	47.43	20.78	55.55	28.84	99.25
13	20	Rural Development	208.74	121.61	402.93	383.93	351.17
14	21	Co-operation	8.45	10.23	3.54	3.61	4.79
15	23	Power Development	1.49	146.35	131.18	53.45	128.76
16	24	Printing and Stationery	2.21	6.02	2.81	1.19	2.14
17	25	Road and Water Transport	1.43	1.06	2.1	2.25	12.92
18	27	Labour Employment and Training	63.72	71.98	199.27	39.93	39.28
19	29	Finance	228.94	97.70	266.88	939.93	1212.96
20	30	Miscellaneous General Service	13.99	13.00	7.38	8.97	11.32
21	31	Tribal Development	123.39	177.85	242.34	325.72	371.39
22	32	Scheduled Caste Sub Plan	31.81	321.14	405.83	390.87	231.62
Revenue- Charged							
23	3	Administration of Justice	6.87	5.95	1.73	7.94	11.36
Capital- voted							
24	09	Health and Family Welfare	6.01	2.93	4.77	8.94	25.30
25	15	Planning and Backward Area Sub Plan	32.44	18.95	12.84	1.33	115.34
26	29	Finance	5.2	1.51	7.98	6.27	6.35
27	31	Tribal Development	17.38	20.88	58.21	82.25	94.04
28	32	Scheduled Caste Sub Plan	108.71	99.31	132.87	154.08	231.62

Appendix-3.4

(Reference: Paragraph 3.4.4; Page 88)

Details of the schemes for which provision (one crore and above) was made but no expenditure was incurred

(In ₹)

Sr. No.	Sub Head Description	Original	Supplementary	Actual expenditure
1.	H.P. State Development Loan (New Loan)	3312018000	0	0
2.	5000 Broiler Scheme	20000000	0	0
3.	Assistance to Local Bodies and other non-Govt. Boards/ Institutions	300000000	648000000	0
4.	Assistance to the Families of Killed/Disabled Defence Personnel	1500000	38000000	0
5.	Award of scholarship for financial backward students of general category	35000000	0	0
6.	Award to Panchayats for best female ratio	15000000	0	0
7.	B.P.L. Krishak Bakri Paalan Yojna	20000000	0	0
8.	Buildings (Jail Department)	15000000	0	0
9.	Cash doles	350000000	310000000	0
10.	Cattle feed subsidy to below poverty line families	40000000	0	0
11.	Chief Minister Rural Drinking Water Supply Scheme-Externally Aided Project National Development Bank	337000000	0	0
12.	Construction of buildings of revenue department	20000000	0	0
13.	Construction of bus stands	155300000	0	0
14.	Construction of bus stands at sub divisional / block level	40300000	0	0
15.	Construction of departmental / other buildings for welfare of scheduled castes	13500000	0	0
16.	Construction of District Attorney offices	30000000	0	0
17.	Construction of girls hostels	35000000	0	0
18.	Construction of OBC boys/ girls hostels	39400000	0	0
19.	Construction of residence of Panchayat Inspector/Sub Inspectors	11500000	0	0
20.	Construction of State guest house at New Delhi	0	209000000	0
21.	Construction Of Tenements For Homeless Poor Under Gandhi Kuteer Yojna / Indira Awas Yojna	36900000	0	0
22.	Creation of State of Art Industrial Areas	250000000	0	0
23.	Crop Diversification Project (Japan International Co-Operation Agency) EAP PHASE - II	15000000	0	0
24.	Deduct amount met from State Disaster Response Fund	-2870000000	5180600000	0
25.	Deen Dayal Upadhyay Gramin Kaushal Yojana (DDU-GKY)	44000000	0	0
26.		321800000	0	0
27.		123200000	0	0
28.	Distt. Rural Development Agency Administration	22000000	0	0
29.	Employees State Insurance Schemes (hospital and dispensaries)	27050000	0	0

Sr. No.	Sub Head Description	Original	Supplementary	Actual expenditure
30.	Equity contribution in HP Power Corporation	450000000	0	0
31.	Ex-gratia payment	750000000	304900000	0
32.	Expenditure on damaged water supply drainage and sewerage works	310000000	1340000000	0
33.	Expenditure on Government colleges	120000000	0	0
34.	Expenditure on inclusive education for disabled at secondary stage	10200000	0	0
35.	Expenditure on maintenance of roads	692886000	0	0
36.	Gallantry awards	25000000	0	0
37.	GIA for Revolving Fund for temples	30000000	0	0
38.	Government residential buildings	20000000	0	0
39.	Gram Gaurav Patt	40000000	0	0
40.	Grant to Dairy Cooperative Societies	30000000	0	0
41.	Grant to Gauvansh Samvardhan Board	50100000	0	0
42.	H.P. Forest Ecosystem Management & Livelihood Improvement Project	31500000	0	0
43.	Horticulture Development Project	789700000	0	0
44.	Infrastructure development investment programme for tourism	523700000	33241000	0
45.		176300000	0	0
46.	Investment in HRTC	156200000	0	0
47.	Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation	85200000	0	0
48.	Jal Se Krishi Ko Bal	250000000	0	0
49.	Kalpana Chawala Chhatravriti Yojna	21200000	0	0
50.	Loan for HP Power Corporation Projects	470000000	0	0
51.	Loans to H.P. Power Corporation	620000000	0	0
52.	Maintenance of houses under Rajiv Awas Yojna	18300000	0	0
53.	Major District roads	25000000	3000000	0
54.	Management of Himachal Bhawan at New Delhi	40000000	35000000	0
55.	Matching incentive grant to Mahila Mandal (Prod-act)	12900000	0	0
56.	Mukhya Mantri Aadarsh Vidya Kendra	150000000	0	0
57.	Mukhya Mantri Gian Deep Yojna	30000000	0	0
58.	Mukhya Mantri Green House Renovation Scheme	30000000	0	0
59.	Mukhyamantri Adarsh Gram Yojna	116500000	0	0
60.	National Rurban Mission	169300000	0	0
61.	Pardhan Mantri Krishi Sinchayee Yojna	22600000	0	0
62.	Pensioners of funds reserve with Finance Department	424000000	0	0
63.	Performance Grant to Gram Panchayats under Finance Commission	597200000	0	0
64.	Polyhouses and Micro Irrigation Project	20000000	0	0
65.	Post Matric scholarship to OBC students	50000000	1000	0
66.	Post Matric scholarship to Scheduled Caste students	442800000	0	0
67.	Pradhan Mantri Awas Yojna	88000000	0	0

Sr. No.	Sub Head Description	Original	Supplementary	Actual expenditure
68.	Pradhan Mantri Awas Yojna (Gramin)	373100000	0	0
69.	Pradhan Mantri Krishi Sinchayee Yojna (PMKSY)	63000000	0	0
70.	Pre-matric scholarship to Scheduled Caste students	63900000	1000	0
71.	Promotion of sheep and goat rearing	10340000	0	0
72.	Rajiv Gandhi Digital Yojna (laptop/tablet)	163800000	0	0
73.	Regional Geriatric Centre at Dr. Rajendra Prasad Govt. Medical College Tanda	0	48844000	0
74.	Repair and construction of houses assistance	250000000	6098000	0
75.	Repairs of roads and bridges	854000000	2450000000	0
76.	Rural Engineering Based Industries Centre	15405000	0	0
77.	Rural Road World Bank	250000000	0	0
78.	Rural Water Supply and Sanitation scheme under Externally Aided Projects(BRICS)	1000700000	0	0
79.	S.J.V.N.L.	100000000	0	0
80.	Scheme for repair of houses under Rajiv Awaas Yojana for general category BPL persons in rural area	47800000	0	0
81.	Shreshth Shehar Yojna	20000000	0	0
82.	Shyama Parshad Mukharji Rubran Mission	325700000	0	0
83.	Specific State Finance Commission Award for creation/upgradation	20000000	0	0
84.	State Innovation Fund	20000000	0	0
85.	State mission for food processing industry	82900000	0	0
86.		12600000	0	0
87.	State reward under sanitation scheme	21700000	0	0
88.	Subsidy on plastic crates	20000000	0	0
89.	Tools and Plants expenditure on Machinery & Equipment	13040000	0	0
90.	Upgradation/maintenance of existing Information Communication Technology Laboratories & other lab. facilities	329000000	0	0
91.		45000000	0	0
92.		126000000	0	0
93.	Upgradation/setting up of new Polytechnics	17800000	0	0
94.	World Bank Assisted Himachal Pradesh Horticulture Development Project	108000000	0	0
95.	World Bank Assisted HP Horticulture Development Project (EAP)	302300000	0	0
96.	World Bank State Roads	750000000	0	0
	Total:	16055139000	10606685000	0

Appendix-3.5

(Reference: Paragraph 3.4.5; Page 90)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant No.	Name of Grant	Mjr Head	Sm Head	Min Head	Sub Head	Expenditure incurred during Jan-March 2020	Expenditure incurred during in March 2019	Total expenditure during 2018-19	Percentage of total expenditure incurred during	
										Jan-March 2020	March 2020
1.	05	Land Revenue and District Administration	2245	05	101	02	437.57	283.97	453.57	96.47	62.61
2.	09	Health and Family Welfare	2210	05	101	05	17.65	17.65	31.89	55.34	55.34
3.	09		2210	06	200	08	12.00	12.00	17.00	70.59	70.59
4.	09		2211	00	200	08	14.54	14.54	14.54	100.00	100.00
5.	09		4210	03	105	06	15.41	15.39	15.78	97.68	97.53
6.	10	Public Works - Roads, Bridges and Buildings	2216	05	053	01	16.19	12.87	24.47	66.19	52.58
7.	10		4216	01	106	01	31.27	26.30	37.75	82.83	69.67
8.	10		5054	04	337	11	23.15	17.26	27.16	85.26	63.57
9.	11	Agriculture	2401	00	109	31	31.18	25.42	38.08	81.86	66.75
10.	12	Horticulture	2401	00	119	22	12.34	12.17	21.73	56.80	56.03
11.	13	Irrigation, Water Supply and Sanitation	2711	01	799	01	18.47	13.99	24.03	76.84	58.22
12.	13		4701	20	800	02	41.47	35.53	55.00	75.40	64.60
13.	13		4702	00	101	03	34.25	28.21	42.02	81.50	67.14
14.	13		4702	00	101	04	17.52	15.64	23.91	73.30	65.42
15.	13		4705	00	313	01	8.96	15.10	23.14	38.71	65.25
16.	27	Labour Employment and Training	4202	02	105	03	30.96	22.23	42.62	72.64	52.15
17.	28	Urban Development, Town and Country Planning and Housing	2215	02	105	04	13.53	11.97	19.96	67.77	59.98
18.	28		2217	80	192	14	13.89	13.89	24.24	57.30	57.30
19.	28		4215	02	106	02	54.31	35.64	63.80	85.12	55.86
20.	29	Finance	2049	01	101	21	22.56	22.56	22.56	100.00	100.00
21.	29		2049	01	101	23	15.86	15.86	15.86	100.00	100.00
22.	29		2049	01	101	49	42.15	42.15	42.15	100.00	100.00
23.	29		2049	01	101	51	17.83	17.83	17.83	100.00	100.00
24.	29		2049	01	101	56	16.40	16.40	16.40	100.00	100.00
25.	29		2049	01	200	05	11.96	11.96	11.96	100.00	100.00
26.	29		2049	03	104	01	1120.96	1120.96	1143.72	98.01	98.01
27.	29		2054	00	095	04	13.19	11.44	17.95	73.50	63.70

State Finances Audit Report for the year ended 31 March 2020

Sr. No.	Grant No.	Name of Grant	Mjr Head	Sm Head	Min Head	Sub Head	Expenditure incurred during Jan-March 2020	Expenditure incurred during in March 2019	Total expenditure during 2018-19	Percentage of total expenditure incurred during	
										Jan-March 2020	March 2020
28.	31	Tribal Development	2215	01	796	09	14.83	14.83	17.95	82.64	82.64
29.	31		2702	80	796	08	11.27	11.27	11.27	100.00	100.00
30.	32	Scheduled Caste Sub Plan	2401	00	789	49	11.22	10.21	12.53	89.52	81.49
31.	32		4202	02	789	06	13.30	13.30	13.60	97.77	97.77
32.	32		4215	01	789	01	12.04	10.69	15.12	79.62	70.73
33.	32		4215	01	789	04	22.92	17.73	35.33	64.87	50.19
34.	32		4701	20	789	04	12.97	10.61	15.00	86.45	70.71
35.	32		4701	21	789	01	15.00	15.00	15.00	100.00	100.00
36.	32		4702	00	789	04	12.50	11.46	16.36	76.43	70.05
37.	32		4801	01	789	03	45.00	45.00	56.02	80.33	80.33
38.	32		5054	04	789	04	30.43	22.09	41.66	73.05	53.02
Total							2,307.05	2,071.12	2,538.96		

Appendix 4

(Reference: Paragraph 4.15; Page 112)

List of Autonomous Bodies: Total = 54 (18+36)

Sr. No.	Name of the body/authority		Section in which audit has been conducted
1	Himachal Pradesh Building and Other Construction Workers Welfare Board, Shimla		Audit conducted under Section 19(3) and SARs prepared.
2	HP Khadi and Village Industries Board		
3	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)		
4	HP City Transport and Bus Stand Management And Development Authority		
5	HP State Regulatory Commission		
6	Himachal Pradesh State Veterinary Council, Shimla		
7	Himachal Pradesh Legal Service Authority, Shimla		
8	District Legal Service Authority, Hamirpur		
9	District Legal Service Authority, Bilaspur		
10	District Legal Service Authority, Nahan		
11	District Legal Service Authority, Una		
12	District Legal Service Authority, Shimla		
13	District Legal Service Authority, Kinnaur at Rampur		
14	District Legal Service Authority, Mandi		
15	District Legal Service Authority, Kullu		
16	District Legal Service Authority, Dharamshala at Kangra		
17	District Legal Service Authority, Solan		
18	District Legal Service Authority, Chamba		
19	Controller, CSK, HPKVV, Palampur	--	
20	Dr. YS Parmar Horticulture University, Nauni, Solan	--	
21	Seed and Organic Produce Certification Agency, Boileauganj, Shimla	--	
22	Livestock Development Board, Boileauganj, Shimla	Yes	
23	HP State Milkfed Co-operative, Totu, Shimla	Yes	
24	HP State Cooperative Marketing and Consumers Federation Ltd. (HIMFED)	Yes	
25	HP State Council for Science, Technology and Environment, Kasumpti, Shimla	-	
26	CAMPA	-	
27	District Rural Development Authority, Hamirpur	--	

Sr. No.	Name of the body/authority		Section in which audit has been conducted
28	District Rural Development Authority, Bilaspur	--	Audit conducted under Section 14 &15 and IRs are prepared and issued.
29	District Rural Development Authority, Nahan	--	
30	District Rural Development Authority, Una	--	
31	District Rural Development Authority, Shimla	--	
32	District Rural Development Authority, Kinnaur	--	
33	District Rural Development Authority, Mandi	--	
34	District Rural Development Authority, Kullu	--	
35	District Rural Development Authority, Dharamshala at Kangra	--	
36	District Rural Development Authority, Solan	--	
37	District Rural Development Authority, Chamba	--	
38	District Rural Development Authority, Keylong	--	
39	AIDS Control Society	--	
40	HP Nursing Reg. Council	--	
41	NRHM, Shimla	--	
42	Academy of Language, Art and Culture	Yes	
43	SC/ST Corporation, Solan	--	
44	Social Welfare Board, Shimla	--	
45	Council of Child Welfare, Shimla	--	
46	SSA, Shimla	--	
47	Himachal Pradesh University	--	
48	Rin Chen Zen Po Society, Kangra	--	
49	State Water & Sanitation Mission (HP)	--	
50	RMSA	--	
51	Employees State Insurance Society, Shimla	--	
52	RUSA	Yes	
53	State Disaster Management Authority	--	
54	HP Ayurveda and Unani Practitioner Board	--	