

APPENDICES

APPENDICES

Appendix-1

(Reference: Paragraph 1.1) 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
	2021 (Projected)	0.74 crore
3.	(a) Density of Population (2001) (All India density) (b) Density of Population (2011) (All India average)	109 persons/sq km (325 persons/sq km) 123 persons/sq km (382 persons/sq km)
4.	Population below poverty line (2011-12) (All India average)	8.06% (21.92 %)
5.	(a) Literacy (2001) (All India average) (b) Literacy (2011) (All India average)	76.48% (64.84%) 82.80% (73%)
6.	(a) Infant Mortality Rate (IMR per 1000 live births) (2020) (All India IMR) (b) Life Expectancy at Birth (2015-19) (All India average)	17 (28) 73.1 (69.7)
7.	Gross State Domestic Product (GSDP) 2021-22 (₹ in crore)	1,75,173
8.	Per Capita GSDP (2021-22) (In ₹)	Himachal Pradesh All India
		2,34,377 1,72,919
9.	GSDP Compound Annual Growth Rate (CAGR) (2012-13 to 2021-22) at current prices	Himachal Pradesh North Eastern & Himalayan (NE&H) States All India
		8.68 9.99 10.11
10.	Per capita GSDP Compound Annual Growth Rate (CAGR) (2012-13 to 2021-22) at current prices	Himachal Pradesh North Eastern & Himalayan (NE&H) States All India
		7.83 8.86 8.86
11.	Population Growth (2012 to 2022)	Himachal Pradesh North Eastern & Himalayan (NE&H) States All India
		7.34 13.00 12.12

B Financial Data

Compound Annual Growth Rate (CAGR)									
Particulars		2012-13 to 2015-16		2016-17 to 2019-20		2019-20 to 2020-21		2020-21 to 2021-22	
		NE&H*	HP**	NE&H*	HP**	NE&H*	HP**	NE&H*	HP**
A	of Revenue Receipts	11.51	14.54	7.21	5.39	6.95	8.77	18.08	11.58
B	of Own Tax Revenue	10.22	13.12	7.75	2.70	2.92	6.03	19.62	20.18
C	of Non-Tax Revenue	7.16	10.09	10.88	13.36	-14.65	-12.51	2.90	19.37
D	of Total Expenditure	11.47	11.28	9.40	4.21	4.58	7.70	16.14	8.78
E	of Capital Expenditure	7.70	11.13	7.10	-6.04	10.37	-0.05	28.31	13.82
F	of Revenue Expenditure	12.17	11.30	9.82	6.63	3.60	9.13	13.86	7.93
G	of Revenue Expenditure on Education	12.98	6.32	10.63	7.52	3.13	3.34	8.28	5.74
H	of Revenue Expenditure on Health	18.35	10.96	14.10	11.39	15.46	5.78	18.04	17.41
I	of Revenue Expenditure on Salary & Wages	10.67	4.06	12.41	6.64	0.24	1.38	7.53	2.42
J	of Revenue Expenditure on Pension	16.34	11.77	16.28	10.09	11.38	10.90	25.75	5.10
K	of Revenue Expenditure on Subsidies	25.71	33.40	7.26	11.81	8.74	16.19	0.22	-4.24

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

* North Eastern & Himalayan States

** Himachal Pradesh

Appendix-1.2

(Reference: Paragraph 1.4.2)
Summarised financial position of the Government of Himachal Pradesh
as on 31 March 2021 and 2022

(₹ in crore)

Liabilities	As on 31.03.2021	As on 31.03.2022
Internal Debt -	42,918.21	44,376.03
Market Loans bearing interest	31,897.10	33,772.10
Market Loans not bearing interest	0.06	0.06
Loans from Life Insurance Corporation of India	21.61	18.68
Loans from NABARD	2,969.28	3,164.12
Loans from National Co-operative Development Corporation	140.06	120.43
Compensation and other Bonds	2,890.50	2,890.50
Loans from other Institutions	40.74	20.38
Ways and Means Advances and Overdrafts from Reserve Bank of India	0	0
Special Securities issued to NSSF	4,958.86	4,389.76
Loans and Advances from Central Government-	3,261.54*	6,751.41*
Non-Plan Loans	2.38	1.94
Loans for State Plan Schemes	3,259.03	3,162.03
Pre 1984-85 Loans	0.13	0.13
Other loans for State	0	3,587.31
Contingency Fund	5.00	5.00
Small Savings, Provident Funds, etc.	16,522.64	17,006.28
Deposits and Advances	3,461.64	3,426.66
Reserve Funds	2,717.19	1,973.90
Suspense and Miscellaneous Balances	-1,539.83	- 292.98
Remittance Balances	541.91	653.50
Total	67,888.30	73,899.80
Assets		
Gross Capital Outlay on Fixed Assets -	49,430.11	55,459.49
Investments in shares of Companies, Corporations, etc.	4,562.40	4,913.00
Other Capital Expenditure	44,867.71	50,546.49
Loans and Advances -	7,687.59	8,024.83
Loans for Power Projects	7,274.42	7,644.83
Other Development Loans	384.83	354.51
Loans to Government servants and miscellaneous loans	28.34	25.49
Advances with Departmental Officers	0	0
Remittance Balances	0	0
Cash	1,756.24	2,522.86
Cash in Treasuries and local remittances	59.96	-45.41
Departmental Cash Balance	0.19	0.19
Permanent Advances/Cash Imprest)	0	0
Cash Balance Investments	1,696.09	2,568.08
Deposits with Reserve Bank of India	0	0
Investments from Earmarked Funds	0	0
Suspense and Miscellaneous Balances	0	0
Add difference on account of rounding-off	0	0
Deficit on Government Account	9,014.36	7,892.62
Total	67,888.30	73,899.80

Source: Finance Accounts

* Includes ₹ 4,412.22 crore (2020-21: ₹ 1,717 crore and 2021-22: ₹ 2,695.22 crore) as back-to-back loans from GoI during 2020-22 in lieu of GST compensation shortfall, which are not to be paid by the State out of its sources.

Appendix-2.1

(Reference: Paragraphs 2.3.2.1 and 2.4.1)
Time Series Data on the State Government Finances

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Part-A: Receipts					
1. Revenue Receipts	27,367	30,950	30,742	33,438	37,309
(i) Tax Revenue (a+b)	11,909	13,003	12,302	12,837	17,064
(a) Own Tax Revenue	7,108(26)	7,573(24)	7,624(25)	8,083(24)	9,715 (26)
States Goods and Services Tax (SGST)	1,833(26)	3,343(44)	3,550(47)	3,467 (43)	4,482 (46)
Taxes on Sales, Trade, etc.	2,526(36)	1,185(16)	1,170(15)	1,630 (20)	1,592 (16)
State Excise	1,311(18)	1,482(20)	1,660(22)	1,600 (20)	1,981 (20)
Taxes on Vehicles	367(5)	408(5)	466(6)	380 (5)	510 (5)
Stamps and Registration fees	229(3)	251(3)	260(4)	253 (3)	318 (3)
Taxes and Duties on electricity	361(5)	487(7)	101(1)	402 (5)	394 (4)
Land Revenue	17(-)	8(-)	5(-)	7 (-)	5 (-)
Taxes on Goods and Passengers	112(2)	104(1)	104(1)	84 (1)	99 (1)
Other Taxes	352(5)	305(4)	308(4)	261 (3)	341 (4)
(b) State's share of Union taxes and duties	4,801(17)	5,430(18)	4,678(15)	4,754 (14)	7,349 (20)
(ii) Non Tax Revenue	2,364(9)	2,830(9)	2,501(8)	2,188 (7)	2,612 (7)
(iii) Grants-in-aid from Government of India	13,094(48)	15,117(49)	15,939(52)	18,413(55)	17,633 (47)
2. Miscellaneous Capital Receipts	35	9	2	3	7
3. Recoveries of Loans and Advances	40	22	21	23	40
4. Total Revenue and Non debt capital receipts (1+2+3)	27,442	30,981	30,765	33,464	37,356
5. Public Debt Receipts	5,600	6,427	10,847	16,749^S	9,335^S
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,118 (91)	4,864 (76)	7,333 (67)	6,693 (40)	4,704 (51)
Ways and Means Advances and Overdrafts	400 (7)	1,496 (23)	3,444 (32)	7,744 (46)	1043 (11)
Loans and Advances from Government of India	82 (2)	67 (1)	70 (1)	2,312 ^S (14)	3,587 ^S (38)
6. Total Receipts in the Consolidated Fund (4+5)	33,042	37,408	41,612	50,213^S	46,692^S
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	14,680	16,121	22,569	15,445	15183
9. Total Receipts of the State (6+7+8)	47,722	53,529	64,181	65,658^S	61,875^S
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	27,053	29,442	30,730	33,535	36,195
Plan	3,772 (14)	4,263 (14)	4,028 (13)	4,983 (15)	-
Non-Plan	23,281 (86)	25,179 (86)	26,702 (87)	28,552 (85)	-
General Services (including interest payments)	11,009 (41)	11,438 (39)	12,335 (40)	13,454 (40)	13,900 (39)
Social Services	10,337 (38)	11,482 (39)	12,047 (39)	12,844 (38)	13,882 (38)
Economic Services	5,697 (21)	6,512 (22)	6,338 (21)	7,227 (22)	8,405 (23)
Grants-in-aid and contributions	10(-)	10 (-)	10 (-)	9 (-)	8 (-)
11. Capital Expenditure	3,756	4,583	5,174	5,309	6,029
Plan	3416 (91)	4,102 (90)	4,820 (93)	5,033 (95)	-
Non-Plan	340 (9)	481 (10)	354 (7)	276 (5)	-
General Services	192 (5)	227 (5)	204 (4)	170 (3)	390 (6)
Social Services	1,135 (30)	1,187 (26)	1,258 (24)	1,736 (33)	1925 (32)
Economic Services	2,429 (65)	3,169 (69)	3,712 (72)	3,403 (64)	3,715 (62)
12 Disbursement of Loans and Advances	503	468	458	320	378
13. Total Expenditure (10+11+12)	31,312	34,493	36,362	39,164	42,602

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
14. Repayments of Public Debt	3,500	4,673	6,701	11,141	4,387
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,021	3,092	3,169	3,302	3,246
Ways and Means Advances and Overdrafts	400	1,496	3,444	7,744	1,043
Loans and Advances from Government of India	79	85	88	94	44
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	34,812	39,166	43,063	49,210	46,989
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	13,043	14,493	20,111	14,657	14,119
19. Total disbursement by the State (16+17+18)	47,855	53,659	63,174	63,867	59,967
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	314	1,508	12	(-) 97	1,115
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3,870	(-) 3,512	(-) 5,597	(-) 5,700	(-) 5,245
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 82	510	(-) 1,363	(-) 1,227	(-) 604
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	3,788	4,022	4,234	4,472	4,641
24. Financial Assistance to local Bodies etc.	2,895	3,634	3,506	4,563	4,981
25. Ways and Means Advances/Overdraft availed (days)	2	19	38	63	16
Ways and Means Advances availed (days)	2	19	25	51	16
Overdrafts availed (days)	-	-	13	12	0
26. Interest on Ways and Means Advances/ Overdrafts	-	- (0.96)	3.61	6.12	0.25
27. Gross State Domestic Product (GSDP)	1,38,551	1,48,383	1,59,162	1,56,675	1,75,173
28. Outstanding Fiscal liabilities (year end)	51,030	54,299	62,212	68,882^{\$}	73,535
29. Outstanding guarantees (yearend) (including interest)	4,394	4,309	1,947	2,142	1,185
30. Maximum amount guaranteed (year end)	8,848	5,181	640	2,299	2,035
31. Number of incomplete projects	11	10	13	78	74
32. Capital blocked in incomplete projects	176	181	268	1,014	968

\$ Includes ₹ 1,717 (2020-21) and ₹ 4,412.22 crore (₹ 1,717.00 crore (2020-21) and ₹ 2,695.22 crore (2021-22) during 2021-22 as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

Appendix-2.2

(Reference: Paragraph 2.3.2.1)

Abstract of Receipts and Disbursements for the year 2021-22

Particulars	2020-21	2021-22	Particulars	2020-21	2021-22
I- Revenue Receipts	33,438.27	37,309.30	I- Revenue Expenditure	33534.93	36194.54
(i) Tax revenue	8,083.31	9,714.58	General service	1354.26	13899.76
(ii) Non-tax revenue	2,188.46	2,612.36	Social Services	12843.81	13882.41
(iii) State's share of Union Taxes and Duties	4,753.92	7,349.04	Education, Sports, Art and Culture	6344.45	6708.29
(iv) Grants for Central Sponsored Plan Schemes	4,221.29	5,420.75	Health and Family Welfare	2195.02	2577.27
(v) Finance commission Grants	12,424.10	1,168.31	Water Supply, Sanitation, Housing and Urban Development	1961.25	2140.4
(vi) Other transfer/Grants to State/Union territories with legislatures	1,767.19	1,168,30.79	Information and Broadcasting	55.74	58.71
			Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	121.16	155.79
			Labour and Labour Welfare	193.58	261.83
			Social Welfare and Nutrition	1955.86	1956.45
			Others	16.75	23.67
			Economic Services	7227.49	8404.66
			Agriculture and Allied Activities	2387.97	2568.72
			Rural Development	1398.04	1286.06
			Irrigation and Flood Control	396.45	394.51
			Energy	530.25	1649.91
			Industry and Minerals	207.82	194.64
			Transport	2102.16	2124.55
			Science, Technology and Environment	9.72	15.96
			General Economic Services	195.08	170.31
			Grants-in-aid and Contributions	9.37	7.71
Total	33438.27	37309.30	Total	33534.93	36194.54
II-Revenue Deficit carried over to Section -B	96.66		II-Revenue surplus carried over to Section-B		1114.76
Total:	33534.93	37309.30	Total:	33534.93	37309.30
Section-B: Capital					
III-Opening cash balance including Permanent Advances and Cash Balance Investment	1060.18	1756.24	III- Opening overdraft from Reserve Bank of India		
IV- Misc. Capital	2.88	7.01	IV- Capital Outlay	5309.21	6029.38
			General Services	169.54	389.63
			Social Services	1736.19	1925.31
			Education, Sports, Art and Culture	355.54	488.72
			Health and Family Welfare	302.05	293.80
			Water Supply, Sanitation, Housing and Urban Development	1066.40	1113.09
			Information and Broadcasting	0.77	0.63
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.04	12.67
			Social Welfare and Nutrition	3.25	14.39
			Others	2.14	2.01
			Economics Services	3403.48	3714.44
			Agriculture and Allied Activities	93.09	89.89
			Other Rural Development Programmes	10.36	38.52
			Irrigation and Flood Control	386.65	312.50
			Energy	196.98	128

State Finances Audit Report for the year ended 31 March 2022

Particulars	2020-21	2021-22	Particulars	2020-21	2021-22
			Industry and Minerals	17.27	122.73
			Transport	2521.96	2602.47
			General Economic Services	177.17	420.33
			Total	5309.21	6029.38
V-Recoveries of Loans and Advances	23.02	40.73	V- Loans and Advances disbursed	320.12	377.97
From Power Projects	0	0	To Power Projects	254.32	370.40
From Government Servants	6.32	5.67	To Government Servants	2.81	2.82
From Co-operations	16.33	34.88	To Co-operations	58.56	4.00
From Others	0.37	0.18	To Others		
VI-Revenue surplus brought down		1114.76	VI-Revenue deficit brought down	96.66	
VII-Public Debt Receipts	16749.21	9334.97	VII-Repayment of Public Debt	11141.04	4387.28
Internal Debt other than Ways and Means Advances and Overdrafts	6692.87	4703.98	Internal debt other than Ways and Means Advances and Overdrafts	3302.43	3246.16
Ways and Means Advances including Overdrafts	7744.47	1043.49	Ways and Means Advances and Overdrafts	7744.47	1043.49
Loans and Advances from the Central Government	2311.87	3587.50	Repayment of Loans and Advances to Central Government	94.14	97.64
VIII-Appropriation to Contingent Fund	0	0	VIII-Appropriation to Contingent Fund	0	0
IX- Amount transferred to Contingent Fund	0	0	IX-Expenditure from Contingent Fund	0	0
X- Public Account Receipts	15444.89	15182.79	X- Public Account disbursements	14656.91	14119.00
Small Savings and Provident Funds	3665.79	3562.18	Small Savings and Provident Funds	2680.28	3078.54
Reserve Funds	564.40	417.15	Reserve Funds	569.51	1160.45
Deposits and Advances	3555.45	3566.08	Deposits and Advances	3474.10	3601.06
Suspense and Miscellaneous	884.56	1063.49	Suspense and Miscellaneous	1093.95	-183.35
Remittances	6777.69	6573.89	Remittances	6839.07	6462.320
XI- Closing overdraft from Reserve Bank of India			XI-Cash Balance at end	1756.24	2522.86
			Cash in Treasuries and Local Remittances	0	0
			Departmental Cash Balance including Permanent Advances	0.19	0.19
			Deposits with Reserve Bank	59.96	-45.41
			Cash Balance investment	1696.09	2568.08
Total	33280.18	27436.50		33280.18	27436.50

Appendix-2.3 (A)

(Reference paragraph 2.6.2)

Actuals and projections of Revenue Receipts, Revenue Expenditure, Revenue Deficit and Interest Payments on Debt

(` in crore)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<i>Actual</i>										
Revenue Receipts	15,598	15,711	17,843	23,440	26,264	27,367	30,950	30,742	33,438	37,309
Growth Rate (<i>per cent</i>)	7.25	0.72	13.57	31.37	12.05	4.20	13.09	-0.67	8.77	11.58
Revenue Expenditure	16,174	17,352	19,787	22,303	25,344	27,053	29,442	30,730	33,535	36,194
Growth Rate (<i>per cent</i>)	16.38	7.28	14.03	12.72	13.63	6.74	8.83	4.38	9.13	7.93
Revenue Deficit (RD)(-)/ Revenue Surplus (RS) (+)	-576	-1,641	-1,944	1,137	920	314	1,508	12	-97	1,115
Interest Payments	1,710	1,802	2,029	2,244	2,459	2,829	2,958	3,071	3,228	3,422
Growth Rate (<i>per cent</i>)	10.04	5.38	12.60	10.60	9.58	15.03	4.58	3.81	5.10	6.04
Interest Payments/ RD or RS (<i>per cent</i>)	-297	-110	-104	197	267	901	196	26,543	-3,330	307
<i>Projected</i>										
Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Revenue Receipts	41,112	45,303	49,920	55,009	60,616	66,794	73,603	81,105	89,372	98,482
Growth Rate (<i>per cent</i>)	<i>Projected at annual average growth rate of 10.19 per cent (average of annual growth rates of the last ten years)</i>									
Revenue Expenditure	39,851	43,878	48,312	53,194	58,569	64,488	71,004	78,179	86,079	94,777
Growth Rate (<i>per cent</i>)	<i>Projected at annual average growth rate of 10.10 per cent (average of annual growth rates of the last ten years)</i>									
Revenue Surplus (RS)	1,261	1,425	1,608	1,815	2,047	2,306	2,599	2,926	3,293	3,705
Interest Payments	3,706	4,012	4,344	4,704	5,093	5,514	5,971	6,465	7,000	7,579
Growth Rate (<i>per cent</i>)	<i>Projected at annual average growth rate of 8.28 per cent (average of annual growth rates of the last ten years)</i>									
Interest Payments/ RS (<i>per cent</i>)	294	282	270	259	249	239	230	221	213	205

Source: Finance Accounts for actuals

Appendix-2.3 (B)

(Reference paragraph 2.6.2)
Actuals and projections of Public Debt (Principal + Interest)

(₹ in crore)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actuals										
Borrowings (excluding WMA)	3,371	3,421	4,017	4,344	4,041 [@]	5,200	4,931	7,403	7,288*	5,597*
Growth Rate (per cent)	69.92	1.47	17.42	8.14	-6.98	28.68	-5.17	50.13	-1.55	-23.20
Repayment of Public Debt (excluding WMA) (Principal)	2,117	1,075	1,400	2,163	2,272	3,100	3,177	3,257	3,397	3,344
Growth Rate (per cent)	87.68	-49.22	30.23	54.50	5.04	36.44	2.48	2.52	4.30	-1.56
Interest Payments	1,710	1,802	2,029	2,244	2,459	2,829	2,958	3,071	3,228	3,422
Growth Rate (per cent)	10.04	5.38	12.60	10.60	9.58	15.03	4.58	3.81	5.10	6.04
Projected										
Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Opening Public Debt Stock	68,630	70,693	73,118	75,951	79,240	83,038	87,400	92,386	98,058	1,04,480
Fresh Borrowings	6,374	7,259	8,268	9,416	10,723	12,212	13,908	15,839	18,039	20,544
Borrowings Growth Rate (per cent)	Projected at annual average growth rate of 13.89 per cent (average of annual growth rates of the last ten years)									
Interest on fresh borrowings	3,315	3,775	4,299	4,896	5,576	6,350	7,232	8,236	9,380	10,682
Interests Growth Rate (per cent)	Projected at a rate of 52 per cent (ratio of opening public debt stock to total interest to be paid up to maturity)									
Repayments of Public Debt (Principal)	3,920	4,596	5,389	6,318	7,407	8,684	10,181	11,936	13,994	16,407
Growth rate on repayment of Public Debt (per cent)	Projected at annual average growth rate of 17.24 per cent (average of annual growth rates of the last ten years)									
Interest Payments on Public Debt	3,706	4,013	4,345	4,705	5,094	5,516	5,973	6,467	7,003	7,582
Growth rate on Interest Payments on Public Debt (per cent)	Projected at annual average growth rate of 8.28 per cent (average of annual growth rates of the last ten years)									
Closing Public Debt Stock	70,693	73,118	75,951	79,240	83,038	87,400	92,386	98,058	1,04,480	1,11,717

Source: Finance Accounts for actuals

[@] Excludes ₹ 2,890.50 crore on account of UDAY Scheme

* Excludes ₹ 1,717 crore during 2020-21 and ₹ 2,695.22 crore during 2021-22 as back-to-back loans from outstanding public debt

Appendix-3.1

(Reference: Paragraph 3.1)

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 authorised 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 authorisation 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 regularisation 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. **'Re-appropriation'** - 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 authorised 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 utilise the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilise 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 3.3.5)
Unnecessary Re-appropriation

Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
Revenue-Voted								
01	Vidhan Sabha	2011-02-103-01	18.22	0.51	0.15	18.89	16.28	-2.60
03	Administration of Justice	2014-00-114-02	22.57	0.00	0.83	23.39	20.71	-2.68
		2014-00-800-02	6.07	0.00	0.17	6.24	5.53	-0.71
04	General Administration	2059-01-053-28	0.09	0.32	0.53	0.94	0.22	-0.72
		2216-05-800-04	0.73	0.00	0.00	0.73	0.54	-0.19
		2235-60-200-02	3.68	0.00	0.02	3.69	3.40	-0.29
		2075-00-800-01	0.00	0.00	0.01	0.01	0.01	0.00
05	Land Revenue and District Administration	2216-05-053-04	0.01	0.00	0.15	0.16	0.60	0.44
		2029-00-102-02	7.46	0.00	0.01	7.47	6.10	-1.37
		2029-00-102-03	19.70	0.00	0.07	19.78	17.08	-2.69
		2029-00-103-02	118.76	1.06	0.06	119.88	107.10	-12.78
		2030-02-102-02	0.16	0.00	0.10	0.26	0.14	-0.12
		2030-02-102-03	0.08	0.00	0.02	0.10	0.05	-0.04
		2053-00-093-01	163.05	0.93	0.66	164.65	138.85	-25.79
		2053-00-093-03	0.35	0.00	0.06	0.40	0.32	-0.08
		2053-00-094-01	21.70	0.00	0.02	21.71	17.15	-4.56
		2053-00-094-04	1.41	0.00	0.00	1.41	0.91	-0.50
		2053-00-094-05	0.78	0.00	0.01	0.79	0.68	-0.10
		2235-01-202-01	0.91	0.00	0.02	0.92	0.76	-0.16
		2245-08-101-01	0.00	0.00	91.00	91.00	0.00	-91.00
		2245-02-106-01	0.00	0.00	65.15	65.15	131.18	66.03
		2245-02-109-01	0.00	0.00	46.00	46.00	70.50	24.50
		2245-02-111-01	0.00	0.00	35.00	35.00	101.24	66.24
2245-02-193-01	0.00	0.00	41.40	41.40	59.90	18.50		
2245-80-102-01	0.00	0.25	0.01	0.27	0.85	0.58		
2245-80-102-05	0.00	0.00	22.72	22.72	37.07	14.35		
07	Police and Allied Organisations	2055-00-101-02	0.00	0.00	0.38	0.38	0.00	-0.38
		2055-00-108-01	94.05	0.00	8.61	102.66	85.29	-17.37
		2055-00-108-02	37.44	0.00	0.10	37.54	30.52	-7.02
		2055-00-109-03	69.47	0.00	2.25	71.72	59.84	-11.88
		2055-00-111-01	5.10	0.00	0.01	5.11	4.19	-0.92
		2055-00-111-03	2.68	0.00	0.10	2.79	2.42	-0.37
		2055-00-114-01	27.44	0.00	0.35	27.80	22.50	-5.29
		2055-00-115-01	0.03	0.00	0.02	0.05	0.00	-0.05
		2056-00-101-01	34.43	0.00	0.77	35.20	31.88	-3.33
		2070-00-107-01	1.79	0.00	0.00	1.79	1.65	-0.14
		2055-00-115-01	0.27	0.00	0.15	0.42	0.44	0.03
2070-00-108-02	46.61	0.00	4.73	51.34	55.36	4.02		
08	Education	2202-01-104-01	21.65	0.00	0.09	21.74	17.34	-4.40
		2202-01-104-02	70.44	0.00	0.36	70.80	58.40	-12.40
		2202-02-001-01	22.63	0.00	0.10	22.73	18.31	-4.41
		2202-02-101-01	20.93	0.00	0.17	21.10	17.99	-3.10
		2202-05-103-01	6.44	0.00	0.04	6.47	5.42	-1.05
		2202-80-800-01	5.77	0.00	0.36	6.13	5.03	-1.10

Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
09	Health and Family Welfare	2210-01-110-03	284.70	0.00	5.36	290.06	235.19	-54.87
		2210-01-200-01	53.74	0.00	0.37	54.12	45.72	-8.40
		2210-05-105-05	1.82	0.00	0.09	1.90	1.55	-0.36
		2210-05-105-06	139.07	0.00	0.04	139.11	124.36	-14.75
		2210-05-105-12	53.94	0.00	1.65	55.58	46.40	-9.18
		2210-06-101-05	3.52	0.00	0.21	3.73	3.26	-0.46
		2210-06-107-01	1.87	0.00	0.15	2.02	1.80	-0.22
		2210-05-105-13	51.58	0.00	0.10	51.68	52.01	0.32
		2210-06-001-04	4.09	0.00	0.09	4.18	4.29	0.11
		2211-00-200-12	0.00	75.78	3.65	79.43	171.39	91.96
10	Public Works - Roads, Bridges and Buildings	3054-04-105-02	325.24	0.00	0.60	325.84	336.84	11.00
		3054-04-105-15	44.89	0.00	10.00	54.89	55.93	1.04
		3054-80-800-03	27.19	0.00	6.00	33.19	33.43	0.24
11	Agriculture	2401-00-109-25	26.57	0.00	0.38	26.95	20.93	-6.02
		2401-00-105-12	17.62	0.00	0.07	17.69	19.74	2.05
13	Irrigation, Water Supply and Sanitation	2215-01-001-07	1.51	0.00	0.03	1.54	1.16	-0.38
		2215-01-101-05	29.25	0.00	5.91	35.16	35.41	0.24
		2215-01-102-13	50.30	0.00	29.61	79.91	84.78	4.87
		2702-80-001-07	18.84	0.00	10.19	29.03	29.70	0.68
14	Animal Husbandry, Dairy Development and Fisheries	2403-00-001-02	1.45	0.00	0.50	1.95	1.45	-0.50
		2403-00-101-10	0.70	0.00	0.04	0.74	0.46	-0.28
		2403-00-101-10	0.07	0.00	0.00	0.07	0.05	-0.02
		2403-00-102-06	5.62	0.00	0.10	5.72	4.81	-0.91
		2403-00-106-01	0.08	0.00	0.01	0.10	0.05	-0.05
		2404-00-191-05	0.66	0.00	0.33	0.99	0.65	-0.34
		2405-00-001-01	2.41	0.00	0.08	2.49	2.32	-0.18
2405-00-101-02	1.20	0.00	0.01	1.21	1.20	-0.01		
15	Planning and Backward Area Sub Plan	3451-00-101-01	8.06	0.00	0.25	8.30	5.45	-2.86
16	Forest and Wild Life	2406-01-001-03	1.60	0.00	0.40	2.00	1.53	-0.46
		2406-04-103-04	51.19	26.10	0.00	77.29	50.18	-27.11
17	Election	2015-00-106-01	0.00	4.09	0.00	4.09	3.55	-0.53
		2015-00-105-01	0.00	15.64	0.00	15.65	17.44	1.80
		2015-00-109-01	2.75	9.25	0.00	12.00	12.03	0.02
18	Industries, Minerals, Supplies and Information Technology	2851-00-102-32	1.78	1.59	1.06	4.43	1.78	-2.65
		2851-00-107-01	7.94	0.00	0.05	7.99	6.66	-1.32
19	Social Justice and Empowerment	2225-01-001-01	5.41	0.00	0.03	5.44	4.22	-1.22
20	Rural Development	2515-00-003-01	2.98	0.00	0.02	3.00	2.63	-0.36
		2515-00-101-01	28.96	0.00	0.14	29.10	23.64	-5.46
		2515-00-196-07	22.48	0.00	4.48	26.96	13.48	-13.48
		2515-00-197-07	21.86	0.00	4.21	26.08	13.25	-12.83
		2515-00-198-06	102.02	2.83	19.58	124.43	61.83	-62.60
		2216-03-102-05	0.00	0.00	0.64	0.64	1.78	1.14
		2216-03-102-07	7.12	0.00	10.04	17.16	23.82	6.66
21	Co-Operation	2425-00-001-01	3.82	0.00	0.09	3.91	3.59	-0.32
		2425-00-101-01	9.51	0.00	0.15	9.66	9.40	-0.26

Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
22	Food and Civil Supplies	2408-01-102-13	3.29	7.13	0.75	11.17	10.20	-0.97
23	Power Development	2801-80-001-01	4.44	0.22	0.00	4.66	4.46	-0.20
25	Road and Water Transport	3055-00-001-01	12.90	0.06	0.08	13.04	11.16	-1.88
26	Tourism and Civil Aviation	3452-80-001-02	5.24	0.05	0.02	5.31	4.76	-0.55
27	Labour Employment and Training	2225-03-277-04	0.12	0.00	0.21	0.33	0.00	-0.33
		2230-01-001-01	1.36	0.00	0.00	1.37	1.07	-0.30
		2230-01-101-01	5.18	0.00	0.20	5.38	4.37	-1.01
		2230-01-101-02	1.52	0.00	0.00	1.52	1.11	-0.41
		2230-02-001-01	1.00	0.00	0.07	1.07	0.81	-0.26
		2230-02-101-03	0.11	0.00	0.00	0.11	0.10	-0.01
28	Urban Development, Town and Country Planning and Housing	2217-80-191-48	14.00	17.11	24.51	55.62	58.30	2.68
		2217-80-192-16	2.00	3.03	2.86	7.89	8.69	0.80
29	Finance	2054-00-095-01	9.26	0.00	0.03	9.29	7.12	-2.18
		2054-00-097-01	38.35	0.00	0.12	38.47	30.29	-8.17
		2070-00-105-02	0.68	0.00	0.04	0.72	0.51	-0.21
		3454-02-111-01	11.37	0.00	0.02	11.39	8.30	-3.09
30	Miscellaneous General Services	2070-00-003-02	1.29	0.00	0.02	1.31	1.27	-0.04
		2070-00-003-04	0.81	0.00	0.00	0.81	0.59	-0.22
		2202-05-001-01	3.53	0.06	0.00	3.60	3.05	-0.54
		2220-60-102-01	3.01	0.00	0.05	3.06	2.96	-0.10
31	Tribal Development	2015-00-796-01	1.39	0.00	0.04	1.42	1.30	-0.12
		2045-00-796-01	1.16	0.00	0.02	1.18	1.00	-0.18
		2053-00-796-01	11.75	0.00	0.49	12.24	9.97	-2.27
		2053-00-796-02	2.29	0.00	0.00	2.29	1.59	-0.71
		2053-00-796-05	0.56	0.00	0.01	0.57	0.46	-0.12
		2054-00-796-01	4.15	0.00	0.10	4.25	3.35	-0.90
		2055-00-796-01	56.49	0.00	0.66	57.15	46.80	-10.35
		2055-00-796-02	1.40	0.00	0.00	1.41	1.35	-0.06
		2055-00-796-04	8.81	0.00	0.04	8.85	7.28	-1.57
		2070-00-796-03	2.54	0.00	0.01	2.55	2.45	-0.09
		2202-01-796-11	8.67	0.00	0.25	8.92	4.03	-4.89
		2202-01-796-11	0.86	0.00	0.03	0.89	0.68	-0.21
		2202-02-796-01	1.94	0.00	0.05	1.99	1.70	-0.29
		2202-03-796-02	7.91	0.00	0.10	8.01	6.70	-1.30
		2205-00-796-01	0.19	0.00	0.00	0.19	0.15	-0.04
		2210-03-796-02	16.90	0.00	0.34	17.23	15.84	-1.39
		2220-60-796-02	1.23	0.00	0.02	1.26	1.18	-0.08
		2230-01-796-01	0.38	0.00	0.01	0.38	0.27	-0.11
		2230-03-796-04	2.43	0.00	0.16	2.59	2.10	-0.49
		2401-00-796-71	0.15	0.00	0.04	0.19	0.12	-0.07
2403-00-796-02	26.27	0.00	0.13	26.40	20.61	-5.79		
2406-01-796-36	0.19	0.00	0.08	0.27	0.18	-0.08		
2406-01-796-42	5.45	0.00	1.45	6.90	4.60	-2.30		
2408-01-796-01	1.39	0.00	0.06	1.45	1.24	-0.21		

Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
		2515-00-796-01	14.64	0.00	0.05	14.69	13.10	-1.59
		2515-00-796-02	6.34	0.00	0.22	6.57	5.51	-1.06
		2515-00-796-21	1.30	0.00	0.27	1.57	0.79	-0.79
		2515-00-796-23	1.91	0.00	0.12	2.03	1.02	-1.02
		2515-00-796-25	8.93	0.00	0.55	9.48	4.74	-4.74
		3452-80-796-01	4.70	0.00	0.27	4.97	0.82	-4.16
		2215-01-796-01	6.13	0.00	0.52	6.65	8.11	1.46
		2217-03-796-04	0.20	0.00	0.94	1.14	2.50	1.37
		2403-00-796-16	0.02	0.00	0.06	0.08	0.08	0.00
		2501-06-796-03	2.43	0.00	4.77	7.20	7.63	0.43
32	Scheduled Caste Sub Plan	2202-01-789-06	24.26	0.00	1.23	25.49	20.86	-4.62
		2202-01-789-06	2.41	0.00	0.14	2.55	2.03	-0.51
		2230-03-789-07	0.00	0.00	0.31	0.31	0.00	-0.31
		2851-00-789-19	0.30	0.00	0.04	0.34	0.29	-0.05
		2217-80-789-04	7.92	0.00	6.30	14.22	19.64	5.42
		2217-80-789-04	0.88	0.00	0.04	0.92	1.52	0.60
		2225-01-789-08	10.00	0.00	5.55	15.55	32.35	16.80
		2236-02-789-01	17.91	0.00	0.50	18.41	29.24	10.83
		2501-06-789-03	6.80	0.00	3.59	10.39	11.85	1.45
		2501-06-789-03	0.76	0.00	0.39	1.15	1.32	0.16
Capital- Voted								
03	Administration of Justice	4059-01-051-15	0.61	0.23	0.01	0.85	0.86	0.01
09	Health and Family Welfare	4210-03-105-01	11.87	14.81	0.38	27.06	29.18	2.12
10	Public Works - Roads, Bridges and Buildings	4059-01-051-12	1.50	0.00	0.50	2.00	0.99	-1.01
		5054-04-337-02	253.37	0.00	9.22	262.59	248.86	-13.74
		5054-04-337-09	355.37	99.96	5.34	460.67	438.13	-22.54
		4059-01-051-07	11.60	0.00	2.00	13.60	14.63	1.03
		4059-80-051-03	4.94	0.00	11.83	16.77	22.20	5.43
		5054-04-337-15	0.01	0.00	4.00	4.01	4.16	0.15
		5054-04-337-16	0.00	0.00	4.63	4.63	4.80	0.17
13	Irrigation, Water Supply and Sanitation	4215-01-102-01	13.86	4.22	0.95	19.03	17.65	-1.38
15	Planning and Backward Area Sub Plan	4402-00-800-01	0.50	0.00	0.06	0.56	1.11	0.56
		5054-04-800-06	38.00	0.00	7.27	45.27	55.81	10.54
16	Forest and Wild Life	4406-02-110-03	0.10	0.00	0.15	0.25	0.05	-0.20
28	Urban Development, Town and Country Planning and Housing	4215-02-106-02	134.66	2.24	0.30	137.20	38.65	-98.55
29	Finance	4059-01-051-08	0.00	0.00	2.00	2.00	3.29	1.29
31	Tribal Development	4055-00-796-02	4.32	0.00	0.45	4.77	4.32	-0.45
		4059-01-796-02	0.01	0.00	0.19	0.20	0.00	-0.20
		4210-03-796-04	1.62	0.00	1.12	2.74	1.39	-1.35
		4216-01-796-05	0.00	0.00	0.01	0.01	0.00	-0.01
		4402-00-796-01	1.98	0.00	0.30	2.28	1.59	-0.69
		4059-01-796-13	0.92	0.00	1.60	2.52	2.86	0.34

Grant No.	Name of Grant	Head of Account	Original	Supplementary	Re-Appropriation	Total	Actual	Final Excess/Savings (-)
		4215-01-796-03	2.65	0.00	2.93	5.58	5.80	0.22
		4702-00-796-02	11.22	0.00	3.01	14.23	14.29	0.07
		5054-04-796-04	1.80	0.00	15.44	17.24	17.56	0.31
32	Scheduled Caste Sub Plan	4202-01-789-02	0.00	2.31	0.00	2.31	2.14	-0.17
		4210-03-789-02	4.52	0.00	3.25	7.77	3.53	-4.24
		4215-01-789-02	58.78	0.00	0.57	59.35	54.87	-4.48
		4216-01-789-03	4.00	0.00	0.20	4.20	2.84	-1.36
		4225-01-789-02	0.00	0.00	0.00	0.00	0.00	0.00
		4406-01-789-02	6.00	0.00	0.50	6.50	3.62	-2.88
		4702-00-789-02	5.04	0.00	1.11	6.15	4.97	-1.18
		4702-00-789-03	2.60	0.00	0.08	2.68	2.56	-0.12
		5054-04-789-01	96.98	0.00	13.58	110.56	113.28	2.72
		5054-04-789-04	19.14	0.00	4.11	23.25	25.91	2.66
		5054-04-789-12	27.71	35.47	0.01	63.19	63.29	0.10

Appendix-3.3

(Reference: Paragraph 3.3.6(i))
List of grants where savings exceeded ₹ one crore or more

(₹ in crore)

Sr. No.	Name of the Grant	Total Grant	Expenditure	Savings
Revenue-voted				
1	01-Vidhan Sabha	49.21	46.02	-3.20
2	03-Administration of Justice	191.99	169.18	-22.81
3	04-General Administration	276.57	248.87	-27.71
4	06-Excise and Taxation	113.62	101.29	-12.32
5	07-Police and Allied Organisations	1,550.83	1,306.08	-244.75
6	08-Education	7,087.45	5,991.02	-1,096.43
7	09-Health and Family Welfare	2,500.13	2,256.28	-243.85
8	10-Public Works - Roads, Bridges and Buildings	3,733.35	2,538.89	-1,194.46
9	11-Agriculture	390.22	352.30	-37.92
10	13-Irrigation, Water Supply and Sanitation	2,649.53	2,569.12	-80.41
11	14-Animal Husbandry, Dairy Development and Fisheries	400.24	364.79	-35.45
12	15-Planning and Backward Area Sub Plan	72.12	54.68	-17.44
13	16-Forest and Wild Life	768.96	634.58	-134.39
14	18-Industries, Minerals, Supplies and Information Technology	176.34	157.08	-19.26
15	19-Social Justice and Empowerment	1,248.97	1,202.59	-46.38
16	20-Rural Development	1,229.11	1,095.01	-134.10
17	21-Co-Operation	35.62	33.89	-1.73
18	22-Food and Civil Supplies	285.51	282.13	-3.37
19	24-Printing and Stationery	30.53	28.48	-2.06
20	25-Road and Water Transport	384.36	377.91	-6.45
21	26-Tourism and Civil Aviation	142.48	94.03	-48.45
22	27-Labour Employment and Training	306.11	280.02	-26.09
23	28-Urban Development, Town and Country Planning and Housing	756.82	750.78	-6.04
24	29-Finance	7,203.58	6,495.11	-708.47
25	30-Miscellaneous General Services	107.11	101.23	-5.89
26	31-Tribal Development	1,664.21	1,260.79	-403.42
27	32-Scheduled Caste Sub Plan	2,078.66	1,937.17	-141.50
Revenue-Charged				
28	02-Governor and Council of Ministers	8.80	7.47	-1.33
29	03-Administration of Justice	55.68	49.78	-5.90
30	04-General Administration	14.57	9.94	-4.63
31	29-Finance	5,017.57	4,640.79	-376.78

Sr. No.	Name of the Grant	Total Grant	Expenditure	Savings
Capital-Voted				
32	10-Public Works - Roads, Bridges and Buildings	1,488.23	1,442.91	-45.33
33	11-Agriculture	88.83	77.59	-11.24
34	12-Horticulture	14.68	1.75	-12.93
35	13-Irrigation, Water Supply and Sanitation	805.13	731.67	-73.46
36	15-Planning and Backward Area Sub Plan	471.14	417.50	-53.64
37	16-Forest and Wild Life	11.56	10.20	-1.36
38	19-Social Justice and Empowerment	8.36	4.60	-3.76
39	22-Food and Civil Supplies	1.58	0.45	-1.13
40	26-Tourism and Civil Aviation	578.39	82.18	-496.21
41	28-Urban Development, Town and Country Planning and Housing	184.06	85.02	-99.04
42	29-Finance	19.78	13.92	-5.85
43	31-Tribal Development	574.14	444.04	-130.10
44	32-Scheduled Caste Sub Plan	1,805.91	1,415.45	-390.46
Capital-Charged				
45	29-Finance	5,333.51	4,387.28	-946.23
Total		51,915.56	44,551.85	-7,363.71

Appendix-3.4

(Reference: Paragraph 3.3.6(ii))
Details of persistent savings (₹ one crore or more in each case)

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue- Voted							
1	3	Administration of Justice	10.14	25.2	34.57	44.56	22.81
2	4	General Administration	13.13	18.83	54.07	35.58	27.71
3	6	Excise and Taxation	7.65	13.79	14.32	17.53	12.32
4	7	Police and Allied Organisations	81.89	143.83	212.47	305.45	244.75
5	8	Education	665.02	955.16	1,110.61	1,362.09	1,096.43
6	9	Health and Family Welfare	211.66	330.83	377.72	489.64	243.85
7	11	Agriculture	11.3	72.67	33.44	78.98	37.92
8	14	Animal Husbandry, Dairy Development and Fisheries	43.67	68.34	69.81	78.84	35.45
9	15	Planning and Backward Area Sub Plan	16.81	30.57	22.69	21.9	17.44
10	16	Forest and Wild Life	85.36	130.31	145.25	170.51	134.39
11	18	Industries, Minerals, Supplies and Information Technology	11.45	96.03	100.52	39.63	19.26
12	19	Social Justice and Empowerment	55.55	28.84	99.25	64.74	46.38
13	20	Rural Development	402.93	383.93	351.17	163.47	134.10
14	21	Co-Operation	3.54	3.61	4.79	2.7	1.73
15	24	Printing and Stationery	2.81	1.19	2.14	2.91	2.06
16	25	Road and Water Transport	2.1	2.25	12.92	11.79	6.45
17	27	Labour Employment and Training	199.27	39.93	39.28	116.39	26.09
18	29	Finance	266.88	939.93	1,212.96	1,202.66	708.47
19	30	Miscellaneous General Services	7.38	8.97	11.32	8.07	5.89
20	31	Tribal Development	242.34	325.72	371.39	415.69	403.42
21	32	Scheduled Caste Sub Plan	405.83	390.87	513.37	264.69	141.50
Revenue-Charged							
22	3	Administration of Justice	1.73	7.94	11.36	7.33	5.90
23	29	Finance	29.2	238.48	315.99	459.44	376.78
Capital-Voted							
24	15	Planning and Backward Area Sub Plan	12.84	1.33	115.34	218.07	53.64
25	19	Social Justice and Empowerment	4.26	3.48	14.48	4.94	3.76
26	29	Finance	7.98	6.27	6.35	7.74	5.85
27	31	Tribal Development	58.21	82.25	94.04	75.44	130.10
28	32	Scheduled Caste Sub Plan	132.87	154.08	231.62	149.75	390.46

Appendix-3.5

(Reference: Paragraph 3.3.7.1)
Head-wise disbursement over the authorisation during 2021-22(*₹ in crore*)

Sr. No.	Grant No.	Head of Account	Name of Scheme	Total Provision	Re-appropriation	Total	Expenditure	Excess
Revenue- Voted								
1		2245-01-101-07	Expenditure on supply of medicines	0.00	0.00	0.00	3.60	3.60
2		2245-02-101-01	Gratuitous Relief (Cash Doles) under Floods, Cyclones	0.00	0.00	0.00	30.70	30.70
3		2245-02-106-01	Repairs of Roads and Bridges	0.00	0.00	0.00	245.00	245.00
4				0.00	65.15	65.15	131.18	66.03
5		2245-02-109-01	Expenditure on damaged water supply drainage and sewerage works	0.00	0.00	0.00	134.00	134.00
6				0.00	46.00	46.00	70.50	24.50
7		2245-02-111-01	Ex-Gratia Payment	0.00	0.00	0.00	30.49	30.49
8				0.00	35.00	35.00	101.24	66.24
9	05	2245-02-113-01	Repair and construction of houses assistance	0.00	0.00	0.00	7.92	7.92
10		2245-02-193-01	Assistance to Local Bodies and other non-Government Boards / Institutions	0.00	0.00	0.00	64.80	64.80
11				0.00	41.40	41.40	59.90	18.50
12		2245-80-102-01	Expenditure on Natural Disaster Contingency Plans in Disaster Prone Areas	0.00	0.00	0.00	3.00	3.00
13		2245-80-102-02	Expenditure on Capacity Building under Thirteenth Finance Commission	0.00	0.00	0.00	10.00	10.00
14		2245-80-102-05	Capacity Building	0.00	22.72	22.72	37.07	14.35
15		2401-00-119-57	Horticulture Development Project	133.07	0.00	133.07	173.07	40.00
16	12	2401-00-119-77	Himachal Subtropical Horticulture Irrigation and Value Addition Project (HP-SHIVA)	27.48	0.00	27.48	31.48	4.00
17	23	2801-80-800-07	Compensation to Renuka Ji Dam Oustees	10.61	0.00	10.61	1,048.54	1,037.92
Capital- Voted								
18	05	4059-80-051-05	Other Administrative Services	69.42	0.00	69.42	89.42	20.00
19		4055-00-211-03	Modernisation of Police Force	20.43	0.00	20.43	25.17	4.74
20	07			31.64	0.00	31.64	34.73	3.09
21	08	4202-01-203-01	Building	108.99	0.00	108.99	124.74	15.75
22		4210-01-110-01	Urban Health	48.82	0.00	48.82	65.35	16.53
23	09	4210-02-110-01	Rural Health	71.33	0.00	71.33	81.20	9.87
24		4210-03-105-01	Medical College	26.68	0.38	27.06	29.18	2.12
25	17	4059-01-051-40	Construction of Warehouses for Storage of EVMs and VVPATs	20.05	0.00	20.05	39.35	19.30
26	18	4851-00-800-01	Expenditure on Development of Industrial Area / Estate	34.12	0.00	34.12	109.07	74.95
27		4216-03-800-01	Construction of Residence of Panchayat Inspector/ Sub-Inspectors	0.00	0.00	0.00	1.15	1.15
28	20	4515-00-103-02	Mukhya Mantri Lok Bhawan	0.59	0.00	0.59	4.14	3.55
29	23	6801-00-190-02	Loan to Himachal Pradesh Power Transmission Corporation Ltd.	157.96	0.00	157.96	270.23	112.27
30	25	5055-00-050-01	Construction of Bus Stands	11.54	0.00	11.54	27.07	15.53
31	27	4202-02-105-03	Construction of ITI Buildings	34.00	-3.33	30.67	34.07	3.40

Source: Appropriation Accounts

Appendix-3.6

(Reference: Paragraph 3.4.4)

Detail of schemes for which provision of ₹ one crore and above was made but no expenditure was incurred

(₹ in crore)

Sr. No.	Sub Head Description	Original	Supplementary	Actual Expenditure
1	State Disaster Response Fund	454.00	0.00	0.00
2	Swasth Bachpan	2.20	0.00	0.00
3	Khel Se Swasthya Yojna	1.32	0.00	0.00
4	Padhna Likhna Abhiyan	2.37	0.00	0.00
5	Post Matric Scholarship to OBC Students	5.00	0.00	0.00
6	Pre-Matric Scholarship to OBC Students	3.31	0.00	0.00
7	Scholarship for Economically Backward Classes General Students	2.45	0.00	0.00
8	Sampuran Swasthya Yojna	3.29	0.00	0.00
9	Swaran Jayanti Gram Sadak Rakh Rakhav	10.00	0.00	0.00
10	Sub Mission on Agriculture Mechanisation	13.35	0.00	0.00
11	Sub Mission on Agriculture Mechanisation	1.40	0.00	0.00
12	National Project on Soil Health Fertility	1.19	0.00	0.00
13	Sub-Mission on Agriculture Mechanisation	6.46	0.00	0.00
14	Swaran Jayanti Samridh Bagwaan	5.00	0.00	0.00
15	Purchase of Plant Protection Equipment	12.93	0.00	0.00
16	Stock	3.58	0.00	0.00
17	PW Misc. Advance	1.87	0.00	0.00
18	Stock	1.20	0.00	0.00
19	Remodelling/Renovation of Old Rural Water Supply Schemes(Externally Aided Project)	13.16	0.00	0.00
20	Shifting of Energy Efficiency Pumps for Various Water Supply Scheme	1.50	0.00	0.00
21	Diversion Scheme F.I.S. Under in various District Pradhan Mantri Krishi (AIBP)	32.21	0.00	0.00
22	Diversion Scheme F.I.S. under in Various District Pradhan Mantri Krishi (AIBP)	3.79	0.00	0.00
23	Pradhan Mantri Matsya Sampada Yojna	5.30	0.00	0.00
24	State Innovation Fund	1.50	0.00	0.00
25	Integrated Forest Protection Scheme	2.68	0.00	0.00
26	Implementation of National Afforestation Programme by State Forest Development Agency	2.99	0.00	0.00
27	Rajiv Gandhi National Crèche Scheme	1.06	0.00	0.00
28	Pensioners of Funds Reserve with Finance Department	57.61	0.00	0.00
29	Deen Dayal Upadhaya Grameen Kaushal Yojna	5.06	0.00	0.00
30	Shyama Parshad Mukharji Rubran Mission	15.99	0.00	0.00
31	Shyama Parshad Mukharji Rubran Mission	2.63	0.00	0.00
32	Pradhan Mantri Krishi Sinchayee Yojna	1.64	0.00	0.00
33	Purchase of Wheat	1.50	0.00	0.00
34	Loan to H.P. Power Corporation	37.34	0.00	0.00
35	Construction of parking	2.49	0.00	0.00
36	Payments before 1.11.1966	9.81	0.00	0.00
37	World Bank Assisted Integrated Financial Management System (EAP)	3.24	0.00	0.00
38	Upgradation/maintenance of Existing Information Communication Technology Laboratory & Other Laboratory Facilities	4.50	0.00	0.00
39	Post Metric Scholarship to Scheduled Tribes Students	12.15	0.00	0.00

Sr. No.	Sub Head Description	Original	Supplementary	Actual Expenditure
40	Post Metric Scholarship to Scheduled Tribes Students	1.34	0.00	0.00
41	Pradhan Mantri Matru Vandana Yojna	1.21	0.00	0.00
42	Expenditure on Infrastructure Facilities	13.75	0.00	0.00
43	Helicopter facility to Tribal Areas	8.00	0.00	0.00
44	Grants under Article 275 (1) of the Constitution	14.92	0.00	0.00
45	Sub-Mission on Agriculture Mechanization	1.66	0.00	0.00
46	National Mission for Green India	1.54	0.00	0.00
47	National Rurban Mission	2.19	0.00	0.00
48	Upgradation/setting up of new polytechnics	1.78	0.00	0.00
49	Construction of general pool accommodation of General Administrative Department	1.08	0.00	0.00
50	Expenditure on Minor Irrigation Scheme (A.I.B.P.)	4.00	0.00	0.00
51	Pradhan Mantri Sinchayee Yojana-Har Khet Ko Pani	7.01	0.00	0.00
52	Pradhan Mantri Sinchayee Yojana-Har Khet Ko Pani	1.30	0.00	0.00
53	Construction of Industrial Building / Estate	1.68	0.00	0.00
54	Development Airports and Heliports	81.50	0.00	0.00
55	Construction of Roads Under Central Road Fund	9.90	0.00	0.00
56	Loan for HP Power Corporation Projects	21.01	0.00	0.00
57	World Bank Assisted Integrated Financial Management System (EAP)	9.07	0.00	0.00
58	Pre-Matric Scholarship to Scheduled Caste Students	6.05	0.00	0.00
59	Upgradation/maintenance of existing Information Communication Technology Laboratories & Other Laboratory facility	12.60	0.00	0.00
60	Post Matric Scholarship to Scheduled Caste Students	34.28	0.00	0.00
61	Direction and Administration	2.00	0.00	0.00
62	Sampuran Swasthya Yojna	1.26	0.00	0.00
63	Pradhan Mantri Matru Vandana Yojna	3.40	0.00	0.00
64	Mission for Integrated Development of Horticulture	1.24	0.00	0.00
65	Sub Mission on Agriculture Mechanization	4.50	0.00	0.00
66	Sub Mission on Agriculture Mechanization (SMAM)	2.47	0.00	0.00
67	Plant Protection Scheme	2.54	0.00	0.00
68	Krishi Kosh	1.26	0.00	0.00
69	Pradhan Mantri Matsya Sampada Yojna	1.97	0.00	0.00
70	National Afforestation Programme (NAP)	1.15	0.00	0.00
71	National Mission for Green India	4.30	0.00	0.00
72	District Rural Development Agency Administration	1.52	0.00	0.00
73	National Rurban Mission	6.12	0.00	0.00
74	National Rurban Mission	1.01	0.00	0.00
75	Maintenance of Office Buildings/Gram Sewak Huts	2.65	0.00	0.00
76	Remodelling/Renovation of old Water Supply Schemes	5.03	0.00	0.00
77	Government Residential Buildings	21.00	0.00	0.00
78	Development of Airports/Heliports	278.65	0.00	0.00
79	Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Dept.)	5.04	0.00	0.00
80	Consultancies for Design / Detailed Project Report of Roads and Bridges	1.01	0.00	0.00
81	Loans to H.P. Power Corporation	19.65	0.00	0.00
Total		1,352.71	0.00	0.00

Appendix-3.7

(Reference: Paragraph 3.5.1.1 (a))
Details of unjustified re-appropriation of total approved budget of Education Department (FY 2021-22)

(₹ in lakh)

Sr. No.	Demand No.	Department	Scheme/ Programme	Major Head of Account	Approved budget	Supplementary Grant	Re-appropriation	Revised budget	Expenditure	Saving/ Excess
Revenue										
1	08	Elementary Education	Assistance to non-Govt. Primary schools	2202-01-102-01-SOON-Non Govt. Primary Schools	0.01	0.00	-0.01	0.00	0.00	0.00
2	08		Assistance to non-Government Middle schools	2202-01-102-02-SOON-Exp.on Non Govt. Middle Schools	0.01	0.00	-0.01	0.00	0.00	0.00
3	08		Swasth Bachpan	2202-01-101-14-S00N Swasth Bachpan	220.00	0.00	-220.00	0.00	0.00	0.00
4	08		Digital Education	2202-01-101-16-S00N Digital Education	1.00	0.00	-1.00	0.00	0.00	0.00
5	08		SBY Sakshar Bharat	2202-04-103-05-C90N-Sakshar Bharat	1.00	0.00	-1.00	0.00	0.00	0.00
6	08		SBY Sakshar Bharat	2202-04-103-05-S10N-Sakshar Bharat	1.00	0.00	-1.00	0.00	0.00	0.00
7	08		PLA (Padhna Likhna Abhiyan)	2202-04-200-03-C90N (Padhna Likhna Abhiyan)	237.00	0.00	-237.00	0.00	0.00	0.00
8	08		PLA (Padhna Likhna Abhiyan)	2202-04-200-03-S10N (Padhna Likhna Abhiyan)	26.00	0.00	-26.00	0.00	0.00	0.00
9	08		Scholarship	2202-80-107-07-C00N- Sch. to Unclean	1.00	0.00	-1.00	0.00	0.00	0.00
10	08		Higher Education	Pre-Matric Scholarship to OBC	2202-80-107-09 C90N	331.00	0.00	-331.00	0.00	0.00
11	08	2202-80-107-09 S10N			1.00	0.00	-1.00	0.00	0.00	0.00
Total Revenue					819.02	0.00	-819.02	0.00	0.00	0.00

Appendix-3.8

(Reference: Paragraph 3.5.1.1 (c))
Details of Saving of Education Department (FY 2021-22)

(₹ in lakh)

Sr. No.	Department	Scheme/ Programme	Major Head of Account	Approved budget	Supplementary Grant	Re-appropriation	Revised budget	Expenditure	Savings
Revenue Head									
1	Elementary Education	Directorate	2202-01-001-01-SOON-Directorate	2,622.49	0.00	-847.34	1,775.15	1,436.81	-338.34
2		Expenditure on Primary Education	2202-01-101-01-SOON-Exp. Pry. Edu.	1,76,131.44	0.00	-38,737.90	1,37,393.54	1,37,213.62	-179.92
3		Expenditure on Middle Education	2202-01-101-03-SOON-Exp.on Middle Schools	1,42,180.39	0.00	-18,845.99	1,23,334.40	1,22,900.66	-433.74
4		District Primary Education Officer (Inspection)	2202-01-104-01-SOON-Exp. on Dy. Dte. Ele. Edu.	2,164.74	0.00	-422.03	1,742.71	1,734.22	-8.49
5		Block Primary Education Officer	2202-01-104-02-SOON-Exp. on Block Ele. Edu. Officers	7,044.21	0.00	-1,186.15	5,858.06	5,840.01	-18.05
6		DIETs	2202-01-107-04-SOON Expenditure on DIETs	2,463.83	0.00	-489.19	1,974.64	1,971.26	-3.38
7		GIA to PTA	2202-01-800-05-SOON-GIA to PTA	500.00	0.00	-82.28	417.72	411.85	-5.87
8		GIA to SMC	2202-01-800-06-SOON-GIA to SMC	1,627.00	0.00	-0.12	1,626.88	1,560.20	-66.68
9		Repair of Primary/ Middle School Buildings	2059-01-053-70-SOON-Repair of Pry /Middle School Buildings	1,498.35	0.00	-0.89	1,497.46	1,437.05	-60.41
10		Atal Vardi Yojna	2202-01-101-12-SOON Exp. On Atal Vardi Yojna	2,230.00	0.00	-361.00	1,869.00	1,807.00	-62.00
11		Star Project	2202-01-113-01-C90N- Star Project	1.00	0.01	4,968.75	4,969.76	3,325.36	-1,644.40
12		Star Project	2202-01-113-01-S10N- Star Project	1.00	0.01	551.18	552.19	369.49	-182.70
13		Mid Day Meal	2202-01-800-01-SOON-MDM	1,219.00	0.01	1,451.31	2,670.32	2,638.58	-31.74
14		Mid Day Meal	2202-01-800-01-C90N -MDM	6,338.00	0.00	-300.51	6,037.49	4,859.02	-1,178.47
15		Mid Day Meal	2202-01-800-01-S10N-MDM	628.00	0.01	-33.35	594.66	493.74	-100.92
16	Higher Education	Directorate	2202-02-001-01-SOON	2,262.53	0.00	-180.00	2,082.53	1,831.10	-251.43
17		Inspectorate	2202-02-101-01-SOON	2,093.13	0.00	-69.50	2,023.63	1,799.38	-224.25
18		Expenditure on Secondary Schools	2202-02-109-01-SOON	2,48,666.88	0.00	-9,888.51	2,38,778.37	2,18,329.11	-20,449.26
19		GIA to School	2202-02-109-20-SOON	1,050.00	0.00	180.00	1,230.00	1,165.06	-64.94

Sr. No.	Department	Scheme/ Programme	Major Head of Account	Approved budget	Supple- mentary Grant	Re- appropriation	Revised budget	Expen- diture	Savings
		Management Committee							
20		Medha Protsahan Yojna	2202-02-109-27 S00N	329.00	0.00	0.00	329.00	197.38	-131.62
21		Samagr Shiksha Abhiyaan	2202-02-109-29 C90N	12,258.00	0.00	0.00	12,258.00	9,059.09	-3,198.91
22		Smagar Shiksha Abhiyan	2202-02-109-29 S10N	1,362.00	0.00	0.00	1,362.00	1,006.58	-355.42
23		Utkrisht Vidyalaya Yojna	2202-02-109-32-S00N	1,974.00	0.00	0.00	1,974.00	1,953.87	-20.13
24		Grant in Aid to Secondary Education under PTA	2202-02-800-01 S00N	40.00	0.00	0.00	40.00	28.63	-11.37
25		Expenditure on inspection of private institutions	2202-02-800-02 S00N	50.00	0.00	-40.00	10.00	1.35	-8.65
26		Expenditure on Government Colleges	2202-03-103-01 S00N	35,849.23	0.00	-1,633.51	34,215.72	30,063.68	-4,152.04
27		Expenditure on Training Colleges	2202-03-103-02 S00N	324.32	0.00	-36.35	287.97	256.33	-31.64
28		RUSA	2202-03-103-07 C90N	1,244.00	0.00	0.00	1,244.00	1,212.15	-31.85
29		RUSA	2202-03-103-07 S10N	138.00	0.00	0.00	138.00	134.68	-3.32
30		RUSA	2202-03-103-07 S00N	0.00	0.04	16.12	16.16	15.85	-0.31
31		Opening of Fine Art Colleges	2202-03-103-08 S00N	217.14	0.00	0.00	217.14	202.79	-14.35
32		Promotion of Excellence in Government Colleges	2202-03-103-12 S00N	1,184.00	0.00	0.00	1,184.00	1,169.95	-14.05
33		GIA to 95 per cent Aided Colleges	2202-03-104-01 S00N	1,850.00	0.00	0.00	1,850.00	1,509.88	-340.12
34		GIA to College Under PTA	2202-03-800-01 S00N	50.00	0.00	0.00	50.00	41.00	-9.00
35		Exp. on Sanskrit Colleges	2202-05-103-01 S00N	643.96	0.00	-34.74	609.22	542.28	-66.94
36		Post Matric Scholarship to OBC Students	2202-80-107-08 C00N	500.00	0.00	0.00	500.00	0.00	-500.00
37		Scholarship for Economically Backward Classes General Students	2202-80-107-20 C00N	245.00	0.00	0.00	245.00	0.00	-245.00
38		Swaran Jayanti Super 100	2202-80-107-22 S00N	72.00	0.00	0.00	72.00	46.06	-25.94

State Finances Audit Report for the year ended 31 March 2022

Sr. No.	Department	Scheme/ Programme	Major Head of Account	Approved budget	Supplementary Grant	Re-appropriation	Revised budget	Expenditure	Savings
39		NCC General Establishment	2202-80-800-01 S00N	577.48	0.00	-13.11	564.37	503.07	-61.30
40		NCC annual Camps	2202-80-800-02 S00N	70.01	0.00	-7.66	62.35	37.99	-24.36
41		SCERT Solan	2202-80-800-17 S00N	353.71	0.00	-15.00	338.71	286.99	-51.72
42		Exp. on Public Libraries	2205-00-105-01 S00N	595.34	0.00	-24.95	570.39	455.44	-114.95
Total Revenue Head				6,60,649.18	0.08	-66,082.72	5,94,566.54	5,59,848.56	-34,717.98
43	Elementary Education	Buildings	4202-01-201-01-SOON (Buildings)	1,250.00	0.00	0.00	1,250.00	1,178.61	-71.39
Total Capital Head				1,250.00	0.00	0.00	1,250.00	1,178.61	-71.39
Total (Revenue +Capital Head)				6,61,899.18	0.08	-66,082.72	5,95,816.54	5,61,027.17	-34,789.37

Appendix-3.9

(Reference: Paragraph 3.5.1.1 (e))

Major Head of Account where more than 50 per cent of expenditure was incurred in March 2022 alone

Sr. No.	Demand No.	Name of Department	Scheme/ Programme	Major Head of Account	Expenditure incurred for the year 2021-22 (₹ in lakh)	Expenditure during March 2022 (₹ in lakh)	Expenditure during March 2022 (in per cent)
1	08	Elementary Education	Star Project	2202-01-113-01-C90N- Star Project	3,325.36	2,645.39	79.55
2	08		Star Project	2202-01-113-01-S10N- Star Project	369.49	293.94	79.55
3	08		37- Major Works (Atal Aadharsh Vidyalaya)	4202-01-202-09-SOON (Atal Aadharsh Vidyalaya)	2,500.00	2,000.00	80.00
4	08	Higher Education	Upgradation/ maintenance of existing ICT Lab	2202-02-109-24 S00N	3,291.00	3,290.99	100.00
5	08		Medha Protsahan Yojna	2202-02-109-27 S00N	197.38	170.00	86.13
6	08		Khel Se Swasthya Yojna	2202-02-109-30-S00N	132.00	132.00	100.00
7	08		CV Raman Virtual Class Room	2202-02-109-31-S00N	46.00	40.00	86.96
8	08		Mukhy Mantri Digital Device Yojna	2202-02-109-33 S00N	1,645.00	1,638.56	99.61
9	08		Sardar Vallabhbhai Patel Cluster University	2202-03-102-07 S00N	697.70	383.74	55.00
10	08		RUSA	2202-03-103-07 C90N	1,212.15	959.06	79.12
11	08		RUSA	2202-03-103-07 S10N	134.68	106.56	79.12
12	08		Khel Se Swasthya Yojna	2202-03-103-09 S00N	33.00	33.00	100.00
13	08		CV Raman Virtual Class Room	2202-03-103-10 S00N	33.00	28.69	86.94
14	08	Building (Colleges)	4202-01-203-01 S00N	12,473.86	7,114.84	57.04	
Grand Total					26,090.62	18,836.77	72.20

Appendix-3.10

(Reference: Paragraph 3.5.2.1 (a))
Details showing saving of Irrigation and Public Health Department (FY 2021-22)

(₹ in lakh)

Sr. No.	Head of Account	Original Budget	Supplementary	Re-appropriation		Final Budget	Expenditure	Saving
				+	-			
Revenue Section								
1	2215-01-001-01-SOONM	2836.50	20.00	0.00	-89.69	2766.81	2521.17	-245.64
2	2215-01-001-02-SOON	682.59	0.00	0.00	-24.84	657.75	606.90	-50.85
3	2215-01-001-02-SOON	11066.46	8.66	0.00	-132.78	10942.34	9783.10	-1159.24
4	2215-01-001-07-SOON	151.37	0.00	0.00	-34.44	116.93	116.25	-0.68
5	2215-01-005-01-SOONM	433.74	0.00	0.00	-39.29	394.45	304.30	-90.15
6	2215-01-101-02-SOON	29690.79	0.00	0.00	-3545.51	26145.28	24260.50	-1884.78
7	2215-01-101-04-SOON-NP-21MTS	13042.79	0.00	0.00	-3520.76	9522.03	7598.45	-1923.58
8	2215-01-102-03-SOON	66403.55	0.01	957.08	-8457.32	58903.32	53790.99	-5112.33
9	2215-01-102-12-SOON	42331.65	0.00	0.00	-8386.11	33945.54	23629.64	-10315.90
10	2215-01-799-01-SOON-79 (Suspense)	14648.00	0.00	0.00	0.00	14648.00	735.18	-13912.82
11	2215-02-105-02-SOON	56.40	0.00	0.00	0.00	56.40	55.02	-1.38
12	2216-05-053-01-SOON	6.08	0.00	0.00	0.00	6.08	4.83	-1.25
13	2700-01-001-01-SOON	940.57	0.00	1.00	-94.21	847.36	749.05	-98.31
14	2700-01-101-01-SOON	236.26	0.00	55.09	0.00	291.35	278.93	-12.42
15	2700-01-799-01-SOON79-SUSPENCE	358.05	0.00	0.00	0.00	358.05	0.00	-358.05
16	2700-01-799-02-SOON79-Stock Manufacture	260.40	0.00	0.00	0.00	260.40	7.29	-253.11
17	2700-01-799-03-SOON79-PW Misc. Advances	187.17	0.00	0.00	0.00	187.17	0.00	-187.17
18	2701-11-101-01-SOON	96.33	0.00	0.00	0.00	96.33	90.62	-5.71
19	2701-11-799-01-SOON-79-Suspence	4.24	0.00	0.00	0.00	4.24	0.00	-4.24
20	2701-11-799-02-SOON-79-Stock Manufacture	1.41	0.00	0.00	0.00	1.41	0.00	-1.41
21	2701-11-799-03-SOON-79-PW Misc. Advances	1.41	0.00	0.00	0.00	1.41	0.00	-1.41
22	2701-12-001-01-SOON	39.59	0.00	0.00	-2.37	37.22	31.24	-5.98
23	2701-12-101-01-SOON	211.32	0.00	0.00	0.00	211.32	211.03	-0.29
24	2701-13-001-01-SOON-79-Suspence	18.93	0.00	0.00	-5.92	13.01	10.81	-2.20
25	2701-13-101-01-SOON	269.25	0.00	0.00	0.00	269.25	269.23	-0.02
26	2701-15-001-01-SOON	66.86	0.00	0.00	-1.73	65.13	64.33	-0.80
27	2701-15-101-01-SOON(NP)	307.90	0.00	0.00	0.00	307.90	307.50	-0.40
28	2701-16-001-01-SOON	57.52	0.00	0.00	-2.96	54.56	54.21	-0.35
29	2701-16-101-01-SOON	48.54	0.00	0.00	0.00	48.54	48.53	-0.01
30	2701-20-799-02-SOON-79-Stock Manufacture	70.76	0.00	0.00	0.00	70.76	16.77	-53.99
31	2701-21-799-01-SOON-79-Suspence	70.76	0.00	0.00	0.00	70.76	0.00	-70.76
32	2701-21-799-02-SOON-79-Stock Manufacture	14.15	0.00	0.00	0.00	14.15	0.00	-14.15
33	2701-21-799-03-SOON-79-PW Misc. Advances	6.37	0.00	0.00	0.00	6.37	0.00	-6.37

Sr. No.	Head of Account	Original Budget	Supplementary	Re-appropriation		Final Budget	Expenditure	Saving
				+	-			
34	2702-02-799-01-SOON-Stock Manufacture	566.08	0.00	0.00	0.00	566.08	114.00	-452.08
35	2702-03-102-01-SOON	6595.61	0.00	0.00	-0.01	6595.60	6436.37	-159.23
36	2702-80-001-01-SOON	8341.70	0.00	24.57	-561.35	7804.92	6797.05	-1007.87
37	2702-80-001-02-SOON-NP	25091.69	0.00	0.00	-3094.56	21997.13	19199.55	-2797.58
38	2702-80-001-06-SOON	25091.68	0.00	0.00	-2263.88	22827.80	16369.42	-6458.38
39	2711-01-001-01-SOON	391.67	0.00	0.00	-288.18	103.49	88.04	-15.45
40	2711-01-800-02-SOON	111.25	0.00	0.00	0.00	111.25	107.24	-4.01
Total (Revenue Head)		250807.39	28.67	1037.74	-30545.91	221327.89	174657.54	-46670.35
Capital Head								
41	4215-01-101-01-SOON(P)UWSS in various districts	3366.00	0.00	0.00	-13.10	3352.90	3043.35	-309.55
42	4215-01-102-08-SOONM	224.00	0.00	0.00	0.00	224.00	216.18	-7.82
43	4215-01-102-23-C-90N(P)JJM	26324.00	0.00	0.00	-5245.92	21078.08	21078.01	-0.07
44	4215-01-102-24-SOON(P)C.M-RWSS-EAP(NDB)	1.00	3619.43	1380.57	0.00	5001.00	4998.44	-2.56
45	4215-01-102-27-SOON-WSS for Tribal population residing outside Tribal area	100.00	0.00	0.00	0.00	100.00	92.96	-7.04
46	4701-20-800-02-SOON MIP Phinasingh	1000.00	0.00	0.00	0.00	1000.00	900.01	-99.99
47	4701-21-800-01-SOON	0.00	552.00	0.00	0.00	552.00	551.97	-0.03
48	4702-00-101-01-SOON LIS in various District	337.00	0.00	0.00	0.00	337.00	326.34	-10.66
49	4702-00-101-03-SOON LIS NABARD	5211.00	0.00	0.00	-310.62	4900.38	4836.46	-63.92
50	4702-00-101-06 LIS PMKSY C90N	4831.20	0.00	0.00	0.00	4831.20	2234.43	-2596.77
51	S10N	568.00	0.00	0.00	0.00	568.00	242.93	-325.07
52	4702-00-101-07 LIS PMKSY C90N	3220.80	0.00	0.00	0.00	3220.80	0.00	-3220.80
53	4702-00-101-06 LIS PMKSY S10N	379.00	0.00	0.00	0.00	379.00	0.00	-379.00
54	4705-00-313-01-CAD SOON	5372.00	0.00	0.00	0.00	5372.00	4797.38	-574.62
55	4711-01-800-05-SOON	724.00	0.00	0.00	0.00	724.00	723.31	-0.69
56	Exp. on FC works NABARD	0.00	17.17	0.00	0.00	17.17	0.00	-17.17
Total (Capital Head)		51658	4188.6	1380.57	-5569.64	51657.53	44041.77	-7615.76
Grand Total (Revenue + Capital Head)		302465.39	4217.27	2418.31	-36115.55	272985.42	218699.31	-54286.11

Appendix-3.11

(Reference: Paragraph 3.5.2.1 (b))

Details of schemes where entire budget provision was reduced to zero by re-appropriation of total approved budget

(₹ in lakh)

Sr. No.	Head of Account	Original Budget	Supplementary	Re-appropriation	Expenditure
Revenue Head					
1	2701-15-799-01-S00N-79-Suspence	28.30	0	-28.30	0
2	2701-15-799-02-S00N-79-Stock Manufacture	5.66	0	-5.66	0
3	2701-15-799-03-S00N-79-Public Works Misc. Advances	2.13	0	-2.13	0
4	2701-16-799-01-S00N-79-Suspence	120.29	0	-120.29	0
5	2701-16-799-02-S00N-79-Stock Manufacture	21.23	0	-21.23	0
6	2701-16-799-03-S00N-79- Public Works Misc. Advances	49.53	0	-49.53	0
7	2702-03-103-01-S00N	0.01	0	-0.01	0
8	2711-01-799-03-S00N-79-Public Works Misc. Advances	97.65	0	-97.65	0
Total (Revenue Head)		324.80	0	-324.80	0
Capital Head					
9	4215-01-102-25-S00N(P) Sewerage Scheme under EAP	1.00	0	-1.00	0
10	4215-01-102-26-S00N	1,316.00	0	-1,316.00	0
11	4215-01-102-28-S00N	150.00	0	-150.00	0
12	4701-20-800-02-C90N MIP Phinasingh	5.07	0	-5.07	0
13	4701-20-800-02-S10N MIP Phinasingh	5.07	0	-5.07	0
14	4701-21-800-01-C90N MIP Nadaun	1.48	0	-1.48	0
15	4701-21-800-01-S10N	1.48	0	-1.48	0
16	4701-23-800-01-C90N-MIP KONCIL Jhertha	0.02	0	-0.02	0
17	4701-23-800-01-S10N	0.02	0	-0.02	0
18	4701-24-800-01-RWHS Parchu Khad C90N	0.01	0	-0.01	0
19	4701-24-800-01-S10N	0.01	0	-0.01	0
20	4701-25-800-01-Mipsukkar in Distt Kangra C-90N	0.20	0	-0.20	0
21	S4701-25-800-01-S10N	0.20	0	-0.20	0
22	4701-26-800-01-C90N	0.01	0	-0.01	0
23	MIP Peinini in Kullu S10N	0.01	0	-0.01	0
24	4701-27-800-01-MIP Jwalamukhi in District Kangra C90N	0.21	0	-0.21	0
25	S10N	0.21	0	-0.21	0
26	4705-00-313-01-CAD C90N	1.00	0	-1.00	0
27	4705-00-313-01-CAD S10N	1.00	0	-1.00	0
28	4711-01-800-10-C90N Channelisation of Swan downstream of seer Khad Barchin to Jahu	2.67	0	-2.67	0
29	4711-01-800-10-S10N Channelisation of Swan down stream of seer Khad Barchin to Jahu	2.67	0	-2.67	0
30	4711-01-800-12-C90N Channelisation of Swan downstream to Punjab Boundary-III	1.13	0	-1.13	0
31	4711-01-800-12-S10N Channelisation of Swan downstream to Punjab Boundary-III	1.13	0	-1.13	0
32	4711-01-800-15-C90N FPW in Chhouch Khad	1.21	0	-1.21	0
33	4711-01-800-15-S10N FPW in Chhouch Khad	1.21	0	-1.21	0
34	4711-01-800-16-C90N FPW Channelisation of Palchan to Aut	0.12	0	-0.12	0

Sr. No.	Head of Account	Original Budget	Supplementary	Re-appropriation	Expenditure
35	4711-01-800-16-S10N FPW Channelisation of Palchan to Aut	0.12	0	-0.12	0
36	4711-01-800-17-C90N Channelisation of Pabbar river in District Shimla	4.62	0	-4.62	0
37	4711-01-800-17-S10N- Channelisation of Pabbar river in District Shimla	4.62	0	-4.62	0
38	4711-01-800-18-C90N Channelisation of river Beas & its tributaries in Tehsil Nadaun District Hamirpur	0.02	0	-0.02	0
39	4711-01-800-18-S10N- Channelisation of river Beas & its tributaries in Tehsil Nadaun District Hamirpur	0.02	0	-0.02	0
40	4711-01-800-19-C90N Channelisation of Jabber & Gareli in District Kangra	0.02	0	-0.02	0
41	4711-01-800-19-S10N- Channelisation of Jabber & Gareli in District Kangra	0.02	0	-0.02	0
42	4711-01-800-21- C90N Flood Protection Works to Suketi Khad along with its tributaries under Beas river	1.21	0	-1.21	0
43	4711-01-800-21-S10N Flood Protection Works to Suketi Khad along with its tributaries under Beas river	1.21	0	-1.21	0
Total (Capital Head)		1,505.00	0	-1,505.00	0
Total Revenue Head		324.80	0	-324.80	0
Total Capital Head		1,505.00	0	-1,505.00	0
Grand total (Revenue & Capital Head)		1,829.80	0	-1,829.80	0

Appendix-4.1

(Reference: Paragraph 4.5)
Outstanding Utilisation Certificates as on 31 March 2022

(in ₹)

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
1	Rural Development					
	2216-Housing	2018-19	40	30,00,67,264	2	2,77,90,000
		2019-20	33	4,93,20,000	0	0
		2020-21	0	0	78	17,43,57,500
		Total	73	34,93,87,264	80	20,21,47,500
	2505-Rural Employment	2015-16	4	7,73,67,000	0	0
		2016-17	5	4,78,10,000	0	0
		2018-19	34	1,13,72,54,000	0	0
		2019-20	26	2,30,72,38,750	0	0
		2020-21	0	0	34	3,39,24,40,680
		Total	69	3,56,96,69,750	34	3,39,24,40,680
	2501-Special Programme	2018-19	9	36,59,14,998	7	16,88,75,347
		2019-20	118	26,48,15,764	9	11,06,05,559
		2020-21	0	0	113	1,30,01,75,121
Total		127	63,07,30,762	129	1,57,96,56,027	
Total			269	4,54,97,87,776	243	5,17,42,44,207
2	Panchayati Raj					
	4216-Capital Outlay on Housing	2016-17	1	13,07,900	1	13,07,900
		Total	1	13,07,900	1	13,07,900
	2515-Other Rural Development Programme	2015-16	19	27,09,60,912	14	25,76,36,510
		2016-17	74	59,13,20,394	56	37,66,21,394
		2017-18	170	2,61,37,40,595	94	2,36,88,74,295
		2018-19	304	3,32,50,98,368	196	3,14,43,75,774
		2019-20	212	5,89,30,52,626	184	5,81,92,99,129
		2020-21	0	0	208	3,83,22,03,860
	Total	779	12,69,41,72,895	752	15,79,90,10,962	
Total			780	12,69,54,80,795	753	15,80,03,18,862
3	Education					
	2202-General Education	2017-18	1	31,21,220	0	0
		2018-19	28	1,00,43,75,000	0	0
		2019-20	70	2,40,23,93,822	2	19,49,98,000
		2020-21	0	0	52	1,95,99,52,576
Total	99	3,40,98,90,042	54	2,15,49,50,576		
4	Youth Services and Sports					
	2204-Sports & Youth Services	2019-20	7	22,90,419	2	19,94,419
		2020-21	0	0	4	20,75,000
	Total	7	22,90,419	6	40,69,419	
5	Language Art and Culture					
	2205-Art and Culture	2019-20	103	7,02,78,389	103	7,02,78,389
		2020-21	0	0	78	8,97,39,657
	Total	103	7,02,78,389	181	16,00,18,046	
	2250-Other Social Community Services	2018-19	1	3,00,00,000	0	0
		2019-20	1	53,820	0	0
		2020-21	0	0	1	59,712
Total		2	3,00,53,820	1	59,712	
Total			105	10,03,32,209	182	16,00,77,758

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
6	Urban Development					
	2217-Urban Development	2016-17	27	61,16,17,821	15	15,02,35,000
		2017-18	33	65,85,69,632	22	36,89,59,460
		2018-19	49	1,68,40,10,015	49	1,68,40,10,015
		2019-20	74	4,44,20,04,612	55	3,46,50,95,902
		2020-21	0	0	67	5,67,62,49,429
	Total		183	7,39,62,02,080	208	11,34,45,49,806
	3054-Road & Bridges	2016-17	1	94,79,789	0	0
		2017-18	1	2,38,19,902	0	0
		2018-19	1	2,74,38,070	0	0
Total		3	6,07,37,761	0	0	
Total		186	7,45,69,39,841	208	11,34,45,49,806	
7	Animal Husbandry					
	2403-Animal Husbandry	2017-18	15	1,61,94,000	6	25,20,000
		2018-19	22	9,13,76,600	17	3,58,58,600
		2019-20	31	23,65,29,700	10	5,87,61,000
		2020-21			36	20,99,32,000
		Total	68	34,41,00,300	69	30,70,71,600
	2404-Dairy Development	2018-19	16	21,33,38,979	0	0
		2019-20	7	96,22,807	0	0
		2020-21	0	0	5	6,89,40,000
		Total	23	22,29,61,786	5	6,89,40,000
Total		91	56,70,62,086	74	37,60,11,600	
8	Co-operation					
	2408-Food Storage & Ware Housing	2018-19	1	1,50,000	0	0
		2019-20	6	11,20,000	3	8,00,000
		2020-21	0	0	9	16,17,724
		Total	7	12,70,000	12	24,17,724
	2425-Co-Operation	2019-20	6	4,40,000	6	4,40,000
		2020-21	0	0	19	23,14,500
		Total	6	4,40,000	25	27,54,500
Total		13	17,10,000	37	51,72,224	
9	Tourism					
	3452-Tourism	2015-16	1	2,90,000	1	2,90,000
		2016-17	1	5,00,000	1	5,00,000
		2017-18	2	7,40,000	2	7,40,000
		2018-19	3	3,00,000	3	3,00,000
		2019-20	3	8,50,000	3	8,50,000
		2020-21	0	0	17	71,99,98,000
		Total	10	26,80,000	27	72,26,78,000
	Tourism & Civil Aviation	2019-20	2	3,26,38,000	0	0
Total	2	3,26,38,000	0	0		
Total		12	3,53,18,000	27	72,26,78,000	
10	Industry					
	2851-Village & Small Scale Industries	2016-17	25	10,31,36,140	24	10,31,26,140
		2017-18	48	8,46,43,634	26	8,42,79,634
		2018-19	13	5,03,37,421	13	5,03,37,421
		2019-20	23	17,34,84,668	22	16,86,84,668
		2020-21	0	0	450	55,98,82,525
Total		109	41,16,01,863	535	96,63,10,388	

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
Agriculture and Horticulture						
11 & 12	2401-Crop Husbandry	2017-18	5	36,80,00,000	0	0
		2018-19	14	1,00,42,00,000	7	90,54,00,000
		2019-20	2	2,30,00,000	2	2,30,00,000
		2020-21	0	0	11	1,75,98,00,000
		Total	21	1,39,52,00,000	20	2,68,82,00,000
	2402-Soil Conservation	2017-18	5	60,50,000	0	0
		Total	5	60,50,000	0	0
	2415-Agriculture Research & Education	2018-19	1	2,00,00,000	1	2,00,00,000
		2019-20	3	5,38,02,500	3	5,38,02,500
		2020-21	0	0	9	61,40,000
		Total	4	7,38,02,500	13	7,99,42,500
	2435-Other Agriculture Programme	2018-19	3	12,28,00,000	0	0
		2019-20	6	8,91,00,000	0	0
Total		9	21,19,00,000	0	0	
Total			39	1,68,69,52,500	33	2,76,81,42,500
Forests						
13	2406-Forestry and Wild Life	2018-19	9	2,08,67,767	2	32,49,000
		2019-20	62	20,00,07,455	20	4,20,90,859
		2020-21	0	0	186	34,48,07,471
	Total	71	22,08,75,222	208	39,01,47,330	
Ayurveda (Ayush)						
14	2210-Medical & Public Health	2016-17	13	2,01,84,806	13	2,01,84,806
		2017-18	20	23,89,81,300	19	23,69,81,300
		2018-19	15	24,00,04,000	13	23,80,04,000
		2019-20	64	80,26,64,500	51	72,13,13,200
		2020-21	0	0	67	48,06,01,656
		Total	112	1,30,18,34,606	163	1,69,70,84,962
	2211-Family Health	2019-20	62	2,19,73,17,651	62	2,19,73,17,651
		2020-21	0	0	68	2,48,54,00,840
		Total	62	2,19,73,17,651	130	4,68,27,18,491
	Total			174	3,49,91,52,257	293
Women & Child Development & SC, OBC and Minorities						
15 & 16	2225-Welfare of SC, ST & Other Backward Classes	2017-18	1	3,00,000	1	3,00,000
		2019-20	2	27,96,895	0	0
		2020-21	0	0	2	31,16,00,000
		Total	3	30,96,895	3	31,19,00,000
	2235-Social Security & Welfare	2016-17	1	34,10,040	1	34,10,040
		2017-18	71	6,17,88,086	59	5,72,61,520
		2018-19	302	17,25,83,326	248	14,72,97,597
		2019-20	331	18,46,51,922	290	15,16,58,592
		2020-21	0	0	260	15,02,40,672
	Total	705	42,24,33,374	858	50,98,68,421	
	Total			708	42,55,30,269	861
Planning						
17	3451-Secretariat Economics Services	2017-18	1	84,24,396	1	84,24,396
		2020-21	0	0	15	1,68,66,621
	Total			1	84,24,396	16

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
18	Sainik Welfare					
	2075- Miscellaneous General Services	2018-19	6	25,00,818	3	89,710
		2019-20	25	3,98,08,241	3	13,61,165
		2020-21	0	0	9	6,09,51,533
Total			31	4,23,09,059	15	6,24,02,408
19	Revenue Department					
	2029-Land Revenue	2016-17	1	5,00,000	0	0
		2017-18	18	1,00,31,000	15	74,89,000
		2018-19	22	2,05,46,000	19	1,64,46,000
Total			41	3,10,77,000	34	2,39,35,000
20	Transport					
	3055-Road Transport	2019-20	1	15,00,000	0	0
	5055-Capital Outlay on Transport	2020-21	0	0	0	0
		2020-21	0	0	2	5,00,00,000
Total			1	15,00,000	2	5,00,00,000
21	Labour & Employment					
	2230-Labour & Employment	2018-19	0	0	0	0
		2019-20	1	48,00,000	0	0
		2020-21	0	0	1	13,60,89,846
Total			1	48,00,000	1	13,60,89,846
22	Jal Shakti Vibhag					
	2215-Water Supply & Sanitation	2018-19	4	9,26,87,000	0	0
		2019-20	4	7,06,26,000	0	0
Total			8	16,33,13,000	0	0
23	Tribal Development					
	2251-Secretariat Social Services	2016-17	3	15,50,000	0	0
		2017-18	1	14,00,000	0	0
		2018-19	4	1,05,20,000	2	24,45,689
		2019-20	5	94,10,121	5	94,10,121
2020-21		0	0	2	53,95,000	
Total			13	2,28,80,121	9	1,72,50,810
24	Energy Department					
	2810-Non-Conventional Source of Energy	2017-18	3	16,00,000	3	16,00,000
		2018-19	4	20,00,000	4	20,00,000
Total			7	36,00,000	7	36,00,000
25	Excise and Taxation Department					
	2040-Other Taxes & Duties	2019-20	1	7,95,30,599	0	0
		2020-21	0	0	2	6,69,11,964
	Total			1	7,95,30,599	2
3604-Compensation and assignments to Local Bodies	2020-21	0	0	0	0	
Total			1	7,95,30,599	2	6,69,11,964

Sr. No.	Head of Account	Year	Utilisation Certificates due		Utilisation Certificates Outstanding/Closing Balance	
			No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7
26	Environment Science and Technology					
	3425-Other Scientific Research	2019-20	1	10,00,000	0	0
	Total		1	10,00,000	0	0
	3435-Ecology Environment	2017-18	2	73,23,400	0	0
		2018-19	2	69,54,000	0	0
		2019-20	8	1,27,00,000	0	0
		2020-21	0	0	2	40,00,000
Total		13	2,79,77,400	2	40,00,000	
27	Himachal Pradesh Institute of Public Administration (HIPA)					
	2070-Other Administrative Service	2018-19	6	7,04,00,000	0	0
		2019-20	12	4,87,88,770	0	0
		2020-21	0	0	16	6,12,00,000
	Total		18	11,91,88,770	16	6,12,00,000
28	Police					
	2055-Police	2018-19	1	1,07,37,891	1	25,45,891
	Total		1	1,07,37,891	1	25,45,891
Grand Total:			2,799	35,57,82,61,515	3,619	47,52,14,71,480

Appendix-4.2

(Reference: Paragraph 4.8)

Statement showing unspent balances in PDAs as on 31 March 2022

(in ₹)

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
1	8443	106	Civil Judge (Jr. Division), Bilaspur	1,29,805.00
2	8443	106	Civil Judge (Sr. Division), Bilaspur	56,827.17
3	8443	106	District and Session Judge, Bilaspur	2,13,410.00
4	8443	106	Civil Judge Court No-1, Ghumarwin	2,45,507.45
5	8443	106	Civil Judge Court No-2, Ghumarwin	1,47,980.00
6	8443	106	Civil Judge Court No-3, Ghumarwin	91,270.00
7	8443	106	Chief Judicial Magistrate (CJM), Chamba	3,66,746.62
8	8443	106	Chief Judicial Magistrate (CJM), Dalhousie	98,520.00
9	8443	106	Sub Judge, Hamirpur	4,88,327.00
10	8443	106	Sub Judge, Barasar	1,39,275.00
11	8443	106	Sub Judge, Nadaun	68,070.00
12	8443	106	Sub Judge, Nurpur	1,61,518.00
13	8443	106	Chief Judicial Magistrate (CJM), Dharamshala	3,87,980.00
14	8443	106	Sub Judge, 2nd Division, Kangra	65,251.00
15	8443	106	Sub Judge, Baijnath	1,10,350.00
16	8443	106	Sub Judge, Indora	66,830.00
17	8443	106	Sub Judge, 1 st Kangra	1,19,104.00
18	8443	106	Sub Judge, 1 st Dehra	2,04,997.60
19	8443	106	Sub Judge, 2 nd Dehra	84,226.00
20	8443	106	Sub Judge, Palampur	2,03,540.00
21	8443	106	Sub Judge, Jawali	21,200.00
22	8443	106	District & Session Judge, Kangra at Dharamshala	70,380.00
23	8443	106	Civil Judge Jaisinghpur, Kangra	8,000.00
24	8443	106	Chief Judicial Magistrate (CJM), Kullu	4,40,157.00
25	8443	106	Sub Judge, Banjar	55,810.00
26	8443	106	Chief Judicial Magistrate (CJM), Anni	64,844.00
27	8443	106	Sub Judge, Manali	1,14,873.00
28	8443	106	Sr. Sub Judge, Kalpa	1,54,584.00
29	8443	106	Sr. Sub Judge, Sundernagar	2,51,093.00
30	8443	106	Sr. Sub Judge, Jogindernager	1,25,525.20
31	8443	106	Sr. Sub Judge, Karsog	1,26,214.00
32	8443	106	Sr. Sub Judge, Sarkaghat	1,96,946.00
33	8443	106	Sr. Sub Judge, Gohar	1,19,030.00
34	8443	106	Sr. Sub Judge, Mandi	7,37,355.00
35	8443	106	Director, Technical Education, Vocational and Industrial Training, HP Sundernagar	5,000.00
36	8443	106	Civil Judge, Thunag Mandi	30,650.00
37	8443	106	District & Session Judge, Shimla	4,09,633.00
38	8443	106	District & Session Judge Kinnaur at Rampur	58,731.00
39	8443	106	Sr. Sub Judge, Shimla	4,63,476.00
40	8443	106	Sub Judge, Theog	1,55,635.00
41	8443	106	Sub Judge, Jubbal	92,784.00
42	8443	106	Sub Judge, Rampur	1,46,735.00
43	8443	106	Sub Judge, Chopal	30,000.00
44	8443	106	Sub Judge, Rohru	2,78,109.00
45	8443	106	Addl. District & Session Judge, Kinnaur at Rampur	45,950.86

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
46	8443	106	SDO (Civil) Dodra Kwar	0.10
47	8443	106	Dy. Director, (Youth Services & Sports) Shimla	23,19,738.00
48	8443	106	H.P. High Court	23,06,408.00
49	8443	106	IGMC, Shimla	15,39,049.00
50	8443	106	District & Session Judge, Nahan	52,902.00
51	8443	106	Civil Judge Jr. Division, Poanta	2,07,609.00
52	8443	106	Addl. District & Session Judge, Nahan	1,22,379.00
53	8443	106	Civil Judge Sr. Division, Nahan	2,82,031.00
54	8443	106	Civil Judge Jr. Division, Rajgarh	42,389.00
55	8443	106	Civil Judge, Shilai	32,640.00
56	8443	106	Civil Judge Jr. Division, Solan	2,47,403.00
57	8443	106	Civil Judge, Nalagarh	3,33,307.00
58	8443	106	Civil Judge Sr. Division, Solan	1,57,505.00
59	8443	106	Civil Judge Jr. Division, Kasauli	72,990.00
60	8443	106	Additional District & Session Judge, Solan	96,940.00
61	8443	106	District & Session Judge, Solan	72,628.00
62	8443	106	Civil Judge Jr. Division, Arki	81,084.00
63	8443	106	Civil Judge Jr. Division, Kandaghat	50,301.00
64	8443	106	Civil Judge Sr. Division, Kasauli	72,852.00
65	8443	106	Sr. Sub Judge, Una	8,47,576.00
66	8448	109	Jr. Sub Judge, Amb	4,69,387.00
67	8448	109	P.S. Kalpa	0.33
68	8448	109	P.S. Rohru	16,514.00
69	8448	109	P.S. Dodra Kwar	9,500.10
70	8448	109	P.S Solan	0.14
71	8448	109	P.S. Kandaghat	2,31,578.00
72	8448	109	P.S. Gagret	0.96
73	8448	109	P.S. Kunihar	0.30
74	8448	109	Nagar Panchyat, Mehatpur	481.00
75	8448	109	Nagar Panchyat, Santokhgarh	5,506.17
76	8448	109	P.S, Nadaun	41,264
77	8448	109	AC to DC Dharamsala	Nil
78	8448	109	Fund of ICAR	
79	8448	109	P.S. Sadar Bilaspur	
80	8448	109	P.S. Ghumarwin	
81	8448	109	P.S. Chamba	
82	8448	109	P.S. Bharmour	
83	8448	109	P.S. Tissa	
84	8448	109	P.S. Salooni	
85	8448	109	P.S. Bhattiyat	
86	8448	109	P.S. Nurpur	
87	8448	109	P.S. Lambagaon	
88	8448	109	P.S. Baijnath	
89	8448	109	P.S. Nagrota/Surian	
90	8448	109	P.S. Mandi	
91	8448	109	P.S. Sundernagar	
92	8448	109	P.S. Jhanjehli	
93	8448	109	P.S. Karsog	
94	8448	109	P.S. Gopalpur	
95	8448	109	P.S. Gohar	
96	8448	109	P.S. Balh	

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent Balance
97	8448	109	P.S. Chopal	
98	8448	109	P.S. Jubbal	
99	8448	109	P.S. Chirgaon	
100	8448	109	P.S. Mashobra	
101	8448	109	P.S. Kullu	
102	8448	109	P.S. Nagar	
103	8448	109	P.S. Banjar	
104	8448	109	P.S. Jhandutta	
105	8448	109	P.S. Chauntra	
106	8448	109	P.S. Drang	
Total				1,73,64,213.00

Appendix 4.3

(Reference: Paragraphs 4.14 and 4.15)
List of Autonomous Bodies/Authorities/ Institutions

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

Sr. No.	Name of the body/authority	Status of submission of Accounts/ information	Section in which audit conducted
39	HP Nursing Reg. Council	--	14 &15 and IRs are prepared and issued.
40	NRHM, Shimla	--	
41	Academy of Language, Art and Culture	--	
42	SC/ST Corporation, Solan	--	
43	Social Welfare Board, Shimla	--	
44	Council of Child Welfare, Shimla	--	
45	SSA, Shimla	--	
46	Himachal Pradesh University	--	
47	Rin Chen Zen Po Society, Kangra	--	
48	State Water & Sanitation Mission (HP)	--	
49	RMSA	--	
50	Employees State Insurance Society, Shimla	--	
51	RUSA	--	
52	State Disaster Management Authority	--	
53	HP Ayurveda and Unani Practitioner Board	--	

Appendix-5.1

(Referred to in paragraph 5.3)
Statement showing the name of all SPSEs, month and year of incorporation
(including their brief description) as on 31 March 2022

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
STATE PUBLIC SECTOR ENTERPRISES (OTHER THAN POWER SECTOR)				
Agriculture and Allied				
1	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	Company is engaged in manufacturing / trading of agricultural goods and other inputs, trading of cement, iron and steel, bitumen, tyres and tubes etc. for supplying to different Government Departments.
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	To provide post-harvest facilities to the fruit growers of the State and to help them to get best returns for their produce from the market. It provides supplies of horticultural inputs, tools and implements, besides apple grading/packaging and storage facilities to the growers. The Company is engaged in procurement, processing, storage; and marketing of all types of surplus fruits.
3	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	The Company is engaged in exploitation and marketing of timber within the State; exploitation and processing of resin into rosin; turpentine oil and subsidiary products; and marketing thereof etc.
Finance				
4	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	The Company is engaged in providing financial assistance to socially and educationally backward classes and economically weaker sections in the State for setting up small industrial units and also for educational purposes.
5	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	The company is engaged in providing financial assistance to women entrepreneurs and women co-operative societies in the State.
6	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	To undertake the task of social, economic and educational upliftment of the socially and educationally backward minorities and other economically weaker sections among the minorities in the State; arrange training programmes for the promotion and improvement of literacy, education and professional skills of the aforesaid classes and sections so as to promote their social and economic development; to collect, compile and publish the related data for the aforesaid classes and sections; and provide and arrange financial assistance and professional know-how to the aforesaid classes and sections.
Infrastructure				
7	Himachal Pradesh Road and Other Infrastructure	Public Works	June 1999	Company was incorporated on 10.06.1999 under the Companies Act, 1956, with the main objective of developing Roads, Bridges & other

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
	Development Corporation Limited			infrastructure in the State of Himachal Pradesh and to act as a special purpose vehicle for resource mobilization on behalf of the State Government for all infrastructures projects and also discharge obligations on this account on behalf of the State Government from revenue other receipts accruing to the State Government from such projects.
8	Dharamshala Smart City Limited	Urban Development	July 2016	To implement smart city projects in Dharamshala.
9	Shimla Smart City Limited	Urban Development	January 2018	To implement smart city projects in Shimla.
10	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November, 1966	The Company is engaged in promoting, establishing and administering industrial projects or enterprises for manufacture and production of plant and machinery, tools, equipment, chemical and substances which are likely to promote or advance the industrial development in Himachal Pradesh. It also aids, assists and finances any industrial Enterprise, project or enterprises, providing plots for Industrial Development on lease hold basis. Also, the Company undertakes civil works on behalf of various Government Departments, Autonomous Bodies and Corporation etc., on Deposit Works basis.
Manufacturing				
11	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	Company is engaged in the manufacturing of Country Liquor, furniture & fixtures and silk products. The maximum share of turnover of the Company is from the sale of country liquor.
Services				
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Civil Supplies	September 1980	The Company is the nodal agency for supplying controlled commodities (wheat, rice, sugar, pulses, edible oil, salt and kerosene oil) through its wholesale godowns to Fair Price Shops/ Retail Shops (Own/Other) for further distribution to ration card holders (BPL, APL and Antodaya) under the Targeted Public Distribution System (TPDS) of Central/ State subsidized schemes. It is also the implementing agency of various Central as well as State schemes like National Food Security Act, 2013 (NFSA) and Atal Vardi Yojana.
13	Himachal Pradesh State Electronics Development Corporation Limited	Information Technology	October 1984	The main function of the Company includes promotion of Computerisation in the State (particularly in the State Government departments and its Enterprises); development of software and procurement and supply of computer hardware, software

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
				and related electronic products; and office automation.
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	To assist and promote the interests of the poor weavers and artisans of the State. The Corporation ensures the overall welfare of artisans and weavers by imparting training, design inputs, raw material, reviving the languishing crafts and providing them marketing facilities through its chain of emporia located within and outside the State.
15	Himachal Pradesh Tourism Development Corporation	Tourism & Civil Aviation	September 1972	To provide tourism services including accommodation, catering, transport facilities and sports activities with its mission to expand quality tourism infrastructure in the State and outside the State, in order to provide world class facilities to the tourists. Apart from this, the Engineering wing of the Company also undertakes deposit works for Government Departments, Autonomous bodies, and Corporations, etc.
16	Himachal Consultancy Organisation Limited		February 1977	HIMCON is a technical consultancy organisation and is a Government Controlled other Company under Companies Act and is audited by CAG. HIMCON is approved Training Partner with National Skill Development Corporation. HIMCON is empanelled with Ministry of Social Justice and Empowerment as its training partner on PAN India basis.
17	Himachal Pradesh Kaushal Vikas Nigam	Technical Education	September 2015	The main functions of the Company are to increase the capacity and capability of the system to deliver quality skill training and professional knowledge to the youth to enhance their ability and bridge the skill deficit with a view to meet ongoing market demand of skilled manpower. The main sources of income of the Company were Grant in Aid received from Central /State Government, share of administrative expenses for implementation of various skill training programme and interest earned on fixed deposits receipts / saving account.
18	Shimla Jal Prabandhan Nigam Limited	Urban Development	June 2018	To plan and implement the water supply and sewerage schemes in Shimla planning area. Its objectives are universal coverage of water and sewerage to every household, 24 x 7 continuous pressurized water supply, Promoting public health and environment, Accountability and responsiveness to citizens and decentralized service delivery through autonomous and professional institutions.

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Corporation Limited	Tourism & Civil Aviation	April 2019	To undertake development and operation/maintenance of the "Development of Ropeway Service between Sri Anandpur Sahib Ji to Sri Naina Devi Ji" through Public Private Partnership on Design, Finance, Build, Operate and Transfer basis.
20	Ropeway and Rapid Transport System Development Corporation HP Limited	Transport	July 2019	To provide connectivity to remote/tribal areas of the State through ropeways; increase the tourism potential of various destinations in the State through innovative transport solutions; decongest urban hubs in the State through alternative transport solutions; and to develop quality infrastructure projects that contribute to the State's growth story.
Statutory Corporations				
21	Himachal Pradesh Financial Corporation	Industries	April 1967	To promote industrial growth in the State by providing term loans to small and medium scale industries. The Corporation has stopped its lending activities completely from the year 2010 in furtherance to the decision of the State Cabinet taken on 18 August 2008.
22	Himachal Road Transport Corporation	Transport	September, 1974	Major activity of the Corporation includes operation of buses in the State of Himachal Pradesh and in other States. Other activities of the Corporation include purchase of buses, spare parts etc, collection of passenger taxes and deposition of special road taxes/passenger taxes of the state of Himachal Pradesh, Punjab, Uttarakhand and Haryana.
In-active SPSEs				
23	Agro Industrial Packaging India Limited	Horticulture	February 1987	It was involved in Manufacture of paper and paper products.
24	Himachal Worsted Mills Limited	Industries	October 1974	It was involved in Spinning, weaving and finishing of textiles and is under process of liquidation since 2000-01.
25	Himachal Pradesh Beverages Limited	Excise and Taxation	April 2016	The Company was set up as a limited Company of the Government of Himachal Pradesh in terms of the provisions of the Excise Announcement for the purpose of channelizing sale of liquor in the State. Company discontinued its operations w.e.f 01 April 2018 consequent to the decision of Government of Himachal Pradesh (17 January 2018).
STATE PUBLIC SECTOR ENTERPRISES (POWER SECTOR)				
26	Himachal Pradesh State Electricity Board Limited	MPP and Power	December 2009	The Himachal Pradesh State Electricity Board has been re-organized as Himachal Pradesh State Electricity Board Limited w.e.f. 14.06.2010 under Companies Act, 1956. HPSEBL is responsible for the supply of Uninterrupted & Quality Power to all consumers in the State of Himachal

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
				Pradesh. Power is being supplied through a network of Transmission, Sub-Transmission & Distribution lines laid in the State.
27	Himachal Pradesh Power Corporation Limited	MPP and Power	December 2006	The Company has the objective to plan, promote and organize the development of power generation on behalf of Government of Himachal Pradesh.
28	Beas Valley Power Corporation Limited	MPP and Power	March 2003	Beas Valley Power Corporation Limited is a power generating utility with all the technical and organizational capabilities and is subsidiary of Himachal Pradesh State Electricity Board Limited. The Power Finance Corporation Limited has been providing financial assistance in the form of loan to UHL Stage-III Hydroelectric Project (100 MW). The entire equity share capital has been contributed by the HPSEBL.
29	Himachal Pradesh Power Transmission Corporation Limited	MPP and Power	August 2008	The Company came into existence on 27 August 2008 as a part of unbundling of erstwhile HPSEB and was conferred the status of State Transmission Utility in the year 2010. It has been entrusted the work of formulation/Updating and Execution of Transmission Master Plan of the State for strengthening of Transmission Network and Evacuation of Power from upcoming Hydro Electric Projects.

Appendix-5.2

(Referred to in paragraph 5.4.1)

Statement showing the investment of equity and long-term loans made by the State government/ Others in SPSEs as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the SPSEs	Detail of investment of equity and loan									Investment of Go HP (Equity + Loans)	Investment others (Equity + Loans)	Total equity plus loans	Total equity	Total loans	
		Equity					Long term loan									
		GOHP	Central Govt.	CG/SG PSUs	Others	Total	GOHP	Central Govt.	CG/SG PSUs	Others						Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)																
Agriculture and Allied																
1	Himachal Pradesh Agro Industries Corporation Limited	16.89	1.96	0.00	0.00	18.85	11.56	0.40	0.00	0.00	11.96	28.45	2.36	30.81	18.85	11.96
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	31.20	1.50	6.07	0.00	38.77	60.09	0.00	0.00	0.00	60.09	91.29	7.57	98.86	38.77	60.09
3	Himachal Pradesh State Forest Development Corporation Limited	11.71	0.00	0.00	0.00	11.71	0.00	0.00	0.00	0.00	0.00	11.71	0.00	11.71	11.71	0.00
4	Agro-Industrial Packaging India Limited	16.75	0.00	0.00	0.97	17.72	60.15	0.00	0.00	0.00	60.15	76.90	0.97	77.87	17.72	60.15
	Total	76.55	3.46	6.07	0.97	87.05	131.80	0.40	0.00	0.00	132.20	208.35	10.90	219.25	87.05	132.20
Financing																
1	Himachal Backward Classes Finance & Development Corporation	17.22	0.00	0.00	0.00	17.22	0.07	0.00	0.00	0.00	0.07	17.29	0.00	17.29	17.22	0.07
2	Himachal Pradesh Mahila Vikas Nigam	14.90	0.10	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	14.90	0.10	15.00	15.00	0.00
3	Himachal Pradesh Minorities Finance & Development Corporation	14.84	0.00	0.00	0.00	14.84	0.00	0.00	47.45	0.00	47.45	14.84	47.45	62.29	14.84	47.45
4	Himachal Pradesh Financial Corporation	92.98	0.00	0.00	6.59	99.57	84.61	0.00	28.27	0.00	112.88	177.59	34.86	212.45	99.57	112.88
	Total	139.94	0.10	0.00	6.59	146.63	84.68	0.00	75.72	0.00	160.40	224.62	82.41	307.03	146.63	160.40
Infrastructure																
1	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	25.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00	25.00	0.00
2	Himachal Pradesh State Industrial Development Corporation Limited	30.82	0.00	0.00	0.00	30.82	0.00	0.00	0.00	0.00	0.00	30.82	0.00	30.82	30.82	0.00
3	Dharamshala Smart City Limited	0.00001	0.00	0.00033	0.00	0.00034	0.00	0.00	0.00	0.00	0.00	0.00001	0.00	0.00034	0.00034	0.00
4	Shimla Smart City Limited	0.0035	0.00	0.00	0.0035	0.007	0.00	0.00	0.00	0.00	0.00	0.0035	0.00	0.007	0.007	0.00
	Total	55.82351	0.00	0.00033	0.0035	55.82734	0.00	0.00	0.00	0.00	0.00	55.82351	0.00	55.82734	55.82734	0.00

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
Manufacture																
1	Himachal Pradesh General Industries Corporation Limited	7.04	0.00	0.08	0.04	7.16	2.97	0.00	0.00	0.00	2.97	10.01	0.12	10.13	7.16	2.97
2	Himachal Worsted Mills Limited	0.00	0.00	0.00	0.92	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.92	0.92	0.92	0.00
Total		7.04	0.00	0.08	0.96	8.08	2.97	0.00	0.00	0.00	2.97	10.01	1.04	11.05	8.08	2.97
Services																
1	Himachal Pradesh State Civil Supplies Corporation Limited	3.52	0.00	0.00	0.00	3.52	0.00	0.00	0.00	0.00	0.00	3.52	0.00	3.52	3.52	0.00
2	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	9.22	0.03	0.00	0.00	9.25	0.00	0.00	0.00	0.00	0.00	9.22	0.03	9.25	9.25	0.00
3	Himachal Pradesh Tourism Development Corporation	14.30	0.00	0.00	0.00	14.30	0.00	0.00	0.00	6.55	6.55	14.30	6.5	20.85	14.30	6.55
4	Himachal Pradesh Kaushal Vikas Nigam	0.007	0.00	0.00	0.00	0.007	0.00	0.00	0.00	0.00	0.00	0.007	0.00	0.007	0.007	0.00
5	Shimla Jal Prabandhan Nigam Limited	0.05	0.00	0.00	0.05	0.10	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.10	0.10	0.00
6	Himachal Consultancy Organisation Limited	0.00	0.00	0.03	0.15	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.18	0.18	0.00
7	Sri Naina Devi Ji & Sri Anandpur Sahib Ji Ropeway Limited	0.50	0.00	0.00	0.50	1.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	1.00	1.00	0.00
8	Ropeway and Rapid Transport System Development Corporation HP Limited	0.005	0.00	0.00	0.00	0.005	0.00	0.00	0.00	0.00	0.00	0.005	0.00	0.005	0.005	0.00
9	Himachal Pradesh State Electronics Development Corporation Limited	3.72	0.00	0.00	0.00	3.72	0.00	0.00	0.00	0.00	0.00	3.72	0.00	3.72	3.72	0.00
10	Himachal Road Transport Corporation	1047.68	15.44	0.00	0.00	1063.12	0.00	0.00	0.00	18.01	18.01	1,047.68	33.45	1081.13	1063.12	18.01
11	Himachal Pradesh Beverage Limited	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00
Sector total		1,080.002	15.47	0.03	0.70	1,096.20	0.00	0.00	0.00	24.56	24.56	1,080.002	40.76	1,120.762	1,096.202	24.56
Total (Government Companies - Other than Power Sector)		1,359.36	19.03	6.18	9.22	1,393.79	219.45	0.40	75.72	24.56	320.13	1,578.81	135.11	1,713.92	1,393.79	320.13
STATE PUBLIC SECTOR ENTERPRISES (Power Sector)																
1	Himachal Pradesh State Electricity Board Limited	857.23	0.00	0.00	0.00	857.23	3,015.13	19.69	0.00	2,433.53	5,468.35	3,872.36	2,453.22	6,325.58	857.23	5,468.35
2	Beas Valley Power Corporation Limited	0.00	0.00	300.00	0.00	300.00	0.00	0.00	1,784.61	0.00	1,784.61	0.00	2,084.61	2,084.61	300.00	1,784.61
3	Himachal Pradesh Power Corporation Limited	935.85	0.00	130.78	1,187.15	2,253.78	2,535.49	0.00	0.00	189.65	2,725.14	3,471.34	1,507.59	4,978.92	2,253.78	2,725.14
4	Himachal Pradesh Power Transmission Corporation Limited	453.29	0.00	0.00	108.70	561.99	2,051.75	0.00	0.00	103.44	2,155.19	2,505.04	212.14	2,717.18	561.99	2,155.19
Sector Total		2,246.37	0.00	430.78	1,295.85	3,973.00	7,602.37	19.69	1,784.61	2,726.62	12,133.29	9,848.74	6,257.55	16,106.29	3,973.00	12,133.29
Grand total of All SPSEs		3,605.73	19.03	436.96	1,305.07	5,366.79	7,821.82	20.09	1,860.33	2,751.18	12,453.42	11,427.55	6,392.66	17,820.35	5,366.79	12,453.42

Appendix-5.3

(Referred to in paragraph 5.5.1)

Summarised financial results of SPSEs for the latest year for which accounts were finalised as of 30 September 2022

(` in crore)

S. No.	Name of the SPSEs	Year of Account	Year in which finalised	Paid-up Capital	Long-term loans outstanding	Total Assets	Turnover	Accumulated Profit (+)/ Loss (-)	Net Profit (+)/ Loss (-) after interest & Tax	Interest	Income Tax	Profit (+)/ Loss (-) before interest & Tax	Net worth	Capital Employed	Manpower
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
A Working Government Companies															
Agriculture and Allied															
1	Himachal Pradesh Agro Industries Corporation Limited	2019-20	2021-22	18.85	11.56	38.80	69.09	(-) 14.03	(-)2.74	0.07	0.00	(-)2.67	4.82	16.38	26
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2019-20	2021-22	38.77	60.09	154.06	70.48	(-) 86.75	(-)1.66	2.47	0.00	0.81	(-)47.98	12.11	200
3	Himachal Pradesh State Forest Development Corporation Limited	2017-18	2021-22	11.71	5.71	179.61	202.88	(-)113.04	0.98	1.06	0.00	2.04	(-)101.33	(-)95.62	1,321
Total				69.33	77.36	372.47	342.45	(-) 213.82	(-) 3.42	3.60	0.00	0.18	(-)144.49	(-)67.13	1,547
Financing															
4	Himachal Backward Classes Finance & Development Corporation	2014-15	2022-23	11.00	17.05	37.97	2.98	8.53	1.18	0.37	0.00	1.55	19.53	36.58	16
5	Himachal Pradesh Mahila Vikas Nigam	2015-16	2020-21	9.19	0	11.83	0.74	2.00	0.50	0	0.00	0.50	11.19	11.19	7
6	Himachal Pradesh Minorities Finance & Development Corporation	2016-17	2022-23	11.34	23.47	35.30	1.34	(-)5.72	(-)0.29	0.78	0.00	0.49	5.62	29.09	17
Total				31.53	40.52	85.10	5.06	4.81	1.39	1.15	0.00	2.54	36.34	76.86	40
Infrastructure															
7	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	2020-21	2021-22	25.00	0.00	458.24	0.00	0.00	0.00	0.00	0.00	0.00	25.00	25.00	30
8	Himachal Pradesh State Industrial Development Corporation Limited	2019-20	2022-23	30.82	0.00	332.60	69.07	71.71	13.18	0.00	5.98	19.16	102.53	102.53	131
9	Dharamshala Smart City Limited	2018-19	2022-23	0.00034	0.00	246.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00034	0.00034	39
		2019-20		0.00034	0.00	246.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00034	0.00034	
10	Shimla Smart City Limited	2018-19	2022-23	0.007	0.00	66.44	0.00	0.00	0.00	0.00	0.00	0.00	0.007	0.007	19
		2019-20		0.007	0.00	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.007	0.007	
Total				55.83	0.00	1,142.12	69.07	71.71	13.18	0.00	5.98	19.16	127.54	127.54	219
Manufacture															
11	Himachal Pradesh General Industries Corporation Limited	2020-21	2022-23	7.16	2.97	67.37	54.33	40.46	3.36	0.21	1.41	4.98	47.62	50.59	102
Total				7.16	2.97	67.37	54.33	40.46	3.36	0.21	1.41	4.98	47.62	50.59	102

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
Services															
12	Himachal Pradesh State Civil Supplies Corporation Limited	2018-19	2020-21	3.51	0.00	521.94	1,359.11	35.13	1.18	0.83	0.65	2.66	38.64	38.64	779
13	Himachal Pradesh State Electronics Development Corporation Limited	2020-21	2021-22	3.72	0.00	82.13	21.30	10.11	0.24	0.00	0.08	0.32	13.83	13.83	38
14	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	2019-20	2022-23	9.25	0.00	24.98	32.11	(-)13.43	0.54	0.05	0.37	0.96	(-)4.18	(-)4.18	28
15	Himachal Pradesh Tourism Development Corporation	2016-17	2022-23	12.30	0.00	74.16	94.48	(-)24.51	(-)2.43	0.28	0.00	(-)2.15	(-)12.21	(-)12.21	1,703
16	Himachal Pradesh Kaushal Vikas Nigam	2019-20	2022-23	0.007	0.00	128.36	0.00	0.58	0.02	0.00	0.00	0.02	0.587	0.587	33
17	Himachal Consultancy Organisation Limited	2019-20	2020-21	0.18	0.00	5.08	11.29	1.93	0.29	0.00	0.00	0.29	2.11	2.11	32
18	Shimla Jal Prabandhan Nigam Limited	2020-21	2021-22	0.10	0.00	357.00	120.73	0.00	0.00	0.00	0.00	0.00	0.10	0.10	330
19	Ropeway and Rapid Transport System Development Corporation HP Limited	2019-20	2021-22	0.01	0.20	9.23	0.09	0.00	0.00	0.00	0.00	0.00	0.01	0.21	31
20	Sri Naina Devi Ji & Sri Anandpur Sahib Ji Ropeway Limited	2019-20	2022-23	1.00	0.00	1.01	0.00	(-)0.03	(-)0.03	0.00	0.00	(-)0.03	0.97	0.97	5
Sector total				30.077	0.20	1,202.60	1,639.11	9.78	(-)0.19	1.16	1.10	2.07	39.86	40.06	2,979
Grand Total A				193.93	121.05	2,669.66	2,110.02	(-)87.04	14.32	6.12	8.49	28.93	106.87	227.92	4,887
B	Statutory Corporations														
Financing															
1	Himachal Pradesh Financial Corporation	2017-18	2018-19	99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	7.62	0.00	2.12	(-)66.99	35.17	14
Sector total				99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	7.62	0.00	2.12	(-)66.99	35.17	14
Services															
2	Himachal Road Transport Corporation	2020-21	2022-23	922.65	39.33	899.80	788.16	(-)1,573.93	(-)40.23	8.54	0.00	(-)31.69	(-)651.28	(-)611.95	9,890
Sector total				922.65	39.33	899.80	788.16	(-)1,573.93	(-)40.23	8.54	0.00	(-)31.69	(-)651.28	(-)611.95	9,890
Total B				1,022.22	141.49	1,219.74	790.71	(-)1,740.49	(-)45.73	16.16	0.00	(-)29.57	(-)718.27	(-)576.78	9,904
Grand Total A and B				1,216.15	262.54	3,889.40	2,900.73	(-)1,827.53	(-)31.41	22.28	8.49	(-)0.64	(-)611.40	(-)348.86	14,791
C	Inactive Government Companies														
Agriculture and Allied															
1	Agro Industrial Packaging India Limited	2013-14	2014-15	17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	0.00	0.00	(-)0.04	(-)60.51	(-)0.36	1
Total				17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	0.00	0.00	(-)0.04	(-)60.51	(-)0.36	1
Manufacture															
2	Himachal Worsted Mills Limited	2000-01	2001-02	0.92	0	0	0.00	(-)5.44	(-)0.01	0.00	0.00	(-)0.01	(-)4.52	(-)4.52	-
Total				0.92	0	0	0.00	(-)5.44	(-)0.01	0.00	0.00	(-)0.01	(-)4.52	(-)4.52	-
Services															
3	Himachal Pradesh Beverage Limited	2016-17	2018-19	1.00	0	124.35	543.97	9.49	9.49	0.00	4.78	14.27	10.49	10.49	10
Sector total				1.00	0	124.35	543.97	9.49	9.49	0.00	4.78	14.27	10.49	10.49	10
Total C				19.64	60.15	125.68	543.97	(-)74.18	9.44	0.00	4.78	14.22	(-)54.54	5.61	11
Grand Total A, B and C				1,235.79	322.69	4,015.08	3,444.70	(-)1,901.71	(-)21.97	22.28	13.27	13.58	(-)665.94	(-)343.25	14,802
D	Power Sector														
1	Himachal Pradesh State Electricity Board Limited	2020-21	2021-22	807.23	5,546.52	10,561.86	6,548.60	(-)1,705.92	(-)185.32	476.22	0.00	290.90	(-)898.69	4,647.83	18,491

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
2	Himachal Pradesh Power Transmission Corporation Limited	2020-21	2022-23	494.98	1,569.07	2,858.44	37.32	(-)240.43	(-)132.06	111.77	0.00	(-) 20.29	254.55	1,823.62	331	
3	Himachal Pradesh Power Corporation Limited	2019-20	2022-23	2,180.56	2,555.05	7,007.34	146.24	(-)350.22	(-)128.24	129.55	0.00	1.31	1,830.34	4,385.39	533	
4	Beas Valley Power Corporation Limited	2021-22	2022-23	300.00	1,784.61	2,276.50	0.00	0.00	0.00	0.00	0.00	0.00	300.00	2,084.61	111	
Sector Total					3,782.77	11,455.25	22,704.14	6,732.16	(-)2,296.57	(-)445.62	717.54	0.00	271.92	1,486.20	12,941.45	19,466
Grand total of All SPSEs					5,018.56	11,777.94	26,719.22	10,176.86	(-)4,198.28	(-)467.59	739.82	13.27	285.50	820.26	12,598.20	34,268

Note: Highlighted figures of Dharamshala Smart City Limited and Shimla Smart City Limited is not included in the Sector Total and Grand Total.

Appendix-5.4

(Referred to in paragraph 5.7.3)

Statement showing the funds infused in SPSEs by the State Government as on 01 April 1999 and from 1999-2000 to 2021-22

(₹ in crore)

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)																									
AGRICULTURE AND ALLIED																									
1	Himachal Pradesh Agro Industries Corporation Limited																								
Equity	9.84	-	-	-	-	-	-	-	-	-	-	-	-	-	7.05	-	-	-	-	-	-	-	-	-	16.89
IFL	-	-	-	-	-	-	-	-	-	-	-	-	2.50	-	2.54	-	-	6.52	-	-	-	-	-	-	11.56
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited																								
Equity	10.23	-	-	-	-	-	-	-	-	-	20.97	-	-	-	-	-	-	-	-	-	-	-	-	-	31.20
IFL	-	-	-	-	-	-	-	-	-	-	0.00	-	-	7.00	5.00	-	14.54	3.55	-	8.00	10.00	-	-	-	48.09
3	Himachal Pradesh State Forest Development Corporation Limited																								
Equity	11.71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.71
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																							Grand Total Agriculture and Allied	59.80	
																								59.65	
FINANCING																									
4	Himachal Backward Classes Finance and Development Corporation																								
Equity	1.57	0.40	0.65	0.80	1.20	1.00	0.50	1.20	0.90	1.10	0.86	-	-	0.28	0.00	0.80	0.67	0.54	0.75	1.00	-	1.75	1.25	-	17.22
IFL	0.01	0.01	-	-	-	-	0.15	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07
5	Himachal Pradesh Mahila Vikas Nigam																								
Equity	1.25	-	0.10	0.2214	0.30	0.30	0.30	0.40	0.85	0.85	1.08	0.30	1.14	-	0.60	0.65	0.75	0.75	0.80	1.77	1.35	0.75	0.39	-	14.90
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Himachal Pradesh Minorities Finance and Development Corporation																								
Equity	0.75	0.17	0.25	0.40	0.40	0.40	0.49	0.40	0.53	1.02	1.08	1.16	0.50	0.64	1.30	0.53	0.64	0.75	-	1.68	-	1.75	-	-	14.84
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																							Grand Total Financing	46.96	
																								0.07	
INFRASTRUCTURE																									
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited																								
Equity	5.00	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited																								
Equity	29.59	-	-	-	-	-	-	-	-	-	-	1.23	-	-	-	-	-	-	-	-	-	-	-	-	30.82
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Dharamshala Smart City Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00001	-	-	-	-	-	-	0.00001
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Shimla Smart City Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0035	-	-	-	-	-	0.0035
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																							Grand Total Infrastructure	55.83	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
MANUFACTURE																									
11	Himachal Pradesh General Industries Corporation Limited																								
Equity	4.98	-	-	-	-	-	-	2.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.04	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total Manufacture																							7.04		
SERVICES																									
12	Himachal Pradesh State Civil Supplies Corporation Limited																								
Equity	3.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.52	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Himachal Pradesh State Electronics Development Corporation Limited																								
Equity	3.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.72	
IFL	0.48	1.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1.93	-	0.05	
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited																								
Equity	4.09	0.01	0.01	-	-	-	-	-	-	4.61	-	-	-	0.50	-	-	-	-	-	-	-	-	-	9.22	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Himachal Pradesh Tourism Development Corporation																								
Equity	12.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	14.30	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38.21	16.00	54.21	
16	Himachal Pradesh Kaushal Vikas Nigam																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.007	-	-	-	-	-	-	-	0.007	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Shimla Jal Prabandhan Nigam Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	-	0.05	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	180.13	111.20	406.22
18	Ropeway and Rapid Transport System Development Corporation HP Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.005	-	-	0.005-	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.50	26.13	33.63	
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Development Corporation Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	-	0.50-	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total Services																							31.322		
																							0.05		
																							494.06		
STATUTORY CORPORATION (FINANCING)																									
20	Himachal Pradesh Financial Corporation																								
Equity	21.58	-	-	-	-	-	-	-	-	20.00	51.00	-	-	-	-	-	-	-	-	0.40	-	-	-	92.98	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.83	-	2.83	
Grand Total Financing																							92.98		
																							2.83		
STATUTORY CORPORATION (SERVICE)																									
21	Himachal Road Transport Corporation																								
Equity	163.16	11.90	12.00	11.01	26.70	12.30	12.30	12.30	31.49	31.00	42.18	31.92	25.30	43.00	58.00	42.95	41.20	45.00	50.00	59.00	79.39	62.02-	140.48	1044.60	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total Service																							1044.60		

State Finances Audit Report for the year ended 31 March 2022

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
INACTIVE AGRICULTURE AND ALLIED & SERVICE																									
22	Agro Industrial Packaging India Limited																								
Equity	16.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.75
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Himachal Pradesh Beverages Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Agriculture and Allied																								17.75	
Total Equity	300.04	32.48	13.01	12.43	28.60	16.06	13.59	14.30	38.38	53.97	117.17	34.61	26.94	44.42	66.95	44.94	43.26	48.04	51.56	63.90	81.25	66.27	144.12	1,356.28	
Total IFL	0.49	1.51	0.00	0.0000	0.00	0.00	0.15	0.00	0.00	-0.10	0.00	0.00	9.50	5.00	2.54	14.54	3.55	6.52	8.00	10.00	-	0.90	-	62.60	
O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	225.84	153.33	494.06	
Grand Total	300.53	33.99	13.01	12.4314	28.60	16.06	13.74	14.30	38.38	53.87	117.17	34.61	36.44	49.42	69.49	59.48	46.81	54.56	59.56	73.90	196.14	69.10	297.45	1,912.94	
STATE PUBLIC SECTOR ENTERPRISES (Power Sector)																									
1	Himachal Pradesh Power Corporation Limited																								
Equity	-	-	-	-	-	-	-	-	80.11	241.32	242.41	75.76	48.05	202.18	180	193.31	91.25	133.28	137.12	160.00	165.00	62.21	11.00	2,022.99	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-537.15	-	-	550.00	-	-	-	-	-	-	-	-1087.15	
2	Himachal Pradesh Power Transmission Corporation Limited																								
Equity	-	-	-	-	-	-	-	-	11.00	45.70	60.00	50.00	5.78	8.00	25.96	32.79	19.51	27.71	40.00	53.75	84.00	67.00	531.20		
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	108.70	-	-	-	-	-	-	-	-	-	-	108.70	
3	Himachal Pradesh State Electricity Board Limited																								
Equity	-	-	-	-	-	-	-	-	-	-	396.52	0	50.00	31.75	75.00	50.00	50.00	17.28	50.00	35.91	50.77	50.00	857.23		
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.00	-	11.00	
Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Equity	-	-	-	-	-	-	-	-	80.11	252.32	288.11	532.28	98.05	257.96	219.75	294.27	174.04	202.79	182.11	250.00	254.66	196.98	128.00	3,411.42	
Total IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	225.84	-	340.73	
Total Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-645.85	-	-	-550.00	-	-	-	-	-	-	-	-1,195.85	
Grand Total	-	-	-	-	-	-	-	-	80.11	252.32	288.11	532.28	-547.96	257.96	219.75	-255.73	174.04	202.78	182.11	2560.00	254.66	207.98	128.00	2,226.57	
Total Equity	300.04	32.48	13.01	12.43	28.60	16.06	13.59	14.30	118.49	306.29	405.28	566.89	124.99	302.38	286.70	339.21	217.30	250.83	233.67	313.90	335.91	263.25	272.12	4,767.70	
Total IFL	0.49	1.51	-	-	-	-	0.15	-	-	-	-0.10	-	9.50	5.00	2.54	14.54	3.55	6.52	8.00	10.00	-	0.90	-	62.60	
Total O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	236.84	153.33	505.06	
Total Disinvestment	-	-	-	-	-	-	-	-	-	-	-	-	-645.85	-	-	-550.00	-	-	-	-	-	-	-	-1,195.85	
G.G. Total	300.53	33.99	13.01	12.43	28.60	16.06	13.74	14.30	118.49	306.19	405.28	566.89	-511.36	307.38	289.24	-196.25	220.85	257.35	241.67	323.90	450.80	500.99	424.45	4,139.51	

Appendix-5.5

(Referred to in paragraph 5.12.2)

List of SPSEs whose accounts are in arrears with number of accounts in arrears as of 30 September 2022

S. No.	Name of SPSEs whose accounts are in arrears as of 30 September 2022 and accounts finalized up to	No. of accounts are in arrear
1	Himachal Pradesh Agro Industries Corporation Limited (2019-20)	2
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2020-21)	1
3	Himachal Pradesh State Forest Development Corporation Limited (2018-19)	3
4	Himachal Backward Classes Finance and Development Corporation (2014-15)	7
5	Himachal Pradesh Mahila Vikas Nigam (2015-16)	6
6	Himachal Pradesh Minorities Finance and Development Corporation (2016-17)	5
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited (2020-21)	1
8	Himachal Pradesh State Industrial Development Corporation Limited (2018-19)	3
9	Dharamshala Smart City Limited (2019-20)	2
10	Shimla Smart City Limited (2018-19)	3
11	Himachal Pradesh General Industries Corporation Limited (2020-21)	1
12	Himachal Pradesh Power Corporation Limited (2019-20)	2
13	Himachal Pradesh Power Transmission Corporation Limited (2020-21)	1
14	Himachal Pradesh State Civil Supplies Corporation Limited (2018-19)	3
15	Himachal Pradesh State Electronics Development Corporation Limited (2020-21)	1
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2019-20)	2
17	Himachal Pradesh Tourism Development Corporation (2015-16)	6
18	Himachal Pradesh Kaushal Vikas Nigam (2018-19)	3
19	Himachal Consultancy Organisation Limited (2020-21)	1
20	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Limited (2019-20)	2
21	Ropeway and Rapid Transport System Development Corporation HP Limited (2019-20)	2
22	Himachal Pradesh Beverage Limited (2016-17)	5
23	Agro Industrial Packaging India Limited (2013-14)	8
24	Himachal Pradesh Electricity Board Limited (2020-21)	1
25	Beas Valley Power Corporation Limited (2020-21)	1
26	Shimla Jal Prabandhan Corporation Limited (2020-21)	1
Grand Total		73

Appendix-5.6

**(Referred to in paragraph 5.14.4)
List of SPSEs where Supplementary Audit was conducted**

Sr. No.	Name of SPSEs (Year of Accounts finalised)	No. of accounts finalised between 01 December 2021 and 30 September 2022
1	Himachal Pradesh Power Transmission Corporation Limited (2020-21)	1
2	Himachal Pradesh Power Corporation Limited (2019-20)	1
3	Himachal Pradesh General Industries Corporation Limited (2020-21)	1
4	Himachal Pradesh State Electronics Development Corporation Limited (2020-21)	1
5	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2020-21)	1
6	Himachal Pradesh State Forest Development Corporation Limited (2018-19)	1
7	Himachal Consultancy Organisation Limited (2020-21)	1
8	Himachal Pradesh Minorities and Finance Development Corporation Limited (2016-17)	1
9	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited (2020-21)	1
10	Dharamshala Smart City Limited (2018-19 and 2019-20)	2
11	Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2019-20)	1
12	Himachal Backward Classes Finance and Development Corporation (2014-15)	1
13	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Limited (2019-20)	1
14	Shimla Smart City Limited (2018-19)	1
Grand Total		15