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**APPENDIX-I**

(Refer paragraphs 1.1 and 1.3; pages 1 and 5)

**Part-A: Structure and Form of Government Accounts****Structure of Government Accounts**

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part-I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part-II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part-III: Public Account**

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposit, suspense, remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**Part-B: Layout of Finance Accounts**

Statement No. 1	Presents the summary of transactions of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements, etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2006-2007.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in the arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans, etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2006-2007 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan, and plan separately and capital expenditure by major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2006-2007.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies, etc., up to the end of 2006-2007.
Statement No. 15	Depicts the capital and other expenditure to end of the 2006-2007 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Himachal Pradesh.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Himachal Pradesh, the amount of loans repaid during the year, the balances as on 31 March 2007.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

**Part-C: List of terms used in Chapter-I and basis for their calculation**

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth – Weighted Interest Rates
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of Debt

**Part-D: Position of key indicators**

Sl. No.	Fiscal indicator	Projected in the revised estimates for 2006-2007	Actual	Target achieved with reference to revised estimates Yes (Y) No (N)
1.	Revenue receipts (Rs in crore)	6,521.22	7835.22	Y
2.	Revenue expenditure (Rs in crore)	6,775.32	7,644.11	N
3.	Revenue deficit as percentage of revenue receipts	(-) 3.90	(+) 2.44	Y
4.	Fiscal deficit as percentage of Gross State Domestic Product	3.90	3.26	Y
5.	Tax revenue as percentage of Gross State Domestic Product	5.87	5.85	N
6.	Total outstanding debt as percentage of Gross State Domestic Product	73.22	63.86	Y
7.	Total outstanding guarantees as percentage of revenue receipts	72.85	37.98	Y

<b>APPENDIX-II</b>
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(Refer paragraphs 1.3 and 1.7; pages 5 and 23)

**Summarised financial position of the Government of Himachal Pradesh as on 31 March 2007**  
(Rupees in crore)

As on 31 March 2006		Liabilities	As on 31 March 2007		As on 31 March 2006		Assets	As on 31 March 2007	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
11,230.74		<b>Internal Debt (excluding overdrafts from Reserve Bank of India)</b>		12131.88	9,112.04		<b>Gross Capital Outlay</b>		10,221.86
	4,115.58	Market Loans bearing interest	4583.05			1,842.23	Investment in shares of Companies, Corporations, etc.	1,860.74	
	0.20	Market Loans not bearing interest	0.21			7,269.81	Other capital expenditure	8,361.11	
	607.18	Loans from the Life Insurance Corporation of India	517.01		<b>234.62</b>		<b>Loans and Advances</b>		<b>236.96</b>
	2.91	Loans from the General Insurance Corporation of India	2.38			79.44	Loans for Energy	79.44	
	353.69	Loans from the National Bank for Agriculture and Rural Development	463.59			78.90	Other Development Loans	86.36	
	19.44	Loans from the National Co-operative Development Corporation	27.20			76.28	Loans to Government Servants and Miscellaneous Loans	71.16	
	3,107.67	Loans from other institutions	2802.28		--		<b>Suspense and Miscellaneous Balances</b>		<b>0.14</b>
	--	Ways and Means Advances from the Reserve Bank of India	42.00		<b>0.20</b>		<b>Advances</b>		<b>0.25</b>
	3,024.07	Special securities issued to National small savings Funds of the Central Government	3694.16		<b>367.03</b>		<b>Cash</b>		<b>14.03</b>
<b>1,110.22</b>		<b>Loans and Advances from the Central Government</b>		<b>1019.64</b>		29.86	Cash in Treasuries and Local Remittances	13.84	
	30.49	Pre 1984-85 Loans	0.13			0.29	Departmental Cash Balance including Permanent Advances	0.19	

*Audit Report (Civil) for the year ended 31 March 2007*

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	81.33	Non-Plan Loans	16.36		--	336.88	Cash Balance Investment Account	--	
	903.30	Loans for State Plan Schemes	956.70		<b>8,206.95</b>		<b>Deficit on the Government Account</b>		<b>8015.84</b>
	0.23	Loans for Central Plan Schemes	0.20			8,283.29	Accumulated deficit upto 31 March 2005	(-) 8190.82	
	44.87	Loans for Centrally Sponsored Plan Schemes	46.25				<b>Add</b>		
	50.00	Ways and Means Advances	--			(+) 92.47	(i) Current year's deficit/surplus	(+) 191.11	
<b>5.00</b>		<b>Contingency Fund</b>		<b>5.00</b>		16.13	(ii) Other miscellaneous adjustment, etc.	(-) 16.13	
3,291.11		Small Savings, Provident Funds, etc.		3613.14					
6.93		Suspense and Miscellaneous Balances		--					
1,630.91		Deposits		1131.35					
--		Overdrafts from the Reserve Bank of India		--					
169.02		Reserve Funds		175.47					
175.77		Deposits with the Reserve Bank of India		38.17					
301.14		Remittance Balances		374.43					
<b>17,920.84</b>		<b>Total</b>		<b>18,489.08</b>	<b>17,920.84</b>		<b>Total</b>		<b>18,489.08</b>

### APPENDIX-III

**(Refer paragraph 1.3; page 5)**  
**Abstract of Receipts and Disbursements for the year 2006-2007**  
**(Rupees in crore)**

Receipts					Disbursements					
2005-2006			2006-2007		2005-2006			2006-2007		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section – A Revenue										
6,558.63		<b>I-Revenue Receipts</b>		7835.22	6,466.16	<b>I-Revenue Expenditure</b>				7644.11
	1,497.02	(i) Tax revenue	1,656.38		2,818.08	<b>General Services</b>	3,269.39	30.46	3,299.85	
	689.68	(ii) Non-tax revenue	1,336.85		2,308.51	<b>Social Services</b>	1,753.82	832.13	2,585.95	
	493.26	(iii) State's share of Union Taxes and Duties	629.16		1,172.64	Education, Sports, Art and Culture	1,101.13	223.37	1,324.50	
	2,411.94	(iv) Non-Plan Grants	2,415.77		344.85	Health and Family Welfare	172.20	225.26	397.46	
	1,173.20	(v) Grants for State Plan Schemes	1,465.10		404.25	Water Supply, Sanitation, Housing and Urban Development	309.61	209.09	518.70	
	293.53	(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	331.96		9.44	Information and Broadcasting	8.81	3.95	12.76	
					19.83	Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	5.54	21.46	27.00	
--		<b>II-Revenue Deficit carried over to Section-B</b>		--	15.31	Labour and Labour Welfare	16.57	2.03	18.60	
					337.84	Social Welfare and Nutrition	135.20	146.63	281.83	
					4.35	Others	4.76	0.34	5.10	
					1,333.38	<b>Economic Services</b>	1,292.84	462.60	1755.44	
					469.89	Agriculture and Allied Activities	274.25	223.90	498.15	
					106.76	Rural Development	100.84	48.24	149.08	
					89.70	Irrigation and Flood Control	129.18	0.26	129.44	
					123.52	Energy	247.62	66.82	314.44	
					37.01	Industry and Minerals	15.64	25.57	41.21	
					412.30	Transport	506.67	5.67	512.34	
					2.35	Science, Technology and Environment	0.36	1.81	2.17	

**Audit Report (Civil) for the year ended 31 March 2007**

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
					91.85	General Economic Services	18.28	90.33	108.61	
					6.19	Grants-in-aid and Contributions	2.87	--	2.87	
					92.47	Revenue surplus carried over to Section-B				191.11
6,558.63		Total		7,835.22	6,558.63 <sup>1</sup>	Total	6,318.92	1,325.19	7,644.11	7,835.22
<b>Section-B-Capital</b>										
(-) 108.43		III-Opening cash balance including Permanent Advances and Cash Balance Investment Account, etc.		191.26	820.76 <sup>2</sup>	Capital Outlay	66.70	1,043.11	1,109.81	1,109.81 <sup>2</sup>
					51.73	General Services	--	61.25	61.25	
					368.99	Social Services	49.98	524.26	574.24	
					40.89	Education, Sports, Art and Culture	--	99.25	99.25	
					48.41	Health and Family Welfare	--	43.60	43.60	
					243.58	Water Supply, Sanitation, Housing and Urban Development	49.98	362.06	412.04	
					0.25	Information and Broadcasting	--	0.34	0.34	
					33.09	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	18.14	18.14	
					2.58	Social Welfare and Nutrition	--	0.44	0.44	
					0.19	Others	--	0.43	0.43	
					400.04	<b>Economics Services</b>	16.72	457.60	474.32	
					9.79	Agriculture and Allied Activities	11.49	13.66	25.15	
					3.50	Rural Development	--	4.50	4.50	
					104.39	Irrigation and Flood Control	--	176.31	176.31	
					--	Energy	--	--	--	
					7.62	Industry and Minerals	--	24.16	24.16	
					273.83	Transport	5.23	237.69	242.92	

1 These are net figures exclusive of recoveries adjusted in reduction of Revenue expenditure.

2 These are net figures exclusive of recoveries adjusted in reduction of Capital expenditure.



1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
					0.91	General Economic Services	--	1.28	1.28	
21.97		<b>IV-Recoveries of Loans and Advances</b>		23.41	14.13	<b>III-Loans and Advances disbursed</b>				25.75
	0.54	From Power Projects	--		1.97	For Power Projects	--	--	--	
	18.24	From Government Servants	18.03		11.34	To Government Servants	1.20	11.71	12.91	
	3.19	From Others	5.38		0.82	To others	0.65	12.19	12.84	
92.47		<b>Revenue surplus brought down</b>		191.11		<b>IV-Revenue deficit brought down</b>				--
1,781.47		<b>V-Public Debt Receipts</b>		2,121.75		<b>V-Repayment of Public Debt</b>				1,311.19
	1,753.42	Internal Debt other than Ways and Means Advances and Overdraft	2,041.54		1,219.11	Internal debt other than Ways and Means Advances and Overdraft		1,182.41		
		Net transactions under Ways and Means Advances including Overdraft	42.00		22.49	Net transactions under Ways and Means Advances including Overdraft		--		
	28.05	Loans and Advances from the Central Government	38.21		66.43	Repayment of Loans and Advances to Central Government		128.78		
4,933.39		<b>VI-Public Account Receipts</b>		5,265.12	4,386.69	<b>VI-Public Account Disbursement</b>				5,370.04
	1,026.31	Small Saving and Provident Funds	1,112.29		716.22	Small Savings and Provident Funds		790.26		
	213.78	Reserve Funds	128.74		201.02	Reserve Funds		122.28		
	707.69	Deposits and Advances	789.71		604.87	Deposit and Advances		1,289.35		
	219.09	Suspense and Miscellaneous	147.74		214.14	Suspense and Miscellaneous		154.81		
	2,766.52	Remittances	3,086.64		2,650.44	Remittances		3,013.34		
					191.26	<b>VII-Cash Balance at end</b>				(-) 24.14
					29.86	Cash in Treasuries and Local Remittances			13.84	
					0.29	Departmental Cash Balance including Permanent Advances			0.19	
					(-) 175.77	Deposits with Reserve Bank			(-) 38.17	
					336.88	Cash Balance investment			--	
6,720.87				7,792.65	6,720.87					7,792.65

**APPENDIX-IV**

**(Refer paragraph 1.3; page 5)  
Sources and application of funds**

(Rupees in crore)

2005-2006		Source		2006-2007	
6,558.63		1.	Revenue Receipts		7,835.22
21.97		2.	Recoveries of Loans and Advances		23.41
473.44		3.	Increase in Public Debt* other than Overdraft		810.56
546.70		4.	Net receipts from Public Account		232.06
	310.09		Increase in Small Savings, Provident Funds, etc.	322.03	
	102.82		Increase in Deposits and Advances	(-) 499.63	
	12.76		Increase in Reserve Funds	6.46	
	4.95		Net effect of Suspense and Miscellaneous transactions	329.90	
	116.08		Net effect of Remittance transactions	73.30	
			Decrease in closing cash balance	--	
<b>7,600.74</b>			<b>Total</b>		<b>8,901.25</b>
2005-2006		Application		2006-2007	
6,466.16		1.	Revenue expenditure		7,644.11
14.13		2.	Lending for development and other purposes		25.75
820.76		3.	Capital expenditure		1,109.81
--		4.	Decrease in Overdraft		--
299.69		5.	Increase in closing cash balance		121.58
<b>7,600.74</b>			<b>Total</b>		<b>8,901.25</b>

**Explanatory Notes for Appendix-IV, V and VI:**

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement, etc.
3. There was an unreconciled difference of Rs 79.86 lakh (debit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank". A net difference of Rs 79.86 lakh (debit) was awaiting reconciliation (May 2007).

\* Includes Ways and Means Advances taken from Reserve Bank of India/Government of India.

## APPENDIX-V

**(Refer paragraphs 1.3 and 1.7; pages 5 and 23)**  
**Time series data on State Government Finances**

(Rupees in crore)

		2002-2003	2003-2004	2004-2005	2005-2006	2006-2007
1.		2.	3.	4.	5.	6.
<b>Part A. Receipts</b>						
<b>1.</b>	<b>Revenue Receipts</b>	<b>3,659</b>	<b>3,981</b>	<b>4,635</b>	<b>6,559</b>	<b>7,835</b>
(i)	<i>Tax Revenue</i>	<i>890 (24)</i>	<i>984 (25)</i>	<i>1,252 (27)</i>	<i>1,497 (23)</i>	<i>1,656 (21)</i>
	Taxes on Sales, Trade, etc.	383 (43)	437 (44)	542 (43)	727 (49)	914 (55)
	State Excise	274 (31)	280 (29)	300 (24)	329 (22)	342 (21)
	Taxes on vehicles	82 (9)	78 (8)	108 (9)	102 (7)	106 (6)
	Stamps and Registration fees	37 (4)	52 (5)	75 (6)	82 (5)	93 (6)
	Taxes and duties on Electricity	--*	17 (2)	88 (7)	89 (6)	30 (2)
	Land Revenue	5 (1)	1 (-)	3 (-)	1 (-)	2 (-)
	Taxes on Goods and Passengers	32 (3)	34 (3)	38 (3)	43 (3)	50 (3)
	Other Taxes and Duties on Commodities and Services	77 (9)	85 (9)	98 (8)	124 (8)	119 (7)
(ii)	<i>Non-Tax Revenue</i>	<i>175 (5)</i>	<i>292 (7)</i>	<i>611 (13)</i>	<i>690 (11)</i>	<i>1,337 (17)</i>
(iii)	<i>State's share in Union taxes and duties</i>	<i>346 (10)</i>	<i>450 (11)</i>	<i>537 (12)</i>	<i>493 (7)</i>	<i>629 (8)</i>
(iv)	<i>Grants-in-aid from Government of India</i>	<i>2,248 (61)</i>	<i>2,255 (57)</i>	<i>2,235 (48)</i>	<i>3,879 (59)</i>	<i>4,213 (54)</i>
<b>2.</b>	<b>Misc. Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>3.</b>	<b>Total revenue and Non-debt capital receipts (1+2)</b>	<b>3,659</b>	<b>3,981</b>	<b>4,635</b>	<b>6,559</b>	<b>7,835</b>
<b>4.</b>	<b>Recovery of Loans and Advances</b>	<b>29</b>	<b>28</b>	<b>26</b>	<b>22</b>	<b>23</b>
<b>5.</b>	<b>Public Debt Receipts</b>	<b>2,199</b>	<b>3,762</b>	<b>2,677</b>	<b>1,781</b>	<b>2,080</b>
	Internal Debt (excluding Ways and Means Advances and Overdraft)	2,053 (93)	3,473 (92)	2,444 (91)	1,753 (98)	2,042 (98)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
	Loans and Advances from Government of India <sup>®</sup>	146 (7)	289 (8)	233 (9)	28 (2)	38 (2)
<b>6.</b>	<b>Total receipts in the Consolidated Fund (3+4+5)</b>	<b>5,887</b>	<b>7,771</b>	<b>7,338</b>	<b>8,362</b>	<b>9,938</b>
<b>7.</b>	<b>Contingency Fund Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>8.</b>	<b>Public Account receipts</b>	<b>4,156</b>	<b>5,033</b>	<b>5,030</b>	<b>4,933</b>	<b>5,265</b>
<b>9.</b>	<b>Total receipts of the State (6+7+8)</b>	<b>10,043</b>	<b>12,804</b>	<b>12,368</b>	<b>13,295</b>	<b>15,203</b>
<b>Part B. Expenditure/Disbursement</b>						
<b>10.</b>	<b>Revenue expenditure</b>	<b>5,141</b>	<b>5,588</b>	<b>5,793</b>	<b>6,466</b>	<b>7,644</b>
	<i>Plan</i>	<i>1,386 (27)</i>	<i>840 (15)</i>	<i>978 (17)</i>	<i>1,182 (18)</i>	<i>1,325 (17)</i>
	<i>Non-Plan</i>	<i>3,755 (73)</i>	<i>4,748 (85)</i>	<i>4,815 (83)</i>	<i>5,284 (82)</i>	<i>6,319 (83)</i>
	General Services (including interest payments)	2,131 (42)	2,483(44)	2,723 (47)	2,818 (43)	3,300 (43)
	Social Services	1,609 (31)	1,933 (35)	1,890 (33)	2,309 (36)	2,586 (34)
	Economic Services	1,346 (26)	1,169 (21)	1,177 (20)	1,333 (21)	1,755 (23)
	Grants-in-aid and Contributions	55 (1)	3 (-)	3 (-)	6 (-)	3 (-)
<b>11.</b>	<b>Capital Expenditure</b>	<b>860</b>	<b>785</b>	<b>654</b>	<b>821</b>	<b>1,110</b>
	<i>Plan</i>	<i>862 (100)</i>	<i>781 (100)</i>	<i>630 (96)</i>	<i>820 (100)</i>	<i>1,043 (94)</i>
	<i>Non-Plan</i>	<i>(-) 2</i>	<i>(-) 4</i>	<i>24 (4)</i>	<i>1 (-)</i>	<i>67 (6)</i>
	General Services	11(1)	23 (3)	30 (5)	52 (6)	61 (5)
	Social Services	244 (28)	304 (39)	330 (50)	369 (45)	575 (52)
	Economic Services	605 (71)	458 (58)	294 (45)	400 (49)	474 (43)

\* Rs 25 lakh only.

*Audit Report (Civil) for the year ended 31 March 2007*

1.		2.	3.	4.	5.	6.
12.	Disbursement of Loans and Advances	28	20	24	14	26
13.	<b>Total (10+11+12)</b>	<b>6,029</b>	<b>6,393</b>	<b>6,471</b>	<b>7,301</b>	<b>8,780</b>
14.	<b>Repayment of Public Debt</b>	<b>684</b>	<b>1,855</b>	<b>1,659</b>	<b>1,308</b>	<b>1,311</b>
	Internal Debt (excluding Ways and Means Advances and Overdraft)	146 (21)	763 (41)	581 (35)	1219 (93)	1,182 (90)
	Net Transactions under Ways and Means Advances and Overdraft	97 (14)	152 (8)	95 (6)	23 (2)	--
	Loans and Advances from Government of India <sup>@</sup>	441 (65)	940 (51)	983 (59)	66 (5)	129 (10)
15.	<b>Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
16.	<b>Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>6,713</b>	<b>8,248</b>	<b>8,130</b>	<b>8,609</b>	<b>10,091</b>
17.	<b>Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
18.	<b>Public Account disbursements</b>	<b>3,462</b>	<b>4,789</b>	<b>4,027</b>	<b>4,387</b>	<b>5,370</b>
19.	<b>Total disbursement by the State (16+17+18)</b>	<b>10,175</b>	<b>13,037</b>	<b>12,157</b>	<b>12,996</b>	<b>15,461</b>
<b>Part C. Deficits</b>						
20.	<b>Revenue Deficit (-)/surplus (+) (1-10)</b>	<b>(-) 1,482</b>	<b>(-) 1,607</b>	<b>(-) 1,158</b>	<b>(+) 93</b>	<b>(+) 191</b>
21.	<b>Fiscal Deficit (3+4-13)</b>	<b>(-) 2,341</b>	<b>(-) 2,384</b>	<b>(-) 1,810</b>	<b>(-) 720</b>	<b>(-) 922</b>
22.	<b>Primary Deficit (-)/surplus (+) (21-23)</b>	<b>(-) 1,169</b>	<b>(-) 911</b>	<b>(-) 169</b>	<b>(+) 843</b>	<b>(+) 747</b>
<b>Part D. Other data</b>						
23.	<b>Interest Payments (included in revenue expenditure)</b>	<b>1,172</b>	<b>1,473</b>	<b>1,641</b>	<b>1,563</b>	<b>1,669</b>
24.	<b>Arrears of Revenue<sup>φ</sup> (Percentage of Tax and non-tax Revenue Receipts)</b>	<b>181 (14)</b>	<b>405 (32)</b>	<b>365 (20)</b>	<b>397 (18)</b>	<b>430 (14)</b>
25.	<b>Financial Assistance to local bodies, etc.</b>	<b>186</b>	<b>273</b>	<b>275</b>	<b>380</b>	<b>399</b>
26.	<b>Ways and Means Advances and Overdraft availed (days)</b>	<b>271</b>	<b>250</b>	<b>120</b>	<b>13</b>	<b>01</b>
27.	<b>Interest on WMA and Overdraft</b>	<b>7.65</b>	<b>7.13</b>	<b>2.34</b>	<b>0.32</b>	<b>0.89</b>
28.	<b>Gross State Domestic Product (GSDP)**</b>	<b>18,905</b>	<b>20,721</b>	<b>23,024</b>	<b>25,435</b>	<b>28,298</b>
29.	<b>Outstanding Debt (year end)</b>	<b>12,393</b>	<b>14,437</b>	<b>16,533</b>	<b>17,432</b>	<b>18,071</b>
30.	<b>Outstanding guarantees (year end)</b>	<b>4,503</b>	<b>4,682</b>	<b>4,751</b>	<b>3,587</b>	<b>2,976</b>
31.	<b>Maximum amount guaranteed (year end)</b>	<b>5,436</b>	<b>6,144</b>	<b>6,409</b>	<b>5,526</b>	<b>6,347</b>
32.	<b>Number of incomplete projects</b>	<b>8</b>	<b>14</b>	<b>39</b>	<b>15</b>	<b>30</b>
33.	<b>Capital blocked in incomplete projects</b>	<b>17</b>	<b>46</b>	<b>58</b>	<b>25</b>	<b>160</b>

Note: Figures in brackets represent percentages (rounded) to total of each sub heading.

<sup>@</sup> Includes Ways and Means Advances from Government of India.

<sup>φ</sup> Source: Paragraph 1.6 of Audit Report (Revenue Receipts) of 2006-2007.

<sup>\*\*</sup> Source for GSDP figures: Economics and Statistics Department, Government of Himachal Pradesh. Figures for the years 2002-2003, 2003-2004, 2004-2005 and 2005-2006 have been revised by the State Government and figures for the year 2006-2007 are 'advance estimates' supplied by the State Government.

<b>APPENDIX-VI</b>
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(Refer paragraph 1.6.5; page 22)

**Details of department-wise break up of outstanding utilisation certificates  
as on March 2007**

(Rupees in crore)

Sr. No.	Department	Number of UCs outstanding	Amount	Earliest year of pendency
1.	Rural Development	2,365	198.10	2000-2001
2.	Education	99	65.54	2004-2005
3.	Urban Development/Local Self Government	11	38.53	2004-2005
4.	Animal Husbandry	7	4.01	1994-1995
5.	Cooperation	271	1.21	2003-2004
6.	Youth Services and Sports	4	1.16	2003-2004
7.	Tourism	5	1.85	1998-1999
8.	Industries	218	9.14	1998-1999
9.	Forests	1	0.15	2003-2004
10.	Art and Culture	126	1.97	2003-2004
11.	Medical and Public Health	20	0.54	1997-1998
12.	Other Administrative Services	13	1.92	2004-2005
13.	Vidhan Sabha	9	0.07	2004-2005
14.	General Administrative Services	13	0.62	2004-2005
15.	Social Justice and Empowerment	103	20.83	2004-2005
16.	Planning	3	1.92	2004-2005
17.	Excise and Taxation	4	0.95	2004-2005
18.	Power	4	94.99	2005-2006
19.	Science and Technology	1	0.80	2005-2006
	<b>Total</b>	<b>3277</b>	<b>444.30</b>	

**APPENDIX-VII**

(Refer paragraph 1.6.7; page 22)

**Cases of misappropriation reported to Audit**

(Rupees in lakh)

Sr. No.	Department	Upto 2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1.	Public Works	22	60.42	--	--	--	--	--	--	01	6.59	23	67.01
2.	Irrigation and Public Health	06	28.65	--	--	--	--	--	--	01	0.89	07	29.54
3.	Forest	03	2.78	--	--	--	--	--	--	--	--	03	2.78
4.	Revenue	01	0.02	01	0.31	--	--	--	--	--	--	02	0.33
5.	Home Guard	03	25.42	--	--	--	--	--	--	--	--	03	25.42
6.	Animal Husbandry	03	1.36	--	--	--	--	--	--	01	0.17	04	1.53
7.	Director Planning	--	--	--	--	--	--	--	--	01	2.97	01	2.97
8.	Himachal Pradesh Public Service Commission	01	2.96	--	--	--	--	--	--	--	--	01	2.96
9.	Health Department	--	--	--	--	--	--	--	--	01	0.95	01	0.95
10.	Rural Development	02	6.00	--	--	--	--	--	--	--	--	02	6.00
11.	Education	06	2.43	--	--	--	--	01	1.27	01	0.93	08	4.63
12.	Agriculture	01	1.98	01	0.26	--	--	01	9.20	--	--	03	11.44
13.	Land Record	01	2.57	--	--	--	--	--	--	--	--	01	2.57
14.	Police	01	0.65	01	0.85	--	--	--	--	--	--	02	1.50
	<b>Total</b>	<b>50</b>	<b>135.24</b>	<b>03</b>	<b>1.42</b>	<b>--</b>	<b>--</b>	<b>02</b>	<b>10.47</b>	<b>06</b>	<b>12.50</b>	<b>61</b>	<b>159.63</b>

N: Number of cases.  
A: Amount.

<b>APPENDIX-VIII</b>
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(Refer paragraph 2.3.2; Page 40)

**Details of significant savings alongwith main reasons**

(Rupees in crore)

Sl. No.	Grant	Total Grant	Expenditure	Amount of savings (Percentage of savings)	Main reasons as furnished by the Government
<b>Revenue – Voted</b>					
1	15-Planning and Backward Area Sub-plan	145.80	105.34	40.46 (28)	Reasons for final savings are awaited.
2.	16-Forest and Wild Life	220.42	210.95	9.47 (4)	Reasons for final savings are awaited.
3.	19-Social Justice and Empowerment	191.49	158.14	33.35 (17)	Reasons for final savings are awaited.
4.	23-Power Development	332.91	317.91	15.00 (5)	Reasons for final savings are awaited.
<b>Revenue – Charged</b>					
5	29-Finance	1,753.73	1,669.60	84.13 (5)	Reasons for final savings are awaited.
<b>Capital-Voted</b>					
6.	10-Public Works - Roads, Bridges and Buildings	209.14	194.75	14.39 (7)	Reasons for final savings are awaited.
7.	28-Urban Development, Town and Country Planning and Housing	59.26	50.57	8.69 (15)	Reasons for final savings are awaited.
<b>Total</b>				<b>205.49</b>	

**APPENDIX-IX**

(Refer paragraph 2.3.4; page 41)

**Excess over provision during 2006-2007 requiring regularisation**

(In Rupees)

Grants	Total grant/ appropriation	Actual expenditure	Amount of excess
<b>Revenue (Voted)</b>			
01-Vidhan Sabha	8,91,70,800	9,36,69,034	44,98,234
02-Governor and Council of Ministers	4,17,25,000	4,43,96,304	26,71,304
04-General Administration	57,60,37,000	59,82,34,441	2,21,97,441
05-Land Revenue and District Administration	2,53,28,29,000	2,60,11,91,069	6,83,62,069
06-Excise and Taxation	18,57,56,000	19,03,14,356	45,58,356
07-Police and Allied Organisations	2,47,22,58,316	2,50,62,21,309	3,39,62,993
08-Education	12,08,89,48,000	12,48,19,20,267	39,29,72,267
09-Health and Family Welfare	3,43,70,84,000	3,75,70,59,727	31,99,75,727
10-Public Works-Roads Bridges and Buildings	7,68,38,15,000	9,29,81,66,426	1,61,43,51,426
11-Agriculture	81,72,91,000	89,46,88,794	7,73,97,794
13-Irrigation, Water Supply and Sanitation	6,80,68,29,000	9,49,65,95,372	2,68,97,66,372
14-Animal Husbandry Dairy Development and Fisheries	80,35,22,300	84,97,72,190	4,62,49,890
17-Election	6,69,30,000	6,95,39,726	26,09,726
18-Industries, Minerals and Supplies	37,28,08,806	37,84,45,564	56,36,758
20-Rural Development	1,47,71,59,000	1,50,61,85,002	2,90,26,002
21-Co-operation	14,92,28,000	15,53,59,374	61,31,374
22-Food and Civil Supplies	13,89,12,000	14,07,13,688	18,01,688
24-Printing and Stationery	12,60,68,000	13,06,42,618	45,74,618
26-Tourism and Civil Aviation	6,11,94,000	6,27,00,912	15,06,912
27-Labour Employment and Training	29,77,74,000	30,27,06,262	49,32,262
28-Urban Development, Town and Country Planning and Housing	49,09,21,300	49,41,44,547	32,23,247
29-Finance	8,20,74,80,760	9,36,23,23,810	1,15,48,43,050
31-Tribal Development	2,65,16,27,600	2,96,78,06,802	31,61,79,202
<b>Total</b>	<b>51,57,53,68,882</b>	<b>58,38,27,97,594</b>	<b>6,80,74,28,712</b>
<b>Revenue (Charged)</b>			
02-Governor and Council of Ministers	1,94,85,000	2,04,46,670	9,61,670
04-General Administration	3,19,75,000	3,34,40,622	14,65,622
<b>Total</b>	<b>5,14,60,000</b>	<b>5,38,87,292</b>	<b>24,27,292</b>
<b>Capital (Voted)</b>			
04-General Administration	5,00,000	14,00,000	9,00,000
07-Police and Allied Organisations	19,65,29,660	20,01,11,660	35,82,000
13-Irrigation, Water Supply and Sanitation	5,38,40,49,000	5,82,23,33,042	43,82,84,042
14-Animal Husbandry Dairy Development and Fisheries	3,36,16,000	3,36,37,883	21,883
19-Social Justice and Empowerment	18,07,84,000	18,39,68,000	31,84,000
<b>Total</b>	<b>5,79,54,78,660</b>	<b>6,24,14,50,585</b>	<b>44,59,71,925</b>
<b>Capital (Charged)</b>			
29-Finance	11,40,18,56,000	13,11,18,90,848	1,71,00,34,848
<b>Total</b>	<b>11,40,18,56,000</b>	<b>13,11,18,90,848</b>	<b>1,71,00,34,848</b>
<b>Grand Total</b>	<b>68,82,41,63,542</b>	<b>77,79,00,26,319</b>	<b>8,96,58,62,777</b>



<b>APPENDIX-X</b>
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(Refer paragraph 2.3.6; Page 42)

**Statement showing cases of unnecessary supplementary grants/appropriations**

(Rupees in crore)

Sl. No.	Grant	Original grant	Supplementary grant	Expenditure	Saving
<b>Revenue – Voted</b>					
1.	12-Horticulture	52.66	2.36	52.42	2.60
2.	16-Forest and Wildlife	220.40	0.03	210.96	9.47
3.	19-Social Justice and Empowerment	182.38	9.11	158.14	33.35
	<b>Total</b>	<b>455.44</b>	<b>11.50</b>	<b>421.52</b>	<b>45.42</b>
<b>Revenue – Charged</b>					
4.	29-Finance	1,753.56	0.17	1,669.60	84.13
	<b>Grand Total</b>	<b>2,209.00</b>	<b>11.67</b>	<b>2,091.12</b>	<b>129.55</b>

**APPENDIX-XI**

(Refer paragraph 2.3.6; Page 42)

**Statement showing cases where supplementary provision was made in excess of actual requirement**

(Rupees in crore)

Sl. No.	Grant	Original provision	Expenditure	Additional requirement	Supplementary provision	Saving
<b>Revenue – Voted</b>						
1.	15-Planning and Backward Area Sub-Plan	95.28	105.34	10.06	50.52	40.46
2.	23-Power Development	145.46	317.91	172.45	187.45	15.00
	<b>Total</b>	<b>240.74</b>	<b>423.25</b>	<b>182.51</b>	<b>237.97</b>	<b>55.46</b>
<b>Capital – Voted</b>						
3.	10-Public Works-Roads, Bridges and Buildings	178.58	194.75	16.17	30.56	14.39
4.	15-Planning and Backward Area Sub-Plan	23.92	25.70	1.78	3.49	1.71
5.	28-Urban Development, Town and Country Planning and Housing	50.35	50.57	0.22	8.91	8.69
6.	31-Tribal Development	62.38	95.76	33.38	35.39	2.01
	<b>Total</b>	<b>315.23</b>	<b>366.78</b>	<b>51.55</b>	<b>78.35</b>	<b>26.80</b>
	<b>Grand Total</b>	<b>555.97</b>	<b>790.03</b>	<b>234.06</b>	<b>316.32</b>	<b>82.26</b>

<b>APPENDIX-XII</b>
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(Refer paragraph 2.3.6; Page 42)

**Statement showing cases where supplementary provision was inadequate**

(Rupees in crore)

Sl. No.	Grant	Original provision	Supplementary provision	Total provision	Expenditure	Excess over total provision
<b>Revenue - Voted</b>						
1.	05-Land Revenue and District Administration	213.33	39.95	253.28	260.12	6.84
2.	07-Police and Allied Organisations	219.11	28.11	247.22	250.62	3.40
3.	08-Education	1,181.14	27.75	1,208.89	1,248.19	39.30
4.	09-Health and Family Welfare	327.47	16.24	343.71	375.71	32.00
5.	10-Public Works-Roads, Bridges and Buildings	755.07	13.31	768.38	929.82	161.44
6.	11-Agriculture	78.28	3.45	81.73	89.47	7.74
7.	13-Irrigation, Water Supply and Sanitation	558.38	122.30	680.68	949.66	268.98
8.	14-Animal Husbandry, Dairy Development and Fisheries	75.34	5.01	80.35	84.98	4.63
9.	29-Finance	718.00	102.75	820.75	936.23	115.48
10.	31-Tribal Development	258.89	6.27	265.16	296.78	31.62
	<b>Total</b>	<b>4,385.01</b>	<b>365.14</b>	<b>4,750.15</b>	<b>5,421.58</b>	<b>671.43</b>
<b>Capital – Voted</b>						
11.	13-Irrigation, Water Supply and Sanitation	350.00	162.13	512.13	582.23	70.10
	<b>Total</b>	<b>350.00</b>	<b>162.13</b>	<b>512.13</b>	<b>582.23</b>	<b>70.10</b>
<b>Capital – Charged</b>						
12.	29-Finance	1,140.19	--*	1,140.19	1,311.19	171.00
	<b>Total</b>	<b>1,140.19</b>	<b>--</b>	<b>1,140.19</b>	<b>1,311.19</b>	<b>171.00</b>
	<b>Grand Total</b>	<b>5,875.20</b>	<b>527.27</b>	<b>6,402.47</b>	<b>7,315.00</b>	<b>912.53</b>

\* Rs 1,000 only.

**APPENDIX-XIII**

(Refer paragraph 2.3.7; Page 42)

**Details of persistent excesses**

Sl. No.	Grant	(Percentage of excesses)		
		2004-2005	2005-2006	2006-2007
<b>Excesses</b>				
<b>Revenue-Voted</b>				
1.	10-Public Works-Roads, Bridges and Buildings	56	73	21
2.	28-Urban Development, Town and Country Planning and Housing	79	83	0.66

<b>APPENDIX-XIV</b>
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(Refer paragraph 2.3.8; Page 42)

**Surrender of Funds**

*I. Details of major variations where savings were more than Rs 1 crore and were either not fully surrendered or not surrendered at all*

(Rupees in crore)

Sl. No.	Grant	Total savings	Amount surrendered	Amount not surrendered
<b>Revenue-Voted</b>				
1.	12-Horticulture	2.60	2.59	0.01
2.	16-Forest and Wildlife	9.47	9.40	0.07
<b>Total</b>		<b>12.07</b>	<b>11.99</b>	<b>0.08</b>
<b>Revenue-Charged</b>				
3.	29-Finance	84.13	2.26	81.87
<b>Total</b>		<b>84.13</b>	<b>2.26</b>	<b>81.87</b>
<b>Capital-Voted</b>				
4.	10-Public Works-Roads, Bridges and Buildings	14.39	12.96	1.43
5.	15-Planning and Backward Area Sub-Plan	1.71	--	1.71
<b>Total</b>		<b>16.10</b>	<b>12.96</b>	<b>3.14</b>
<b>Grand Total</b>		<b>112.30</b>	<b>27.21</b>	<b>85.09</b>

*II. Details of surrender of funds inspite of overall excess expenditure*

Sl. No.	Grant	Amount of excess expenditure	Amount surrendered
<b>Revenue-Voted</b>			
1.	07-Police and Allied Organisation	3.40	0.89
2.	22-Food and Civil Supplies	0.18	0.12
<b>Total</b>		<b>3.58</b>	<b>1.01</b>
<b>Capital-Voted</b>			
3.	13-Irrigation, Water Supply and Sanitation	43.83	26.27
<b>Total</b>		<b>43.83</b>	<b>26.27</b>
<b>Grand Total</b>		<b>47.41</b>	<b>27.28</b>

**APPENDIX-XV**

(Refer paragraph 2.3.9; Page 43)

**Major variation in recoveries**

**Details of major variations in recoveries and actual adjusted in reduction of expenditure**

(Rupees in crore)

Sl. No.	Grant	Budget estimates	Actual recoveries	Variation	
				Amount	Percentage
<b>Excess recoveries against budget estimates</b>					
<b>Revenue</b>					
1.	10-Public Works-Roads, Bridges, and Buildings	295.35	410.66	115.31	39
2.	13-Irrigation, Water Supply and Sanitation	212.69	384.59	171.90	81
3.	31-Tribal Development	28.94	55.15	26.21	91
<b>Capital</b>					
4.	11-Agriculture	20.00	21.09	1.09	5
<b>Less recoveries against budget estimates</b>					
<b>Capital</b>					
5.	10-Public Works-Roads, Bridges and Buildings	4.17	1.52	2.65	64
6.	12-Horticulture	4.00	2.93	1.07	27
7.	31-Tribal Development	1.86	--	1.86	100

<b>APPENDIX-XVI</b>
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(Refer paragraph 2.3.10; Page 43)

**Cases of injudicious reappropriations**

*I. Cases of major reappropriations which turned out injudicious on account of non-utilisation*

(Rupees in lakh)

Sl. No.	Grant	Major/ minor/ sub-head of account, etc.	Amount of reappropriation to the sub-head	Amount of final saving under the sub-head after reappropriation
1.	07-Police and Allied Organisations	2070-107-01	2.11	15.30
2.	13-Irrigation, Water Supply and Sanitation	2215-09	460.00	891.59
3.	29-Finance	2049-14	5,397.00	7,343.80
<b>Total</b>			<b>5,859.11</b>	<b>8,250.69</b>

*II. Cases of major reappropriations to other heads which led to final excesses under the following sub-heads*

Sl. No.	Grant	Major/minor/ sub-head of account, etc.	Amount of reappropriation from the sub-head	Amount of final excess under the sub-head after reappropriation
1.	07-Police and Allied Organisation	2055-108-01	839.26	32.66
2.	08-Education	2202-101-03	867.51	104.54
3.	10-Public Works-Roads, Bridges and Buildings	5054-04	646.00	258.55
4.	13-Irrigation, Water Supply and Sanitation	2702-80-001-01	282.88	962.91
5.	15-Planning and Backward Area Sub-Plan	2210-04-101-02	78.59	108.07
6.	29-Finance	2049-104-01	164.00	456.62
7.	31-Tribal Development	2210-03-796-02	74.97	144.74
<b>Total</b>			<b>2,953.21</b>	<b>2,068.09</b>

**APPENDIX-XVII**

(Refer paragraph 3.5.8.3; page 137)

**Detail of projects sanctioned under IWDP/DDP/DPAP, area identified and treated and number of projects due for completion and actually completed with area to be treated and actually treated as of March 2007**

(Area in hectares)

Name of Programme	Number of projects sanctioned as of March 2007	Total area identified to treatment	Area actually aerated as of March 2007	Number of projects due for completion as of March 2007	Area required to be treated	Area actually treated	Number of projects completed	Area required to be treated	Area actually treated	Number of projects due but not completed as of March 2007	Area due to be treated	Area actually treated
IWDP	67	4,53,311	1,86,551	28	2,62,636	1,85,672	03	12,543	10,726	25	2,50,093	1,74,946
DDP	16	1,93,831	51,851	07	1,17,098	58,987	02	28,428	25,072	05	88,670	33,915
DPAP	26	2,05,833	75,353	14	93,901	63,419	06	27,029	26,842	08	66,872	36,577
<b>Total</b>	<b>109</b>	<b>8,52,975</b>	<b>3,13,755</b>	<b>49</b>	<b>4,73,635</b>	<b>3,08,078</b>	<b>11</b>	<b>68,000</b>	<b>62,640</b>	<b>38</b>	<b>4,05,635</b>	<b>2,45,438</b>
		Shortfall: 5,39,220			Shortfall: 1,65,557			Shortfall: 5,360			Shortfall: 1,60,197	



<b>APPENDIX-XVIII</b>
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(Refer paragraphs 3.5.10.1; page 141)

**Statement showing the details of physical Targets and Achievements under  
IWDP/DPAP/DDP during 2002-2003 to 2006-2007 in respect of seven  
test-checked DRDAs**

(Area in hectare)

Sl. No.	Name of programme	Year	Target	Achievement	Shortfall	Percentage of shortfall
1.	DPAP	2002-2003	6,000.00	8,026.43	(+) 2,026.43	(+) 34
		2003-2004	9,810.00	6,771.04	3,038.96	31
		2004-2005	19,240.00	9,264.61	9,975.39	52
		2005-2006	17,830.00	11,527.67	6,302.33	35
		2006-2007	22,758.00	11,279.00	11,479.00	50
		<b>Total</b>	<b>75,638.00</b>	<b>46,868.75</b>	<b>28,769.25</b>	<b>38</b>
2.	DDP	2002-2003	22,500.00	4,408.09	18,091.91	80
		2003-2004	21,825.00	3,275.16	18,549.84	85
		2004-2005	22,575.00	5,978.33	16,596.67	74
		2005-2006	23,375.00	4,123.51	19,251.49	82
		2006-2007	16,334.00	8,238.00	8,096.00	50
		<b>Total</b>	<b>1,06,609.00</b>	<b>26,023.09</b>	<b>80,585.91</b>	<b>76</b>
3.	IWDP	2002-2003	23,893.00	8,988.07	14,904.93	62
		2003-2004	21,179.00	16,568.85	4,610.15	22
		2004-2005	17,658.00	17,211.31	446.69	3
		2005-2006	16,125.00	19,794.75	(+) 3,669.75	(+) 23
		2006-2007	34,758.00	15,992.93	18,765.07	54
		<b>Total</b>	<b>1,13,613.00</b>	<b>78,555.91</b>	<b>35,057.09</b>	<b>31</b>
		<b>Grand Total</b>	<b>2,95,860.00</b>	<b>1,51,447.75</b>	<b>1,44,412.25</b>	<b>49</b>

Source: Figures supplied by the Director, Rural Development Department.

<b>APPENDIX-XIX</b>
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(Refer paragraph 3.6.9.4; page 167)

**Details of non-providing of funds by the State Government for supplementary nutrition and non-utilisation of available funds**

(Rupees in crore)

Year	Opening balance		Budget provision		Fund released			Funds utilised			Unspent balance		
	State	Centre	State sector	Central sector (ACA)	State sector	Central sector (ACA)	Total availability of funds (2+3+6+7)	State sector	Central sector	Total	State sector	Central sector	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
2002-2003	-	11.89	-	10.90	-	10.90	22.79	-	11.89	11.89	-	10.90	10.90 (48)
2003-2004	-	10.90	-	10.76	-	10.76	21.66	-	10.90	10.90	-	10.76	10.76 (50)
2004-2005	-	10.76	-	10.50	-	10.50	21.26	-	7.68	7.68	-	13.58	13.58 (64)
2005-2006	-	13.58	4.72	6.60	4.72	6.60	24.90	4.32	13.58	17.90	0.40	6.60	7.00 (28)
2006-2007	0.40	6.60	8.28	6.29	8.28	6.30	21.58	5.91	12.90	18.81	2.77	--	2.77 (13)

Source: Departmental figures and figures in parenthesis indicate percentage.

<b>APPENDIX-XX</b>
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(Refer paragraph 4.4; page 199)

Statement showing overpayment of Pension/Family pension, etc., during 1998-2007

(In Rupees)

Sl. No.	Name of District Treasury/Sub-Treasury	Para number	Inspection Report	Nature of excess payment	Number of cases	Amount of overpayment	
						By banks	By treasuries
1.	2.	3.	4.	5.	6.	7.	8.
1.	District Treasury, Bilaspur	1	2005-2006	Family Pension	1	46,054	--
		2		Family Pension	1	31,041	--
		3		Commutation	1	6,271	--
		4		Commutation	1	3,442	--
2.	District Treasury, Chamba	1	2005-2006	Family Pension	11	2,92,774	--
		3		Commutation	1	53,655	--
		3		DP/DA	1	16,149	--
		3		Pension	2	11,896	--
3.	Treasury, Pangl	1	2004-2005 2005-2006	Commutation	1	6,201	--
4.	District Treasury, Hamirpur	1	2005-2006	Family Pension	1	--	6,714
		1	2005-2006	Family Pension	1	3,558	--
		1	2005-2006	Family Pension/DP	1	--	1,548
		1	2005-2006	DP/DA	14	--	53,179
		1	2005-2006	Commutation	1	18,040	--
		1	2005-2006	Commutation	27	--	1,13,596
		1	2005-2006	Pension	3	--	7,548
		2	2005-2006	Family Pension	1	--	61,456
		3	2005-2006	Family Pension	1	60,688	--
		4	2005-2006	Family Pension	1	58,768	--
		5	2005-2006	Family Pension	1	41,962	3,132
		6	2005-2006	Pension	1	29,109	--
5.	District Treasury, Kangra	1	2005-2006	Family Pension	1	--	30,978
		1	2005-2006	DP/DA	34	--	5,00,544
		3	2005-2006	Family Pension	2	1,52,599	--
		4	2005-2006	Commutation	16	--	1,08,216
		5	2005-2006	Family Pension	1	--	18,508
		6	2005-2006	DP/DA on Family Pension	4	--	31,556
6.	Treasury, Indora	1	2005-2006	Family Pension	1	--	396
7.	District Treasury, Kullu	1	2005-2006	Family Pension	2	48,516	43,510
		1	2005-2006	Family Pension DP/DA	2	--	35,528
		1	2005-2006	Commutation	14	--	1,54,123
		1	2005-2006	DP/DA	12	--	2,76,896
		2	2005-2006	Family Pension	12	3,96,581	--
		3	2005-2006	Family Pension DP/DA	9	--	27,182
		3	2005-2006	Commutation	1	--	1,668

**Audit Report (Civil) for the year ended 31 March 2007**

1.	2.	3.	4.	5.	6.	7.	8.
8.	District Treasury, Keylong	1	2005-2006	Family Pension	1	75,741	5,208
		2	2005-2006	Commutation	2	2,978	--
9.	District Treasury, Mandi	1	2005-2006	Pension/DP/DA	3	1,08,772	--
		1	2005-2006	Family Pension DP/DA	4	70,726	--
		1	2005-2006	Family Pension	10	4,02,133	--
		1	2005-2006	Commutation	1	55,355	--
10.	Sub-Treasury, Dharmpur	1	2005-2006	Family Pension	1	--	3,986
11.	Sub-Treasury, Balichowki	1	2005-2006	DP/DA on Family Pension	4	--	20,637
12..	Sub-Treasury, Sarkaghat	1	2005-2006	Family Pension	1	--	469
13.	Sub-Treasury, Thunag	1	2005-2006	Family Pension	1	--	34,291
14.	District Treasury, Shimla	1	2005-2006	Family Pension	49	11,46,926	15,876
		2	2005-2006	Family Pension	2	1,63,954	--
		3	2005-2006	DP/DA	6	--	46,224
		3	2005-2006	DP/DA	1	3,317	--
		3	2005-2006	Commutation	7	--	18,667
		3	2005-2006	Commutation	7	38,340	--
		4	2005-2006	Pension Payment made without DTO Scroll	12	92,812	--
15.	Sub-Treasury, Nankhari	2	2005-2006	Family Pension	1	--	375
16.	Sub-Treasury, Nerwa	1	2005-2006	LTA (Pension)	1	--	3,661
17.	District Treasury, Nahan	1	2005-2006	Commutation	5	51,796	20,055
		1	2005-2006	Pension	1	--	9,210
		1	2005-2006	Family Pension	4	61,815	--
		2	2005-2006	Pension	2	--	57,109
		2	2005-2006	Family Pension	1	--	12,385
		3	2005-2006	DP/DA	1	55,584	--
		4	2005-2006	DP/DA	1	--	20,970
		5	2005-2006	Pension	1	19,085	1,035
18.	District Treasury, Solan	2	2005-2006	Family Pension	4	--	42,696
		3	2005-2006	Family Pension	2	--	7,257
		4	2005-2006	Commutation	2	--	35,563
19	District Treasury, Una	2	2005-2006	Commutation	1	--	33,251
		2	2005-2006	DP/DA	--	--	4,580*
		3	2005-2006	Commutation	1	--	14,252
		4	2005-2006	DP/DA	1	--	11,266
<b>Total</b>						<b>36,38,072</b>	<b>18,95,301</b>
<b>Grand Total</b>					<b>326</b>		<b>55,33,373</b>

\* Part item of Para-2. Hence case number not taken.

**APPENDIX-XXI**

(Refer paragraph 4.38; page 235)

**Year-wise break up of outstanding Inspection Reports/Paras upto  
June 2007**

Period	Name of Departments									
	Animal Husbandry		Rural Development		Tourism		Food and Civil Supplies		Sainik Welfare	
	IRs	Para	IR	Paras	IRs	Paras	IRs	Paras	IRs	Paras
Upto March 1997	2	2	150	210	--	--	14	19	4	4
1997-98	--	--	12	42	--	--	--	--	--	--
1998-99	--	--	11	16	1	3	--	--	2	3
1999-2000	1	1	16	32	1	1	--	--	2	3
2000-2001	1	1	21	60	5	14	--	--	1	5
2001-2002	1	1	22	53	1	2	3	4	1	3
2002-2003	6	14	45	85	1	3	6	15	2	4
2003-2004	1	5	32	111	1	4	3	8	2	3
2004-2005	6	11	20	63	2	3	5	8	1	4
2005-2006	6	22	43	138	4	13	4	6	4	13
2006-2007	4	11	24	183	3	26	4	13	1	7
<b>Total</b>	<b>28</b>	<b>68</b>	<b>396</b>	<b>993</b>	<b>19</b>	<b>69</b>	<b>39</b>	<b>73</b>	<b>20</b>	<b>49</b>

**APPENDIX-XXII**

(Refer paragraph 4.38; page 235)

**Statement showing serious irregularities commented upon in the outstanding IRs**

Nature of irregularities	Animal Husbandry		Rural Development		Tourism		Food and Civil Supplies		Sainik Welfare		Grand total	
	Paragraphs	Amount (Rupees in lakh)	Paragraphs	Amount (Rupees in lakh)	Paragraphs	Amount (Rupees in lakh)	Paragraphs	Amount (Rupees in lakh)	Paragraphs	Amount (Rupees in lakh)	Total paragraphs	Total Amount (Rupees in lakh)
Drawal of funds in advance of requirement	1	102	72	3,241.92	5	2,045.92	--	--	1	3.45	79	5,393.29
Non-adjustment of contingent advances	3	172.71	21	16.22	2	0.34	2	27.87	--	--	28	217.14
Excess/irregular expenditure for want of sanctions	17	193.00	72	1,936.71	15	112.66	13	66.59	7	10.38	124	2,319.34
Wasteful/infructuous/unfruitful expenditure	1	4.18	57	613.92	12	485.92	2	15.86	3	5.82	75	1,125.70
Diversion of funds	1	109.14	40	540.60	2	47.94	1	200.00	--	--	44	897.68
Overpayments, non-recovery of rent, advances/miscellaneous recoveries	8	3.36	145	42.67	5	104.97	15	18.51	15	5.49	188	175.00
Non-production of actual payees' receipts	2	13.21	10	10.65	--	--	1	0.33	3	64.41	16	88.60
Outstanding loans	--	--	51	360.20	--	--	--	--	--	--	51	360.20
Idle machinery/equipment including vehicles off the road	1	6.97	1	0.14	--	--	1	0.20	--	--	3	7.31
Non-accounting/short-accounting of stores/cash, etc.	1	0.51	31	37.99	1	0.69	8	28.07	2	201.11	43	268.37
Non-recoupment of expenditure	--	--	1	1.00	--	--	--	--	--	--	1	1.00
Mis-appropriation of stores/cash/funds	--	--	53	75.32	1	0.31	6	4.86	1	1.53	61	82.02
Incomplete/abandoned works	10	576.80	76	2,447.38	4	177.33	2	21.40	2	8.62	94	3,231.53
Loss/theft/embezzlement/ defalcation, etc.	4	18.01	49	68.73	4	2,523.71	2	1.43	2	3.24	61	2,615.12
Non-production of utilisation certificates	1	61.29	8	126.86	4	434.92	--	--	2	132.43	15	755.50
Non-disposal of unserviceable articles of stores	1	0.41	37	113.37	1	0.20	2	1.29	--	--	41	115.27
Non-reconciliation with treasuries/banks	--	--	36	272.78	--	--	2	2.19	2	0.84	40	275.81
Non-utilisation of Grants-in-aid	--	--	4	606.67	1	53.20	--	--	--	--	5	659.87
Non-deposit of interest in treasuries	--	--	12	32.97	4	94.96	--	--	1	0.11	17	128.04
Miscellaneous irregularities	17	3,280.21	217	3,667.91	8	1,673.41	16	821.91	8	9.953	266	9,542.97
<b>Total</b>	<b>68</b>	<b>4,541.80</b>	<b>993</b>	<b>14,214.01</b>	<b>69</b>	<b>7,756.48</b>	<b>73</b>	<b>1,210.51</b>	<b>49</b>	<b>53,696</b>	<b>1,252</b>	<b>28,259.76</b>