



सत्यमेव जयते

FINANCE ACCOUNTS

(VOLUME-I)

2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

FINANCE ACCOUNTS

Volume-I

2017-18

GOVERNMENT OF HIMACHAL PRADESH

Volume-I

Table of Contents

Subject	Page(s)
Volume I	
▪ Certificate of the Comptroller and Auditor General of India	(iii-v)
▪ Guide to Finance Accounts (Introduction)	(vii-xii)
1. Statement of Financial Position	2-3
2. Statement of Receipts and Disbursements	4-8
Annexure-A Cash balances and investment of cash balance	
3. Statement of Receipts (Consolidated Fund)	9-12
4. Statement of Expenditure (Consolidated Fund)	13-16
5. Statement of Progressive Capital Expenditure	17-21
6. Statement of Borrowings and Other Liabilities	22-25
7. Statement of Loans and Advances given by the Government	26-27
8. Statement of Investments of the Government	28
9. Statement of Guarantees given by the Government	29
10. Statement of Grants-in-Aid given by the Government	30-32
11. Statement of Voted and Charged Expenditure	33
12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	34-37
13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account	38-39
▪ Notes to Accounts	40-56
Volume II	
Part I- Detailed Statements	
14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	57-75
15. Detailed Statement of Revenue Expenditure by Minor Heads	76-119
16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	120-146
17. Detailed Statement of Borrowings and Other Liabilities	147-158
18. Detailed Statement of Loans and Advances given by the State Government	159-165
19. Detailed Statement of Investments	166-180
20. Detailed Statement of Guarantees given by the Government	181-184
21. Detailed Statement on Contingency Fund and Other Public Account transactions	185-191
22. Detailed Statement on Investment of Earmarked Funds	192-193

Table of Contents

Subject	Page(s)
Volume II	
Part II: Appendices	
I. Comparative Expenditure on Salary	194-201
II. Comparative Expenditure on Subsidy	202-207
III. Grants-in-aid given by the State Government (Institution wise and Scheme wise)	208-232
IV. Details of Externally Aided Projects	233-234
V. Plan Scheme Expenditure	235-238
A-Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	
B-State Plan Schemes	
VI. Direct transfer of Central Scheme funds to implementing Agencies in the state (Funds routed out side the State Budget) (Unaudited Figures)	239-246
VII. Acceptance and Reconciliation of Balances	247
VIII. Financial results of Irrigation Works	248
IX. Statement of Commitments-List of Incomplete Capital Works	249-250
X. Maintenance Expenditure with Segregation of Salary and non-salary portion	251-256
XI. Major Policy decisions during the year or New Schemes Proposed in Budget	257
XII. Statement on Committed Liabilities of the state in future	258

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Himachal Pradesh for the year ending 2017-18 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Himachal Pradesh and the statements received from the Reserve Bank of India. Statements (No. 8,9,19 and 20), explanatory notes (Statements No. 14 , 15 and 20) and appendices (IV, VIII, IX and XI) in this compilation have been prepared directly from the information received from the Government of Himachal Pradesh and its Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

The treasuries, offices, and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Himachal Pradesh for the year 2017-18.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2018.

Emphasis of Matter

I want to draw attention to the following significant issue which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

Twenty three Government departments did not submit 1,559 Utilisation Certificates (UCs) involving ₹1,797.96 crore which were due to be submitted during the year 2017-18 and therefore, there is no assurance that the expenditure of ₹ 1,797.96 crore has actually been incurred for the purpose for which it was authorized. In addition to this, 1,151 UCs worth ₹ 1,001.82 crore due for submission upto 2016-17 were also outstanding as on 31 March 2018. Thus, a total of 2,710 UCs worth ₹ 2,799.78 crore were due for submission as of March 2018.

This has been reported in the State Finances Audit Report in detail.

Date: 4th July, 2019
Place: New Delhi



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Himachal Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, Public Debt, Loans and Advances raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Himachal Pradesh for 2017-18 is ₹ 5.00 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads

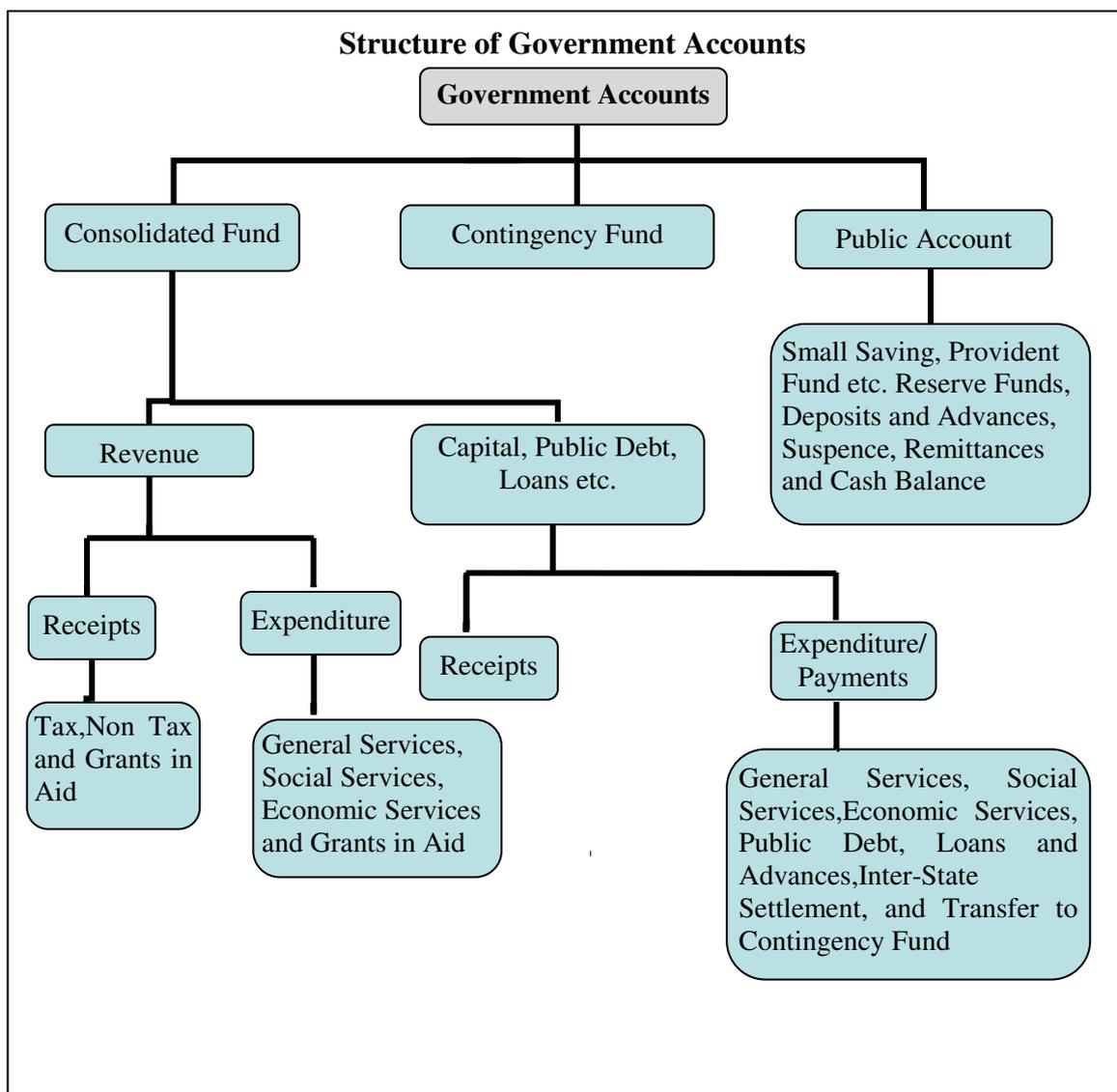
represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2018)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt and Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14,17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15,16,17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is

met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statement in Part I and twelve Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume-I depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume- I contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II Contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A

detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants-in-Aid)
Capital expenditure	1, 2, 4,5,12	16	
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments there of	1, 2,12,13	21, 22	
Guarantees	9	20	

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head-8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sr. no)		As on 31 March 2018	As on 31 March 2017	
	Notes to Account	Statement			
Cash					
(i) Cash in Treasuries and Local Remittances		21	...	...
(ii) Departmental Balances		21	0.16	0.16	
(iii) Permanent Imprest		21	0.03	0.03	
(iv) Cash Balance Investments		21	7,23.72	7,59.43	
(v) Deposits with Reserve Bank of India		21	(-)5,40.68	(-)4,43.27	
(vi) Investments from Earmarked Funds ²		
Capital Expenditure					
(i) Investments in shares of Companies Corporations etc		16 {	8,19	35,32.97	32,93.53
(ii) Other Capital Expenditure			...	3,08,30.60	2,73,14.36
Contingency Fund (un-recouped)		
Loans and Advances		7,18	65,07.18	60,44.26	
Advances with departmental officers		
Suspense and Miscellaneous Balances³		
Remittance Balances		
Cumulative excess of expenditure over receipts⁴		12	1,04,51.65*	1,08,00.37	
Total			5,15,05.63	4,77,68.87	

¹The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

²Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under statements from Earmarked Funds'

³In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account' 'Departmental Balance' and 'Permanent Cash Imprest' which are included separately above though the latter forms part of this sector elsewhere in these Accounts.

⁴The Cumulative excess of expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

* Difference of ₹ 34.82 crore due to capital receipts under major head 4000-800.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sr. no.)		As on 31 March 2018	As on 31 March 2017
	Notes to Account	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,17	3,35,91.48	3,14,94.03
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,17	3.69	4.23
Loans for State Plan Schemes		6,17	10,75.60	10,72.07
Other loans		6,17	0.13	0.13
Contingency Fund (corpus)		21	5.00	5.00
Liabilities on Public Account				
(i) Small Savings Provident Funds etc.		21	1,32,36.38	1,18,44.41
(ii) Reserve Funds		21	3,25.02	2,19.57
(iii) Deposits		21	27,97.67	26,09.04
(iv) Remittance Balances		21	3,97.25	3,28.22
(v) Suspense and Miscellaneous Balances *		21	73.41	1,92.17
Cumulative excess of receipts over expenditure		
Total			5,15,05.63	4,77,68.87

*See footnote 3 at page 2 Vol.-I

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part-I Consolidated Fund					
Section-A: Revenue			(₹ in crore)		
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	2,73,67.06*	2,62,64.34	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	2,70,53.16	2,53,44.22
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	71,07.67	70,39.05	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	1,05,19.04	93,56.07
Non-tax revenue <i>(Ref. Statement 3 & 14)</i>	23,63.85*	17,17.24	Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	28,84.31	33,44.62
Interest receipts <i>(Ref. Statement 3 & 14)</i>	3,40.54	1,45.56	Subsidies <i>(Ref. Appendix-II)</i>	9,06.79	7,63.96
Others <i>(Ref. Statement 3)</i>	20,23.30	15,71.68	General Services	91,07.36	80,04.09
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	48,01.31	43,43.70	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	47,08.85	41,14.17
			Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	37,88.22	33,58.91
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	1,30,94.23	1,31,64.35	Others <i>(Ref. Statement 4-B)</i>	6,10.29	5,31.01
			Social services	25,68.51	24,25.50
			Economic services	10,56.84	14,39.95
			Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	10.29	10.03
Revenue Deficit	...	...	Revenue Surplus	3,13.90*	9,20.12
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	34.82	...	Capital Expenditure <i>(Ref. Statement 4A, & 16)</i>	37,55.67	34,99.03
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,91.78	2,08.37
			Social Services <i>(Ref. Statement 4 -A & 16)</i>	11,34.96	10,41.06
			Economic Services <i>(Ref. Statement 4 -A & 16)</i>	24,28.93	22,49.60
Recoveries of Loans and Advances <i>(Ref. Statement 3,7 & 18)</i>	39.61	29.50	Loans and Advances disbursed <i>(Ref. Statement 4-A, & 18)</i>	5,02.53	32,89.69
General Services <i>(Ref. Statement 18)</i>	...	...	General Services <i>(Ref. Statement 18)</i>	...	...
Social Services <i>(Ref. Statement 18)</i>	2.01	4.15	Social Services <i>(Ref. Statement 4 -B, & 18)</i>	8.00	1.00
Economic Services <i>(Ref. Statement 18)</i>	29.02	16.56	Economic Services <i>(Ref. Statement 4 -C, & 18)</i>	4,91.36	32,81.66
Others <i>(Ref. Statement 18)</i>	8.58	8.79	Others <i>(Ref. Statement 4-D, & 18)</i>	3.17	7.03

¹Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2) under Revenue Expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

²Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

* Includes an amount of ₹ 3.14 crore by way of book adjustment. {See also footnote at page no. 63 (Vol. II).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Section-B: Capital (₹ in crore)					
Public debt receipts (Ref. Statement 3,6 & 17)	56,00.29	86,03.31	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	34,99.85	39,42.84
Internal Debt ^{&} (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	55,18.40	85,02.01	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	34,20.95	38,68.91
Loans from Govt. of India (Ref. Statement 3,6 & 17)	81.89	1,01.30	Loans from Govt. of India (Ref. Statement 4 -A, 6 & 17)	78.90	73.93
Inter State Settlement Account (Net)	...	...	Inter State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	3,30,41.78*	3,48,97.15	Total Expenditure Consolidated Fund (Ref. Statement 4)	3,48,11.21	3,60,75.78
Deficit in Consolidated Fund	(-17,69.43)	11,78.63	Surplus in Consolidated Fund	...	...
Part-II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account³					
Small Savings (Ref. Statement 21)	37,68.05	34,02.37	Small savings (Ref. Statement 21)	23,76.08	21,97.86
Reserves and Sinking Funds (Ref. Statement 21)	4,20.27	2,49.00	Reserves & Sinking Funds (Ref. Statement 21)	3,14.82	2,48.75
Deposits (Ref. Statement 21)	28,21.54	26,64.73	Deposits (Ref. Statement 21)	26,32.92	24,83.36
Advances (Ref. Statement 21)	52.34	62.66	Advances (Ref. Statement 21)	52.34	62.66
Suspense and Misc. (Ref. Statement 21)	4,29,93.25	2,58,66.54	Suspense and Misc.⁴ (Ref. Statement 21)	4,30,76.31	2,61,41.32
Remittances (Ref. Statement 21)	68,54.26	64,51.31	Remittances (Ref. Statement 21)	67,85.23	64,86.54
Total Receipts Public Account (Ref. Statement 21)	5,69,09.71	3,86,96.61	Total Disbursements Public Account (Ref. Statement 21)	5,52,37.70	3,76,20.49
Deficit in Public Account	..	...	Surplus in Public Account	16,72.01	10,76.12
Opening Cash Balance	(-4,43.27)	(-3,40.76)	Closing Cash Balance	(-5,40.68)	(-4,43.27)
Increase in cash Balance	(-97.41)	(-1,02.51)	Decrease in cash balances	..	...

³ For details please refer to statement 6 & 17

⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21

*See *foot note at page no.4 (Vol.- I)

[&]Includes payment of ₹ 5,14.71 crore on Special Securities issued to National Small Savings Funds of the central government.(page no. 22 (Vol.- I)

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1 April 2017 1	As on 31 March 2018 2
(₹ in crore)		
(A) General Cash Balances -		
(1) Cash in Treasuries	...	...
(2) Remittances in Transit Local	...	...
(3) Deposit with Reserve Bank*	(-)4,43.27	(-)5,40.68 (a)
Total	(-)4,43.27	(-)5,40.68
(4) Investments held in the "Cash Balance Investment Account"	7,59.43	7,23.72
Total-(A)	3,16.16	1,83.04
(B) Other Cash Balances and Investments -		
(1) Cash with departmental Officers, viz., Public Works etc.	0.16	0.16
(2) Permanent Advance for contingent expenditure with departmental officers	0.03	0.03
Total-(B)	0.19	0.19
Total-(A) & (B)	3,16.35	1,83.23

* The balance under the head "Deposit with Reserve Bank" is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2017-18 advised to the Reserve Bank of India till 5/2018.

(a) There was a difference of ₹ 57.31 crore (Cr) between the figures reflected in the account for ₹ 5,40.68 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 4,83.37 crore (Dr). The difference of ₹ 49.59 crore (Dr) has been reconciled and remaining difference of ₹ 7.72 crore (Cr) is under reconciliation. (May 2018)

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

(a) Cash and Cash Equivalent:- Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The Balance under the Head "Deposits with Reserve Bank" depicts combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances /reserve funds etc. are added to the balance in "Deposits with Reserve Bank of India".

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.55 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Drawing Facility/Overdrafts from time to time.

For arriving at the daily cash balance* for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Drawing Facility/Over Draft.

(c) Ways and Means Advances: The limit for ordinary ways and means advances to the State Government was ₹5,50.00 crore with effect from 01.02.2016. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The limit of Special Drawing Facility is revised by the Reserve Bank of India from time to time.

* The cash balance (Deposit with Reserve Bank of India) above in the closing cash balance of the year as on 31 March 2018 but worked out by May 2018 and not simply the daily balance on 31 March 2018.

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank of India during 2017-18 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	363
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	02
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	...
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	...

To make up the deficiency in the Cash Balance, Government 14 day treasury bills for ₹ 4,12,09.72 crore were invested on 145 occasions and ₹ 4,12,45.43 crore rediscounted on 224 occasions, and the Government 91 day treasury bills for ₹ 9,84.75 crore were invested on 2 occasion and ₹ 9,84.75 crore rediscounted on 2 occasion during the year 2017-18

The following is an analysis of the Investments held in the Cash Balance Investment Account:-

(₹ in crore)					
	Opening balance 1 April 2017	Purchases during the year 2017-18	Sales during the year 2017-18	Closing balance on 31 March 2018	Interest realised during the year 2017-18
1	2	3	4	5	6
Government of India Treasury Bills	7,59.43	4,21,94.47	4,22,30.18	7,23.72	81.13
Total	7,59.43	4,21,94.47	4,22,30.18	7,23.72	81.13

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I -TAX & NON TAX REVENUE

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
A.	Tax Revenue		
A.1	Own Tax revenue	71,07.67	70,39.05
	Sales Tax (Taxes on Sales Trade etc.)	25,25.87	43,81.91
	State Goods and Services Tax (SGST)	18,33.16	...
	State Excise	13,11.25	13,07.87
	Others	7,12.40	7,39.16
	Taxes on Vehicles	3,67.16	2,79.58
	Stamps and Registration fees	2,29.18	2,09.16
	Taxes on goods and passengers	1,11.69	1,21.37
	Land Revenue	16.96	...
A.2	Share of net proceeds of Taxes	48,01.31	43,43.70
	Corporation Tax	14,70.67	13,93.48
	Taxes on Income other than Corporation Tax	12,41.88	9,68.47
	Service Tax	5,44.40	6,94.64
	Union Excise Duties	5,06.50	6,84.49
	Integrated Goods and Services Tax (IGST)	4,84.84	...
	Customs	4,84.70	5,99.42
	Central Goods and Services Tax (CGST)	68.36	...
	Taxes on Wealth	(-)0.04	3.19
	Other Taxes and Duties on Commodities and Services	...	0.01
	Total A Tax Revenue	1,19,08.98	1,13,82.75
B	Non-tax Revenue		
	Power	6,87.61	6,50.93
	Non-ferrous Mining and Metrological Industries	4,41.46	1,76.22
	Interest receipts	3,40.54	1,45.56
	Dividends and Profits	2,55.58	2,89.63
	Education Sports Art and Culture	1,80.76	1,12.22
	Police	63.33	50.50
	Public Works	55.86	54.60
	Water Supply and Sanitation	52.95	46.82
	Forestry and Wild life	46.87	18.50
	Roads and Bridges	40.64	14.52
	Other Administrative Services	40.45	42.63
	Food Storage and Warehousing	38.43	0.20
	Crop Husbandry	12.28	5.83
	Urban Development	11.26	7.12
	Public Service Commission	10.46	15.54
	Medical and Public Health	10.27	10.71
	Stationery and Printing	10.18	8.55
	Contributions and Recoveries towards Pension and Other	8.49	7.80
	Social Security and Welfare	8.01	5.57
	Labour and Employment	6.84	7.19

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
I -TAX & NON TAX REVENUE

(₹ in crore)

B	Description	Actuals	
		2017-18	2016-17
	Non-tax Revenue		
	Other General Economic Services	5.48	5.53
	Misc. General Services	5.46 *	2.35
	Co-operation	5.26	12.51
	Industries	4.80	3.82
	Housing	3.99	3.85
	Fisheries	3.38	4.27
	Tourism	3.27	0.76
	Other Rural Development Programmes	2.77	2.46
	Information and Publicity	1.96	1.91
	Minor Irrigation	1.44	1.30
	Animal Husbandry	1.16	1.10
	Road Transport	0.83	0.64
	Village and Small Industries	0.63	0.65
	Other Agricultural Programmes	0.39	0.48
	Jails	0.31	0.16
	Other Social Services	0.13	0.03
	Civil Supplies	0.09	4.22
	Other Special Areas Programmes	0.07	0.10
	Medium Irrigation	0.04	0.26
	Major Irrigation	0.04	0.13
	Other Scientific Research	0.04	..
	Supplies and Disposals	0.02	0.04
	Plantations	0.01	0.01
	Family Welfare	..	0.02
	Total B Non Tax Revenue	23,63.85 **	17,17.24

* See * footnote at page no.63 (Vol.II)

** See* footnote at page no. 4 (Vol-I)

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
C	Grants-in-aid and Contribution		
	Grants-in-aid from Central Government		
C.1	Non- Plan Grants	...	88,77.19
	Grants under the provision to Article-275(1) of the Constitution	...	85,72.77
	Grants towards contribution to State Disaster Response Fund	...	2,23.20
	Grants under National Disaster Response Fund	...	81.22
	Other Grants	...	..
C.2	Grants for State/Union Territory Plan Schemes	...	11,87.48
	Block Grants (of which Externally Aided Project)	...	11,87.48
C.3	Grants for Central Plan Schemes	...	44.45
C.4	Grants for Centrally Sponsored Plan Schemes	...	30,55.23
C.6	Centrally Sponsored Schemes	35,90.26 *	...
C.7	Finance Commission Grant	88,88.58	...
C.8	Other Transfer/Grants to State/Union Territories with Legislatures	6,15.39	...
	Total C Grants-in-aid and Contribution	1,30,94.23	1,31,64.35
	Total Revenue Receipts (A+B+C)	2,73,67.06 **	2,62,64.34

* Includes ₹ 7,36.84 crore for 2017-18 in respect of Grants under Externally Aided Project.

** See *footnote at page no. 4 (Vol-I)

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)
III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	34.82	...
	Total D Capital Receipt	34.82	...
E.	Public Debt Receipts		
	Internal Debt	55,18.40	85,02.01
	Market Loans	46,00.00	34,00.00
	WMA ¹ from the RBI	4,00.14	16,70.72
	Bonds	..	28,90.50
	Loans from Financial Institutions	5,18.26	5,40.79
	Special Securities issued to National Small Savings Fund	..	..
	Other Loans	..	...
	Loans and Advances from Central Govt.	81.89	1,01.30
	Non Plan Loans	0.02	..
	Loans for State Plan Schemes	81.87	1,01.30
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	Total E Public Debt	56,00.29	86,03.31
F.	Loans and Advances by State Government (Recoveries)*	39.61	29.50
G.	Inter State Settlement	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,30,41.78 **	3,48,97.15

*Details are in Statement No.18 in Vol-II

** See* footnote at page no. 4 (Vol-I)

¹ WMA: Ways and Means Advances

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	3,18.54	..	..	3,18.54
	Parliament/State/Union Territory Legislatures	33.82	..	..	33.82
	President, Vice President/Governor, Administrator of Union Territories	6.41	..	..	6.41
	Council of Minister	16.57	..	..	16.57
	Administration of Justice	1,96.98	..	..	1,96.98
	Elections	64.76	..	..	64.76
A.2	Fiscal Services	2,45.38	..	..	2,45.38
	Land Revenue	1,71.81	..	..	1,71.81
	Stamps and Registration	7.98	..	..	7.98
	State excise	5.72	..	..	5.72
	Taxes on Sales, Trade etc.	6.97	..	..	6.97
	Taxes on Vehicles	2.77	..	..	2.77
	Other Taxes and Duties on Commodities and Services	48.90	..	..	48.90
	Other Fiscal Services	1.23	..	..	1.23
A.3	Interest Payments	37,88.22	..	..	37,88.22
	Interest Payments	37,88.22	..	..	37,88.22
A.4	Administrative Services	19,22.02	1,91.78	..	21,13.80
	Public Service Commission	16.07	..	..	16.07
	Secretariat-General Service	82.08	..	..	82.08
	District Administration	2,07.13	..	..	2,07.13
	Treasury and Accounts Administration	80.31	..	..	80.31
	Police	10,49.38	45.40	..	10,94.78
	Jails	33.01	..	..	33.01
	Supplies and Disposals	1.55	..	..	1.55
	Stationery and Printing	28.32	..	..	28.32
	Public Works	3,09.62	1,33.83	..	4,43.45
	Vigilance	28.64	..	..	28.64
	Other Administrative Services	85.91	12.55	..	98.46
A.5	Pension and Miscellaneous General Services	47,35.38	..	..	47,35.38
	Pensions and Other Retirement Benefits	47,08.85	..	..	47,08.85
	Miscellaneous General Services	26.53	..	..	26.53
	Total General Services	1,10,09.54	1,91.78	..	1,12,01.32
B	Social Services				
B.1	Education, Sports Art and Culture	56,99.10	3,41.56	1.00	60,41.66
	General Education	56,04.11	3,41.56	1.00	59,46.67
	Technical Education	55.01	..	..	55.01
	Sports and Youth Services	20.14	..	..	20.14
	Art and Culture	19.84	..	..	19.84
B.2	Health and Family Welfare	17,42.97	2,62.86	..	20,05.83
	Medical and Public health	14,02.00	2,62.86	..	16,64.86
	Family Welfare	3,40.97	..	..	3,40.97

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services-concltd.				
B.3	Water Supply, Sanitation, Housing and Urban Development	13,38.97	5,16.43	7.00	18,62.40
	Water Supply, Sanitation	9,82.89	4,61.58	..	14,44.47
	Housing	1,17.57	53.58	..	1,71.15
	Urban Development	2,38.51	1.27	7.00	2,46.78
B.4	Information and Broadcasting	47.45	0.16	..	47.61
	Information and Publicity	47.45	0.16	..	47.61
B.5	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	56.15	5.29	..	61.44
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	56.15	5.29	..	61.44
B.6	Labour and Labour Welfare	1,55.89	..	..	1,55.89
	Labour and Employment	1,55.89	..	..	1,55.89
B.7	Social Welfare and Nutrition	12,72.05	7.91	..	12,79.96
	Social Security and Welfare	8,74.39	7.91	..	8,82.30
	Nutrition	73.40	..	..	73.40
	Relief on Account of Natural Calamities	3,24.26	..	..	3,24.26
B.8	Others	23.97	0.75	..	24.72
	Other Social Services	3.92	0.75	..	4.67
	Secretariat- Social Services	20.05	..	..	20.05
	Total Social Services	1,03,36.55	11,34.96	8.00	1,14,79.51
C	Economic Services				
C.1	Agriculture and Allied Activities	17,99.55	59.83	68.33	19,27.71
	Crop Husbandry	4,53.52	12.86	12.00	4,78.38
	Soil and Water Conservation	68.73	26.70	..	95.43
	Animal Husbandry	3,17.80	7.13	..	3,24.93
	Dairy Development	17.03	..	..	17.03
	Fisheries	17.68	2.44	..	20.12
	Forestry and Wild Life	4,02.84	7.41	..	4,10.25
	Plantations	1.33	..	..	1.33
	Food, Storage and Warehousing	2,27.50	3.14	..	2,30.64
	Agricultural Research and Education	2,51.43	..	..	2,51.43
	Co-operation	31.69	0.15	56.33	88.17
	Other Agricultural Programmes	10.00	..	..	10.00
C.2	Rural Development	9,21.79	2.26	..	9,24.05
	Special Programmes for Rural Development	97.76	..	..	97.76
	Rural Employment	1,75.75	..	..	1,75.75
	Land Reforms	5.75	..	..	5.75
	Other Rural Development Programmes	6,42.53	2.26	..	6,44.79
C.3	Irrigation and Flood Control	4,50.48	2,51.47	..	7,01.95
	Major Irrigation	19.17	0.56	..	19.73
	Medium Irrigation	22.78	7.89	..	30.67
	Minor Irrigation	4,02.54	1,65.56	..	5,68.10
	Command Area Development	..	32.17	..	32.17
	Flood Control and Drainage	5.99	45.29	..	51.28

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services-concltd.				
C.4	Energy	3,72.61	1,87.11	4,17.59	9,77.31
	Power	3,67.72	1,87.11	4,17.59	9,72.42
	New and Renewable energy	4.89	..	..	4.89
C.5	Industry and Minerals	1,05.81	72.83	5.44	1,84.08
	Village and Small Industries	90.49	72.83	..	1,63.32
	Industries	4.71	..	..	4.71
	Non- Ferrous Mining and Metallurgical Industries	10.61	..	..	10.61
	Other Outlays on Industries and Minerals	..	..	5.44	5.44
C.6	Transport	18,14.41	16,94.47	..	35,08.88
	Loans to Railways	..	86.02	..	86.02
	Civil Aviation	0.46	3.85	..	4.31
	Roads and Bridges	14,99.36	15,31.75	..	30,31.11
	Road Transport	3,14.51	72.85	..	3,87.36
	Inland Water Transport	0.08	..	..	0.08
C.7	Science Technology and Environment	12.24	..	..	12.24
	Other Scientific Research	10.38	..	..	10.38
	Ecology and Environment	1.86	..	..	1.86
C.8	General Economic Service	2,19.89	1,60.96	..	3,80.85
	Secretariat- Economic Services	55.57	..	..	55.57
	Tourism	1,40.14	2.64	..	1,42.78
	Census Surveys and Statistics	9.86	..	..	9.86
	Civil Supplies	11.66	..	..	11.66
	Other General Economic Service	2.66	1,58.32	..	1,60.98
	Total Economic Services	56,96.78	24,28.93	4,91.36	86,17.07
D.	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10.29	..	..	10.29
	Total -Loans, Grants-in-aid and Contributions	10.29	..	..	10.29
E.	Loans to Government servants etc.				
	Loans to Government servants etc.	..	..	3.17	3.17
	Total-Loans to Government servants etc.	..	..	3.17	3.17
F.	Public Debt				
	Internal Debt of the State Government	..	..	34,20.95	34,20.95
	Loans and Advances from the Central Government	..	..	78.90	78.90
	Total-Public Debt	..	..	34,99.85	34,99.85
	Total Consolidated Fund Expenditure	2,70,53.16	37,55.67	40,02.38	3,48,11.21

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	1,05,19.04	..	1,05,19.04	93,56.07	..	93,56.07	79,50.27	...	79,50.27
Pensions	47,08.85	..	47,08.85	41,14.17	..	41,14.17	38,36.44	...	38,36.44
Interest	37,88.22	..	37,88.22	33,58.91	..	33,58.91	31,55.00	...	31,55.00
Maintenance	20,54.77	..	20,54.77	17,82.76	..	17,82.76	16,47.22	...	16,47.22
Suspense	12,24.50	..	12,24.50	13,48.00	..	13,48.00	10,35.78	...	10,35.78
Grants-In-Aid	12,12.51*	..	12,12.51	10,00.81	..	10,00.81	8,12.95	...	8,12.95
Other Charges	11,62.65	..	11,62.65	7,98.17	..	7,98.17	10,75.03	...	10,75.03
Grants-In-Aid General (Non-Salary)	10,09.61	0.49	10,10.10	13,81.55	0.49	13,82.04	12,64.70	...	12,64.70
Subsidy	9,06.79	..	9,06.79	7,63.96	..	7,63.96	13,46.08	...	13,46.08
Grants-in-Aid for Capital Assets	6,72.48	0.36	6,72.84	9,72.29	1.84	9,74.13	5,34.63	...	5,34.63
Energy Charges	5,99.85	..	5,99.85	6,73.27	..	6,73.27	4,30.02	...	4,30.02
Social Security Pension	4,40.99	..	4,40.99	3,51.56	..	3,51.56	2,92.11	...	2,92.11
Material and Supply	3,38.62	50.38	3,89.00	3,35.38	45.51	3,80.89	3,27.57	50.85	3,78.42
Wages	2,46.79	..	2,46.79	3,25.60	..	3,25.60	2,23.86	...	2,23.86
Office Expenses	1,97.66	..	1,97.66	1,55.37	..	1,55.37	1,33.15	...	1,33.15
Honorarium	1,91.60	..	1,91.60	1,45.04	..	1,45.04	1,45.80	...	1,45.80
Scholarships, Stipends & Concession	1,86.38	..	1,86.38	81.42	..	81.42	93.68	...	93.68
Medical Reimbursement	1,53.41	..	1,53.41	1,38.54	..	1,38.54	1,36.01	...	1,36.01
Compensations	..	87.72	87.72	4,56.81	88.47	5,45.28	...	71.19	71.19
Minor Works	84.10	..	84.10	67.29	..	67.29	34.75	...	34.75
Machinery & Equipment	53.41	..	53.41	44.87	..	44.87	46.99	...	46.99
Motor Vehicles	51.77	..	51.77	39.99	..	39.99	36.89	...	36.89
Travel Expenses	42.80	..	42.80	43.12	..	43.12	43.33	...	43.33
Advertising & Publicity	35.54	..	35.54	33.25	..	33.25	22.12	...	22.12
Rent, Rates & Taxes	29.50	..	29.50	24.61	..	24.61	15.31	...	15.31
Remuneration to Out Sourced	29.11	..	29.11	17.48	..	17.48	15.29	...	15.29
Others	24.63	9.91	34.54	19.25	8.82	28.07	19.21	9.40	28.61
Professional & Special Service	21.57	..	21.57	21.18	..	21.18	18.11	...	18.11
Lands	17.35	..	17.35	16.54	..	16.54	12.68	...	12.68
Subsidy on Interest	..	..	..	55.76	..	55.76	55.73	...	55.73
Major Works	..	34,13.82	34,13.82	..	31,51.77	31,51.77	...	24,82.10	24,82.10
Investment	..	2,41.55	2,41.55	..	2,55.12	2,55.12	...	3,11.03	3,11.03
Gross Total	3,00,04.50	38,04.23	3,38,08.73	2,79,23.02	35,52.02	3,14,75.04	2,47,60.73	29,24.57	2,76,85.30
Deduct	29,51.34	48.56	29,99.90	25,78.80	52.99	26,31.79	24,57.92	60.06	25,17.98
Total	2,70,53.16	37,55.67	3,08,08.83	2,53,44.22	34,99.03	2,88,43.25	2,23,02.81	28,64.51	2,51,67.32

* Includes ₹ 10.29 crore on account of Compensation and Assignments to Local Bodies and Panchyati Raj Institutions (Major Head-3604).

Note: Total Grants-in Aid ₹ 28,95.45 crore ((Grants-in Aid ₹ 12,12.51 crore+ Grants-in Aid non salary ₹ 10,10.10 crore+ Grants-in Aid for creation of Capital Assets ₹ 6,72.84 crore in Revenue Expenditure)+(₹ 0.49 Grants-in Aid non salary+ ₹ 0.36 crore Grants-in Aid for creation of Capital Assets in Capital Expenditure))

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in per cent during the year 2017-18
1		2	3	4	5	6
(₹ in crore)						
A.	Capital Account of General Services					
4055	Capital outlay on Police	42.35	2,78.22	45.40	3,23.62	(+7.20)
4058	Capital Outlay on Stationery and Printing	...	3.70	...	3.70	..
4059	Capital Outlay on Public Works	1,53.40	9,47.24	1,33.83	10,81.07	(-)12.76
4070	Capital Outlay on Other Administrative Services	12.62	32.85	12.55	45.40	(-)0.55
Total-A. Capital Account of General Services		2,08.37	12,62.01	1,91.78	14,53.79	(-)7.96
B.	Capital Account of Social Services (a, b, c, d, e, g, h)					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	2,95.73	24,76.26	3,41.56	28,17.82	(+)15.50
Total-B (a) Capital Account of Education, Sports, Art and Culture		2,95.73	24,76.26	3,41.56	28,17.82	(+)15.50
(b)	Capital Account of Health and Family Welfare-					
4210	Capital Outlay on Medical and Public Health	2,85.53	12,79.62	2,62.86	15,42.48	(-)7.94
4211	Capital Outlay on Family Welfare	...	33.22	...	33.22	..
Total-B (b) Capital Account of Health and Family Welfare		2,85.53	13,12.84	2,62.86	15,75.70	(-)7.94
(c)	Capital Account of Water Supply and Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	3,92.57	50,08.85	4,61.58	54,70.43	(+)17.58
4216	Capital Outlay on Housing	39.77	8,26.97	53.58	8,80.55	(+)34.72
4217	Capital Outlay on Urban Development	1.38	96.64	1.27	97.91	(-)7.97
Total-B (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development		4,33.72	59,32.46	5,16.43	64,48.89	(+)19.07

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in per cent during the year 2017-18
1		2	3	4	5	6
(₹ in crore)						
B	Capital Account of Social Services-concl'd.					
(d)	Capital Accounts of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	0.77	8.60	0.16	8.76	(-79.22)
	Total-B (d) Capital Account of Capital Accounts of Information and Broadcasting	0.77	8.60	0.16	8.76	(-79.22)
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities-					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	8.64	1,84.55	5.29	1,89.84	(-38.77)
	Total-B (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities	8.64	1,84.55	5.29	1,89.84	(-38.77)
(g)	Capital Account of Social Welfare and Nutrition-					
4235	Capital Outlay on Social Security and Welfare	15.92	99.11	7.92	1,07.03	(-50.25)
	Total-B (g) Capital Account of Social Welfare and Nutrition	15.92	99.11	7.92	1,07.03	(-50.25)
(h)	Other Social Services-					
4250	Capital Outlay on Other Social Services	0.75	8.42	0.75	9.17	..
	Total-B (h) Capital Account of Other Social Services-	0.75	8.42	0.75	9.17	..
	Total-B Capital Account of Social Services	10,41.06	1,00,22.24	11,34.96	1,11,57.20	(+)9.02

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in per cent during the year 2017-18
1		2	3	4	5	6
(₹ in crore)						
C	Capital Account of Economic Services-(a, b, d, e, f, g, j)					
(a)	Capital Account of Agriculture and Allied Activities-					
4401	Capital Outlay on Crop Husbandry	1.49	75.55	12.86	88.41	(+)763.09
4402	Capital Outlay on Soil and Water Conservation	30.90	3,80.53	26.70	4,07.23	(-)13.59
4403	Capital Outlay on Animal Husbandry	4.88	95.52	7.13	1,02.65	(+)46.11
4404	Capital Outlay on Dairy Development	...	5.38	...	5.38	..
4405	Capital Outlay on Fisheries	3.20	34.92	2.44	37.36	(-)23.75
4406	Capital Outlay on Forestry and Wildlife	6.67	1,29.18	7.41	1,36.59	(+)11.09
4408	Capital Outlay on Food Storage and Warehousing	3.15	29.51	3.14	32.65	(-)0.32
4415	Capital Outlay on Agricultural Research and Education	...	3.42	...	3.42	..
4416	Capital Outlay on Agricultural Financial Institutions	...	9.49	...	9.49	..
4425	Capital Outlay on Co-operation	0.16	77.86	0.15	78.01	(-)6.25
4435	Capital Outlay on Other Agricultural Programmes	...	2.21	...	2.21	..
	Total C (a) Capital Account of Agriculture and Allied Activities	50.45	8,43.57	59.83	9,03.40	(+)18.59
(b)	Capital Account of Rural Development-					
4515	Other Rural Development Programmes	3.49	24.42	2.26	26.68	(-)35.24
	Total C (b) Capital Account of Rural Development	3.49	24.42	2.26	26.68	(-)35.24
(d)	Capital Account of Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	...	2,73.19	0.56	2,73.75	(+)1.00
4701	Capital Outlay on Medium Irrigation	30.17	5,05.31	7.89	5,13.20	(-)73.85
4702	Capital Outlay on Minor Irrigation	80.26	17,08.45	1,65.56	18,74.01	(+)106.28
4705	Capital Outlay on Command Area Development	28.68	1,67.66	32.17	1,99.83	(+)12.17
4711	Capital Outlay on Flood Control Projects	62.26	9,40.82	45.29	9,86.11	(-)27.26
	Total C (d) Capital Account of Irrigation and Flood Control	2,01.37	35,95.43	2,51.47	38,46.90	(+)24.88

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in per cent during the year 2017-18
1		2	3	4	5	6
					(₹ in crore)	
C.	Capital Account of Economic Services-(a, b, d, e, f, g, j) contd.					
(e)	Capital Account of Energy-					
4801	Capital Outlay on Power Projects	2,02.78	24,35.28	1,87.11	26,22.39	(-7.73)
	Total C- (e) Capital Account of Energy	2,02.78	24,35.28	1,87.11	26,22.39	(-7.73)
(f)	Capital Account of Industry and Minerals-					
4851	Capital Outlay on Village and Small Industries	56.32	3,19.41	72.83	3,92.24	(+29.31)
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.12	...	0.12	..
4858	Capital Outlay on Engineering Industries	...	3.87	...	3.87	..
4859	Capital Outlay on Telecommunication and Electronic Industries	...	2.97	...	2.97	..
4885	Capital Outlay on Industries and Minerals	...	70.34	...	70.34	..
	Total-C (f) Capital Account of Industry and Minerals	56.32	3,96.71	72.83	4,69.54	(+29.31)
(g)	Capital Account of Transport					
5002	Capital Outlay on Indian Railways Commercial Lines	57.00	69.00	86.02	1,55.02	(+50.91)
5053	Capital Outlay on Civil Aviation	4.07	87.59	3.85	91.44	(-5.41)
5054	Capital Outlay on Roads and Bridges	14,57.54	1,01,56.66	15,31.75	1,16,88.41	(+5.09)
5055	Capital Outlay on Road Transport	65.00	7,75.52	72.85	8,48.37	(+12.08)
5056	Capital Outlay on Inland Water Transport	...	0.18	...	0.18	..
	Total-C (g) Capital Account of Transport	15,83.61	1,10,88.95	16,94.47	1,27,83.42	(+7.00)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase (+)/ Decrease (-) in per cent during the year 2017-18
1		2	3	4	5	6
					(₹ in crore)	
C.	Capital Account of Economic Services-(a, b, d, e, f, g, j) conclud.					
C (j)	Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	3.76	92.20	2.64	94.84	(-)29.79
5465	Capital Outlay on Investment in General Financial and Trading Institutions	...	3.29	...	3.29	..
5475	Capital Outlay on Other General Economic Services	1,47.82	8,43.80	1,58.32	10,02.12	(+)7.10
	Total C (j) Capital Account of General Economic Services	1,51.58	9,39.29	1,60.96	11,00.25	(+)6.19
	Total C Capital Account of Economic Services	22,49.60	1,93,23.74	24,28.93	2,17,52.67	(+)7.97
	Grand Total	34,99.03	3,06,07.89	37,55.67	3,43,63.56	(+)7.33

EXPLANATORY NOTES

In 2017-18, the Government invested ₹ 70.25 crore in Statutory Corporations/Boards, ₹ 170.93 crore in Government and other Companies, and ₹ 0.37 crore in Cooperative societies. During the year, share capital amounting to ₹ 0.21 crore was redeemed by Co-operative Bank, ₹ 1.86 crore by Co-operative Societies and ₹ 0.01 crore previous year reconciled figure deposited and reduce ₹ 0.06 crore during the year

The total investment of the Government in share capital and debentures of different concerns at the end of 2015-16, 2016-17 and 2017-18 was ₹ 30,40.67 crore, ₹ 32,93.53 crore and ₹ 35,32.97 crore respectively. The dividend received there from at the end of 2015-16, 2016-17 and 2017-18 was ₹ 1,11.94 crore, ₹ 2,89.63 crore and ₹ 2,55.58 crore respectively.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES¹

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+) /Decrease (-) during the year 2017-18		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	1,90,23.07	46,00.00	20,49.01	2,15,74.06	(+)25,50.99	(+)13.41	42.28
Compensation and other Bonds	28,90.50	..	..	28,90.50	..	..	5.66
Loans from Financial Institutions	24,30.44	5,18.26	4,57.09	24,91.61	(+)61.17	(+)2.52	4.88
Special Securities issued to National Small Savings Fund	71,50.02	..	5,14.71	66,35.31	(-)5,14.71	(-)7.20	13.00
Ways and Means Advances from the Reserve Bank of India	...	4,00.14	4,00.14	..	..	..	..
Total- 6003	3,14,94.03	55,18.40	34,20.95	3,35,91.48	(+)20,97.45	(+)6.66	65.82
6004 Loans and Advances from the Central Govt.							
<i>01 Non-Plan Loans -</i>							
201 House Building Advances	0.37	0.02	0.12	0.27	(-)0.10	(-)27.02	..
800 Other Loans	3.86	..	0.44	3.42	(-)0.44	(-)11.40	0.01
Total - 01	4.23	0.02	0.56	3.69	(-)0.54	(-)12.77	0.01
<i>02 Loans for State/Union Territory Plan Schemes</i>							
101 Block Loans	7,43.48	81.87	33.05	7,92.30	(+)48.82	(+)6.57	1.55
105 State plan loans consolidated in terms of recommendations of 12th Finance Commission	3,28.59	..	45.29	2,83.30	(-)45.29	(-)13.78	0.56
Total - 02	10,72.07	81.87	78.34	10,75.60	(+)3.53	(+)0.33	2.11

¹ Detailed Account is at page no. 147 - 149

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+) /Decrease (-) during the year 2017-18		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt -concl.							
6004 Loans and Advances from the Central Govt.							
<i>07 Pre-1984-85 Loans -</i>							
102 National Loan Scholarship Scheme	0.13	..	..	0.13	..	..	..
Total 07	0.13	..	..	0.13	..	..	..
Total (6004)	10,76.43	81.89	78.90	10,79.42	(+)2.99	(+)0.28	2.12
Total-A Public Debt	3,25,70.46	56,00.29	34,99.85	3,46,70.90	(+)21,00.44	(+)6.45	67.94
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	1,18,44.41	37,68.05	23,76.08	1,32,36.38	(+)13,91.97	(+)11.75	25.94
Reserve funds bearing interest	0.94	2,60.00	2,52.46	8.48	(+)7.54	(+)8,02.13	0.02
Reserve funds not bearing interest	2,18.62	1,60.27	62.36	3,16.53	(+)97.91	(+)44.79	0.62
Deposits bearing interest	8.08	3,31.87	3,40.83	(-)0.88	(-)8.96	(-)89.11	..
Deposits not bearing interest	26,01.51	24,89.67	22,92.09	27,99.09	(+)1,97.58	(+)7.59	5.48
Total-B Other Liabilities	1,46,73.56	70,09.86	53,23.82	1,63,59.60	(+)16,86.04	(+)11.49	32.06
Total Public Debt and other liabilities	4,72,44.02	1,26,10.15	88,23.67	5,10,30.50	(+)37,86.48	(+)8.01	1,00.00

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

- 1 Amortisation arrangements:-** The State Government has not constituted Sinking Fund for loans raised by it in the open market.
- 2 Loans from Small Saving Fund: -** Loans out of the collection in the “Small Savings Scheme” and “Public Provident Fund” in the Post offices are being shared between the State Government and the Central Government in the ratio of 3: 1. A separate fund viz. “National Small Savings Fund” was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. During the year 2017-18 repayment of ₹ 5,14.71 crore was made. The balance outstanding at the end of the year was ₹ 66,35.31 crore which was 19.75 percent of the total Internal Debt of the State Government as on 31 March , 2018.
- 3 Internal Debt of the State Government, Market Loans etc.**
- (a) Market Loans:-** Long term loans raised in the open market fall under this category. During the year nine loans amounting to ₹ 5,00.00 crore , ₹ 5,00.00 crore , ₹ 8,00.00 crore , ₹ 7,00.00 crore , ₹ 3,00.00 crore, ₹ 5,00.00 crore, ₹ 5,00.00 crore, ₹ 5,00.00 crore and ₹ 3,00.00 crore bearing interest @ 7.54 % , 7.27%,7.30 % , 7.49 % ,7.53%, 7.68%, 7.88% , 7.78% and 7.79% respectively per annum were floated by the State Government at par which were realised in cash. These loans are redeemable in May.2027, July 2027, Aug. 2027, Sept. 2032, Nov. 2027, Dec. 2027, Jan. 2028, March 2021, and March 2022 respectively.
- Eight long term Loans i.e. 8.16%, 8.40%, 8.50%, 8.75%, 8.31%, 8.00%, 8.03% and 8.35% for ₹3,00.00crore, ₹1,00.00 crore, ₹2,00.00 crore, ₹ 4,00.00 crore, ₹ 2,50.00 crore, ₹ 2,74.01 crore, ₹3,00.00 crore, and ₹ 2,25.00 crore were notified for discharge.
- (b) Loans from the Life Insurance Corporation of India :-** These are also long term interest bearing loans granted by the Life Insurance Corporation of India for various schemes of the State Government and are repayable in accordance with the terms and conditions agreed upon by the State Government. During the year an amount of ₹ 23.42 crore were repaid to the Life Insurance Corporation of India.
- (c) Loans from General Insurance Corporation of India: -** These are long term interest bearing loans granted by the General Insurance Corporation of India for various schemes of the State Government and are repayable in accordance with the terms and conditions agreed upon by the State Government. During the year an amount of ₹ 0.15 crore were repaid.
- (d) Loans from the National Bank for Agriculture and Rural Development: -** These loans are granted by the National Bank for Agriculture and Rural Development for the Primary Agriculture Credit Societies. During the year loan amounting to ₹5,00.00 crore was obtained by the State Government from this bank, and an amount of ₹ 3,50.00 crore was repaid during the year.
- (e) Compensation and other Bonds: -** This loan was obtained by State Government on account of Himachal Pradesh Special Bonds under UDAY. The balance outstanding at the end of the year is ₹ 28,90.50 crore
- (f) Loans from National Co-operative Development Corporation: -** These loans are granted by the National Co-operative Development Corporation to the state Government. During the year an amount of ₹18.26 crore was obtained and ₹39.22 crore was repaid.
- (g) Loans from other Institutions: -** These loans are granted by the various autonomous bodies such as New India Insurance Company, Oriental Fire Insurance Company, United India Insurance Company, National Insurance Corporation of India, Municipal Corporation Loans from Housing Urban Development Corporation, and Loans from LIC (Negotiated) etc. An amount of ₹ 44.31 crore was repaid during the year.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES
EXPLANATORY NOTES

- (h) **Ways and Means Advances from the Reserve Bank of India:** - Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance i.e. ₹ 0.55 crore which the State Government is required to maintain with the Reserve Bank of India. An amount of ₹ 4,00.14 crore was obtained and ₹ 4,00.14 crore was repaid during the year 2017-18.

4 Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2016-17 and 2017-18 are as shown below:-

	2017-18	2016-2017	Net increase(+)/ decrease(-) during the year 2017-18
(₹ in crore)			
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	4,79,07.28	4,44,14.85	(+34,92.43
(b) Other Obligations	31,23.22	28,29.17	(+2,94.05
Total (i)	5,10,30.50	4,72,44.02	(+)37,86.58
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	37,88.22	33,58.91	(+4,29.31
(b) Other Obligations	..	..	..
Total (ii)	37,88.22	33,58.91	(+)4,29.31
(iii) Deduct			
(a) Interest received on loans and advances given by Government	24.38	80.35	(-)55.97
(b) Interest realised on investment of cash balances	81.13	83.30	(-)2.17
Total (iii)	1,05.51	1,63.65	(-)58.14
(iv) Net interest charges	36,82.71	31,95.26	(+)4,87.45
(v) Percentage of gross interest item (ii) to total Revenue Receipts	13.84	12.79	(+1.05
(vi) Percentage of net interest item (iv) to total Revenue Receipts	13.45	12.17	(+1.28

Note: The Government also received ₹ 2,55.58 crore during the year as dividend on investments (Major Head- 0050 page no.60 Vol.-II) in various undertakings.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of loans and Advances: Loanee group wise

(₹ in Crore)

Loanee Group	Balance on 1 April 2017	Disbursements during the year	Repayment s during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2017-18 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Municipalities/Municipal Councils/ Municipal Corporations	0.57	7.00	...	...	7.57	7.00	*
Urban Development Authorities	0.01	...	...	...	0.01	...	*
Housing Boards	1.16	...	...	...	1.16	...	*
Statutory Corporations	49,35.92	3,23.30	...	...	52,59.22	3,23.30	*
Co-operative Societies/Co-operative Banks	72.16	56.33	28.99	...	99.50	27.34	*
Panchayati Raj Institutions	0.35	...	0.02	...	0.33	-0.02	*
Government Servant	38.95	3.17	8.58	...	33.54	-5.41	*
Others	9,95.14	1,12.73	2.02	...	11,05.85	1,10.71	*
Total:-	60,44.26	5,02.53	39.61	...	65,07.18	4,62.92	*

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

(₹ in Crore)

Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of Interest
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2011-12	HTC-F(11)3/2011	7.00	Interest Free
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2012-13	HTC-F(1)3/2010-Vol-11	5.00	Interest Free
Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2017-18	HTC-F(11)-1/2013	8.00	Interest Free

*Not available

Note:For details, refer section 1 of Detail Statement of Loans and Advances made by the State Govt.(page no.159 to 162 Vol.-II)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of loans and Advances: Loanee group wise

(₹ in Crore)

Sector	Balance on 1 April 2017	Disbursements during the year	Repayment s during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2017-18 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	20.54	8.00	2.01	...	26.53	5.99	*
Economic Services	59,83.75	4,91.36	29.02	...	64,46.09	4,62.34	*
Other Services	39.97	3.17	8.58	...	34.56	-5.41	*
Total:	60,44.26	5,02.53	39.61	...	65,07.18	4,62.92	*

Section: 3 Summary of repayments in arrears from loanee entities

(₹ in Crore)

Loanee - entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
	Principal	Interest	Total		
1	2	3	4	5	6
Municipalities/Municipal Councils/Municipal Corporation	0.57	....	0.57	2001-02	7.57
Housing Boards	1.16	....	1.16	2009-10	1.16
H.P.M.C	14.54	.....	14.54	2015-16	50.09
H.P Krishi Vishavidyala	5.61	.....	5.61	1987-88	5.61
Himachal Pradesh State Electricity Board Ltd.	74.75	.....	74.75	1987-88	29,70.25
General Financial Institution	0.10	....	0.10	1985-86	0.10
Total :	96.73		96.73		30,34.78

*Not available

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative summary of Government Investment in the share capital and debentures of different concerns for 2016-17 and 2017-18

(₹ in crore)

Name of the concern	2017-18			2016-17		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1. Statutory Corporations/Boards	6	14,47.38	...	6	13,77.13	...
2. Government Companies	21	9,20.46	1.89	20	7,49.53	1.89
3. Other Joint Stock Companies and Partnerships						
(i) Central Govt. Companies	1	10,98.14	2,53.21	1	10,98.14	2,86.97
(ii) Other Companies	13	0.10	0.01	13	0.10	...
Total - Other Joint Stock Companies and Partnerships	14	10,98.24	2,53.22	14	10,98.24	2,86.97
4. Co-operative Bank	9	13.57	0.07	9	13.77	0.22
5. Co-operative Institutions and Local Bodies						
(i) Co-operative Societies	17	53.32	0.41	17	54.86	0.55
Total	67	35,32.97	2,55.58	66	32,93.53	2,89.63

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2018 in various sectors are shown below :-

(₹ in crore)										
Sector (No. of guarantees within bracket)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year 2017-18	Additions during the year	Deletions (Other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2017-18	Guarantee Commission or Fee		Other Material details
					Discharged	Not discharge		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (1)*	78,53.96	37,60.25	..	44.75	..	..	37,15.50	..	..	..
Co-operative Banks (1)*	3,25.00	2,80.02	..	..	..	..	2,80.02	..	..	..
State Financial Corporation (1)*	95.25	24.10	..	15.10	..	..	9.00	..	..	..
Local Bodies (1)*	..	4.94	..	0.01	..	..	4.93	..	..	..
Other Institutions (10) *	5,73.80	4,81.11	1,46.27	2,43.17	..	..	3,84.21	..	..	..
Total	88,48.01	45,50.42	1,46.27	3,03.03	..	..	43,93.66	..	..	..

*Figures in brackets indicate the number of institutions

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid						Funds Allocated for Creation of Capital Assets						
	2017-18			2016-17			2017-18			2016-17			
	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	
(₹ in crore)													
1.	Panchayati Raj Institutions												
(i)	Zila Parishads	91.05	..	91.05	14.50	..	14.50	14.50	...	14.50	...	...	...
(ii)	Panchayat Samities	17.40	..	17.40	48.71	..	48.71	10.50	...	10.50	...	...	...
(iii)	Gram Panchayats	3,77.64	81.66	4,59.30	3,90.20	2,43.23	6,33.43	3,20.29	0.56	3,20.85	3,24.90	0.99	3,25.89
	Total	4,86.09	81.66	5,67.75	4,53.41	2,43.23	6,96.64	3,45.29	0.56	3,45.85	3,24.90	0.99	3,25.89
2.	Urban Local Bodies												
(i)	Municipal Corporations	79.71	20.47	1,00.18	78.62	2,20.89	2,99.51	33.21	8.93	42.14	35.46	2,09.43	2,44.89
(ii)	Municipalities/ Municipal Councils	86.63	7.83	94.46	80.73	1,28.50	2,09.23	21.77	5.73	27.50	24.29	1,18.77	1,43.06
(iii)	Others	18.30	44.84	63.14	17.33	18.59	35.92	2.00	0.05	2.05	1.30	1.99	3.29
	Total	1,84.64	73.14	2,57.78	1,76.68	3,67.98	5,44.66	56.98	14.71	71.69	61.05	3,30.19	3,91.24
3.	Public Sector Undertakings												
(i)	Government Companies	1.07	0.40	1.47	13.41	..	13.41	...	0.40	0.40	...	...	...
(ii)	Statutory Corporations	1,56.71	5.83	1,62.54	1,32.13	5.30	1,37.43	9.00	1.00	10.00	9.00	1.00	10.00
	Total	1,57.78	6.23	1,64.01	1,45.54	5.30	1,50.84	9.00	1.40	10.40	9.00	1.00	10.00
4.	Autonomous Bodies												
(i)	Universities	5.00	3,96.02	4,01.02	1.00	3,55.98	3,56.98	...	...	...	...	...	...
(ii)	Development Authorities	41.48	1,04.03	1,45.51	36.49	1,35.71	1,72.20	10.00	28.03	38.03	10.00	25.29	35.29
(iii)	Cooperative Institutions	5.45	27.21	32.66	6.22	33.00	39.22	...	1.15	1.15	...	0.97	0.97
(iv)	Others	10.76	2,09.13	2,19.89	6.54	1,84.29	1,90.83	...	35.59	35.59	...	32.81	32.81
	Total	62.69	7,36.39	7,99.08	50.25	7,08.98	7,59.23	10.00	64.77	74.77	10.00	59.07	69.07

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid						Funds Allocated for Creation of Capital Assets						
	2017-18			2016-17			2017-18			2016-17			
	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	Non Plan	Plan including CSS and CP	Total	
(₹ in crore)													
5.	Education												
(i)	Elementary Education	0.11	3,45.89	3,46.00	3.67	1,60.98	1,64.65	...	...	...	...	...	...
(ii)	Secondary Educations	26.24	98.41	1,24.65	22.78	2,68.85	2,91.63	...	...	...	...	1.00	1.00
(iii)	Higher Education	1.41	20.15	21.56	0.69	22.50	23.19	...	...	...	...	...	...
	Total	27.76	4,64.45	4,92.21	27.14	4,52.33	4,79.47	...	...	...	...	1.00	1.00
6.	Others												
(i)	Forests	..	5.99	5.99	..	8.12	8.12	...	0.07	0.07	...	0.07	0.07
(ii)	Social Welfare	29.09	77.88	1,06.97	17.63	84.75	1,02.38	...	4.16	4.16	...	6.35	6.35
(iii)	Misc.	17.22	4,84.48	5,01.66	31.17	5,84.47	6,15.64	...	1,65.91	1,65.91	20.16	1,50.35	1,70.51
	Total	46.31	5,68.35	6,14.62	48.80	6,77.34	7,26.14	...	1,70.14	1,70.14	20.16	1,56.77	1,76.93
	Gross Total	9,65.27	19,30.22	28,95.45*	9,01.82	24,55.16	33,56.98	4,21.27	2,51.58	6,72.84**	4,25.11	5,49.02	9,74.13

* Includes ₹ 10.29 crore on account of compensation and assignment to local bodies and Panchyati Raj Institution {Major Head 3604 (page no. 112) and ₹ 0.85 crore Grant-in Aid in Capital expenditure

** ₹ 6,72.84 crore Grant in Aid Creation of Capital Assets(RevenueExpenditure ₹ 6,72.48 crore + Capital Expenditure ₹ 0.36 crore)

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

Name / Category of the Grantee		Total Value of Grants-in-aid in kind		Value of Grants-in-aid in kind being Capital Asset in Nature	
	(1)	(2)		(3)	
		2017-18	2016-17	2017-18	2016-17
1.	Panchayati Raj Institutions				
(i)	Zila Parishads	--	--	--	--
(ii)	Panchayat Samities	--	--	--	--
(iii)	Gram Panchayats	--	--	--	--
2.	Urban Local Bodies	--	--	--	--
(i)	Municipal Corporations	--	--	--	--
(ii)	Municipalities/ Municipal Councils	--	--	--	--
(iii)	Others	--	--	--	--
3.	Public Sector Undertakings	--	--	--	--
(i)	Government Companies	--	--	--	--
(ii)	Statutory Corporations	--	--	--	--
4.	Autonomous Bodies	--	--	--	--
(i)	Universities	--	--	--	--
(ii)	Development Authorities	--	--	--	--
(iii)	Cooperative Institutions	--	--	--	--
(iv)	Others	--	--	--	--
5.	Non-Government Organisations	--	--	--	--
	Total	--	--	--	--

Note : - During the year no Grants-in-Aid in kind was given to any grantee entity.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	38,47.91	2,32,05.25	2,70,53.16	34,10.75	2,19,33.47	2,53,44.22
Expenditure Heads (Capital Account)	23.16	37,32.51	37,55.67	42.07	34,56.96	34,99.03
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund (a)	34,99.85	5,02.53	40,02.38	39,42.84	32,89.69	72,32.53
Total	73,70.92	2,74,40.29	3,48,11.21	73,95.66	2,86,80.12	3,60,75.78
(a) The figures have been arrived as follows: -						
E. Public Debt						
Internal Debt of the State Government	34,20.95	..	34,20.95	38,68.91	..	38,68.91
Loans and Advances from the Central Government	78.90	..	78.90	73.93	..	73.93
F. Loans and Advances*						
Loans for Social Services	..	8.00	8.00	..	1.00	1.00
Loans for Economic Services	..	4,91.36	4,91.36	..	32,81.66	32,81.66
Loans to Government Servants etc.	..	3.17	3.17	..	7.03	7.03
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a)	34,99.85	5,02.53	40,02.38	39,42.84	32,89.69	72,32.53

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2016-17 and 2017-18 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2016-17	20.50	79.50
2017-18	21.17	78.83

* Detailed account is given in Statement No.18

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2017	During the year 2017-18	On 31 March 2018
1	2	3	4
CAPITAL AND OTHER EXPENDITURE-		(₹ in Crore)	
Gross Capital Expenditure -			
General Services			
Capital outlay on Police	2,78.21	45.40	3,23.61
Capital outlay on Printing and Stationery	3.70	..	3.70
Capital outlay on Public Works	9,47.24	1,33.83	10,81.07
Capital Outlay on Other Administrative Services	32.85	12.55	45.40
Total-General Services	12,62.00	1,91.78	14,53.78
Social Services			
Education, Sports, Art and Culture	24,76.49	3,41.56	28,18.05
Health and Family Welfare	13,12.87	2,62.86	15,75.73
Water Supply and Sanitation, Housing and Urban Development	59,33.19	5,16.43	64,49.62
Information and Broadcasting	8.60	0.16	8.76
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes and Minorities	1,84.54	5.28	1,89.82
Social Welfare and Nutrition	99.14	7.92	1,07.06
Other Social Services	8.42	0.75	9.17
Total-Social Services	1,00,23.25	11,34.96	1,11,58.21
Economic Services			
Agriculture and Allied Activities	19,18.81	1,08.39	20,27.20
Rural Development	24.42	2.26	26.68
Irrigation and Flood Control	41,63.13	2,51.47	44,14.60
Energy	37,31.12	1,87.11	39,18.23
Industry and Minerals	3,96.87	72.83	4,69.70
Transport	1,11,59.74	16,94.47	1,28,54.21
General Economic Services	9,39.28	1,60.97	11,00.25
Total - Economic Services	2,23,33.37	24,77.50	2,48,10.87
Total - Gross Capital Expenditure	3,36,18.62	38,04.24	3,74,22.86

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2017	During the year 2017-18	On 31 March 2018
1	2	3	4
		(₹ in Crore)	
CAPITAL AND OTHER EXPENDITURE-			
Recovery Capital Expenditure			
Social Services			
Education, Sports, Art and Culture	0.24	..	0.24
Water Supply and Sanitation, Housing and Urban Development	0.75	..	0.75
Total - Social Services	0.99	..	0.99
Economic Services			
Agriculture and Allied Activities	10,75.25	48.56	11,23.81
Irrigation and Flood Control	5,67.69	..	5,67.69
Industry and Minerals	0.15	..	0.15
Transport	70.80	..	70.80
Total - Economic Services	17,13.89	48.56	17,62.45
Total-Recovery Capital Expenditure	17,14.88	48.56	17,63.44
Total-Net Capital Expenditure	3,19,03.74	37,55.67	3,56,59.41
Disinvestment	(-)12,95.85		(-)12,95.85
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Social Services			
Education, Sports, Art and Culture	5.98	(-)0.87	5.11
Water Supply and Sanitation, Housing and Urban Development	10.21	(+)6.88	17.09
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	3.25	..	3.25
Social Welfare and Nutrition	1.09	(-)0.01	1.08

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2017	During the year 2017-18	On 31 March 2018
1	2	3	4
		(₹ in Crore)	
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Economic Services			
Agriculture and Allied Activities	1,47.28	(+)39.34	1,86.62
Rural Development	0.49	(-)0.02	0.47
Energy	57,63.56	(+)4,17.59	61,81.15
Industry and Minerals	72.31	(+)5.42	77.73
General Economic Services	0.10	..	0.10
Loans to Government Servants	38.97	(-)5.41	33.56
Miscellaneous Loans	1.02	..	1.02
Total - Loans and Advances	60,44.26	4,62.92	65,07.18
Total - Capital and Other Expenditure	3,79,48.00	42,18.59	4,21,66.59
Deduct			
Contribution from Miscellaneous Capital Receipts (Disinvestment)	12,95.85	..	12,95.85
Net-Capital and Other Expenditure	3,66,52.15	42,18.59	4,08,70.74
Principal Sources of Funds -			
Revenue (+)Surplus/(-)Deficit		(+)3,13.90*	
Add- Adjustment on Account of Retirement / Disinvestment	(-)12,95.85	..	(-)12,95.85
Debt-			
Internal Debt of the State Government	3,14,94.03	20,97.45	3,35,91.48
Loans and Advances from the Central Government	10,76.43	2.99	10,79.42
Small Savings, Provident Funds etc.	1,18,44.41	13,91.97	1,32,36.38
Total - Debt	4,44,14.87	34,92.41	4,79,07.28

* See foot note at page no. 4 (Vol.-I).

**12. STATEMENT ON SOURCES AND APPLICATION
OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2017	During the year 2017-18	On 31 March 2018
1	2	3	4
		(₹ in Crore)	
Other Receipt-			
Contingency Fund	5.00	...	5.00
Reserve Funds	2,19.58	1,05.44	3,25.02
Deposits and Advances	26,09.03	1,88.64	27,97.67
Suspense and Miscellaneous (other than amount closed to Government Account & Cash Balances Investment Account)	1,91.98	(-)1,18.76	73.22
Remittances	3,28.22	69.02	3,97.24
Total-Other Receipt	33,53.81	2,44.34	35,98.15
Total - Debt and other Obligation	4,77,68.68	37,36.75	5,15,05.43
Other Receipt-			
Deduct - Cash Balance	(-)4,43.27	(-)97.41	(-)5,40.68
Deduct - Investment	7,59.43	(-)35.71	7,23.72
Add - Amount closed to Government Account	..	..	..
Net Provision of Funds	4,74,52.52	41,83.77	5,13,22.39 (a)

The difference of ₹ 1,04,86.47 lakh between progressive figures of capital and other expenditure and net provision of funds is explained below:-

1 . Revenue Deficit:-

(i) Revenue Deficit upto 31 March, 2017	(-)1,07,78.60	
(ii) Current year deficit (-)/ surplus(+)	(+)3,13.90*	(-)1,04,64.70

2 . Amount adjusted under:-

(i) Inter-State Settlement	(-)1.43	
(ii) Net Amount adjusted under " 7999-Appropriation to Contingency Fund"	(-)5.00	
(iii) Miscellaneous Government Account	(-)7.84	
(iv) Net Amount adjusted proforma	(-)7.50	(-)21.77
Net Total		(-)1,04,86.47

* See * footnote at page no. 4 (Vol.-I).

(a) The closing balance of ₹ 5,13,22.39 lakh is less by ₹ 3,13.90 lakh.(Revenue Deficit)

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2018:-

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	(₹ in crore)
	A to D,G,H, and part of L (Major Head		
4,48,15.21 (a)	8680 only)	Government Account	
	E	Public Debt	3,46,70.90
65,07.18	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	5.00
		Public Account	
	I	Small Savings, Provident Funds etc.	1,32,36.38
	J	Reserve Fund	
		(i) Reserve Funds Bearing Interest	8.48
		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	3,16.54
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	-0.89
		(ii) Deposits not Bearing Interest	27,99.09
0.53		(iii) Advances	
	L	Suspense and Miscellaneous	
7,23.72		(i) Investment	
		(ii) Other Items (Net)	73.22
	M	Remittances	
		(i) Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Office	3,98.45
1.21		(ii) Inter Government Adjustment Account	
(-)5,40.68 (b)	N	Cash Balance	
Total			5,15,07.17

(a) Please see 'B' on page no. 39 (Vol.-I) to understand how this figure is arrived at.

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also foot note (a) on page 190 (Vol.-II).

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Account:- Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

			(₹ in crore)
Dr.	Details	Cr.	
4,14,08.26	A. Amount at the Debit of Government Account on 1 April 2017		
	B. Receipt Heads (Revenue Account)		2,73,67.06*
	C. Receipt Heads (Capital Account)		34.82
2,70,53.16	D. Expenditure Heads (Revenue Account)		...
37,55.67	E. Expenditure Heads (Capital Account)		...
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)		...
	G. Amount at the debit of Government Account on 31 March 2018		4,48,15.21
7,22,17.09	Total		7,22,17.09

Note:-

In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement no. 16) and that shown in separate registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

*See * footnote at page no.4 (Vol-I)

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Himachal Pradesh for the period 1 April 2017 to 31 March 2018. The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 18 District Treasuries, 79 Public Works Divisions, 86 Forest Divisions, 52 Irrigation Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts were excluded at the end of the Financial Year.

(ii) Basis of Accounting

With the exception of some Periodical Adjustments and Book Adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the current year. Physical Assets and Financial Assets such as Government investments, etc., are shown at historical cost, i.e., the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life have not been expensed or recognized.

Liabilities on retirement benefits disbursed during the current year have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept

The accounts of the Government of Himachal Pradesh are maintained in Indian Rupees.

(iv) Form of Accounts

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word 'form' used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Further, as per Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-aid is recorded as revenue expenditure regardless of end utilization.

2. Quality of Accounts:

(i) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax(IGST)

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 1,59.00 crore was 'received on account of' advance apportionment of IGST and an amount of ₹ 4,84.84 crore have been devolved to the Himachal Pradesh Government, on the basis of the recommendations of the Fourteenth Finance Commission.

(ii) Advance payments

Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money in advance and submit adjustment bills thereafter. The State Government has identified (June 2017) six departments namely Youth Services and Sports, Ayurveda, Health and Family Welfare, Prosecution, Agriculture and Horticulture to operate Abstract Contingent (AC) bills from 2017-18 onwards. However, no amount has been drawn by way of AC bills during the year 2017-18.

(iii) Outstanding Utilization Certificates

In terms of Rule 157 of the Himachal Pradesh Financial Rules,1971(Revised in 2009), where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification, should be forwarded to the Accountant General (A&E) within the dates specified in the sanction. Such Grants-in-aid are accounted for under the respective major heads of account. The status of outstanding

UCs as per the records of the O/o the Accountant General (A&E), HP is given below:

Year (*)	Number of Utilization Certificates awaited	Amount (₹ in crore)
Up to 2015-2016	759	461.90
2016-2017	392	539.92
2017-18	1,559	1,797.96
Total	2,710	2,799.78

(* The year mentioned above relates to “Due year” i.e., after 12 months’ of actual drawal).

79 per cent of wanting UCs pertains to seven departments viz Rural Development (1,182 UCs: ₹1,200.95 crore), Excise and Taxation Department (Compensation and assignment to local bodies) (258 UCs : ₹9.95 crore), Social Security and Welfare (163 UCs: ₹27.42crore), Housing (153 UCs: ₹60.28 crore) and Art and Culture (132 UCs: ₹5.25crore), Forestry and Wildlife (131UCs: ₹6.70 Crore) and Urban Development (126 UCs: ₹455.26 crore) as on 31 March 2018.

(iv) Transfer of Funds to Personal Deposit Accounts

Under Rule 12.7 of the Himachal Pradesh Financial Rules Vol-I, 1971 Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund to be utilized for specific purposes and booked as final expenditure against the concerned service Major Heads without any actual cash flow. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year, and reopened next year, if necessary. This Rule has not been followed by the State Government, despite persistent correspondence over the past many years. During the year 2017-18 out of 113 Personal Deposit Accounts as on 01-04-2017, of ₹ 325.28 Crore, one account amounting to ₹315.52 crore was closed. Details of balances in Personal Deposit Accounts are as under:

(₹ in crore)

PD Accounts as on 01.04.2017		PD Accounts opened during the year 2017-18	PD Accounts closed during the year 2017-18	Additions during the year	Disbursements during the year	Closing balance as on 31.03.2018		Operative Accounts		Inoperative Accounts	
No.	Amt.					No.	Amt	No.	Amt	No.	Amt
113	325.28	Nil	1	1.18	7.57	112	3.37	110	3.10	02	0.27

(i) Amount lying unspent for more than one year – Nil-

(ii) Amount lying unspent for more than three years - ₹ 0.27 crore (inoperative since 2010-11)

(v) Reconciliation of Receipt and Expenditure

Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the Accountant General (A&E). Such reconciliation has been completed by all CCOs/COs for both receipts and expenditure.

(vi) Cash Balance (Deposit with Reserve Bank of India)

The difference of ₹ 57.31 crore (net credit) between the cash balance of the State Government as worked out by the Accountant General(A&E) and as reported by the Reserve Bank of India is mainly due to non-reconciliation of figures by the Agency Banks, and is being reconciled.

3. Other items

(i) Liabilities on Pensionary Benefits

The Expenditure during the year on pension and other retirement benefits to State Government employees recruited on or before 14 May 2003 was ₹ 4,503.53 crore (including ₹ 364.09 crore of leave encashment benefit), constituting 16.64 per cent of the total revenue expenditure of ₹ 27,053.16 crore). State Government employees recruited with effect from 15 May 2003 are eligible for the Defined Contribution Pension Scheme.

As per prescribed procedure, both the contributions (employer and employee) are to be initially credited to the Public Account under Major Head 8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/ Trustee Bank through the designated fund manager in the same year itself.

During the year 2017-18, the State Government received ₹ 260.99 crore towards Employees contribution. Considering a matching grant of ₹ 260.99 crore as State Government share and taking into account the opening balance of ₹ 8.05 crore available in Public Account under the head 8342, a total amount of ₹ 530.03 crore was to be transferred to NSDL. As per information received from NSDL, a total amount of ₹ 529.66 crore was credited during the year. Out of ₹ 529.66 crores transferred to NSDL on account of Pension contribution only ₹ 340.83 crores (comprising of Opening balance ₹ 8.05 crores, Employee contribution ₹ 260.99 crores and Govt. Contribution ₹ 70.90 crores and Closing Balance ₹ 0.89 crore) has been routed through the Government account following the prescribed accounting procedure. The balance amount of ₹ 188.83 crores (₹ 529.66 crores – ₹ 340.83crores) has been paid directly by the State Government to NSDL and is not reflected in Government accounts.

(ii) Guarantees

The information contained in statement 9 of the Finance Accounts for the year 2017-18 is based on information received from the State Government for guarantees extended to 14 Statutory Corporations/ Boards/ Government Companies, Cooperative Society/Banks for loans raised by them. The outstanding loan amounts guaranteed stood at ₹ 4,393.66 crore as on 31 March 2018. Under the Himachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act (as amended), the total outstanding guarantees should be limited to 40 per cent of revenue receipt for the year preceding the current year. Thus the outstanding guarantees work out to be 16.73 per cent of the Revenue Receipts during 2016-17 which is within the target of FRBM Act. Further State Govt. has not notified the rates of guarantees fees leviable on borrowings guaranteed by State Government and no guarantee fee is being received by State Government.

(iii) Loans and Advances

Except in respect of loans and advances made to Government servants where the Accountant General (A&E) maintains detailed accounts, information on all other loans and advances as depicted in Statement 7 and 18 have been collected from State Government departments who are responsible for maintaining such accounts. The statements, however, do not contain details regarding repayment in arrears, since these have not been furnished by the State Government departments.

During 2017-18 loans amounting to ₹ 502.53 crore were given by the State Government to various entities. During 2017-18 the State Government received ₹8.58 crore towards repayment of 'loans and advances by Government Servant' and ₹31.03 crore as repayment of other outstanding loans. Out of total outstanding loans of ₹6,507.18 crore, as on 31 March 2018, the terms and conditions have not been finalized by the State Government in respect of loans amounting to ₹7.00 crore sanctioned to Municipal Corporation Dharamshala and Municipal Council Solan. The amount of outstanding loans/interest was not confirmed by the concerned Departments.

(iv) Investment

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts, the investment of State Government in 67 entities was ₹3,532.97 crore as on 31 March, 2018 on which an amount of ₹255.58 crore was received as dividend/interest (i.e 7.23 per cent of total investments). Out of these ₹253.21 crore was received as dividend/interest from a Central Government Company i.e Satluj Jal Vidyut Nigam (Previously Nathpa Jhakri Power Corporation) wherein invested amount was ₹1,098.14 crore. The rest dividend/interest amount of ₹2.38 crore was received on invested amount of ₹2,434.83 crore in 66 entities, as per details given in Statement 19. However, these figures require confirmation from the State Government as no reconciliation has been done with these entities.

(v) Adjustment of excess repayment against written off Central Loans

In furtherance of the recommendation of the Thirteen Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally

Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010), against future repayment to the Ministry of Finance. Out of the excess repayment of ₹ 15.58 crore, Ministry of Finance had adjusted ₹10.57 crore during the year 2013-14 and adjustments are still pending for ₹ 5.01 crore. In the absence of break-up of principal and interest constituting excess repayment of ₹ 5.01 crore pending for adjustment by Ministry of Finance, there will be adverse balances in the loan account of the State of Himachal Pradesh and also an overstatement of Public Debt of the State Government, till it is adjusted or written off as per details given in **Annexure-B**.

(vi) Reserve Funds

Details of book adjustments carried out by the Accountant General (A&E) towards contribution to various Reserve / Deposit Funds and utilization of fund balances to meet the expenditure incurred under the relevant service major heads, are indicated in **Annexure-A**.

Detailed information on reserve funds and the investments from the earmarked funds is available in Statements 21 and 22 respectively. There were three Reserve Funds (i.e. 8121-General and other Reserve Fund- ₹ 8.48 crore, 8229-Development and welfare funds- ₹ 315.68 crore, 8235-General and other Reserve Funds- ₹ 0.86 crore) earmarked for specific purposes, having accumulated balance of ₹ 325.02 crore as on 31 March, 2018. No investment was made by the State Government from Reserve Fund balances.

Further observation on significant reserve funds are as under:

(a) Consolidated Sinking Fund

In terms of the recommendations of the Twelfth Finance Commission, State Governments were required to create Consolidated Sinking Fund to be administered by the Reserve Bank of India (RBI) for redemption of outstanding liabilities.

As per RBI's guidelines of 2006, the State Government was required to make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding liabilities at the end of the previous financial year. Outstanding liabilities are defined as comprising Internal Debt and Public Account liabilities (Statement No. 6) of the State Government. The State Government has however, not created Consolidated Sinking Fund and accordingly contribution to the extent of ₹236.22 crore (0.5 percent of outstanding liabilities of ₹47,244.02 crore as on 31 March 2017) were not made to Consolidated Sinking Fund during 2017-18.

(b) Guarantee Redemption Fund

The State Government was also required to set up Guarantee Redemption Fund as per recommendation of Twelfth Finance Commission to meet the contingent liabilities arising from the guarantees given, and make minimum annual contributions to the Fund at the rate of 0.5 per cent of the outstanding guarantees as at the end of the previous year. The Government of Himachal Pradesh has, however, not created Guarantee Redemption Fund. Based on the figures provided by 14 guaranteed entities/State Government, the outstanding guarantees amounted to ₹4,550.42 crore as on 31 March 2017, on which contribution of ₹22.75 crore was not made to the fund during the year 2017-18.

(c) State Disaster Response Fund/National Disaster Response Fund

(i) The Thirteenth Finance Commission (TFC) had made provision of funds for the State Disaster Response Fund (SDRF) in its recommendations. In terms of the guidelines, the Centre and the State Governments are required to contribute to the Fund in the proportion of 90:10. During 2017-18, the State Government received ₹234.00 crore towards Central Government share of 90 per cent contribution to SDRF. The State Government released ₹ 26.00 crore against its own share of ₹26.00 crore. Out of total corpus of ₹260.94 crore (₹0.94 crore opening balance plus ₹260.00 crore transferred from Major Head 2245-Relief), the State Government adjusted ₹252.46 crore towards expenditure on account of natural calamities leaving a balance of ₹8.48 crore in the fund under Major Head 8121-General and other Reserve Funds-122-State Disaster Response Fund as on 31 March 2018.

In terms of guideline issued by the Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, fund balances are required to be invested in specified instruments. However, State Government did not invest funds received under SDRF. The State Government is also required to pay interest at the rate applicable to over draft (Regulation guidelines of RBI) on half yearly basis to the SDRF, which was not done by the State Government.

(ii) In terms of guidelines issued on 30 July 2015, certain natural calamities require expenditure in excess of the balance available under SDRF, which will qualify for immediate relief assistance from NDRF. The State Government received ₹63.23 crore under NDRF and an expenditure of ₹62.36 crore has been incurred under Major Head 2245-Relief on account of Natural Calamities, leaving unspent balance of ₹0.87 crore in the fund under Major Head 8235-General and other Reserve Funds-125-National Disaster Response Fund as on 31 March 2018.

(vii) Interest Adjustments

Government is liable to pay /adjust interest in respect of balances under categories- 'I. Small Savings Provident Funds etc.', 'J-Reserve Funds (a. Reserve Funds bearing Interest)' and 'K-Deposits (a. Deposits bearing Interest)', and specific sub-major heads. ₹959.51 crore on account of interest on Small Savings, Provident Fund etc., has been charged to Major Head '2049 Interest Payment-03 Interest on Small Savings, Provident Fund etc' during the year. However interest was not charged to '05 Interest on Reserve Funds' and '60 Interest on other Obligations'-101 Interest on Deposits.

(viii) Status of Suspense and Remittance Balances

Statement 21 of the Finance Accounts depicts net balances under Suspense and Remittance Heads. Outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads.

The position of Suspense and Remittance balances for the last three years is given in **Annexure-C**.

(ix) Contingency Fund

The Contingency Fund of the State of Himachal Pradesh has a corpus of ₹5.00 crore. No amount has been spent from the Contingency Fund during 2017-18.

(x) Rush of Expenditure

Rush of expenditure, particularly in the closing months of the financial year shall be avoided in terms of Rule 41(3) of Himachal Pradesh Financial Rules 1971 (Revised-2009). The Administrative Departments shall ensure that both the Non-Plan and Plan budget of the respective departments is allowed to be spent in a controlled manner i.e. 25 per cent in the 4th quarter.

The trend of expenditure incurred during the last quarter, month of March and last three days of March 2018 as compared to the total expenditure during 2017-18 is as under:

(₹ in crore)

Total Expenditure during 2017-18	Expenditure incurred during January to March 2018	Expenditure incurred in March 2018	Expenditure incurred during last three days of March 2018	Percentage of total expenditure incurred during		
				Jan to March 2018	March 2018	Last three days of March 2018
30,808.83	11,335.24	6,961.26	1,253.94	36.79	22.60	4.07

An amount of ₹ 6,961.26 crores, which was almost one fourth of the total expenditure (i.e. 23%) was incurred in the month of March 2018. Out of this an amount of ₹ 1,253.94 crore had been booked as expenditure during the last three days based on expenditure sanctions. In the absence of voucher/sub voucher it cannot be ascertained whether the expenditure has been incurred or not.

(xi) Operation of Major Head 8670-Cheques and Bills:

Balances under Major Head 8670 represent cheques issued by treasuries that remain uncashed. All treasuries in Himachal Pradesh operate the Real Time Gross Settlement (RTGS) system whereby payments are made electronically. As on 31 March 2018, cheques valued at ₹0.37 crore issued by the New Delhi Treasury, remained uncashed which is under reconciliation.

(xii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (funds routed outside the State Budget)

Till March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 901.83 crore to the implementing agencies in Himachal Pradesh during 2017-18 as per details in Appendix-VI. Thus, in spite of Government of India's decision to release all assistance to CSSs/ ACA directly to the State Government and not to implementing agencies, the direct transfers to implementing agencies has increased by 97.26 per cent, as compared to 2016-17 (₹457.18 crore).

(xiii) Ujwal DISCOM Assurance Yojna (UDAY)

Pursuant to the revival package for electricity distribution companies, the State Government of Himachal Pradesh, took over the debt of the DISCOMs to the extent of ₹2,890.50 crore (75% of loans outstanding as on 30 September 2015) by issuing bonds to the participating lender banks, through the Reserve Bank of India during 2016-17. The amount has been distributed as loan to Himachal Pradesh State Electricity Board under Major Head-6801-Loans for Power Projects. The State Government disbursed ₹238.91 crore towards interest to bond holders and recovered ₹227.78 crore from Himachal Pradesh State Electricity Board during the year 2017-18.

(xiv) Fiscal Responsibility and Budget Management (FRBM) Act.

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (FRBM) Act., 2005, to ensure prudence in fiscal management and fiscal stability by progressive reduction of revenue deficit and debt management etc. Though the State Government has not amended FRBM Act, in terms of recommendations of Fourteenth Finance

Commission, yet the achievement on various parameters is as under :-

Sl. No.	Parameters	Achievements
(i)	Eliminate Revenue Deficit by March, 2011-12 and maintain revenue surplus thereafter.	As per the Accounts, the Government of Himachal Pradesh had a Revenue Surplus of ₹ 920.12 crore in 2016-17 and ₹ 313.90 crore in 2017-18.
(ii)	Progressively reduce Fiscal Deficit to bring it to three percent or less of GSDP from 2011-12 onwards. The target for 2017-18 has been fixed at 3.5%	As per the Accounts, the Government of Himachal Pradesh maintained Fiscal Deficit of ₹ 5,839.10 crore i.e. 4.69 percent of GSDP during 2016-17 and ₹3,869.87 crore i.e. 2.85 percent of GSDP during 2017-18.
(iii)	Debt and Other Obligations not to exceed 32.82 percent of GSDP during 2017-18.	The total outstanding Debt and other Obligations of the State Government (₹ 51,031 crore) was 37.55 per cent of GSDP as on 31 March 2018. The State is not eligible for the additional borrowing.

(iv)	Maintain outstanding risk weighted guarantees on long term debt below forty percent of total revenue receipts in preceding financial year.	The outstanding guarantees (as estimated by the State Government) on long term debt as at the end of year 31 March 2018 was 16.73 per cent of revenue receipts of preceding financial year, which was well within the target of 40 per cent.
------	--	--

Note:- GSDP: GSDP figure (₹1,35,914 Crore) is taken from the Economic and Statistics Department, Government of Himachal Pradesh as the same was not available on the website of Ministry of Statistics and Programme Implementation, Govt. of India.

The State Government had made disclosures to the State Legislature as required under the Himachal Pradesh Fiscal Responsibility and Budget Management Rules, 2005.

(xv) Committed liabilities

The State Government had not furnished information on committed liabilities and hence, these have not been included in the accounts.

(xvi) Impact on revenue surplus and fiscal deficit:

Impact on revenue surplus and fiscal deficit of the State Government as per details given in the preceding paragraphs is given below:

(₹ in crore)					
Sl. No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
3 (vi) (c)	Non payment of Interest on balance in SDRF/NDRF	0.75	0	0	0.75
	Total Impact	(Overstatement)		(Understatement)	

(xvii) Classification check of Vouchers

1787 vouchers among those checked in A.G.(A&E) did not have details of amount actually paid as per voucher, receipt signature by recipients, recording of pass order by D.D.O's, recording of pay order by Treasury Officer, stamp as paid by agency banks with seal and sub vouchers not accompanying the vouchers. Detail given in **Annexure-D**.

(xviii) Building and Other Construction Workers Welfare Cess

No rules have been framed by the Government of Himachal Pradesh for accounting of Labour Cess. No sub head has been provided by the Government for booking the collection of Labour Cess. The labour cess collected by B & R/ IPH Department is being booked under 8443- Civil Deposit – 108 – Public Works Deposits without routing through consolidated fund of Himachal Pradesh. Since the Public Works Deposits do not have any sub head below it, it is not possible to segregate the amount paid to the Labour Welfare Board.

During the year 2017-18 ₹ 27.55 crore were collected and ₹20.38 crore were disbursed from 8443- Deposit on account of labour cess by B & R/IPH Division of the State.

Annexure-A**'I' Periodical adjustments:**

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Interest Payment on General Provident Funds (GPF)	2049 Dr.	8009 Cr.	940.32	Represents interest on GPF contributions of State Government employees
2.	Interest Payment on Employees Insurance and Pension Fund	2049 Dr.	8011 Cr.	19.19	Represents interest on contributions towards Group Insurance Scheme of the State Government employees

(₹ in crore)

3.	Transfer from State Disaster Response Fund	8121 Dr.	2245 (-) Dr	252.46	Represents the expenditure met from State Disaster Response Fund
4.	Transfer to State Disaster Response Fund	2245 Dr.	8121 Cr.	260.00	Represents transfer of amount to State Disaster Response Fund.
5	Transfer from National Disaster Response Fund	8235 Dr.	2245 (-) Dr	62.36	Represents the expenditure met from National Disaster Response Fund
6	Transfer to National Disaster Response Fund	2245 Dr.	8235 Cr.	63.23	Represents transfer of amount to National Disaster Response Fund.

‘II’ Book Adjustments:

(₹ in crore)

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	G.P.F Subscription/ Recoveries	2202	8009	1,241.81	...
2	-do-	2210	8009	258.28	...
3	-do-	3054	8009	233.22	...
4	-do-	2055	8009	223.73	...
5	-do-	2215	8009	131.28	...
6	-do-	2406	8009	72.95	...
7	-do-	2702	8009	64.80	...
8	-do-	2059	8009	59.70	...
9	-do-	2403	8009	59.37	...
10	-do-	2401	8009	44.91	...
11	-do-	2029	8009	41.53	...
12	-do-	2014	8009	39.56	...
13	-do-	2053	8009	37.48	...
14	-do-	2505	8009	33.54	...
15	-do-	Others		248.61	...
		Total		2,790.77	

‘III’ Other Adjustments:

Sl. No.	Book adjustment	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1	Transfer to Revenue Receipt head	8443 (-) Cr	0075 Cr.	1.52	Lapsed deposits credited to Revenue head
2	Transfer to Revenue Receipt head	8226 (-)Cr	0075 Cr	1.54	Unutilized amount credited to Revenue head
3	Transfer to Revenue Receipt head	8235 (-)Cr	0075 Cr	0.08	Unutilized amount credited to Revenue head

Annexure-B

Adjustment of excess repayment against written off Central Loans

Ministry/Department	Write off	Excess paid
Ministry of Textiles and Department of Commerce	₹ 0.01 crore written off during 2011-12	₹ 0.02 crore (principal) and ₹ 0.01 crore (interest)
Ministry of Shipping and Road Transport and Highways	₹ 0.02 crore written off during 2011-12	₹ 0.13 crore (principal) and ₹ 0.02 crore (interest)
Ministry of Urban Development	₹ 0.24 crore written off during 2012-13	₹ 0.07 crore (principal) and ₹ 0.06 crore (interest)
Ministry of Energy	₹ 0.23 crore written off during 2012-13	₹ 1.31 crore (principal) and ₹ 0.19 crore (interest)
Ministry of Agriculture	₹ 30.50 crore written off during 2011-12	₹ 6.19 crore (principal) and ₹ 7.58 crore (interest)

Annexure-C

Status of Suspense and Remittances Balances

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658 -Suspense Accounts						
101-Pay and Accounts Office-Suspense	55.66	18.15	77.13	29.96	86.03	36.55
Net	37.51 Dr.		47.17 Dr.		49.48 Dr.	
102-Suspense Account (Civil)	194.87	212.23	275.05	275.24	171.47	164.12
Net	17.36 Cr		0.19 Cr.		7.35 Dr.	
110-Reserve Bank Suspense-Central Accounts Office	0.08	...	---	0.03	0.03	0.03
Net	0.08 Dr		0.03Cr.		Nil	
112-Tax Deducted at Source (TDS) Suspense	284.65	303.47	380.08	394.95	400.08	453.76
Net	18.82 Cr		14.87 Cr.		53.68 Cr.	
129-Material Purchase Settlement Suspense Account	143.71	407.35	175.64	399.29	270.59	347.59
Net	263.64 Cr		223.65 Cr.		77.00 Cr.	
8782 Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer						
102-Public Works Remittances	4,801.22	5,144.55	6,342.70	6,652.78	6,668.66	7,037.44
Net	343.33 Cr		310.08 Cr.		368.78 Cr.	
103- Forest Remittances	190.00	212.00	139.25	163.86	120.04	151.49
Net	22.00 Cr		24.61Cr.		31.45 Cr.	
105-Reserve Bank of India Remittances	2.39	...	2.39	...	2.39	--
Net	2.39 Dr		2.39 Dr.		2.39 Dr.	

Annexure-D
Classification check of Vouchers

Sl. No.	Name of Department.	No. of DDOs
1	Education	50
2	Industry	2
3	Printing and Stationery	1
4	Food and Supply	12
5	Panchayati Raj and Rural Development	8
6	Public Works Department	25
7	Town and Country Planning	2
8	Agriculture	4
9	Police	11
10	Judiciary	1
11	Tourism	1
12	Health	5
13	Power Projects	1
14	Transport	1
15	Land Records	4
16	Public Service Commission	1
17	Staff Selection Commission	1
18	Housing	1
19	Agriculture University	2
20	Secretariat Services	1
21	Vidhan Sabha	1
22	Elections	2
23	Irrigation and Public Health	11
24	Social Security and Welfare	5
25	Family and Welfare Department	1
	Total	154

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2018
www.cag.gov.in**

www.aghp.cag.gov.in