

Appendix-1

State Profile

A General Data

S.No.	Particulars		Figures
1.	Area		55673 Sq km
2.	Population		
	A	2001	0.61 crore
	B	2011	0.69 crore
3	(a) Density of Population (2001) (All India density= 325 persons/sq km)*		109 persons/sq km
	(b) Density of Population (2011) (All India average= 382 persons/sq km)*		123 persons/sq km
4	Population below poverty line (All India average= 27.5%)*		10%
5	(a) Literacy (2001) (All India average= 64.8%)*		76.50%
	(b) Literacy (2011) (All India average= 74%)*		83.78%
6	Gross State Domestic Product (GSDP) 2011-12		₹63084 crore
7	GSDP CAGR [§] (2002-03 to 2011-12)		14.74%

B Financial Data

	CAGR* (2002-03 to 2011-12)		
	A	of Revenue Receipts	14.80%
	B	of Tax Revenue	16.53%
	C	of Non-Tax Revenue	27.03%
	D	of Total Expenditure	10.39%
	E	of Capital Expenditure	7.73%
	F	of Revenue Expenditure on Education	12.30%
	G	of Revenue Expenditure on Health	11.11%
	H	of Salary and wages	10.59%
	I	of Pension	16.32%

* Based on General Category State's excluding Delhi, Goa and Puducherry

Source: Finance Accounts and Audit Reports, BPL (Planning Commission and NSSO data, 61st round), Density of Population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs), Literacy (Office of the Registrar General of India; Ministry of Home Affairs) and Economics and Statistics Department of Himachal Pradesh.

[§] CAGR: Compound Annual Growth Rate.

Appendix-1.1

Part-A

Structure and Form of Government Accounts

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

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

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

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

Appendix-1.1

Part-B : Layout of Finance Accounts

The Finance Accounts for the year 2011-12 has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statements. The layout of the Finance Accounts is chalked out in the following manner:

	Layout
VOLUME I	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash balances and investment of Cash balances
VOLUME 2	
PART I	
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Grants-in-aid given by the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Voted and Charged Expenditure
PART II	
<i>Statement 11</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 12</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 13</i>	Detailed Statement of Capital Expenditure by minor heads
<i>Statement 14</i>	Detailed Statement of Investments of the Government
<i>Statement 15</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 16</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 17</i>	Detailed Statement on Sources and Application of funds for expenditure other than revenue account
<i>Statement 18</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 19</i>	Detailed Statement on Investments of earmarked funds
Part III:	
Appendices	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XIII</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.2

Part A: Methodology adopted for the Assessment of Fiscal Position

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts were analyzed wherever necessary over the period 2007-12 and observations have been made on their behaviour. In its Restructuring Plan of State finances, the ThFC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, ThFC also recommended that all States amend the Fiscal Responsibility (FR) Acts so that the fiscal position of State could be improved as committed in their respective FR Acts/Rules covering medium to long term. The norms/ceilings prescribed by the ThFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Government in their FR Acts and in other Statements required to be laid in the legislature under the Act, have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP¹ at current market prices. The buoyancy coefficients for tax revenues, NTRs, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base as published by the Director of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

Trends in Gross State Domestic Product (GSDP)

The trends in GSDP for the last five years are indicated below:

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	33963	41483	46969(P)	54695(Q)	63084(A)
Growth rate of GSDP (In per cent)	12.2	22.1	13.2	16.4	15.3

Source: Department of Economics and Statistics, Government of Himachal Pradesh.

¹ GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Appendix-1.2

Part-B

Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 (Amended vide Act No. 25 of 2011)

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 in April 2005 which was further amended by Act No. 25 of 2011 to ensure prudence in fiscal management and fiscal stability, by progressive reduction in revenue deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles as laid down in the Act and the rules framed thereunder, the Act prescribed the following fiscal targets for the State Government:

- Eliminate revenue deficit by financial year 2011-12 and maintain revenue surplus thereafter;
- Reduce fiscal deficit to 3 *per cent* or less of Gross State Domestic Product by financial year 2011-12 and maintain fiscal deficit at the level of 3 *per cent* or less of Gross State Domestic Product thereafter;
- Reduce outstanding debt to 47 *per cent* of GSDP by the financial year 2011-12.
- Maintain outstanding risk weighted guarantees on long term debt below forty *per cent* of total revenue receipt in the preceding financial year for which actuals are available as per Finance Accounts.

Further, Section 7 of the Act also amended which envisages that an independent mechanism shall be set up by the State Government to review and monitor the fiscal reform path set out under this Act.

Appendix-1.3

(Reference: Paragraphs 1.4, 1.5.3, 1.7.4 and 1.8.2; Pages 7, 14, and 28)
Time Series Data on the State Government Finances

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part-A: Receipts					
1. Revenue Receipts	9,142	9,308	10,346	12,711	14,543^s
(i) Tax Revenue	1,958 (21)	2,242 (24)	2,574(25)	3,643(29)	4,108 (28)
Taxes on Sales, Trade, etc.	1,092 (56)	1,246 (56)	1,487(58)	2,101(58)	2,477 (60)
State Excise	389 (20)	432 (19)	500(19)	562(15)	707 (17)
Taxes on Vehicles	114 (6)	136 (6)	134(5)	163(4)	176 (4)
Stamps and Registration fees	87 (4)	98 (4)	113(4)	133(4)	155 (4)
Taxes and Duties on electricity	82 (4)	79 (4)	39(2)	302(8)	185 (5)
Land Revenue	2 (–)	20 (1)	15(1)	5(0.1)	18 (11)
Taxes on Goods and Passengers	55 (3)	62 (3)	89(3)	93(3)	94 (2)
Other Taxes	137 (7)	169 (7)	197(8)	284(8)	296 (7)
(ii) Non Tax Revenue	1,823 (20)	1,756(19)	1,784(17)	1,695(13)	1,915 (13)
(iii) State's share of Union taxes and duties	794 (9)	838 (9)	862 (8)	1,715(13)	1999 (14)
(iv) Grants in aid from Government of India	4,567(50)	4,472(48)	5,126(50)	5,658(45)	6,521 (45)
2. Miscellaneous Capital Receipts	--	---	--	646	--
3. Recoveries of Loans and Advances	26	21	34	73	25
4. Total Revenue and Non debt capital receipts (1+2+3)	9,168	9,329	10,380	13,430	14,568
5. Public Debt Receipts	1,849	2,249	2,553	2,411	1,984
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,798 (97)	2,237 (99)	2,484 (97)	2,372 (98)	1,904 (96)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	-	--
Loans and Advances from Government of India	51 (3)	12 (1)	69(3)	39	80 (4)
6. Total Receipts in the Consolidated Fund (4+5)	11,017	11,578	12,933	15,841	16,552
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	6,223	6,760	6,821	8,507	9,237
9. Total Receipts of the State (6+7+8)	17,240	18,338	19,754	24,348	25,789
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	8,292	9,438	11,151	13,946	13,898
Plan	1,202 (14)	877 (9)	1,238(11)	1,652(12)	1,701 (12)
Non Plan	7,090 (86)	8,561 (91)	9,913 (89)	12,294(88)	12,197(88)
General Services (including interest payments)	3,429 (41)	3,918 (42)	4,377(39)	5,279(38)	5,690 (41)
Social Services	2,876 (35)	3,332 (35)	3,902(35)	4,979(35)	5,147 (37)
Economic Services	1,984 (24)	2,184 (23)	2,868 (26)	3,682(26)	3,049 (22)
Grants-in-aid and contributions	3 (–)	4 (–)	4 (–)	6(–)	12 (–)
11. Capital Expenditure	1,414	2,079	1,943	1,789	1,810
Plan	1,313 (93)	1,992 (96)	1,895(98)	1,774(99)	1,764 (97)
Non Plan	101 (7)	87 (4)	48(2)	15(1)	46 (3)
General Services	59 (4)	64 (3)	63(3)	73(4)	73 (4)
Social Services	586 (42)	833 (40)	610(31)	611(34)	372 (21)
Economic Services	769 (54)	1,182 (57)	1,270(65)	1,105(62)	1,365 (75)
12. Disbursement of Loans and Advances	14	90	70	227	493
13. Total (10+11+12)	9,720	11,607	13,164	1,5962	16,201

^s Includes an amount of ₹ 32.43 crore by way of book adjustment.

	2007-08	2008-09	2009-10	2010-11	2011-12
14. Repayments of Public Debt	937	885	867	870	1,128
Internal Debt (excluding Ways and Means Advances and Overdrafts)	839	829	811	808	1,034
Net transactions under Ways and Means Advances and Overdraft	42	--	--	--	--
Loans and Advances from Government of India	56	56	56	62	94
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	10,657	12,492	14,031	16,832	17,329
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	5,737	5,690	6,421	7,162	8,526
19. Total disbursement by the State (16+17+18)	16,394	18,182	20,452	23,994	25,855
Part C: Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 850	(-) 130	(-) 805	(-)1235	(+) 645*
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 552	(-) 2,278	(-) 2,784	(-)2,532	(-) 1,633
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 1,151	(-) 384	(-) 828	(-)582	(+) 497
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	1,703	1,894	1,956	1,950	2,130
24. Financial Assistance to local bodies etc.,	467	582	718	849	981
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/Overdraft	--	--	--	--	--
27 Gross State Domestic Product (GSDP)[@]	33,963 (12.2)	41,483 (22.1)	46,969 (13.2)	54,695 (16.4)	63,084 (15.3)
28 Outstanding Fiscal liabilities (year end)	19,419	21,819	23,713	26,415	28,228
29. Outstanding guarantees (year end) (including interest)	2,632	2,291	1,949	3,910	3,316
30. Maximum amount guaranteed (year end)	6,450	6,076	4,361	6,232	6,208
31. Number of incomplete projects	20	17	29	11	13
32. Capital blocked in incomplete projects	121	96	108	86	930
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.06	0.05	0.05	0.07	0.07
Own Non-Tax Revenue/GSDP	0.05	0.04	0.04	0.03	0.03
Central Transfers/GSDP	0.02	0.02	0.02	0.03	0.03
II Expenditure Management					
Total Expenditure/GSDP	0.29	0.28	0.28	0.29	0.26
Total Expenditure/Revenue Receipts	1.06	1.25	1.27	1.26	1.11
Revenue Expenditure/Total Expenditure	0.85	0.81	0.85	0.87	0.86
Expenditure on Social Services/Total Expenditure	0.36	0.36	0.34	0.35	0.34
Expenditure on Economic Services/Total Expenditure	0.28	0.29	0.31	0.30	0.27
Capital Expenditure/Total Expenditure	0.15	0.18	0.15	0.11	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.14	0.17	0.14	0.11	0.11

* Includes an amount of ₹ 32.43 crore by way of book adjustments.

	2007-08	2008-09	2009-10	2010-11	2011-12
III Management of Fiscal Imbalances (In per cent)					
Revenue deficit (surplus)/GSDP	2.50	(-) 0.31	(-) 1.71	(-) 2.26	(+) 1.02
Fiscal deficit/GSDP	(-) 1.63	(-) 5.49	(-) 5.93	(-) 4.63	(-) 2.59
Primary Deficit (surplus) /GSDP	3.39	(-) 0.93	(-) 1.76	(-) 1.07	(+) 0.79
Revenue Deficit/Fiscal Deficit	NA	(-) 5.71	(-) 28.92	(-) 48.78	NA
Primary Revenue Balance/GSDP (ratio)	(-)0.025	(-)0.049	(-)0.059	(-)0.058	(-)0.024
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.57	0.53	0.50	0.48	0.45
Fiscal Liabilities/RR	2.12	2.34	2.29	2.07	1.94
Primary deficit vis-à-vis quantum spread	1.741	(-) 0.153	(-) 0.823	(-)0.284	(+) 0.250
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.02	0.92	0.94	0.22	0.23
V Other Fiscal Health Indicators					
Return on Investment	0.52	89.58	73.49	64.11	85.65
Balance from Current Revenue (₹ in crore)	(+) 113	(-) 1,423	(-) 2,642	(-)2,607	(-) 1,529
Financial Assets/Liabilities	0.60	0.68	0.67	0.66	0.70
Revenue Expenditure: Basic Parameters					
Revenue Expenditure (RE) (₹ in crore)	8,292	9,438	11,151	13,946	13,898
Rate of Growth (per cent) RE	8.48	13.82	18.15	25.06	(-) 0.34
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	7,090	8,561	9,913	12,294	12,197
Rate of Growth (per cent) NPRE	12.20	20.75	15.79	24.01	(-) 0.79
Plan Revenue Expenditure (₹ in crore)	1,202	877	1,238	1652	1701
Rate of Growth (per cent) PRE	(-) 9.28	(-) 27.04	41.16	33.44	2.97
NPRE/GSDP (per cent)	20.88	20.64	21.11	22.48	19.33
RE/TE ² (per cent)	85.43	81.95	85.16	88.63	85.78
NPRE as per cent of TE	72.94	73.76	75.30	77.02	75.29
NPRE as per cent of RR	77.55	91.97	95.81	96.72	83.87
Percentage of NPRE to RE	85.50	90.70	88.90	88.15	87.76
PRE to RE	14.50	9.30	11.10	11.85	12.24
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.70	0.63	1.38	1.53	(-) 0.02
RRs (ratio)	0.51	7.59	1.63	1.09	(-) 0.02
NPRE (ratio)	0.70	0.67	1.15	1.04	(-) 0.43
PRE (ratio)	(-) 0.91	(-) 0.51	0.44	0.75	(-) 0.12

Figures in brackets represent percentages (rounded) to total of each sub-heading
@ GSDP figures communicated by the Government adopted.

² Total expenditure excludes loan and advances.

Appendix-1.4

(Reference: Paragraphs 1.1; Page 1)

Part-A

Abstract of Receipts and Disbursements for the year 2011-12

(₹ in crore)					(₹ in crore)				
Receipts					Disbursements				
2010-11		2011-12			2010-11	2011-12			
1.	2.	3.	4.	5.	6.	7.	Non-Plan	Plan	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Section-A Revenue									
I-Revenue Receipts		12710.61		14542.86[#]	I-RevenueExpenditure	13946.05	12197.03	1700.94	13897.97
(i) Tax revenue	3642.38		4107.92		GeneralServices		5654.74	35.26	5690.00
(ii) Non-tax revenue	1695.31		1915.20		Social Services		4208.89	938.56	5147.45
(iii) State's share of Union Taxes and Duties	1715.35		1998.37		Education, Sports, Art and Culture		2555.17	434.98	2990.15
(iv) Non-Plan Grants	2633.09		2646.86		Health and Family Welfare		664.03	133.27	797.30
(v) Grants for State Plan Schemes	2680.22		3342.38		Water Supply, Sanitation, Housing and Urban Development		648.19	(-) 4.57*	643.62
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	344.26		532.13		Information and Broadcasting		21.29	0.13	21.42
					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes		10.03	93.35	103.38
					Labour and Labour Welfare		39.05	5.16	44.21
					Social Welfare and Nutrition		261.96	274.85	536.81
					Others		9.17	1.39	10.56
					Economic Services		2321.43	727.12	3048.55
					Agriculture and Allied Activities		666.62	435.23	1101.85
					Rural Development		229.20	128.33	357.53
					Irrigation and Flood Control		254.90	6.42	261.32
					Energy		145.81	5.07	150.88
					Industry and Minerals		30.74	26.42	57.16
					Transport		957.39	104.79	1062.18
					Science, Technology and Environment		2.15	4.13	6.28
					General Economic Services		34.62	16.73	51.35
					Grants-in-aid and Contributions		11.97	-	11.97
Total				14542.86	Total				13897.97
II-Revenue Deficit carried over to Section -B		1235.44			II-Revenue surplus carried over to Section-B				644.89[#]
Total:		13946.05		14542.86	Total:	13946.05			14542.86

[#] Includes an amount of ₹32.43 crore by way of book adjustment.

* Minus expenditure is due to utilization of unutilised stock of previous year in addition to the stock for the year under Head 2215-01-799.

Receipts					Disbursements					
2010-11		2011-12			2010-11		2011-12			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section-B-Capital										
III-Opening cash balance including Permanent Advances and Cash Balance Investment	281.16			634.86	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts	645.85		—		IV- Capital Outlay	1788.99	46.36	1763.47	1809.83	1809.83
					General Services	73.33	2.00	71.30	73.30	
					Social Services	611.32	—	371.87	371.87	
					Education, Sports, Art and Culture		--	97.73	97.73	
					Health and Family Welfare		--	29.19	29.19	
					Water Supply, Sanitation, Housing and Urban Development		--	225.37	225.37	
					Information and Broadcasting		--	0.12	0.12	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		--	13.22	13.22	
					Social Welfare and Nutrition		--	5.83	5.83	
					Others		--	0.41	0.41	
					Economics Services	1104.34	44.36	1320.30	1364.66	1364.66
					Agriculture and Allied Activities		10.76	60.86	71.62	
					Irrigation and Flood Control		--	323.50	323.50	
					Energy		--	206.50	206.50	
					Industry and Minerals		0.50	14.02	14.52	
					Transport		33.10	653.34	686.44	
					General Economic Services		--	62.08	62.08	
					Total	1788.98	46.36	1763.47	1809.83	
V-Recoveries of Loans and Advances		72.59		24.86	V- Loans and Advances disbursed	226.56	14.45	478.42	492.98	492.98
From Power Projects	57.16		1.22		For Power Projects		--	473.56	473.56	
From Government Servants	12.44		10.55		To Government Servants		1.60	4.53	6.13	
From Others	2.99		13.09		To others		12.96	0.33	13.29	
VI-Revenue surplus brought down	—			644.89	VI-Revenue deficit brought down	1235.44	—	—	—	

Audit Report on State Finances for the year ended 31 March 2012

Receipts					Disbursements					
	2010-11		2011-12			2010-11	2011-12			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
VII-Public Debt Receipts		2411.06		1984.05	VII-Repayment of Public Debt	869.65				1127.72
Internal Debt other than Ways and Means Advances and Overdraft	2372.26		1903.87		Internal debt other than Ways and Means Advances and Overdraft		1034.35			
Net transactions under Ways and Means Advances including Overdraft --			--		Net transactions under Ways and Means Advances and Overdraft		--			
Loans and Advances from the Central Government	38.80		80.18		Repayment of Loans and Advances to Central Government		93.37			
VIII-Appropriation to Contingent Fund			—		VIII-Appropriation to Contingent Fund		—			—
IX- Amount transferred to Contingent Fund			—		IX-Expenditure from Contingent Fund					—
X- Public Account Receipts		8506.79		9236.66	X- Public Account disbursements	7161.95				8526.07
Small Savings and Provident Funds	2165.72		2099.97		Small Savings and Provident Funds		1464.44			
Reserve Funds	433.20		285.00		Reserve Funds		141.77			
Deposits and Advances	1630.05		1780.24		Deposits and Advances		1602.56			
Suspense and Miscellaneous	413.57		361.71		Suspense and Miscellaneous		480.39			
Remittances	3864.25		4709.74		Remittances		4836.91			
XI- Closing overdraft from Reserve Bank of India —	—		—	—	XI-Cash Balance at end	634.86				568.72
					Cash in Treasuries and Local Remittances		2.14			
					Departmental Cash Balance including Permanent Advances		0.19			
					Deposits with Reserve Bank		(-)382.28			
					Cash Balance investment		948.67			
Total:		11917.45		12525.32	Total:	11917.45				12525.32

Appendix-1.4

(Reference: Paragraphs 1.1 and 1.8.1; Pages 1 and 28)

Part-B

(₹ in crore)

Summarised financial position of the Government of Himachal Pradesh as on 31 March 2012			
Assets	As on 31.03.2011	As on 31.03.2012	
Gross Capital Outlay on Fixed Assets -	16800.99		18610.82
Investments in shares of Companies, Corporations, etc.	2863.53	2448.06	
Other Capital Outlay	13937.46	16162.76	
Loans and Advances -	483.28		951.40
Loans for Power Projects	336.29	808.62	
Other Development Loans	99.52	98.72	
Loans to Government servants and Miscellaneous loans	47.47	44.06	
Reserve Fund Investments			---
Cash -	634.86		568.72
Cash in Treasuries and Local Remittances	2.25	2.14	
Deposits with Reserve Bank of India	(-)274.11	(-) 382.28	
Departmental Cash Balance	0.16	0.16	
Permanent Advances	0.03	0.03	
Cash Balance Investments	906.53	948.67	
Cumulative excess of expenditure over receipts*	9337.43		8692.54
	27256.56		28823.48

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

Liabilities	As on 31.03.2011	As on 31.03.2012	
Internal Debt	17693.88		18563.40
Market Loans bearing interest	9224.26	10146.61	
Market Loans not bearing interest	0.03	0.07	
Loans from Life and General Insurance Corporation of India	331.27	282.71	
Loans from the NABARD	1131.60	1278.06	
Loans from National Co-operative Development Corporation	31.03	23.11	
Special securities issued to NSSF of the Central Government	4935.51	5063.00	
Compensation and other bonds	30.32	23.30	
Loans from other Institutions	2009.86	1746.54	
Loans and Advances from Central Government -	960.48		947.30
Non-Plan Loans	11.82	9.55	
Loans for State Plan Schemes	913.82	937.13	
Loans for Central Plan Schemes	0.12	--	
Loans for Centrally Sponsored Plan Schemes	34.59	0.49	
Other Loans	0.13	0.13	
Contingency Fund	5.00		5.00
Small Savings, Provident Funds, etc.	6102.35		6737.89
Deposits	1580.14		1757.82
Reserve Funds	77.35		220.58
Suspense and Miscellaneous Balances	309.69		191.00
Remittance Balances	527.67		400.49
	27256.56		28823.48

Appendix-1.5

(Reference: Paragraph 1.3.2; Page 6)

Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2011-12

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Government of India Scheme	Implementing Agency	Govt. of India releases	
		2011-12	2010-11
		(₹ in lakh)	
National Rural Employment Guarantee Act	Project Director, DRDAs	3,11,38.16	6,36,25.00
	Total	3,11,38.16	6,36,25.00
Sarva Shiksha Abhiyan	H.P. Primary Education Society	1,41,93.00	1,37,86.66
	Total	1,41,93.00	1,37,86.66
National Institute of Technology NIT DHE	NIIT Hamirpur	70,00.00	41,89.00
	Total	70,00.00	41,89.00
Pradhanmantri Gram Sadak Yojna	RIDF	3,10,30.00	1,99,30.00
	Total	3,10,30.00	1,99,30.00
Integrated Watershed Management Programme (IWMP)	DRDA Project Directors	67,78.38	1,07,81.33
	Total	67,78.38	1,07,81.33
Package for Special Category State	H.P. State Industrial Development Corporation	1,01,37.11	29,84.00
	Total	1,01,37.11	29,84.00
Development for Tourist Destinations	H.P. Tourism Development Board	2,70.00	23,30.62
	Total	2,70.00	23,30.62
Product/ Infrastructure	H.P. Tourism Development Board	--	23,30.62
	Total	--	23,30.62
Rural Housing IAY	Project Director DRDAs	23,08.90	22,59.85
	Total	23,08.90	22,59.85
MPs Local Area Development	Deputy Commissioners	--	16,00.00
	Total	--	16,00.00
Hospitals and Dispensaries(Under NRHM)	Society for the Development of Ayush Institutions in H.P.	8,74.98	21,54.13
	National Rural Health Mission (NRHM) Centrally sponsored	1,64,71.17	--
	National Rural Health Mission (NRHM) Central Sector	60.81	--
	Total	1,74,06.96	21,54.13
Central Rural Sanitation Scheme	State Water and Sanitation Mission	4,69.57	7,53.00
Central Rural Sanitation Scheme	DWSM Deputy Commissioner-cum-Chief Executive Officer Shimla	--	--
Central Rural Sanitation Scheme	DRDA Project Directors	--	21,86.78
	Total	4,69.57	29,39.78
Swaran Jayanti Gram Swarojgar Yojna	Project Director DRDAs	11,01.42	12,78.48
	Total	11,01.42	12,78.48

Government of India Scheme	Implementing Agency	Govt. of India releases	
DRDA Administration	Project Director DRDAs	10,23.95	6,37.63
	Total	10,23.95	6,37.63
E-Governance	SITEG	90.10	4.35
	Total	90.10	4.35
National Aids Control Programme Including STD Control	HP State Aids Control Society	12,89.66	11,02.81
	Total	12,89.66	11,02.81
Support to State for Extension Reforms	State Agricultural Management & Extension Training Institute H.P.	14,48.34	4,02.61
	Total	14,48.34	4,02.61
Rashtriya Gram Swaraj Yojna	Principal Panchayati Raj Training Institute Shimla	4,24.00	2,43.00
	Total	4,24.00	2,43.00
National Afforestation Programme	State Forest Development Agency	33.05	3,45.00
	Total	33.05	3,45.00
National Rural Drinking Water Programme	State Water and Sanitation Mission	1,46,02.83	--
	Total	1,46,02.83	--
Panchayat Yuva Krida and Khel Abhiyan(PYKKA)	H.P. Sports Council	4,89.77	10,12.85
	Total	4,89.77	10,12.85
Studies in Agricultural Economic Policy and Development	H.P. University Shimla	3,57.00	4,06.54
	Total	3,57.00	4,06.54
Development of Marketing Board	HPSA Marketing Board Shimla	--	1,26.80
	Total	--	1,26.80
Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	Himachal Pradesh Swasthya Bima Yojna Society	--	7,37.86
	Total	--	7,37.86
Research and Designing in New and Renewable Energy Technologies	CSK HP Krishi Vishawavidhalaya	17.58	9.65
	Total	17.58	9.65
	Grand Total:	141609.78	135218.57

Appendix-1.6

(Reference: Paragraph 1.5.6.2; Page 18)

Functions devolved to the PRIs

1.	Agriculture, including agricultural extension.
2.	Land improvement, implementation of land reforms, land consolidation and soil conservation.
3.	Minor irrigation, water management and watershed development.
4.	Animal husbandry, dairying and poultry.
5.	Fisheries.
6.	Social forestry and farm forestry.
7.	Minor forest produce.
8.	Small scale industries, including food processing industries.
9.	Khadi, Village and Cottage Industries.
10.	Rural housing.
11.	Drinking water.
12.	Fuel and fodder.
13.	Roads, culverts, bridges, ferries waterways and other means of communication.
14.	Non-conventional energy resources.
15.	Poverty alleviation programme.
16.	Education, including Primary and Secondary schools.
17.	Technical training and vocational education.
18.	Libraries.
19.	Markets and fairs.
20.	Health and sanitation, including hospitals. Primary health centers and dispensaries.
21.	Family welfare.
22.	Women and child development.
23.	Social welfare including welfare of the handicapped and mentally retarded.
24.	Welfare of the weaker sections, and in particular of the scheduled castes and the scheduled tribes.
25.	Public distribution system.
26.	Maintenance of community assets.

Functions not yet devolved to the PRIs

1.	Rural electrification, including distribution of electricity.
2.	Adult and non-formal education
3.	Cultural activities

Appendix-1.7

(Reference: Paragraph 1.5.7.5; Page 22)

Functions devolved to the ULBs

1.	Urban planning including town planning.
2.	Planning for economic and social development.
3.	Roads and bridges.
4.	Water supply for domestic, industrial and commercial management.
5.	Public health, sanitation conservancy and solid waste management.
6.	Urban forestry, protection of the environment and promotion of ecological aspects.
7.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
8.	Slum improvement and up-gradation
9.	Urban poverty alleviation.
10.	Provision of Urban amenities and facilities such as parks, gardens, playgrounds.
11.	Promotion of cultural, educational and aesthetic aspects.
12.	Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
13.	Cattle pounds; prevention of cruelty to animals.
14.	Vital statistics including registration of births and deaths.
15.	Public amenities including street lighting, parking lots, bus stops and public convinces.
16.	Regulation of slaughter houses and tanneries.

Functions not yet devolved to the ULBs

1	Regulation of land-use and construction of buildings
2.	Fire services

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 38)

**Statement of various grants/ appropriations where saving was more than
₹one crore each or more than 20 per cent in three cases of the total provision**

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue					
1.	01	Vidhan Sabha (Revenue-Voted)	14.66	1.69	
2.	03	Administration of Justice (Revenue-Voted)	97.23	15.96	
3.	04	General Administration (Revenue-Voted)	118.01	15.74	
4.	05	Land Revenue and District Administration (Revenue-Voted)	418.67	65.55	
5.	06	Excise and Taxation (Revenue-Voted)	53.71	10.50	
6.	07	Police and Allied Organisations (Revenue-Voted)	552.48	35.45	
7.	08	Education (Revenue-Voted)	2919.41	205.11	
8.	09	Health and Family Welfare (Revenue-Voted)	740.87	21.82	
9.	11	Agriculture (Revenue-Voted)	186.67	11.66	
10.	12	Horticulture (Revenue-Voted)	145.76	10.75	
11.	14	Animal Husbandry, Dairy Development and Fisheries (Revenue-Voted)	186.72	6.42	
12.	15	Planning and Backward Area Sub-Plan (Revenue-Voted)	46.44	9.43	
13.	16	Forest and Wildlife (Revenue-Voted)	363.89	48.36	
14.	17	Election (Revenue-Voted)	18.54	1.11	
15.	18	Industries, Minerals, Supplies and Information Technology (Revenue-Voted)	55.30	9.33	
16.	19	Social Justice and Empowerment (Revenue-Voted)	359.68	11.70	
17.	20	Rural Development (Revenue-Voted)	385.91	75.07	
18.	21	Co-operation (Revenue-Voted)	27.63	7.34	27

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
19.	22	Food and Civil Supplies (Revenue-Voted)	124.34	5.63	
20.	23	Power Development (Revenue-Voted)	164.31	19.22	
21.	24	Printing and Stationary (Revenue-Voted)	20.67	1.66	
22.	26	Tourism and Civil Aviation (Revenue-Voted)	18.99	3.38	
23.	27	Labour Employment and Training (Revenue-Voted)	69.47	3.93	
24.	28	Urban Development, Town and Country Planning and Housing (Revenue-Voted)	123.38	1.55	
25.	29	Finance (Revenue-Voted)	2257.27	6.35	
26.	30	Miscellaneous General Services (Revenue-Voted)	53.82	7.58	
27.	31	Tribal Development (Revenue-Voted)	574.96	26.64	
28.	32	Scheduled Caste Sub-Plan (Revenue-Voted)	414.91	13.96	
29.	03	Administration of Justice (Revenue-Charged)	23.55	2.32	
30.	29	Finance (Revenue-Charged)	2150.58	20.88	
Capital					
31.	08	Education (Capital-Voted)	23.84	1.44	
32.	10	Public Works – Roads, Bridges and Buildings (Capital-Voted)	486.14	51.22	
33.	13	Irrigation, Water Supply and Sanitation (Capital-Voted)	371.71	20.19	
34.	22	Food and Civil Supplies (Capital-Voted)	1.25	1.25	100
35.	28	Urban Development, Town and Country Planning and Housing (Capital-Voted)	16.00	1.61	
36.	29	Finance (Capital-Voted)	6.73	1.67	25
37.	31	Tribal Development (Capital-Voted)	141.04	12.55	
38.	32	Scheduled Caste Sub-Plan (Capital-Voted)	498.30	2.39	

Appendix-2.2

(Reference: Paragraph 2.3.3; Page 39)

Statement of various grants/ appropriations where expenditure was more than ₹one crore each and more than 20 per cent of the total provision

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess Expenditure	Percentage of Excess Expenditure (more than 20 per cent)
Revenue-Voted						
1.	10	Public Works-Roads, Bridges and Buildings	1802.47	2024.46	221.99	--
2.	13	Irrigation, Water Supply and Sanitation	1134.34	1485.05	350.71	31
Capital-Voted						
3.	15	Planning and Backward Area Sub-Plan	90.40	129.46	39.06	43
4.	23	Power Development	387.43	499.66	112.23	29
Capital-Charged						
5.	29	Finance	1099.25	1127.72	28.47	--
		Total	4513.89	5266.35	752.46	

Appendix-2.3

(Reference: Paragraph 2.3.6; Page 41)

Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2008-09	11 Grants 3 Appropriations	7, 10, 12, 13, 14, 16, 20, 28, 30, 31 and 32 2,3 and 29	556.52	Audit comments sent to Finance Department/HP Vidhan Sabha. Report yet to be discussed by PAC.
2009-10	19 Grants 1 Appropriation	1, 2, 4, 5, 6, 7, 8, 10, 13, 14, 16, 19, 23, 25, 26, 27, 28, 29 and 32 10	887.80	<i>Suo moto</i> replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
2010-11	19 Grants 2 Appropriations	1, 4, 5, 7, 9, 10, 11, 12, 13, 14, 16, 18, 23, 26, 27, 29, 30, 31, and 32 2 and 10	2237.64	Due for discussion from 07 July 2012. <i>Suo moto</i> replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
			3681.96	

Appendix-2.4**(Reference: Paragraph 2.3.7; Page 42)****Excess over provision during 2011-12 requiring regularisation****(In ₹)**

Sr. No.	Number and title of Grant/ Appropriation (Revenue and Capital)	Total Grant	Expenditure	Excess
1.	10-Public Works-Roads, Bridges and Buildings (Revenue-Voted)	1802,47,40,000	2024,46,29,300	221,98,89,300
2.	13-Irrigation, Water Supply and Sanitation (Revenue-Voted)	1134,33,72,000	1485,04,64,616	350,70,92,616
3.	09-Health and Family Welfare (Capital-Voted)	16,54,00,000	16,56,00,000	2,00,000
4.	15-Planning and Backward Area Sub-Plan (Capital-Voted)	90,40,00,000	129,46,18,281	39,06,18,281
5.	21-Co-operation (Capital-Voted)	6,56,90,000	6,58,67,841	1,77,841
6.	23-Power Development (Capital-Voted)	387,42,61,000	499,65,92,000	112,23,31,000
7.	29-Finance (Capital- Charged)	1099,24,52,000	1127,72,01,231	28,47,49,231
	Total	4536,99,15,000	5289,49,73,269	752,50,58,269 or 752.51 crore

Appendix-2.5

(Reference: Paragraph 2.3.8; Page 42)

Cases where supplementary provisions proved unnecessary

(In thousand of ₹)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue-Voted					
1.	05-Land Revenue and District Administration	4,14,50,88	3,53,11,17	61,39,71	4,15,69
2.	07-Police and Allied Organisations	5,49,42,92	5,17,03,02	32,39,90	3,04,80
3.	11-Agriculture	1,80,59,22	1,75,01,18	5,58,04	6,07,98
4.	21-Cooperation	27,09,15	20,28,60	6,80,55	53,55
5.	27-Labour Employment and Training	66,32,60	65,54,58	78,02	3,14,65
6.	31-Tribal Development	5,52,00,95	5,48,31,23	3,69,72	22,94,70
Capital-Voted					
7.	22-Food and Civil Supplies	9	6	3	1,25,00
	Total	17,89,95,81	16,79,29,84	1,10,65,97	41,16,37 or say ₹41.16 crore

Appendix-2.6

(Reference: Paragraph 2.3.8; Page 42)

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

(₹ in crore)							
Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Capital-Voted							
1.	15	Planning and Backward Area Sub-Plan	75.40	15.00	90.40	129.46	39.06
2.	23	Power Development	150.00	237.43	387.43	499.66	112.23
Capital-Charged							
3.	29	Finance	960.85	138.40	1099.25	1127.72	28.47
		Total	1186.25	390.83	1577.08	1756.84	179.76

Appendix-2.7

(Reference: Paragraph 2.3.9; Page 42)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)					
Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
1.	05	Land Revenue and District Administration	2053-093-01	(-) 958.91	(-) 878.04
2.			2245-02-101-01	(-) 0.01	2540.73
3.			2245-02-107-01	(-) 0.01	767.50
4.			2245-02-111-01	3749.99	(-) 1464.00
5.			2245-02-113-01	999.99	(-) 875.00
6.	07	Police and Allied Organisations	2070-104-01	(-) 562.16	259.81
7.			2055-108-05	(-) 219.24	313.02
8.	09	Health and Family Welfare	2210-03-110-01	(-) 345.00	283.54
9.			2211-101-01	(-) 1195.24	304.91
10.			2210-05-105-01	1456.22	2996.97
11.	10	Public Works-Roads, Bridges and Buildings	3054-04-105-02	6810.00	(-) 371.48
12.			2059-80-053-03	(-) 452.00	(-) 596.89
13.			2059-80-053-05	(-) 849.70	(-) 852.49
14.			3054-03-103-06	(-) 1500.00	381.23
15.			3054-03-103-10	(-) 353.26	(-) 1160.54
16.			3054-03-103-12	101.80	(-) 227.56
17.			3054-03-103-13	(-) 852.70	(-) 617.24
18.			3054-03-103-14	(-) 2849.70	(-) 510.49
19.			3054-03-103-15	11.00	(-) 292.83
20.			3054-04-105-02	(-) 3955.35	928.72
21.			3054-04-105-07	(-) 727.74	(-) 13572.33
22.			3054-04-105-08	11.00	(-) 813.81
23.			3054-80-001-01	(-) 980.27	(-) 322.61

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
24.	13	Irrigation, Water Supply and Sanitation	2215-01-001-01	9.95	422.33
25.			2215-01-001-02	118.54	1259.95
26.			2215-01-101-02	155.10	359.52
27.			2215-01-102-03	(-) 1586.27	1730.11
28.			2215-01-102-12	1512.32	957.26
29.			2700-01-799-01	486.36	1181.79
30.			2702-80-001-06	696.08	703.82
31.			2711-01-799-01	(-) 300.00	3564.62
32.			2702-80-001-02	480.66	(-) 575.17
33.	14	Animal Husbandry, Dairy Development and Fisheries	2403-101-01	127.50	(-) 315.69
34.	15	Planning and Backward Area Sub-Plan	2406-01-102-18	(-) 439.95	318.27
35.			5054-04-800-06	417.75	4941.99
36.	16	Forest and Wild life	2406-01-001-02	(-) 4464.86	(-) 236.44
37.	20	Rural Development	2515-102-01	(-) 2107.40	(-) 218.23
38.	29	Finance	2071-01-101-02	(-) 6302.85	395.82
39.			2071-01-101-04	(-) 1112.54	(-) 1597.80
40.			2071-01-102-01	118.68	(-) 500.00
41.			2071-01-101-03	1762.33	11443.03
42.			2049-01-200-20	(-) 2.75	(-) 237.07
43.			2049-01-200-21	(-) 887.14	(-) 47112.86
44.	31	Tribal Development	3054-04-796-01	5.27	(-) 406.20
45.			3054-04-796-02	9.75	(-) 565.53
46.	32	Scheduled Caste Sub-Plan	4702-789-04	0.57	378.36
47.			4711-01-789-13	2000.00	(-) 2000.00
48.			4215-01-789-02	(-) 331.63	348.49
49.			4711-01-789-02	(-) 1999.91	2000.00
50.			5054-03-789-03	2250.00	322.30

Appendix-2.8

(Reference: Paragraph 2.3.11; Page 42)

Statement showing substantial surrenders made during the year 2011-12

(₹ in lakh)

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹10 lakh and above)	Percentage of surrender with respect to total provision
Voted					
1.	03	2014-00-105-04	555.00	494.21	89
2.	04	3425-60-200-01	700.00	382.95	55
3.	04	3435-03-103-01	50.00	35.50	71
4.	05	2401-00-111-04	54.96	29.12	53
5.	05	2506-00-102-02	1047.78	721.59	69
6.	05	2702-80-800-07	48.38	28.82	60
7.	05	3454-01-800-01	277.56	259.60	94
8.	07	2070-00-106-01	37.09	23.57	64
9.	07	2070-00-107-01	35.87	27.32	76
10.	07	2070-00-107-03	50.53	27.35	54
11.	08	4202-01-202-03	20.40	20.40	100
12.	08	4202-01-202-05	15.20	15.20	100
13.	09	2211-00-001-01	50.00	50.00	100
14.	13	4701-21-800-01	750.00	750.00	100
15.	13	4702-00-800-14	1020.00	520.00	51
16.	13	4711-01-800-08	1050.00	1050.00	100
17.	14	2403-00-107-01	30.19	15.81	52
18.	14	2405-00-101-03	32.85	28.44	87
19.	15	2202-01-101-03	211.69	110.38	52
20.	15	2210-06-101-13	185.58	102.49	55
21.	15	2402-00-102-08	59.73	45.63	76
22.	15	2406-01-102-18	439.95	439.95	100
23.	15	3451-00-101-07	60.61	32.57	54
24.	15	5002-01-120-01	500.00	500.00	100
25.	16	2406-02-110-10	350.00	195.58	56

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹10 lakh and above)	Percentage of surrender with respect to total provision
Voted					
26.	19	2235-02-103-01	80.11	48.37	60
27.	20	2505-01-702-06	8659.00	5786.33	67
28.	22	2236-02-101-06	30.00	23.44	78
29.	22	5475-00-102-01	125.00	125.00	100
30.	23	2801-80-101-02	1777.67	1777.67	100
31.	23	3425-60-004-01	11.83	11.83	100
32.	24	2058-00-103-83	15.00	15.00	100
33.	29	2071-01-101-02	8000.00	4342.26	54
34.	29	2071-01-104-01	350.00	204.63	58
35.	29	4059-01-051-28	77.00	77.00	100
36.	29	7610-00-202-03	30.00	15.17	51
37.	31	2202-02-796-01	267.89	167.85	63
38.	31	2408-01-796-01	148.36	75.02	51
39.	31	2851-00-796-01	47.93	47.93	100
40.	31	5054-03-796-02	1440.00	1274.69	89
41.	32	4235-02-789-01	400.00	277.50	69
42.	32	4711-00-789-03	350.00	350.00	100
43.	32	6225-01-789-02	60.00	34.00	57
Charged					
44.	03	2014-00-102-03	299.00	221.45	74
45.	29	2049-01-101-11	259.21	259.21	100
46.	29	2049-01-101-29	705.84	705.84	100
47.	29	2049-01-101-30	293.49	293.49	100
48.	29	2049-01-101-31	525.01	525.01	100
49.	29	2049-01-200-22	1200.00	662.15	55
50.	29	6004-02-101-06	91.00	91.00	100
		Total	32876.71 or say ₹328.77 crore	23318.32 or say ₹233.18 crore	

Appendix-2.9

(Reference: Paragraph 2.3.11; Page 43)

Statement showing cent *per cent* surrenders during the year

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1.	08-Education	Construction of Model School Building in Backward Area (4202-01-202-03)	20.40	100
The entire provision was surrendered due to non-completion of codal formalities.				
2.	08-Education	Construction of Girls Hostel in Educationally Backward Blocks in General Area (4202-01-202-05)	15.20	100
The entire provision was surrendered due to non-completion of codal formalities.				
3.	09-Health and Family Welfare	State Headquarters (2211-001-01)	50.00	100
The entire provision was surrendered due to non-filling up of vacant posts of Rogi Kalyan Samiti.				
4.	13-Irrigation, Water Supply and Sanitation	Nadaun Area Medium Irrigation Project (4701-21-800-01)	750.00	100
The entire provision was surrendered due to less execution of works.				
5.	13-Irrigation, Water Supply and Sanitation	Channelisation of Bata River under Accelerated Irrigation Benefit Programme (4711-01-800-08)	1050.00	100
The entire provision was surrendered due to non-execution of work.				
6.	15-Planning and Backward Area Sub-Plan	Social Forestry Programme (2406-01-102-18)	439.95	100
The entire provision was surrendered due to less expenditure on maintenance of building and non-completion of codal formalities.				
7.	15-Planning and Backward Area Sub-Plan	Construction of Railway lines (5002-01-120-01)	500.00	100
The entire provision was surrendered due to no expenditure on construction works.				
8.	22-Food and Civil Supplies	Buildings (5475-102-01)	125.00	100
The entire provision was surrendered due to non-availability of land for construction of laboratories.				
9.	23-Power Development	Interest Subsidy (2801-80-101-02)	1777.67	100
The entire provision was surrendered due to non-receipt of subsidy cases and clearance of liability from other accounts.				
10.	23-Power Development	Headquarter Establishment (3425-60-004-01)	11.83	100
The entire provision was surrendered due to head of account becoming non-functional.				

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
11.	24-Printing and Stationery	Revenue Department (2058-00-103-38)	15.00	100
The entire provision was surrendered due to non-purchase of materials.				
12.	29-Finance	11.5% interest on Himachal Pradesh State Development Loan 2010 (2049-01-101-11)	259.21	100
The entire provision was surrendered due to less payment of interest.				
13.	29-Finance	10.52% interest on Himachal Pradesh State Development Loan 2010 (2049-01-101-29)	705.84	100
The entire provision was surrendered due to less payment of interest.				
14.	29-Finance	12% interest on Himachal Pradesh State Development Loans 2010 (2049-01-101-30)	293.49	100
The entire provision was surrendered due to less payment of interest.				
15.	29-Finance	10.50% interest on Himachal Pradesh State Development Loans 2011 (2049-01-101-31)	525.01	100
The entire provision was surrendered due to less payment of interest.				
16.	29-Finance	Construction of Buildings of Economics and Statistics Department under 13 th Finance Commission (4059-01-051-28)	77.00	100
The entire provision was surrendered due to non-execution of works.				
17.	29-Finance	Repayment of loans for Externally Aided Projects under the Reimbursement procedure for projects on back to back basis (IDA) 2016 (6004-02-101-06)	91.00	100
The entire provision was surrendered due to non-repayment of loan.				
18.	31-Tribal Development	Expenditure on Industrial Scheme (2851-796-01)	47.93	100
The entire provision was surrendered due to non-completion of codal formalities.				
19.	32-Scheduled Caste Sub-Plan	Channelisation of Bata River (4711-01-789-03)	350.00	100
The entire provision was surrendered due to non-execution of works.				
		Total	7104.53 or ₹71.05 crore	

Appendix-2.10

(Reference: Paragraph 2.3.11; Page 43)

Statement showing surrender of funds in excess of ₹10 crore on 31 March 2012

(₹ in crore)

Sr. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1.	03	2014-Administration of Justice	15.66	16
2.	05	2029-Land Revenue	35.02	29
3.	05	2053-District Administration	10.46	11
4.	07	2055-Police	29.29	7
5.	07	2070-Other Administrative Services	12.06	26
6.	08	2202-General Education	204.39	7
7.	09	2210-Medical and Public Health	39.42	7
8.	09	2211-Family Welfare	19.36	21
9.	10	3054-Roads and Bridges	66.54	4
10.	13	4701-Capital Outlay on Medium Irrigation	10.49	23
11.	16	2406-Forestry and Wildlife	40.04	13
12.	20	2515-Other Rural Development Programme	14.55	6
13.	23	2801-Power	18.39	13
14.	29	2049-Interest Payments	87.92	4
15.	29	2054-Treasury and Accounts Organisation	10.83	41
16.	29	2071-Pensions and other Retirement Benefits	90.60	4
17.	31	2202-General Education	16.24	12
18.	31	5054-Capital Outlay on Roads and Bridges	12.75	31
		Total	734.01	

Appendix-2.11**(Reference: Paragraph 2.3.12; Page 43)****Surrenders in excess of actual saving (₹50 lakh or more)****(₹ in crore)**

Sr. No.	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue-Voted					
1.	07-Police and Allied Organisations	552.48	35.45	42.55	7.10
2.	09-Health and Family Welfare	740.87	21.82	61.42	39.60
3.	15-Planning and Backward Area Sub-Plan	46.44	9.43	15.26	5.83
4.	29-Finance	22.57	6.35	102.98	96.63
5.	31-Tribal Development	574.96	26.64	31.22	4.58
Revenue-Charged					
6.	29-Finance	2150.58	20.88	87.92	67.04
Capital-Voted					
7.	13-Irrigation, Water Supply and Sanitation	371.71	20.19	43.05	22.86
8.	31-Tribal Development	141.04	12.55	12.88	0.33
9.	32-Scheduled Caste Sub-Plan	498.30	2.39	9.11	6.72
	Total	5098.95	155.70	406.39	250.69

Appendix-2.12

(Reference: Paragraph 2.3.14; Page 43)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2012	March 2012
1.	05-Land Revenue and District Administration	2245-05-101-01	137.30	137.30	137.30	100	100
2.	08-Education	2202-01-101-12	20.00	20.00	20.00	100	100
3.	10-Public Works-Roads, Bridges and Buildings	2059-80-053-04	10.88	10.88	18.73	58	58
4.	10-Public Works-Roads, Bridges and Buildings	3054-03-103-06	17.78	17.78	19.67	90	90
5.	10-Public Works-Roads, Bridges and Buildings	3054-03-103-08	11.61	11.61	18.26	64	64
6.	10-Public Works-Roads, Bridges and Buildings	3054-04-105-02	60.13	60.13	64.39	93	93
7.	10-Public Works-Roads, Bridges and Buildings	3054-04-105-08	22.85	22.85	28.42	80	80
8.	10-Public Works-Roads, Bridges and Buildings	4216-01-106-01	11.70	11.70	17.46	67	67
9.	11-Agriculture	2401-00-800-13	20.97	20.97	40.82	51	51
10.	13-Irrigation, Water Supply and Sanitation	2215-00-102-12	82.50	82.50	151.70	54	54
11.	13-Irrigation, Water Supply and Sanitation	2702-80-001-09	15.21	15.21	15.21	100	100
12.	13-Irrigation, Water Supply and Sanitation	4700-01-800-01	24.42	24.42	40.50	60	60
13.	13-Irrigation, Water Supply and Sanitation	4701-20-800-02	13.11	13.51	13.51	97	100
14.	13-Irrigation, Water Supply and Sanitation	4702-00-101-06	17.07	17.07	19.64	87	87
15.	20-Rural Development	2515-00-101-09	24.45	24.45	24.45	100	100
16.	23-Power Development	4801-01-190-07	42.25	42.25	42.25	100	100
17.	27-Labour Employment and Training	4202-02-104-01	19.50	19.50	19.50	100	100
18.	28-Urban Development, Town and Country Planning and Housing	2217-03-193-02	16.78	16.78	16.78	100	100
19.	29-Finance	2049-01-101-04 (Charged)	25.56	25.56	25.56	100	100
20.	29-Finance	2049-60-101-01 (Charged)	20.81	32.00	32.00	65	100
21.	31-Tribal Development	6801-00-796-10	24.68	24.68	24.68	100	100
22.	32-Scheduled Caste Sub-Plan	2225-01-789-08	45.23	45.23	45.23	100	100
23.	32-Scheduled Caste Sub-Plan	4702-00-789-06	14.96	15.00	15.00	100	100
24.	32-Scheduled Caste Sub-Plan	4702-00-789-08	10.32	10.90	10.90	95	100

Appendix-2.13

(Reference: Paragraph 2.4.1; Page 44)

(i) **Year-wise details of AC and DC bills for 2007-12**

(₹ in crore)

Year	AC bill		DC bill		DC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
2007-08	308	4.92	300	1.73	97	8	3.19
2008-09	281	8.29	264	3.48	94	17	4.81
2009-10	233	7.71	210	2.86	90	23	4.85
2010-11	277	9.28	237	3.38	86	40	5.90
2011-12	268	5.24	238	1.23	89	30	4.01
Total	1367	35.44	1249	12.68		118	22.76

(ii) **Department-wise status of pendency in submission of DC bills against AC bills**

(in ₹)

Sr. No.	Department	Number of AC bills	Amount
1.	Animal Husbandry	26	4,81,63,955
2.	Ayurveda	41	14,35,79,500
3.	Co-operation	2	7,500
4.	Health and Family Welfare	35	3,55,50,517
5.	Labour and Employment	6	16,500
6.	Language Art & Culture	3	28,578
7.	Panchayati Raj	1	8,000
8.	Prosecution	1	83,550
9.	Tribal Development	1	10,000
10	Youth Services and Sports	2	1,84,308
	Total	118	22,76,32,408 or say ₹22.76 crore

Source: Data compiled by audit from the information supplied by the Departments.

Appendix-2.14

(Reference: Paragraph 2.5; Page 45)

Statement showing adverse/negative balances as on 31 March 2012

(In ₹)

Major Head/Minor Head	Treasury/DDO	Opening Balance	Credit	Debit	Closing Balance
8443- Deposit of Local Fund					
110-Police Fund	DIG(P) Training, Daroh	2,43,052	8,58,584	11,51,777	(-) 50,141
8448- Deposit of Local Fund					
102-Municipal Fund	NAC, Chopal	(-) 16,438	--	--	(-) 16,438
8448- Deposit of Local Fund					
102-Municipal Fund	MC, Una	1,22,613	--	1,94,389	(-) 71,776
8448- Deposit of Local Fund					
102-Municipal Fund	NP, Chamba	30,078	--	37,879	(-) 7,801
8448-Deposit of Local Fund					
109-Panchayat Body Fund	PS, Nalagarh	3,144	--	32,355	(-) 29,211
8448-Deposit of Local Fund					
109-Panchayat Body Fund	PS, Baijnath	3,03,630	--	3,48,386	(-) 44,756
8448-Deposit of Local Fund					
109-Panchayat Body Fund	PS, Banjar	(-) 22,536	--	3,464	(-) 26,000
8448-Deposit of Local Fund					
109-Panchayat Body Fund	PS, Paonta	72,206	--	85,000	(-) 12,794
8448-Deposit of Local Fund					
109-Panchayat Body Fund	PS, Hamirpur	1,44,246	--	1,47,774	(-) 3,528
8449-Other Deposit					
120-Misc. Deposit	PR., Pt. Amarnath Smarak College, Jogindernagar	15,850	9,07,699	12,50,000	(-) 3,26,451
	Total	8,95,845	17,66,283	32,51,024	(-) 5,88,896 or say ₹(-)5.89 lakh

Appendix-3.1

(Reference: Paragraph 3.1; Page 51)

Utilisation Certificates outstanding as on 31 March 2012

(₹ in lakh)

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Outstanding	
			No. of Items	Amount	No. of Items	Amount
1	2011- Parliament/ State/ Union Territory Legislatures	2010-11	1	8.23	--	--
			1	8.23	--	--
2	2052-Secretariat General Services	2010-11	7	77.18	--	--
			7	77.18	--	--
3	2055- Police	2008-09	1	25.00	1	25.00
		2010-11	1	25.00	1	25.00
			2	50.00	2	50.00
4	2070 – Other Administrative Services	2009-10	11	221.77	--	--
		2010-11	16	240.27	--	--
			27	462.04	--	--
5	2075- Miscellaneous General Services	2006-07	9	128.25	4	2.75
		2007-08	18	211.54	9	18.42
		2008-09	17	181.92	6	0.79
		2009-10	13	168.10	4	5.29
		2010-11	9	206.11	3	4.00
			66	895.92	26	31.25
6	2202- General Education	2009-10	3185	4574.42	78	210.73
		2010-11	13780	19016.84	5143	17448.17
			16965	23591.26	5221	17658.90
7	2204- Sports & Youth services	2006-07	9	66.38	--	--
		2007-08	10	52.84	--	--
		2008-09	17	254.48	3	1.05
		2009-10	31	490.43	1	2.33
		2010-11	25	777.16	2	277.57
			92	1641.29	6	280.95
8	2205- Art and Culture	2005-06	1	16.50	-	--
		2006-07	160	36.74	157	18.57
		2007-08	229	46.55	229	46.55
		2008-09	344	46.56	343	41.76
		2009-10	31	234.44	29	190.80
		2010-11	110	280.39	104	211.21
			875	661.18	862	508.89
Medical and Public Health						
9	2210- Medical & Public Health	2008-09	123	484.98	--	--
		2009-10	504	2973.22	1	412.80
		2010-11	626	3310.91	1	21.60
			1253	6769.11	2	434.40
10	2211-Family Health	2009-10	19	1152.58	19	1152.58
		2010-11	3	1500.00	3	1500.00
			22	2652.58	22	2652.58
		Total (Medical and Public Health)		1275	9421.69	24

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Outstanding	
			No. of Items	Amount	No. of Items	Amount
Urban Development						
11	2217- Urban Development	2007-08	3	400.52	--	--
		2008-09	24	2945.77	21	2872.57
		2009-10	28	6676.00	24	6189.00
		2010-11	53	8051.15	41	3739.15
			108	18073.44	86	12800.72
12	3054- Road & Bridges	2008-09	2	600.00	2	600.00
		2009-10	2	600.00	2	600.00
		2010-11	4	600.00	4	600.00
			8	1800.00	8	1800.00
	Total (Urban Development)		116	19873.44	94	14600.72
13	2220- Information and Publicity	2010-11	1	13.38	1	13.38
			1	13.38	1	13.38
	Social Justice and Empowerment					
14	2225- Welfare of SC, ST & Other Backward Classes	2006-07	11	607.17	10	599.17
		2007-08	29	974.96	21	719.33
		2008-09	34	1157.93	33	1121.93
		2009-10	34	1670.99	32	1586.99
		2010-11	36	2637.32	34	2497.32
			144	7048.37	130	6524.74
15	2235- Social Security and Welfare	2006-07	40	72.49	18	50.52
		2007-08	52	858.80	50	603.66
		2008-09	100	702.53	98	510.95
		2009-10	204	1089.94	141	707.45
		2010-11	277	1471.22	265	1447.83
			673	4194.98	572	3320.41
16	2250- Other Social Community Services	2009-10	--	--	--	--
		2010-11	1	0.27	1	0.27
			1	0.27	1	0.27
	Total (Social Justice and Empowerment)		818	11243.62	703	9845.42
17	2230- Labour and Employment	2009-10	--	--	--	--
		2010-11	1	5.00	-	-
			1	5.00	-	-
	Secretariat and Social Services					
18	3451- Secretariat Economic Services	2009-10	1	3.66	1	3.66
		2010-11	4	28.13	1	7.65
			5	31.79	2	11.31
19	2251 – Secretariat Social Services	2007-08	2	94.26	--	--
		2008-09	8	275.43	--	--
		2009-10	14	395.81	4	170.57
		2010-11	6	109.03	3	82.01
			30	874.53	7	252.58
	Total (Secretariat and Social Services)		35	906.32	9	263.89
20	2401- Crop Husbandry	2010-11	10	103.00	1	6.50
			10	103.00	1	6.50

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Outstanding	
			No. of Items	Amount	No. of Items	Amount
21	2403- Animal Husbandry	2007-08	1	50.00	1	50.00
		2008-09	6	116.53	1	7.25
		2009-10	7	105.00	7	105.00
		2010-11	35	2525.22	18	197.74
			49	2796.75	27	359.99
22	2404- Diary Development	2010-11	8	1144.60	--	--
			8	1144.60	--	--
23	2405- Fisheries	2010-11	5	13.55	--	--
			5	13.55	--	--
24	2408- Food Storage & Ware Housing	2010-11	18	33.15	5	19.88
			18	33.15	5	19.88
25	2415-Agriculture Research and Education	2008-09	5	283.25	--	--
		2009-10	20	4096.12	--	--
		2010-11	39	11307.01	--	--
			64	15686.38	--	--
26	2425- Co-operation	2009-10	62	13.98	--	--
		2010-11	66	107.04	33	24.56
			128	121.02	33	24.56
Rural Development						
27	2216-Housing	2006-07	13	71.51	--	--
		2007-08	49	552.62	6	79.56
		2008-09	76	1202.43	18	398.59
		2009-10	125	2667.52	93	515.60
		2010-11	121	2767.87	65	1176.24
			384	7261.95	182	2169.99
28	2501- Special Programme	2004-05	2	27.02	--	--
		2005-06	9	61.04	--	--
		2006-07	17	305.69	--	--
		2007-08	58	539.49	6	159.12
		2008-09	108	840.52	18	141.53
		2009-10	161	1262.85	29	406.20
		2010-11	147	1982.81	46	710.52
			502	5019.42	99	1417.37
29	2505- Rural Employment	2004-05	2	55.99	--	--
		2006-07	6	217.35	--	--
		2007-08	5	104.83	--	--
		2008-09	2	816.89	2	816.89
		2009-10	10	3401.53	2	224.04
		2010-11	30	6133.55	--	--
			55	10730.14	4	1040.93
30	2515- Other Rural Development Programmes	2001-02	151	627.40	--	--
		2002-03	37	1118.52	--	--
		2003-04	73	1020.50	--	--
		2004-05	205	1575.35	--	--
		2005-06	298	1665.33	--	--
		2006-07	302	4111.65	--	--
		2007-08	314	5911.03	--	--
		2008-09	500	11750.00	408	11637.91
		2009-10	713	12638.01	478	10133.60
		2010-11	663	16726.05	605	15945.28
			3256	57143.84	1491	37716.79
	Total (Rural Development)	4197	80155.35	1776	42345.08	
31	2801- Power	2010-11	4	90.00	--	--
			4	90.00	--	--
32	2810- Non-Conventional Source of Energy	2010-11	2	126.00	--	--
			2	126.00	--	--

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Outstanding	
			No. of Items	Amount	No. of Items	Amount
33	2851- Village & Small Scale Industries	2005-06	4	0.21	1	0.03
		2006-07	514	73.54	499	27.99
		2007-08	93	87.56	65	17.38
		2008-09	90	86.01	--	--
		2009-10	117	1042.41	110	1039.44
		2010-11	119	1079.77	110	1076.57
			937	2369.50	785	2161.41
34	3425- Other Scientific Research	2010-11	6	174.57	1	13.07
			6	174.57	1	13.07
35	3435- Ecology Environment	2009-10	1	5.20	1	5.20
		2010-11	6	23.70	--	--
			7	28.90	1	5.20
36	3452- Tourism	1998-99	1	137.00	1	137.00
		2008-09	1	45.00	--	--
		2009-10	2	2.00	--	--
		2010-11	7	74.51	7	74.51
			11	258.51	8	211.51
37	3604- Compensation and assignments to Local Bodies	2008-09	16	396.58	1	49.59
		2009-10	18	429.35	7	273.52
		2010-11	28	574.67	20	469.09
			62	1400.60	28	792.20
38	2406-Forest and Wild Life (Forest Account)	2007-08	1	4.70	-	-
		2008-09	4	127.28	1	1.20
		2009-10	24	603.36	2	57.01
		2010-11	11	1570.03	5	97.80
			40	2305.37	8	156.01
39	2415-Agriculture Research and Education (Forest Account)	2009-10	4	25.00	-	-
		2010-11	4	25.00	4	25.00
			8	50.00	4	25.00
	Grand Total		25837	175707.80	9625	92460.79

Appendix-3.2

(Reference: Paragraph 3.2; Page 52)

Department wise and duration wise break-up of the cases of misappropriation, defalcation, etc.

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years to More		Total No. of Cases.	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1	Education	--	--	3	2.90	--	--	--	--	--	--	1	0.59	4	3.49
2	Rural Development	1	4.68	1	Nil	--	--	--	--	--	--	--	--	2	4.68
3	Agriculture/ Horticulture	2	1.35	2	9.46	--	--	--	--	--	--	--	--	4	10.81
4	Land Revenue	--	--	--	--	--	--	1	2.57	--	--	--	--	1	2.57
5	Police	1	0.08	2	1.51	--	--	--	--	--	--	--	--	3	1.59
6	Revenue	--	--	1	0.31	--	--	--	--	--	--	1	0.02	2	0.33
7	Home Guard	--	--	--	--	2	25.37	--	--	--	--	1	0.05	3	25.42
8	Animal Husbandry	--	--	1	0.17	--	--	--	--	--	--	2	0.93	3	1.10
9	Director Planning	--	--	1	2.97	--	--	--	--	--	--	--	--	1	2.97
10.	Health	--	--	1	0.95	--	--	--	--	--	--	--	--	1	0.95
11	Forest	1	0.63	1	2.38	--	--	--	--	--	--	2	0.40	4	3.41
12	Public Works	--	--	--	--	6	7.43	1	1.05	2	0.77	7	2.78	16	12.03
13	Irrigation and Public Health	--	--	1	0.89	2	7.71	--	--	1	0.25	1	0.06	5	8.91
	Total:	5	6.74	14	21.54	10	40.51	2	3.62	3	1.02	15	4.83	49	78.26

C: Number of cases
A: Amount (₹ in lakh)

Appendix-3.3

(Reference: Paragraph 3.2; Page 52)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Education	3	2.90	1	0.59	4	3.49
Rural Development	1	4.68	1	0.00	2	4.68
Agriculture/Horticulture	1	0.06	3	10.75	4	10.81
Land Revenue	--	--	1	2.57	1	2.57
Police	--	--	3	1.59	3	1.59
Revenue	1	0.31	1	0.02	2	0.33
Home Guard	--	--	3	25.42	3	25.42
Animal Husbandry	1	0.17	2	0.93	3	1.10
Director Planning	1	2.97	--	--	1	2.97
Health	--	--	1	0.95	1	0.95
Forests	--	--	4	3.41	4	3.41
Public Works	2	0.77	14	11.26	16	12.03
Irrigation and Public Health	1	0.25	4	8.66	5	8.91
Total:	11	12.11	38	66.15	49	78.26

Appendix-3.4

(Reference: Paragraph 3.3; Page 53)

The position of Suspense balances under major Suspense Heads for the last three years

(₹ in crore)

Name of Minor Head	2009-10		2010-11		2011-12	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-Pay and Accounts Office-Suspense	80.64	17.34	25.24	20.24	24.12	15.61
Net	63.30 Dr.		5.00Dr.		8.51Dr.	
102-Suspense Account (Civil)	8.44	0.42	115.37	99.53	114.34	78.29
Net	8.02 Dr		15.84 Dr.		36.05Dr.	
107-Cash Settlement Suspense Account	4.38	1.12	3.26	2.42	0.04	0.02
Net	3.26 Dr.		0.84 Dr.		0.02Dr.	
109-Reserve Bank Suspense-Headquarters	(-)12.96	(-)19.76	(-)1.32	(-)0.10	(-) 0.68	1.19
Net	6.80 Dr.		1.22 Cr.		1.87Cr.	
110-Reserve Bank Suspense-Central Accounts Office	4.17	0.10	4.19	0.20	11.78	0.93
Net	4.07 Dr.		3.99 Dr.		10.85Dr.	
112-Tax Deducted at Source (TDS) Suspense	91.39	108.50	239.60	269.19	203.84	220.58
Net	17.11 Cr		29.59 Cr.		16.74Cr.	
129-Material Purchase Settlement Suspense Account	47.66	278.13	58.09	358.47	152.66	372.84
Net	230.47 Cr.		300.38 Cr.		220.18 Cr.	

Appendix-3.5

(Reference: Paragraph 3.4; Page 54)

Details of Revenue Receipts under Minor Head (more than ₹5.00 crore) 800-'Other Receipts'

(₹ in crore)

S. No.	Major Head		Receipts under minor head 800	Total receipts	Percentage
1.	0040	Taxes on Sales, Trades, etc.	2227.21	2476.78	89.92
2.	0045	Other Taxes and Duties on Commodities and Services	174.63	294.97	59.20
3.	0070	Other Administrative Services	15.13	26.23	57.68
4.	0075	Miscellaneous General Services	30.88	40.01	77.18
5.	0801	Power	1145.69	1145.69	100.00
6.	0852	Industries	6.89	6.89	100.00
7.	1054	Roads and Bridges	10.14	10.25	98.93
Total			3610.57	4000.82	

Appendix-4

Glossary of terms

Sl No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
7.	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be current or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
8.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
9.	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
10.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
11.	Guarantees	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended
12.	Borrowed Funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.