SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

हिमाचल प्रदेश सरकार

Government of Himachal Pradesh

Report No. 2 of 2026

(State Finances Audit Report)

Report of the
Comptroller and Auditor General of India
on State Finances for the year 2024-25

Government of Himachal Pradesh
Report No. 2 of 2026
(State Finances Audit Report)

Table of Contents

Preface

This Report is prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 of the Constitution of India.

The State Finances Audit Report of the Government of Himachal Pradesh intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of Performance Audit and Audit of transactions in various Departments and observations arising out of Audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) of Himachal Pradesh for the year ended 31 March 2025 has been prepared by the CAG for submission to the Governor of the State under Article 151 (2) of the Constitution of India.

The Principal Accountant General (Accounts & Entitlements) compiles the Finance Accounts and Appropriation Accounts of the State annually, from vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments functioning under the control of the State Government and responsible for keeping of such accounts , and statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the CAG.

The Finance Accounts and Appropriation Accounts of the State for the year 2024-25 constitute the core data for this Report. Other sources include the following:

- Budget of the State for the year 2024-25: for assessing fiscal parameters and allocative priorities *vis-à-vis* projections, evaluating the effectiveness of budget implementation and compliance with the relevant rules and prescribed procedures,
- Results of audit carried out by the office of the Pr. Accountant General (Audit), Himachal Pradesh,
- Other data with departmental authorities and treasuries (accounting as well as MIS),
- GSDP data and State related other statistics,
- State's Fiscal Responsibility and Budget Management (FRBM) Act, 2005,
- Finance Commission recommendations
- Various Audit Reports of the CAG of India.
- Best practices and guidelines of the Government of India (GoI)

Joint Entry Conference was held on 12.06.2024 with the Secretary, Finance, Government of Himachal Pradesh, wherein the audit approach followed in the preparation of the SFAR was explained. Exit Conference was held with the Secretary, Finance on 05.12.2025 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

Structure of the Government Accounts

The Accounts of the State Government are kept in three parts as described below:

1. Consolidated Fund of the State (Article 266(1) of the Constitution of India)

This Fund comprises all revenues received by the State Government, 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.), 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.

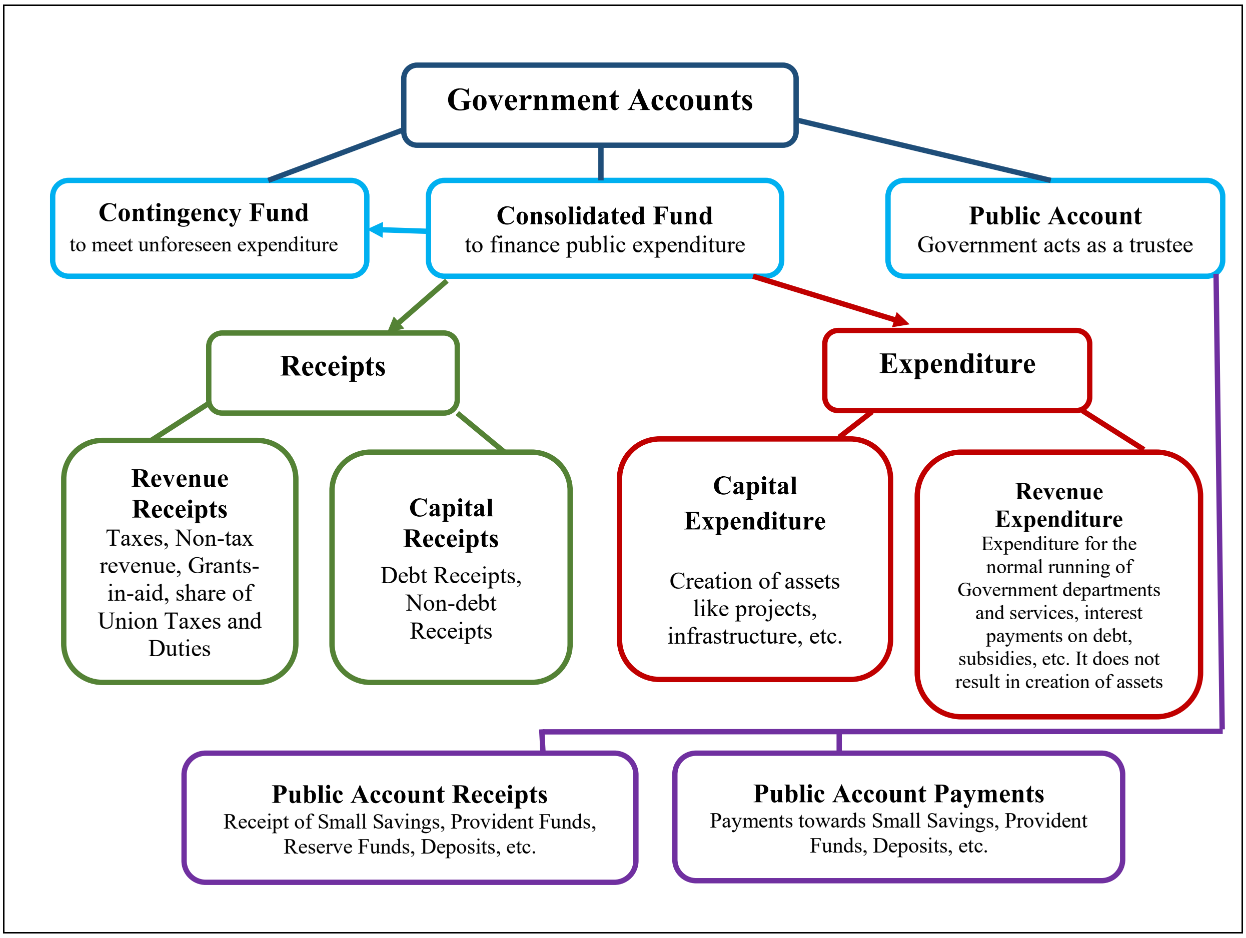
2. Contingency Fund of the State (Article 267(2) of the Constitution of India)

This Fund is in the nature of an imprest, established by the State Legislature by law, and 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 functional major head concerned relating to the Consolidated Fund of the State. In Himachal Pradesh, the corpus of this fund is ₹ five crore.

3. Public Account of the State (Article 266 (2) of the Constitution of India)

Apart from the above, 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 repayable 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 is not subject to the vote of the Legislature.

Structure of the Government Accounts



EXECUTIVE SUMMARY

Executive Summary

This Report on the Finances of the State of Himachal Pradesh provides an independent assessment of the fiscal position of the Himachal Pradesh for financial year 2024-25. It analyses the State's overall financial health and reviews its revenue and expenditure trends, assesses the State's debt position and borrowing patterns, evaluate its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

1. Macro-Fiscal Performance and Revenue Trends

The State's economy showed moderate growth during the financial year 2024-25, with Gross State Domestic Product (GSDP) registering growth of 9.20 *per cent* as against the previous financial year. State contributed 0.70 *per cent* to GDP of India. This contribution has declined over the last five years, a concern for the State.

We observed that the revenue receipts of the state grew by 4.34 *per cent*, driven by higher tax collections, notably GST, and increased central tax devolution. Non-tax revenue growth 22.40 *per cent* was modest, and grants from the Centre declined. The state's own revenue performance improved yet dependence on central grants-in-aid remains substantial.

2. Expenditure, Deficits, and Liabilities

Expenditure of the State was dominated by higher growth of revenue spending particularly committed costs and subsidies (86 *per cent* of Revenue Receipts), leaving limited fiscal space for capital investment. Committed costs alone constituted 70 *per cent* of the Revenue Expenditure. Capital expenditure remained volatile and below budgeted levels, reflecting constraints in infrastructure investment. Subsidies increased sharply, mainly due to power subsidies and debt relief measures.

As a result, the State was not able to keep the Revenue Deficit (₹ 6,804.61 crore, 2.94 *per cent* of GSDP) and Fiscal Deficit (₹ 12,611.05 crore, 5.44 *per cent* of GSDP) within the target levels of the State FRBM Act, thereby rendering little room for fiscal consolidation. The outstanding liability as a percentage of GSDP remained far beyond 15^{th} Finance Commission targets and State's budget estimate, this also needs to be seen in the context of outstanding contingent liabilities through guarantees. Besides, the State Government also carried forward undischarged liabilities in respect of balances lying under interest bearing Deposits/Reserve Funds in the FY 2024-25.

3. Budgetary Management and Reporting issues

Audit through its various reports have already highlighted the increased efforts to be taken by State in realising the arrears in tax revenue, reducing the compliance risks in the taxations, recycling the capital investments made in the SPSEs, and rationalising the expenditure in tune with revenue growth.

The fiscal year also continued to witness large scale savings and excess in revenue/capital, charged and voted sections. Excess expenditure in FY 2024-25 requires regularisation by the legislature. Concerns also arise from delays in submission of utilisation certificates, mainly of which are from Local Bodies (Urban Development Department and Panchayati Raj Institutions), pending proforma accounts for departmental undertakings and autonomous bodies, and substantial use of SOE 20 (Other charges), affecting transparency in financial reporting. Funds, viz., Milk Cess, Environment Cess, Building and Other Construction Workers Welfare Cess were kept outside Government Account which violates the provisions of Article 266 of the Constitution of India.

The report notes positive steps like implementation of Single Nodal Agency (SNA) and SNA-SPARSH for better fund tracking in centrally sponsored schemes. However, full migration to these systems is pending.

4. Conclusion and Outlook

The increasing debt load, high committed expenditure, and limited capital investment raise concerns about fiscal sustainability. There's a need for revenue augmentation, better expenditure control, and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in booking of expenditure under MH 800 and SOE 20 (Other charges), ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

CHAPTER-I

OVERVIEW OF THE FINANCES OF THE STATE

Chapter I: Overview of the Finances of the State

This chapter provides a snapshot of Himachal Pradesh's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments, etc.

1.1 Profile of the State

The State of Himachal Pradesh is located in the Himalayan region of the northern part of India. The altitude of the different areas of the State varies from 350 meters to 6,975 meters above the mean sea level, rendering the climate from humid sub-tropical to dry temperate alpine. Himachal Pradesh is the 17th largest State in terms of geographical area (55,673 sq. km). It has been organised into 12 districts. The districts have further been divided into 3 Divisions, 83 Sub-divisions, 113 Tehsils, 91 Blocks and 20,752 inhabited villages (as on 3 July 2025). As of 2025, its population stood at 75.42 lakh (0.53 % of India's total population), with a density of 135 persons per sq.km. This section provides an overview of the State's demography, GSDP, and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in **Table 1.1**.

Table 1.1: Demographic profile of the State

Demographic Indicator	Himachal Pradesh	National Average
Rural Population -2025 (in *percent*) (Population Projection for India and States 2011-2036)	89.65	64.30
Urban Population -2025(in *percent*) (Population Projection for India and States 2011-2036)	10.35	35.70
Population density-2025 (Population Projection for India and States 2011-2036)	135	430
Sex Ratio per 1,000 Males -2011 (Population Projection for India and States 2011-2036)	972	947
Infant Mortality Rate per 1,000 Live births-2023 (Sample Registration System Bulletin 2025)	14	25
Maternal Mortality Rate per 1,00,000 Live births -2023 (Sample Registration System Bulletin- 2025)	NA	5
Total Fertility Rate (in *percent*) (NFHS-5, 2019-21)	1.66	1.99
Life Expectancy at Birth (in *percent*) (SRS based Abridged life tables 2019-23)	74.40	70.30
Population below Poverty Line (Multidimensional Poverty Index, 2019-21, NITI Aayog)	4.93	14.96
Literacy Rate (in *percent*) (Periodic Labour Force Survey, 2023-24)	88.80	80.90

1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

1.1.2.1 Gross State Domestic Product

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP[1] measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP are given in **Table 1.2.** Year-on-year growth of GSDP and GDP and GSDP contribution in GDP is given in **Chart 1.1** and Per capita Income of the country and Per capita income of the State is depicted in **Chart 1.2**.

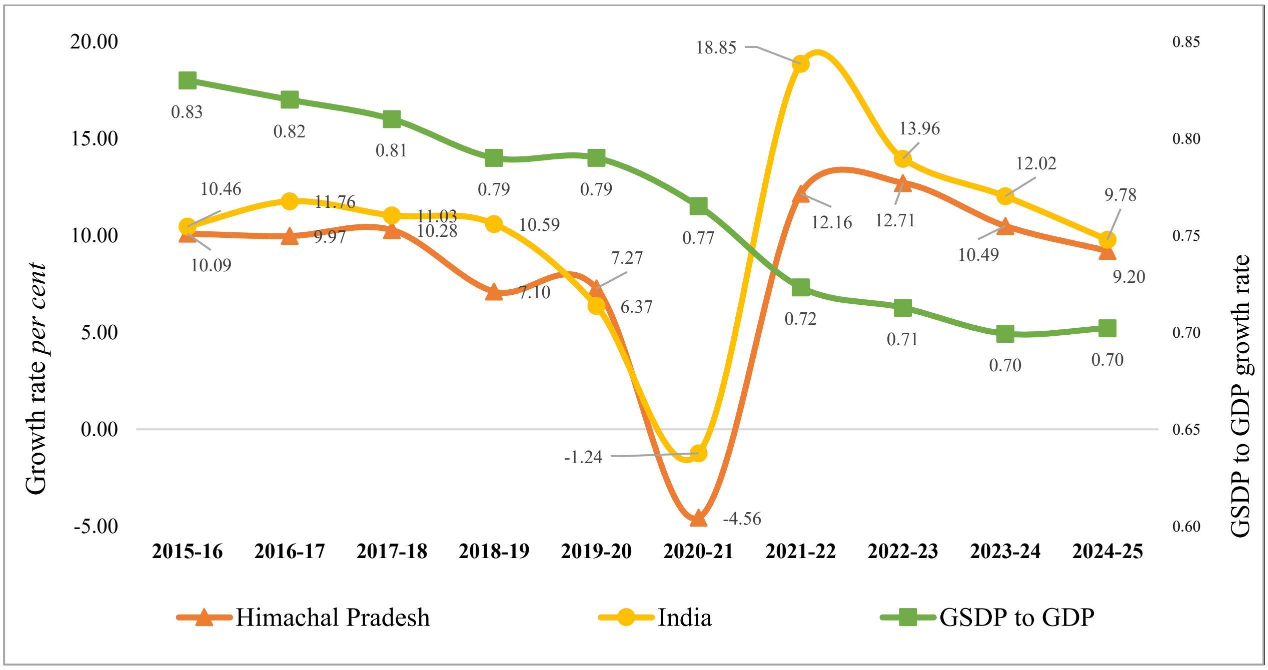
Table 1.2: Trends in GSDP compared to GDP (at current prices)

Year	2020-21	2021-22	2022-23	2023-24	2024-25
GDP of India (₹ in crore) (% growth in nominal GDP)	1,98,54,096 (-1.24)	2,35,97,399 (18.85%)	2,68,90,473 (13.96%)	3,01,22,956 (12.02%)	3,30,68,145 (9.78%)
GSDP of Himachal Pradesh (₹ in crore) (% growth in nominal GSDP)	1,51,905 (-4.56%)	1,70,376 (12.16%)	1,92,026[c] (12.71%)	2,12,169[b] (10.49%)	2,31,690[a] (9.20%)
Per Capita Income (PCI) of India (in ₹)	1,27,244	1,50,906	1,69,145	1,88,892	2,05,324
Per Capita Income (PCI) of Himachal Pradesh (in ₹)	1,73,565	1,93,016	2,14,952	2,34,721	2,56,137

Source: Ministry of Statistics and Programme Implementation, GoI

c - Second Revised Estimate, b – First Revised Estimate, a – Advance Estimate

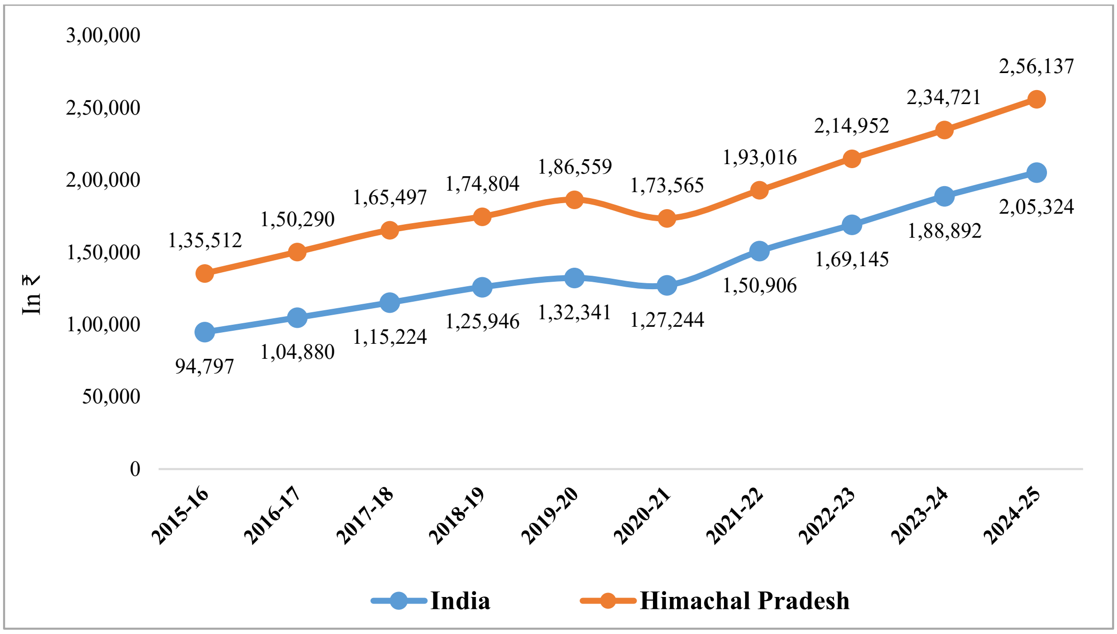
Chart 1.1: Y-o-Y growth of GDP and GSDP to GDP growth rate



---

[1] *GSDP (Gross State Domestic Product): Market-price measure of the State's output, derived as GSVA (Gross State Value Added) + net product taxes (product taxes minus product subsidies). GSVA (Gross State Value Added): Value added by resident producers at basic prices (output minus intermediate consumption) within state; exclude product taxes and includes product subsidies).*

Chart 1.2: Per capita income of India and Himachal Pradesh



Both economies recovered strongly from the COVID-19 shock, though the initial impact was sharper in Himachal Pradesh. India's growth path was more volatile—with an exceptional rebound of 18.85 *per cent* in 2021-22—while Himachal Pradesh recorded a steadier double-digit recovery. Notwithstanding this performance, Himachal Pradesh's share in national GDP declined from 0.83 *per cent* to 0.70 *per cent*, indicating relatively slower expansion vis-à-vis the all-India economy. Per capita income in Himachal Pradesh remained consistently above the national average throughout the period. However, India's per capita GDP grew at a higher CAGR (16.72 *per cent*) than Himachal Pradesh (13.58 *per cent*) in the last ten years, suggesting that while Himachal Pradesh remains wealthier on a per-capita basis, the national average has been catching up in recent years.

1.1.2.2 Sectoral contribution to GSVA

The economy is classified into three broad sectors, viz., Primary; Secondary and Tertiary. The growth rate of these sectors is measured in terms of GVA at basic prices. The basic price can be understood as the producer's price. The constituent of these sectors are: (i) The Primary Sector: This sector consists of sub-sectors like Crops; Livestock; Forestry and Logging; Fisheries; and Mining and Quarrying. (ii) The Secondary Sector: This sector constitutes sub-sectors such as Manufacturing; Electricity, Gas, Water Supply and Other Utility Services; and Construction. (iii) The Tertiary Sector: This sector includes sub-sectors, namely: Trade, Hotels, Transport, Communication and Services relating to Broadcasting, Financial services, Real Estate, and Professional Services, Public Administration, and Other Services.

The sectoral contribution by various sectors during 2024-25 and sectoral growth in GSVA during the last five years are depicted in **Chart 1.3** and **Chart 1.4** respectively.

Chart 1.3: Sectoral Contribution 2024-25

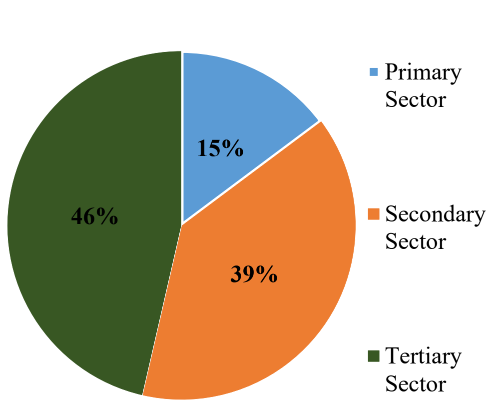


Chart 1.4: Sectoral growth in GSVA

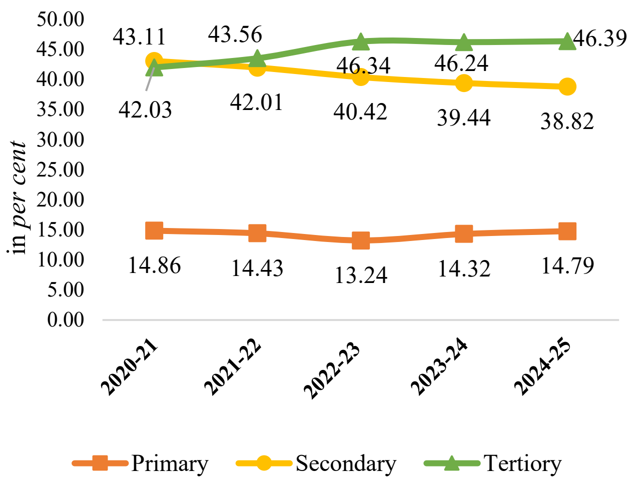
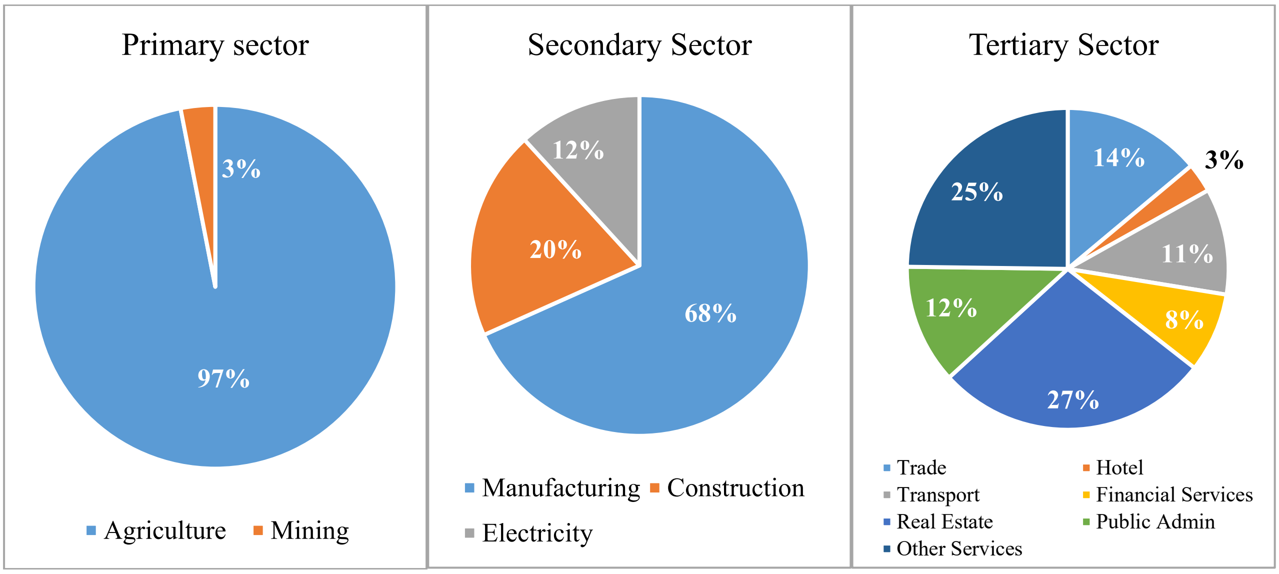


Chart 1.5 shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

Chart 1.5: Sectoral Distribution of GSVA, FY 2024-25



Source: Ministry of Statistics and Programme Implementation, GoI

The sectoral composition of GSVA indicates a continuing structural shift towards services-led growth. During 2020-21 to 2024-25, the share of the tertiary sector increased steadily, remaining above 45 *per cent*, while the share of the secondary sector declined gradually. The primary sector's share remained broadly stable at around 15 *per cent*, despite employing nearly 54 *per cent* of the workforce, indicating a persistent productivity gap. Manufacturing and power continued to anchor the secondary sector, while growth in trade, transport, real estate and professional services drove the expansion of the tertiary sector. Over the five-year period, this pattern reflects a maturing economic structure with increasing reliance on services alongside a stable industrial base.

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of State Government of Himachal Pradesh for the years 2023-24 and 2024-25 *vis-a-vis* Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

Table 1.3: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1.	Tax revenue (i+ii)	21,210.01	25,224.89	24,207.55	23,453.24	92.98	10.58
(i)	*Own Tax revenue*	*11,835.29*	*15,116.68*	*13,526.31*	*12,772.00*	*84.49*	*5.51*
(ii)	*Share of Union Taxes/ Duties*	*9,374.72*	*10,108.21*	*10,681.24*	*10,681.24*	*105.67*	*4.61*
2.	Non-Tax revenue	3,020.88	3,640.71	4,230.59	3,697.50	101.56	1.60
3.	Grants-in-aid and Contributions	14,942.15	13,287.48	15,265.82	13,721.61	103.27	5.92
4.	**Revenue Receipts (1+2+3)**	**39,173.04**	**42,153.08**	**43,703.96**	**40,872.35**	**96.96**	**17.64**
5.	Recovery of Loans and Advances	27.40	27.55	28.78	184.64	670.20	0.08
6.	Other Receipts	2.20	0.00	0.00	0.00	0.00	0.00
7.	Net Borrowings and other liabilities*	11,265.73	8,780.00	9,483.47	12,611.05	143.63	5.44
8.	**Capital Receipts (5+6+7)**	**11,295.33**	**8,807.55**	**9,512.25**	**12,795.69**	**145.28**	**5.52**
9.	**Total Receipts (4+8)**	**50,468.37**	**50,960.63**	**53,216.21**	**53,668.04**	**105.31**	**23.16**
10.	Revenue Expenditure	44,731.63	46,666.63	50,189.79	47,676.96	102.16	20.58
11.	Interest payments#	5,648.37	6,255.36	6,265.09	6,260.93	100.09	2.70
12.	Capital Expenditure	5,629.79	6,269.68	8,766.69	5,956.83	95.01	2.57
13.	Loans and Advances disbursed	106.95	28.19	185.72	34.25	121.50	0.01
14.	**Total Expenditure (10+12+13)**	**50,468.37**	**52,964.50**	**59,142.20**	**53,668.04**	**101.33**	**23.16**
15.	**Revenue Deficit (-)/ Surplus (+) (4-10)**	**-5,558.59**	**-4,513.55**	**-6,485.83**	**-6,804.61**	**150.76**	**-2.94**
16.	**Fiscal Deficit {(4+5+6)-14}**	**-11,265.73**	**-10,783.87**	**-15,409.46**	**-12,611.05**	**116.94**	**-5.44**
17.	**Primary Deficit (16-11)**	**-5,617.36**	**-4,528.51**	**-9,144.37**	**-6,350.12**	**140.23**	**-2.74**

Source: Finance Accounts.

** Borrowings and other liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*

 # Included in Revenue Expenditure.

The State Government has been optimistic in the budgetary provision for Own tax revenue but has been cautious in budgeting for recovery of loans and advances, net borrowings and other liabilities and the deficits, as compared to the actuals.

The details of State Government Finances for FY 2020-21 to 2024-25 are given in **Appendix 1.1**.

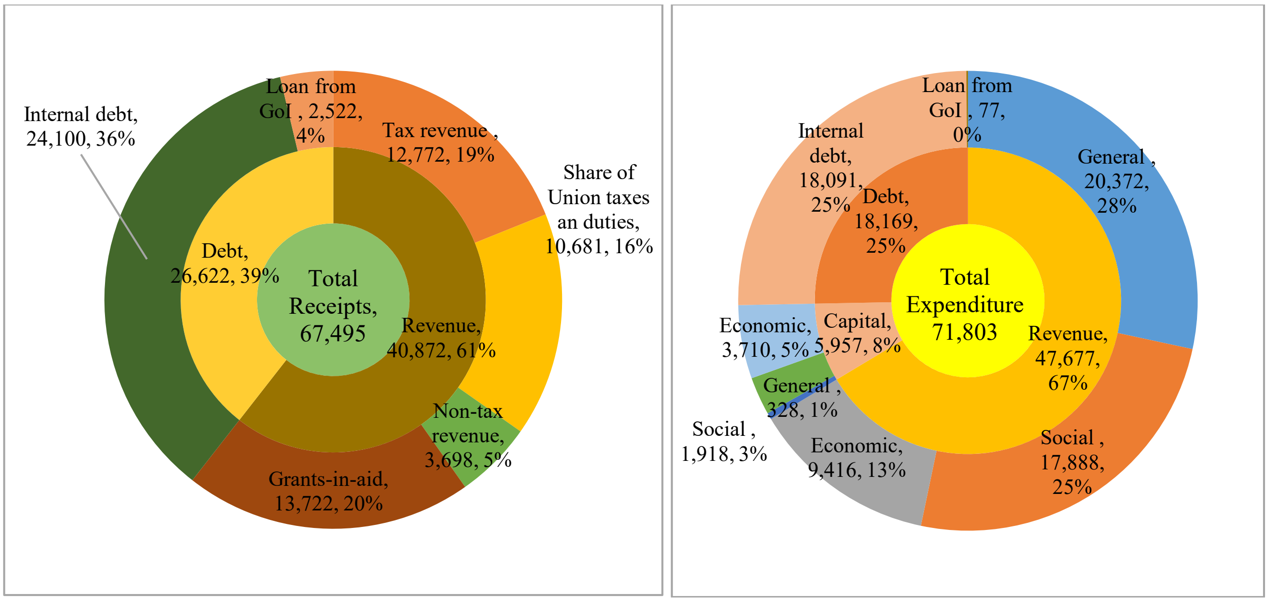
1.1.4 Sources and Application of Funds

Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.6**.

Chart 1.6: Details of sources and application of funds during 2024-25

(₹ in crore)

Source of Funds **Application of Funds**



Source: Finance Accounts

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

1.1.5 Snapshot of Asset and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.3*** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4**.

Table 1.4: Summarised position of assets and liabilities

(₹ in crore)

Liabilities					**Assets**				
		2023-24	**2024-25**	***per cent* increase/ decrease**			**2023-24**	**2024-25**	***per cent* increase/ decrease**
Consolidated Fund									
A	Internal Debt	61,439.29	67,448.38	9.78	A	Gross Capital Expenditure	67,118.17	73,075.00	8.88
B	Loans and Advances from GoI*	8,929.83	8,106.15	-9.22	B	Loans and advances	8,132.18	7,981.79	-1.85
Contingency Fund		5.00	5.00	0.00					
Public Account									
A	Small Savings, Provident Funds, etc.	19,337.58	20,867.39	7.79	A	Advance with Departmental offices	0.19	0.19	0.00
B	Deposits	3,645.97	4,030.03	10.53	B	Remittances	0	0	0

Liabilities					Assets				
		2023-24	**2024-25**	***per cent* increase/ decrease**			**2023-24**	**2024-25**	***per cent* increase/ decrease**
C	Reserve Funds	2,279.77	2,879.44	26.30	C	Suspense and Miscellaneous	0	0	0
D	Remittances	620.25	804.23	29.66	**Cash balance (including investment in Earmarked Funds)**		**1,500.25**	**44.74**	**-97.02**
E	Suspense and Miscellaneous	265.28	269.95	1.76	**Total**		76,750.79	81,101.72	5.67
					Difference on account of rounding-off		0	0	0
					Deficit in Revenue Account		19,772.18	23,308.85	17.89
Total		**96,522.97**	**1,04,410.57**	**8.17**			**96,522.97**	**1,04,410.57**	**8.17**

Source: Finance Accounts of respective years

** This includes ₹ 4,412.22 crore (2020-21: ₹ 1,717 crore + 2021-22: ₹ 2,695.22 crore) in 2023-24 and ₹ 1,144.28 crore in 2024-25 as back-to-back loans to State from GoI in lieu of GST compensation shortfall.*

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans forms part of the Consolidated fund of the State.

1.2.1 Revenue Receipts

Trends and growth of Revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in **Table 1.5**.

Table 1.5: Trends in Revenue receipts

(₹ in crore)

Parameters	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Revenue receipts (RR)	**33,438.27**	**37,309.30**	**38,089.50**	**39,173.04**	**40,872.35**
Tax Revenue (i+ii)	**12,837.23**	**17,063.62**	**18,479.24**	**21,210.01**	**23,453.24**
(i) Own Tax Revenue (OTR)	*8,083.31*	*9,714.58*	*10,595.26*	*11,835.29*	*12,772.00*
(ii) State's share of Union Taxes and Duties	*4,753.92*	*7,349.04*	*7,883.98*	*9,374.72*	*10,681.24*
Non-Tax Revenue (NTR)	**2,188.46**	**2,612.36**	**2,876.33**	**3,020.88**	**3,697.50**
Grants-in-Aid from Government of India	**18,412.58**	**17,633.32**	**16,733.93**	**14,942.15**	**13,721.61**
State's Own Revenue (OTR + NTR)	10,271.77	12,326.94	13,471.59	14,856.17	16,469.50
Gross State Domestic Product (2011-12 Series)	1,51,905	1,70,376	1,92,026[c]	2,12,169[b]	2,31,690[a]
Year-on-year growth rates (in *per cent*)					
Revenue Receipts	8.77	11.58	2.09	2.84	4.34
State's Own Revenue	1.45	20.01	9.29	10.28	10.86
GSDP (at current prices)	-4.56	12.16	12.71	10.49	9.20
Buoyancy Ratios[2]					
Revenue Buoyancy w.r.t. GSDP	--*	0.95	0.16	0.27	0.47
State's Own Revenue Buoyancy w.r.t. GSDP	--*	1.65	0.73	0.98	1.18

Source: Finance Accounts and Department of Economics and Statistics, Himachal Pradesh.

c - Second Revised Estimate, b – First Revised Estimate, a – Advance Estimate

** Buoyancy ratio was not calculated as Revenue receipts or GSDP growth was negative.*

[2] *Buoyancy indicates the degree of responsiveness of a Fiscal variable with respect to a given change in the base variable.*

Himachal Pradesh faced stagnation and volatility that compounded its fiscal woes. The State's revenue growth was weak relative to GSDP. Over the period 2022-23 to 2024-25, the revenue buoyancy of the State remaining below 0.50 indicates a weak responsiveness of revenue to economic growth. In practical terms, this means that one *per cent* increase in GSDP resulted in less than a 0.5 *per cent* increase in the State's revenue, reflecting subdued revenue mobilisation despite economic expansion.

However, own tax revenue buoyancy was keeping pace with economic growth but its contribution to State's revenue is only 40 *percent*, which limits its impact. Grants-in-aids from Centre is a major part of State's revenue (33.57 *percent*) and State experienced a significant decline in financial support from the Central Government. The crucial GST compensation grant, which had bridged the gap between actual GST growth and the protected revenue growth rate, expired in June 2022. Grants-in-aid (GIA) from the Centre reached their lowest point in five years due to broad reductions across various heads. The Post-Devolution Revenue Deficit (PDRD) Grant, given by the Finance Commission to cover revenue deficits, was slashed by ₹1,800 crore, and Assistance to the State from the National Disaster Response Fund was cut by ₹703 crore in 2024-25.

If buoyancy remains below one *per cent* for several years, the state may face fiscal stress, since expenditure needs (health, education, infrastructure, salaries) typically rise faster.

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts are given in **Chart 1.7** and **Chart 1.8**.

Chart 1.7: Revenue Receipts as percentage of GSDP

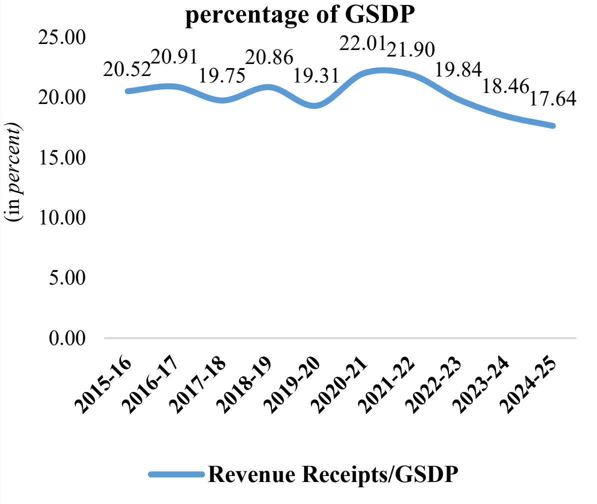
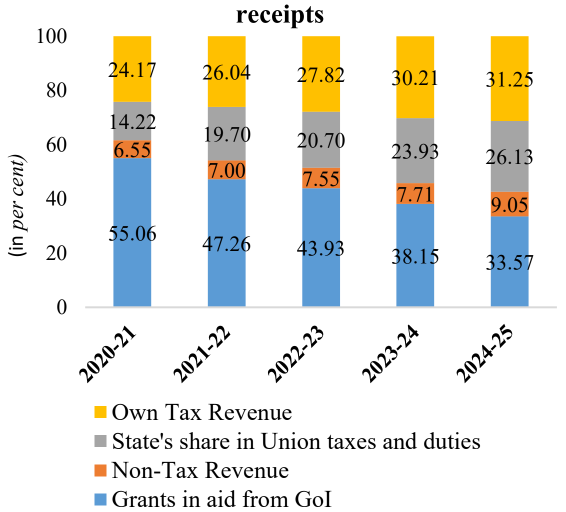


Chart 1.8: Contribution in revenue receipts

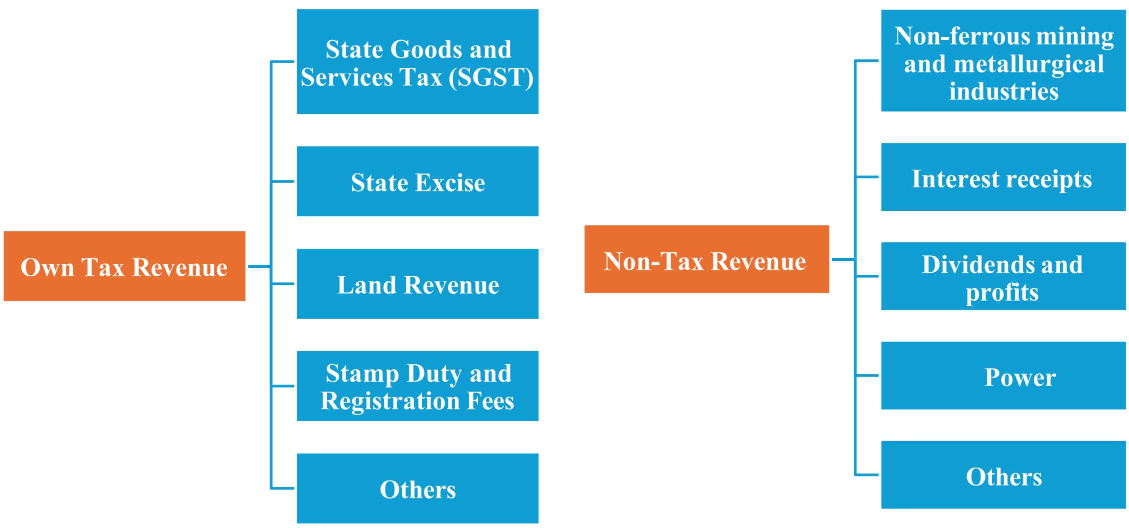


The sharp decline in the Revenue Receipts-to-GSDP ratio to a projected decade-low of 17.64 *per cent* in FY 2024-25 is driven primarily by a reduction in Central Transfers. Except for 2021-22, revenue buoyancy has consistently remained below 0.5, meaning revenues are growing at less than half the rate of economic expansion. This indicates a structural weakness in revenue responsiveness. This fiscal strain directly and negatively impacts the State's Capital Expenditure (Capex), as the Government is forced to prioritize mandatory revenue expenses (like salaries, interest payments, pensions liabilities, etc.) over discretionary investment spending. Consequently, the State increases its reliance on borrowing for consumption, escalating the Debt-to-GSDP ratio and ultimately reducing the crucial investment in infrastructure and development, which hinders long-term growth and creates a vicious cycle of high debt and low fiscal flexibility.

In the Exit Conference (December 2025), the Secretary (Finance) stated that the State's fiscal constraints needed to be viewed in a broader context, and that the State was not solely responsible for its resource challenges. He attributed these constraints to several external and structural factors, including the decline in GST compensation, the traditional nature of the State's economy with a lack of major industries comparable to neighboring States, periodicity in the release of funds under Centrally Sponsored Schemes, and higher expenditure requirements arising from the difficult terrain, sparsely distributed population, and limited working seasonality.

A State's Own Resources

Chart 1.9: Details of State's Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Own Tax Revenue for the FY 2024-25 are given in **Table 1.6**.

Table 1.6: State Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

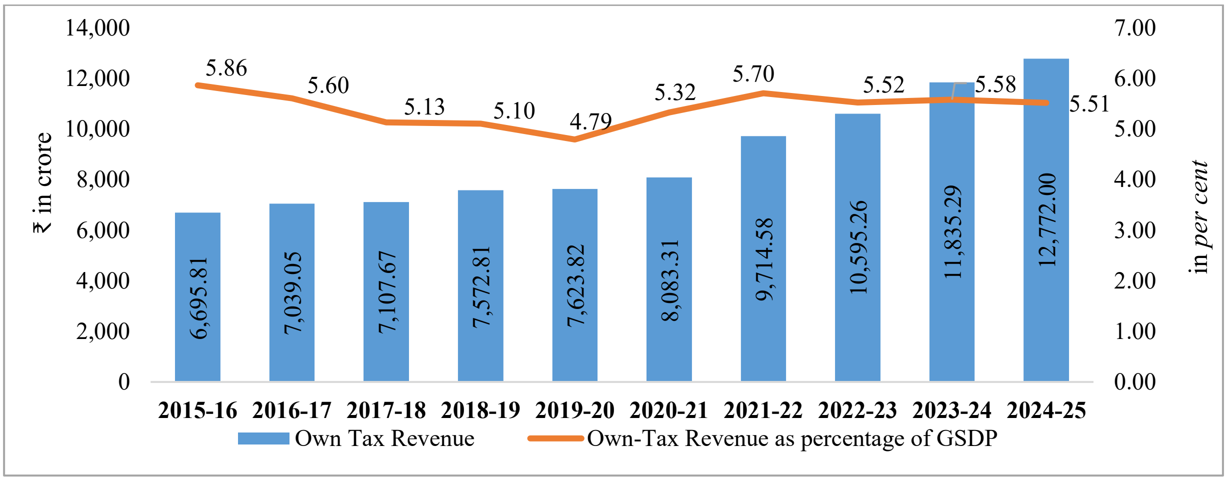
Own Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	5,339.89	6,552.00	6,010.00	5,816.61
State Excise	2,692.33	2,884.00	2,902.00	2,698.23
Taxes on Sales, Trade, etc.	1,753.73	2,080.00	1,975.00	1,842.30
Taxes on Vehicles	781.74	902.24	884.44	907.04
Stamp Duty and Registration Fees	440.37	625.53	668.01	491.12
Taxes and Duties on Electricity	369.07	550.85	551.20	494.88
Land Revenue	7.03	17.84	16.97	15.59
Tax on Goods and Passengers	70.88	65.82	74.53	76.04
Others	380.25	1,422.40	444.16	430.19
Total	**11,835.29**	**15,100.68**	**13,526.31**	**12,772.00**

Source: Finance Accounts and Budget documents of the State

The State achieved only 84.57 *per cent* of its budget estimates, with a shortfall of ₹ 2,328.68 crore, though revised estimates were more accurate (94.42 *per cent* achievement). Top three tax sources (SGST, State Excise and Sales Tax) account for 81 *per cent* of total revenue, creating vulnerability to sector-specific shocks.

Trends of own tax revenue, inter-State comparison and analysis of its components during the period 2015-25 are shown in **Charts 1.10**, **1.11** and **1.12**.

Chart 1.10: Trends of Own Tax Revenue during 2015-25



Source: Finance Account

Chart 1.11 shows inter-State comparison of Own Tax Revenue-GSDP ratio

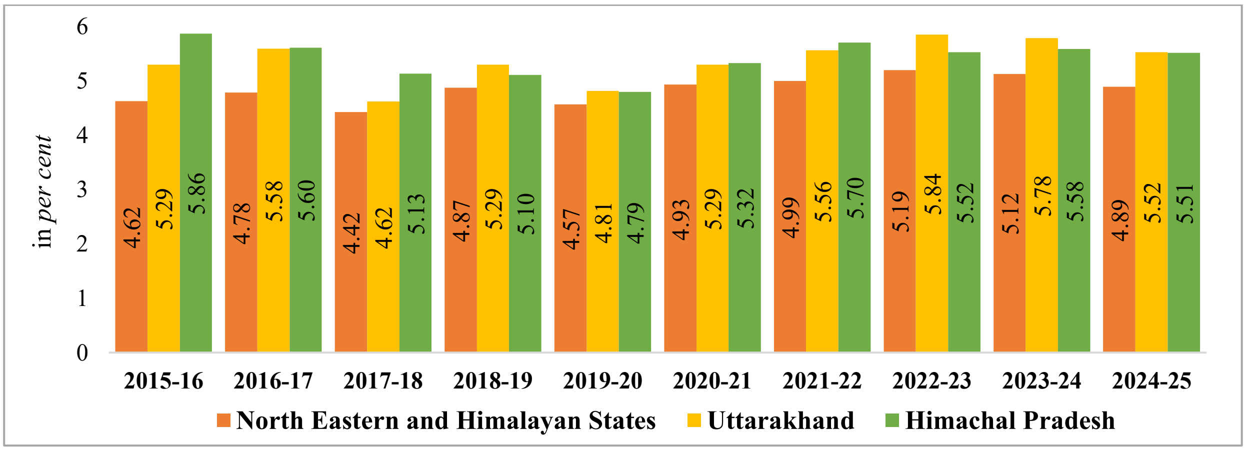


Chart 1.12: Components of State's Own Tax Revenue

(₹ in crore)

Minor head-wise details of major sources of tax revenue, where there has been an increase/ decrease as compared to last year, are given in the box below:

State Goods and Service Tax:
- Input Tax Credit cross utilisation of SGST and IGST (Minor Head 105) increased from ₹1,759.32 crore to ₹1,941.08 crore
- Apportionment of IGST-Transfer-in of Tax Component to SGST (Minor Head 106) increased from ₹1,043.00 crore to ₹1,156.47 crore

Tax on sales and trade:
- Value Added Tax (VAT) receipts (Minor Head 111) increased from ₹1,689.80 crore to ₹1821.89 crore.

State Excise:
- Liquor (Minor Head 104) increased from ₹ 223.15 crore to ₹ 244.59 crore
- Foreign Liquors and spirits (Minor Head 105) increased from ₹ 1,468.42 crore to ₹1,499.46 crore.

Taxes on Vehicles:
- Receipts under the Indian Motor Vehicles Act (Minor Head 101) increased from ₹134.73 crore to ₹160.37 crore
- Receipts under the State Motor Vehicles Taxation Acts increased from (Minor Head 102) ₹ 607.58 crore to ₹ 707.57 crore.

Stamps and Registration fees:
- Sales of stamps (Minor Head 102) increased from ₹299.59 crore to ₹338.36 crore.

Taxes and Duties on Electricity:
- Taxes on consumption and sale of Electricity (Minor Head 101) increased from ₹ 368.19 crore to ₹ 493.44 crore.

Taxes on Goods and Passengers:
- Tax Collections-Goods Tax (Minor Head 104) increased from ₹ 66.85 crore to ₹ 72.87 crore.

The reasons for major increases during the current year are given below:

- Increase in State Goods and Service Tax (SGST) is mainly due to increase of 10.87 *per cent* under 'Apportionment of IGST-Transfer-in of tax component to SGST'.
- Increase in Taxes on Vehicles is mainly due to increase of 16.46 *per cent* under 'Receipt under the State Motor Vehicles Taxation Act'.
- Increase in Tax and Duty on Electricity is mainly due to increase of 34.01 *per cent* under receipt from 'Taxes on consumption and sale of electricity'.

(ii) Non-Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts of the State Government from sources other than taxes.

Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Non-Tax Revenue for the FY 2024-25 are given in **Table 1.7**.

Table 1.7: Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

Non-Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actual)
Power	1,667.35	2,017.26	2,067.59	1,894.30
Interest Receipts	126.06	73.38	535.34	556.18

Non-Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actual)
Non-Ferrous Mining and Metallurgical Industries	331.73	353.62	353.55	358.16
Dividends and Profits	191.17	191.99	181.77	191.04
Contributions and Recoveries towards Pension and Other Retirement benefits	177.23	135.52	130.46	130.80
Forestry and Wildlife	89.95	87.11	91.83	85.66
Others	437.39	781.83	870.05	481.36
Total	**3,020.88**	**3,640.71**	**4,230.59**	**3,697.50**

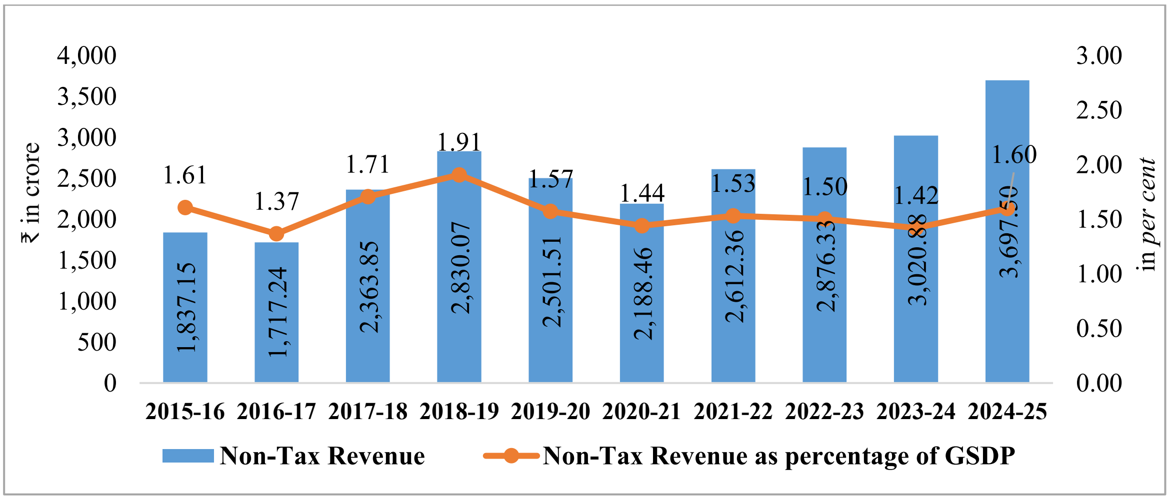
Source: Finance Accounts and Budget documents of the State

Non-tax revenue grew significantly by 22.40 *per cent*. However, actual non-tax revenue was far below the revised estimates (12.60 *per cent*). The key contributors in non-tax revenues are the Power sector and Interest receipts. The increase in power receipts is mainly attributable to ₹200.03 crore received from beneficiary States as the State's share for the Renukaji Dam Project, compared to only ₹ 63.57 crore in the previous year.

Interest Receipts recorded a growth of 341 *per cent* from previous year (actual), mainly due to ₹ 411.50 crore received from Public Sector and Other Undertakings, as against ₹36.74 crore in the preceding year. Further examination revealed that out of ₹411.50 crore, an amount of ₹350 crore pertained to interest received from Himachal Pradesh Power Corporation Limited (HPPCL). As per its Balance Sheet for 2022-23, the Corporation had accumulated losses amounting to ₹ 757.05 crore. The growth in Interest Receipts appears to be one-time and non-sustainable, driven mainly by HPPCL, a loss-making PSU. While it improves the short-term fiscal picture, it may not represent a stable or recurring source of revenue.

Trends in Non-tax revenue during 2015-25 and major components of State's non-tax revenue during 2020-25 are shown in **Chart 1.13** and **Chart 1.14**.

Chart 1.13: Trends in Non-Tax revenue

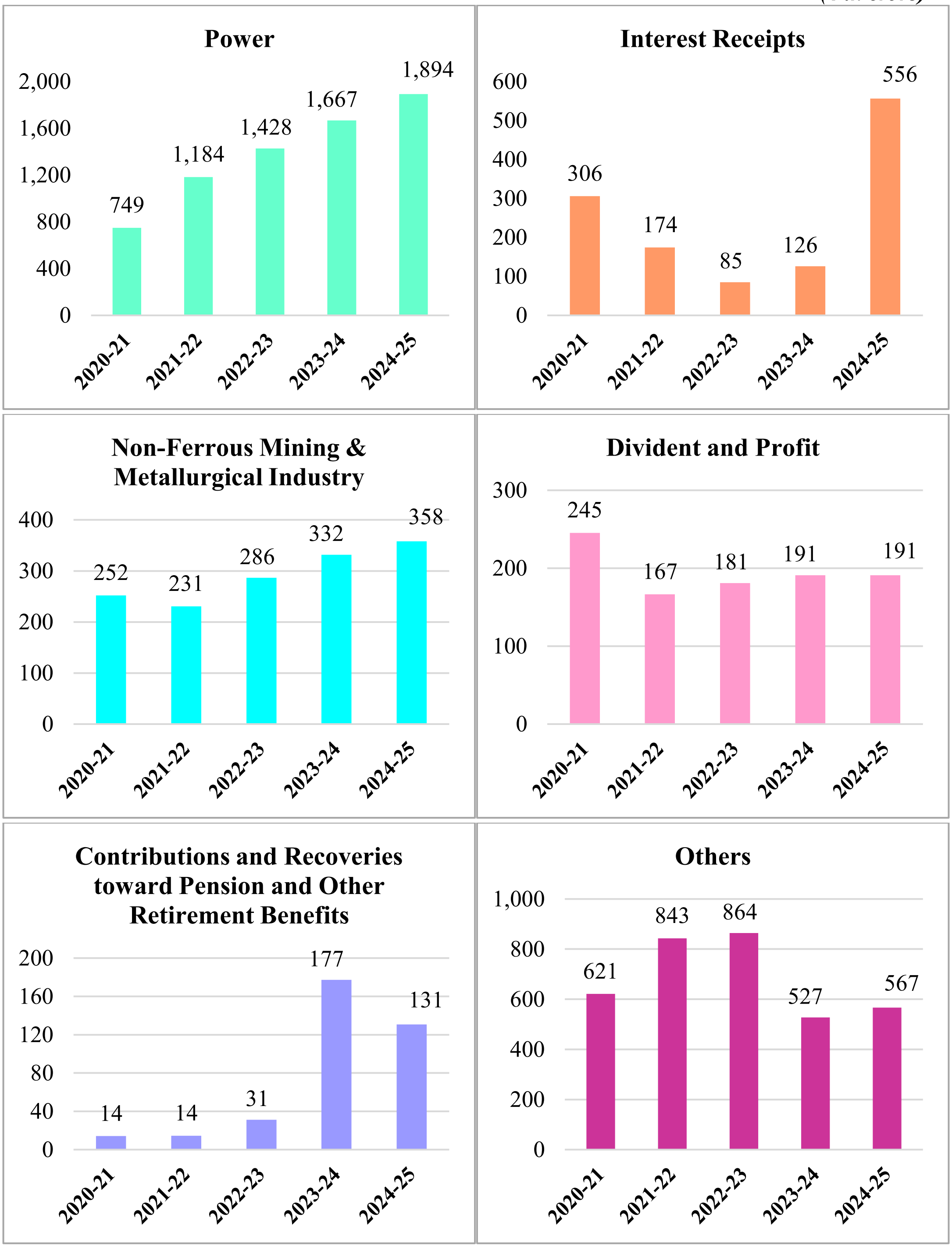


Source: Finance Accounts of respective years

The stability of Non-Tax Revenue (NTR) at a mere 1.5 *per cent* of GSDP, with minor fluctuations for a decade is a fiscal weakness, as this stagnation represents a failure to increase resources from user charges, maximise dividends, or efficiently monetise State assets in line with economic growth, thereby undermining the State's potential for sustainable, autonomous income. The big jump in NTR in 2024-25 is due to one-time payment of interest receipts as discussed in the preceding paragraph, which is not sustainable.

Chart 1.14: Major Components of State's Non-Tax Revenue

(₹ in crore)



Source: Finance Account of respective years

Minor head-wise details of major sources of non-tax revenue, where there has been an increase/ decrease as compared to last year are given in the box below:

Power:

- Receipts from Hydel Generation (Minor Head 800) increased from ₹ 1,667.35 crore to ₹ 1,894.30 crore.

Interest receipts:

- Interest Receipts from Public Sector and Other Undertakings (Minor Head 190) increased from ₹ 36.74 crore to ₹411.50 crore, a growth of 1020 *per cent* received.

Non-Ferrous Mining and Metallurgical Industries:

- Receipts under Mineral concession fees, rents and royalties (Minor Head 102) increased from ₹ 311.27 crore to ₹ 352.79 crore.

Contributions and Recoveries towards Pension and Other Retirement benefits:

- Receipts under Subscriptions and Contributions (Minor Head 101) decreased from ₹ 26.35 crore to ₹ 19.19 crore.
- Other receipts (Minor Head 800) decreased from ₹ 150.87 crore to ₹ 111.59 crore.

B. State's share in Union taxes and duties

Trends in components of State's share in Union taxes and duties are shown in **Table 1.8**.

Table 1.8: Components of State's share in Union taxes and duties

(₹ in crore)

Components of State's share in Union taxes and duties	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	1,419.55	2,105.41	2,227.15	2,845.13	3,119.54
Corporation Tax	1,429.44	2,202.48	2,644.66	2,813.87	3,030.83
Taxes on Income other than Corporation Tax	1,464.84	2,169.83	2,579.80	3,249.67	3,865.36
Customs	257.07	510.58	309.82	328.53	543.46
Union Excise Duties	160.44	265.82	97.22	124.32	104.56
Service Tax	19.39	87.35	12.36	1.73	0.30
Other Taxes[3]	3.19	7.57	12.97	11.47	17.19
Total	**4,753.92**	**7,349.04**	**7,883.98**	**9,374.72**	**10,681.24**

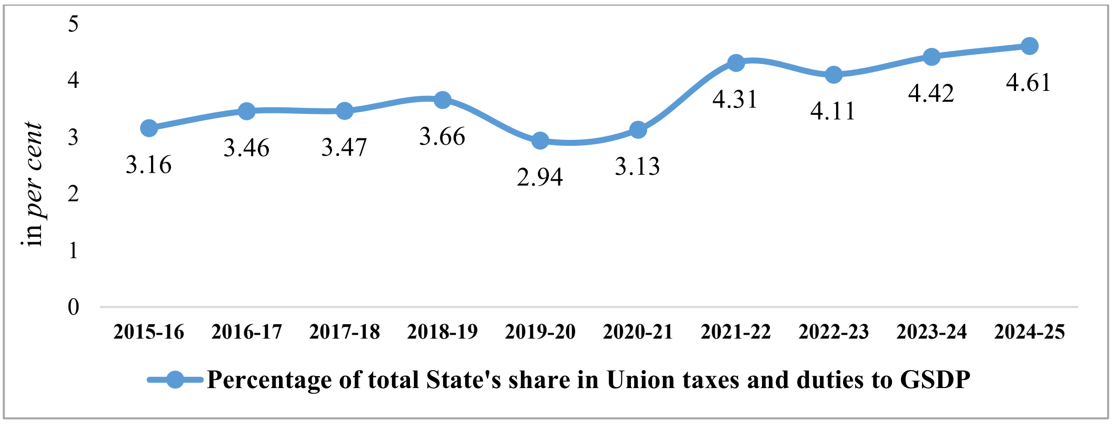
Source: Finance Accounts

Total transfers in five years increased significantly, more than double, reflecting a growth of 124.68 *per cent*. The share in revenue receipts also nearly doubled, rising from 14.22 *per cent* to 26.13 *per cent*. Tax on Income other than Corporation Tax became the leading contributor. On the other hand, Customs and Union Excise Duties have experienced sharp fluctuations, including periods of significant decline. This volatility can introduce uncertainty in the State's fiscal planning.

Percentage of total State's share in Union taxes and duties to GSDP is given in **Chart 1.15**.

[3] *Includes Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services.*

Chart 1.15: Percentage of total State's share in Union taxes and duties to GSDP



A higher share in Union taxes and duties shows that the State is benefiting from national economic growth, partially compensating for limitations in its own revenue collection.

C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.9**.

Table 1.9: Grants-in-aid from Government of India

(₹ in crore)

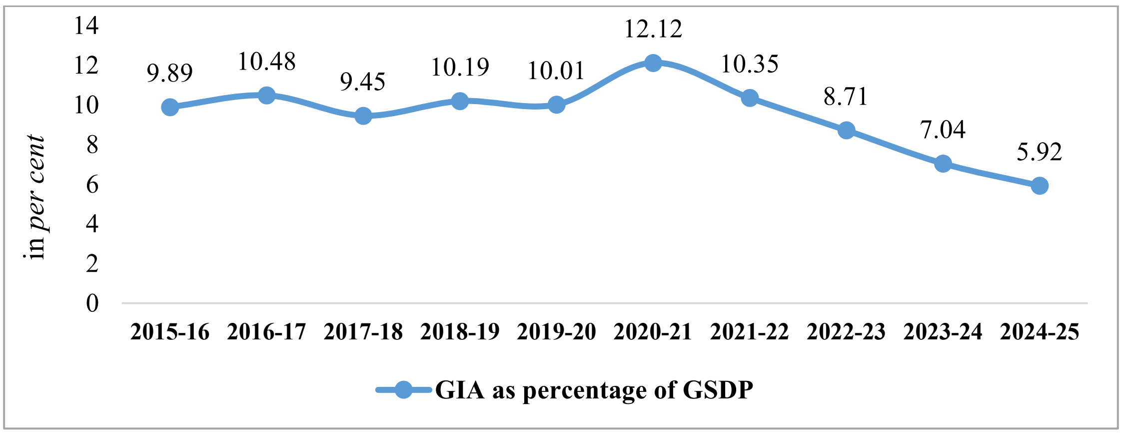
Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Centrally Sponsored Schemes	4,221.29	5,420.75	4,736.66	5,328.69	6,154.58
Finance Commission Grants	12,424.10	11,044.26	10,489.70	8,738.16	7,431.54*
Other Transfer/Grants to State/ Union Territories with Legislatures	1,767.19	1,168.31	1,507.57	875.30	135.49
Total	**18,412.58**	**17,633.32**	**16,733.93**	**14,942.15**	**13,721.61**
Percentage increase /decrease over the previous year	15.52	-4.23	-5.10	-10.71	-8.17
Percentage of GIA to Revenue receipts	55.06	47.26	43.93	38.14	33.57

Source: Finance Accounts for the respective years.

** Finance Commission Grants include Post-Devolution Revenue Deficit Grant (₹ 6,258 crore), grants for Local Bodies (₹ 610.48 crore including ₹ 8.67 crore for Health sector) and Grant-in-Aid for State Disaster Response Fund (₹ 378.40 crore); Grant-in-aid for State Disaster Mitigation Fund (₹ 184.66 crore).*

Percentage of Grant-in-aid from Government of India to GSDP is given in **Chart 1.16**.

Chart 1.16: Percentage of Grant-in-aid from Government of India to GSDP



Grants-in-aid from Government of India (**Table 1.9**) shows decreasing trend over the last five years (2020-25). The year to year decrease in GIA was mainly due to a persistent decrease in Post-Devolution Revenue Deficit Grant from ₹ 11,430.85 crore in 2020-21 to ₹ 6,258 crore during 2024-25 (45.25 *per cent*) under Finance Commission Grants and in Compensation to State Government for Revenue Loss on Roll out of GST from ₹ 1,763.53 crore in 2020-21 to ₹ 50.93 crore during 2024-25 (97.11 *per cent*) under Other Transfer/ Grants to State/ Union Territories with Legislature.

Analysis of decade-long (2015-16 to 2024-25) trend (**Charts 1.7 to 1.16**) reveals a progressive structural weakening in the State's finances, primarily driven by a sustained decline in Grants-in-Aid from the Government of India, which more than offset the gains from increased tax devolution. The Revenue Receipts-to-GSDP ratio falls to a decade-low of 17.64 *per cent* in FY 2024-25, mainly due to the sharp reduction of GIA by over 50 *per cent* from 12.12 *per cent* in 2020-21 to 5.91 *per cent* in 2024-25 of GSDP, representing a loss of over six percentage points, largely on account of the expiry of major central grants such as GST compensation. While the State's Share in Union Taxes and Duties increased steadily, reaching 4.61 *per cent* of GSDP, this increase provided only a partial counter-balance and was insufficient to compensate for the magnitude of the decline in grants. Compression of revenue receipts and limited buoyancy in the State's own revenues constrained fiscal space. This led to increased reliance on borrowings to meet committed revenue expenditure, thereby reducing resources available for capital expenditure and adversely affecting long-term growth and fiscal sustainability.

(i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 6,154.58 crore for Centrally Sponsored Schemes during 2024-25, the major amounts were given to the schemes is given in **Table 1.10**.

Table 1.10: Major Schemes receiving grants

(₹ in crore)

Name of the Scheme	2023-24	2024-25	Percentage change over previous year
Pradhan Mantri Gramin Sadak Yojna (PMGSY)	617.56	634.82	2.79
Pradhan Mantri Awas Yojna (Rural)	99.46	871.39	776.10
Samagra Shiksha Abhiyan - Secondary Education	485.97	526.20	8.28
Mahatma Gandhi National Rural Employment Guarantee Programme-(MGNREGA)	402.54	413.58	2.74
PMKSY-Accelerated Irrigation Benefit Programme and National/ Special Projects	0	367.24	-
National Urban Health Mission	310.12	363.59	17.24
Integrated Child Development Services (ICDS)	322.24	350.76	8.85

Source: Finance Accounts

(ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (15th FC) grants were provided to the States for Local Bodies and Health sector, State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF). Details of grants provided by GoI are given in **Table 1.11**.

Table 1.11: Recommended amount, actual release and transfers of Grant-in- aid

(₹ in crore)

Transfers		Recommendation of 15th FC for 2024-25	Actual release by GoI during 2024-25	Release by State Government (Total percentage of the amount released by GoI)
(i) Grants to PRIs		**352.00**	**229.19**	**229.19 (100)**
(a) Performance/ Tied Grant		211.20	88.39	88.39 (100)
(b) General Basic/ Untied Grants		140.80	140.80	140.80 (100)
(ii) Grants to ULBs		**181.00**	**168.16**	**168.16 (100)**
(a) Non-Million Plus Cities (Performance/Tied Grant)		72.40	67.26	67.26 (100)
(b) Non-Million Plus Cities (General Basic/ Untied Grants)		108.60	100.90	100.90 (100)
Total for Local Bodies		533.00	397.35	397.35 (100)
(iii) Grant for Health Sector		**108.00**	**0**	**0**
Total for Local Bodies (i+ii+iii)		**641.00**	**397.35**	**397.35 (100)**
State Disaster Response Fund (SDRF)	Centre Share	378.40	378.40	378.40 (100)
	State share	41.60	41.60	41.60 (100)
State Disaster Mitigation Fund (SDMF)	Centre Share	94.60	94.60	94.60 (100)
	State share	10.40	10.40	10.40 (100)
Total for SDRMF		**525.00**	**525.00**	**525.00 (100)**

Source: 15th FC Report and departmental information

PRIs - Panchayati Raj Institutions and ULBs - Urban Local Bodies.

** The figures depicted in the table are actual released during 2024-25 and did not match with the Finance Accounts' figures because in Finance Accounts the grants of previous year which are released in the year 2024-25 are also included.*

1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and its components from 2020-21 to 2024-25 are shown in **Table 1.12**.

Table 1.12: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Receipts (CR)	7,313.64	5,643.99	15,680.34	10,550.74	12,584.52
Miscellaneous Capital Receipts	2.88	7.01	12.59	2.20	0.00
Recoveries of Loans and Advances	23.02	40.73	82.79	27.40	184.64
Public Debt Receipts	7,287.74	5,596.26	15,584.96	10,521.14	12,399.88
Internal Debt #	*6,692.87*	*4,703.98*	*14,845.14*	*8,871.99*	*9,878.19*
*Loans and advances from GoI**	*594.87*	*892.28*	*739.82*	*1,649.15*	*2,521.69*
Year-on-year growth rates (in *per cent*)					
GSDP	-4.56	12.16	12.71	10.49	9.20
Capital Receipts	-1.52	-22.83	177.82	-32.71	19.28
Debt Capital Receipts	-1.57	-23.21	178.49	-32.49	17.86
Internal Debt	-8.73	-29.72	215.59	-40.24	11.34
Loans and advances from GoI	744.03	50.00	-17.09	122.91	52.91

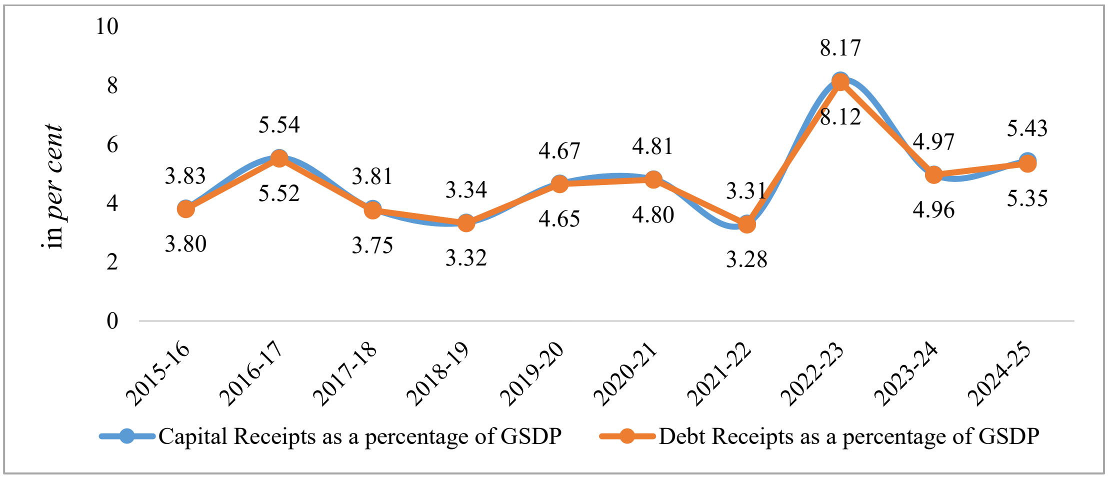
Source: Finance Accounts

 # Including net figure under Ways and Means Advances/ Overdrafts/ Special Drawing Facility.

** During the years 2020-21 and 2021-22, it excludes ₹ 1,717 crore and ₹ 2,695.22 crore respectively as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.*

Capital Receipts as percentage of GSDP is depicted in **Chart 1.17**.

Chart 1.17: Capital Receipts as percentage of GSDP



Capital Receipts exhibited significant volatility during the period 2015-21. They fell sharply in 2021-22 but rebounded strongly in 2022-23, recording a growth of 177.82 *per cent*, primarily due to a substantial rise in internal debt. Public Debt Receipts overwhelmingly dominated Capital Receipts, contributing over 98 *per cent* in peak years. Internal Debt showed wide fluctuations, while Loans and Advances from the Government of India followed erratic patterns.

Miscellaneous Capital Receipts and Recoveries of Loans and Advances remained negligible, together accounting for less than two *per cent* of the total. The overall debt profile highlights a heavy dependence on borrowings. While GSDP displayed steady growth, Capital Receipts moved inconsistently, reflecting a weak alignment with economic performance. This indicates that receipts were influenced more by borrowing decisions than by underlying economic growth fundamentals.

1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in the table in the **Table 1.13**.

Table 1.13: 15th FC Projections *vis-à-vis* actuals

(₹ in crore)

Parameters	2020-21		2021-22		2022-23		2023-24		2024-25	
	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual
GSDP (2011-12 Series Current price)	1,94,550	1,51,905	1,92,362	1,70,376	2,14,484	1,92,026	2,40,222	2,12,169	2,70,130	2,31,690
Own Revenue Receipts	13,500	10,272	13,249	12,327	15,261	13,472	17,679	14,856	20,586	16,470
State's own Tax Revenue	11,272	8,083	9,565	9,715	11,026	10,595	12,783	11,835	14,898	12,772
State's own Non-Tax Revenue	2,228	2,188	3,684	2,612	4,235	2,876	4,896	3,021	5,688	3,698
State's share in Union Taxes/ Duties	6,833	4,754	5,466	7,349	6081	7,884	6842	9,375	7774	10,681

Parameters	2020-21		2021-22		2022-23		2023-24		2024-25	
	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual
Revenue Deficit (+)/Revenue Surplus (-) as percentage of GSDP	-0.10	0.06	-0.50	-0.65	-0.80	3.30	-1.20	2.62	-1.70	2.94
Fiscal Deficit (+) as percentage of GSDP	4.50	3.75	4.00	3.08	3.50	6.45	3.00	5.31	3.00	5.44

Source: Finance Accounts and 15th Finance Commission Report

The State's Gross State Domestic Product (GSDP) and own revenue have exhibited a steady growth trend over the years. However, actual realisations have consistently fallen short of projections, indicating gaps between estimates and outcomes. Further, fiscal indicators show increasing deviation from budget estimates. The Actual Revenue Deficit and Fiscal Deficit as a percentage of GSDP remained higher than the projected levels in successive years, suggesting pressures on revenue mobilisation and/or expenditure management. Although the State benefited from a rising share in Union Taxes and Duties, this additional support did not fully offset the emerging fiscal imbalances.

1.2.4 Expenditure

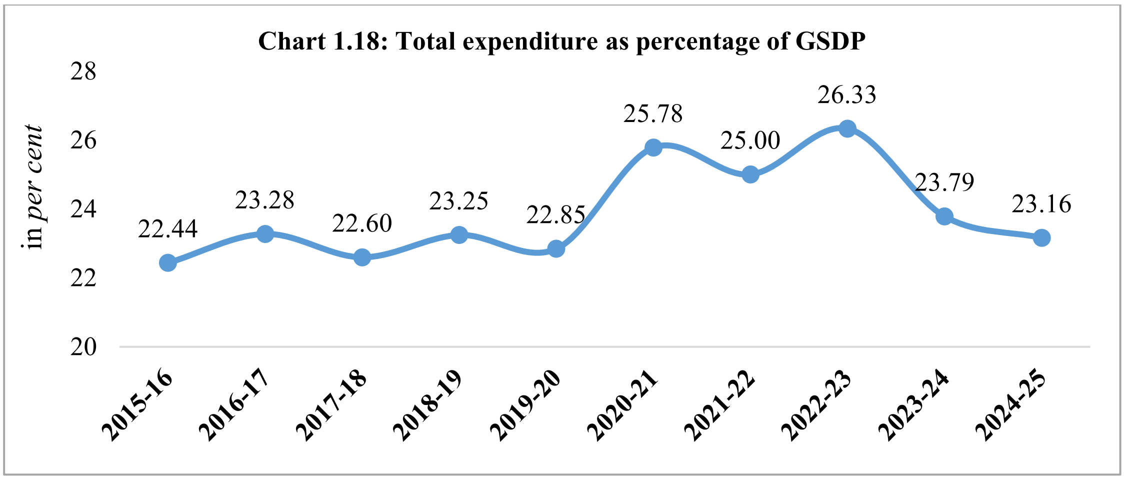
Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes costs for maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure as percentage of GSDP and share of its components are shown in **Table 1.14**, **Chart 1.18** and **Chart 1.19**.

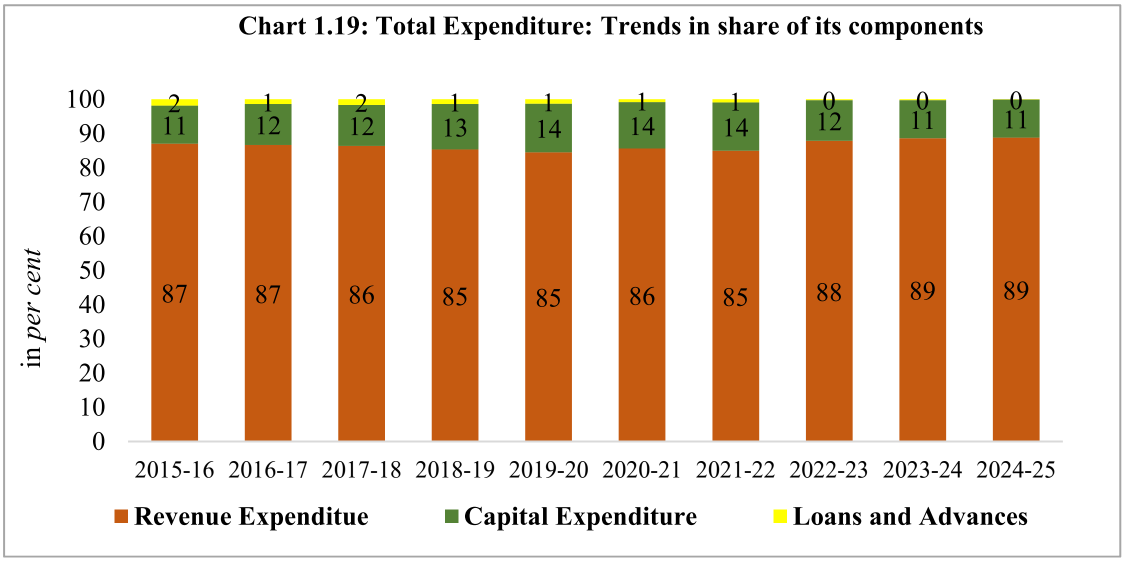
Table 1.14: Total expenditure and its composition

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	39,164.25	42,601.89	50,564.72	50,468.37	53,668.04
Revenue Expenditure (RE)	33,534.93	36,194.54	44,425.26	44,731.63	47,676.96
Capital Expenditure (CE)	5,309.21	6,029.38	6,028.89	5,629.79	5,956.83
Loans and Advances	320.11	377.97	110.57	106.95	34.25
Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00

Source: Finance Accounts





Source: Finance Accounts

The following issues emerge from the above:

Unsustainable Revenue-Expenditure Gap: The Total Expenditure as a percentage of GSDP **(Chart 1.18)** is consistently higher than the Revenue Receipts as a percentage of GSDP **(Chart 1.7)**. In the year 2024-25, Total Expenditure is 23.16 *per cent* while Revenue Receipts decline to 17.64 *per cent*. This significant 5.51 *per cent* gap covered entirely by borrowing, securing a high fiscal deficit and a continually escalating Debt-to-GSDP ratio, which strains future budgets.

Expenditure Structure: Revenue Expenditure (spending on committed items like salaries, pensions, and interest payments) dominates the budget, consistently utilising 85 *per cent* to 89 *per cent* of the Total Expenditure over the decade **(Chart 1.19)**. Conversely, Capital Expenditure (Capex), essential for infrastructure and long-term development, remained subdued between 11 *per cent* and 14 *per cent*. This skewed expenditure composition suggests that a significant portion of borrowings is utilised to meet revenue account requirements, leaving limited fiscal space for capital investment.

In the Exit Conference (December 2025), Secretary (Finance) stated that, while Audit had observed a decline in Capital Expenditure as a percentage of total expenditure from 13.56 *per cent* to 11.10 *per cent*, the reduction of 2.46 percentage points over the period translated to an average decline of about 0.25 percentage points per year. He further stated that the absolute monetary value of capital investment had, in fact, increased.

Sector-wise Total Expenditure

Sector-wise composition of expenditure given in **Table 1.15** and relative share of various sectors in total expenditure is depicted in **Chart 1.20**.

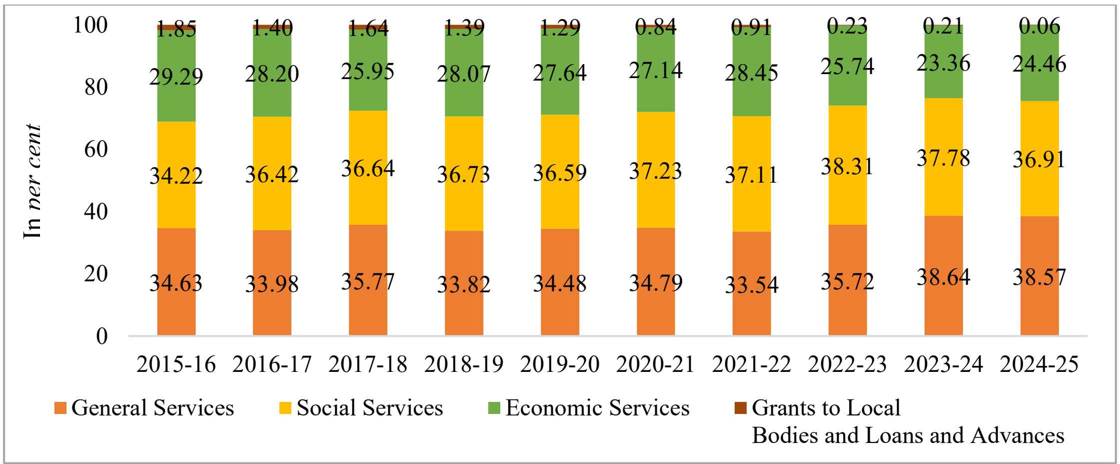
Table 1.15: Relative share of various sectors of expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	13,623.80	14,289.39	18,060.65	19,503.14	20,700.79
Social Services	14,580.00	15,807.72	19,370.51	19,066.53	19,806.38
Economic Services	10,630.97	12,119.10	13,016.90	11,791.75	13,126.62
Others (Grants to Local Bodies and Loans and Advances)	329.48	385.68	116.66	106.95	34.25

Source: Finance Accounts

Chart 1.20: Relative share of various sectors of expenditure



Source: Finance Accounts

Over the last 10 years, expenditure growth is concentrated in General and Social Services, reflecting revenue-heavy and welfare-driven priorities. Capital-creating Economic Services have moved in a narrow band, declining from the peak in 2015-16 to the lowest in 2024-25.

1.2.4.1 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth in revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

Table 1.16: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	39,164.25	42,601.89	50,564.72	50,468.37	53,668.04
Revenue Expenditure (RE)	33,534.93	36,194.54	44,425.26	44,731.63	47,676.96
RE as percentage of Revenue Receipts	100.29	97.01	116.63	114.19	116.65
RE as percentage of TE	85.63	84.96	87.86	88.63	88.84

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
RE/GSDP (*per cent*)	22.08	21.24	23.14	21.08	20.58
Revenue Receipts (RR)	33,438.27	37,309.30	38,089.50	39,173.04	40,872.35
GSDP	1,51,905	1,70,376	1,92,026	2,12,169	2,31,690
Year-on-year growth (in *per cent*)					
Revenue Expenditure	9.13	7.93	22.74	0.69	6.58
GSDP growth	-4.56	12.16	12.71	10.49	9.20

Source: Finance Accounts

Revenue Expenditure constitutes the major share of Total Expenditure, consistently ranging between 85–89 *per cent* over the years. Its share in Revenue Receipts has exceeded 100 *per cent* in most years, reaching a peak of 116.65 *per cent* in 2024-25, indicating persistent revenue deficits. This reflects that current receipts are inadequate to cover day-to-day operations, necessitating reliance on borrowings. The RE-to-GSDP ratio has remained between 20-23 *per cent*, suggesting that nearly one-fourth of the State's output is accounted for by revenue expenditure.

The Secretary (Finance) stated that (December 2025) high increase in Revenue Expenditure (RE) during 2022-23 was primarily due to pay revision, which the Government subsequently controlled, slashing the RE growth to 0.69 *per cent* in 2023-24.

A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue expenditure is given in **Table 1.17** and relative share of various sectors in Revenue expenditure is depicted in **Chart 1.21**. Detailed Sector-wise expenditure is given in **Appendix 1.1**.

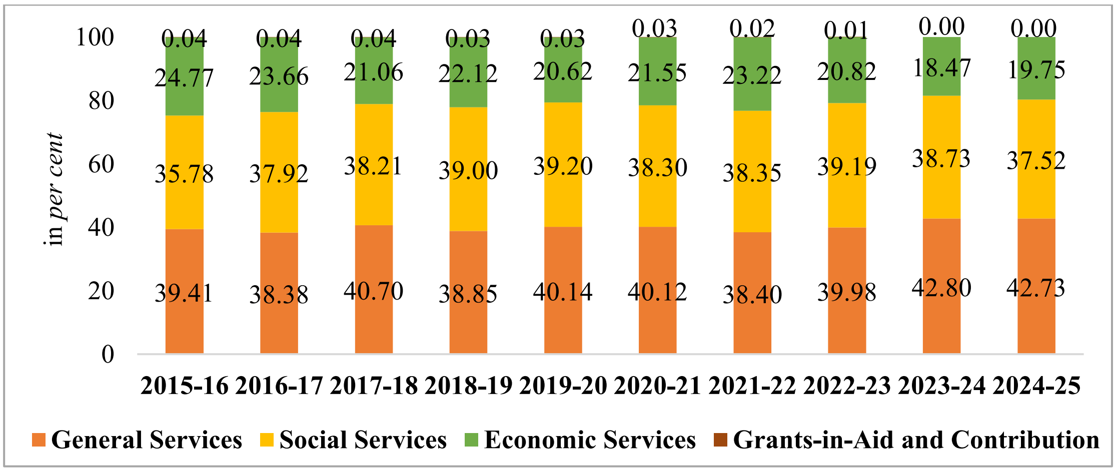
Table 1.17: Sector-wise Revenue expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	13,454.26	13,899.76	17,763.27	19,146.43	20,372.44
Social Services	12,843.81	13,882.41	17,408.48	17,322.92	17,888.09
Economic Services	7,227.49	8,404.66	9,247.42	8,262.28	9,416.43
Grants-in-Aid and Contribution	9.37	7.71	6.09	0.00	0.00

Source: Finance Accounts

Chart 1.21: Relative share of various sectors in Revenue expenditure



Source: Finance Accounts of respective years

The above chart displays the relative share of various sectors in Revenue Expenditure from 2015-16 to 2024-25, revealing a clear trend of increasing fixed costs and decreasing priority for growth-oriented spending. Over 80 *per cent* of the State's Revenue Expenditure is consumed by the combination of Social Services and General Services. This high concentration ensures that the budget is highly inflexible. When revenue receipts as a percentage of GSDP are declining (**Chart 1.7**), the relatively small share of expenditure on Economic Services tends to face greater compression during fiscal adjustment, which can adversely affect the quality of spending and the State's medium-term growth prospects.

B. Committed Expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The components of committed expenditure are given in **Table 1.18** and committed expenditure as a percentage of receipts and remaining fiscal space for other expenditure is given in **Chart 1.22.**

Table 1.18: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2020-21	2021-22	2022-23	2023-24	2024-25
Salaries & Wages[4]	13,411.41	13,880.31	17,587.18	17,124.03	17,461.50
Expenditure on Pensions	6,088.39	6,398.91	9,283.87	9,212.64	9,543.85
Interest Payments	4,472.45	4,640.79	4,828.64	5,648.37	6,260.93
Total	**23,972.25**	**24,920.01**	**31,699.69**	**31,985.04**	**33,266.28**
Committed Expenditure as percentage of Revenue Expenditure	**71.48**	**68.85**	**71.36**	**71.50**	**69.77**

Source: Finance Accounts

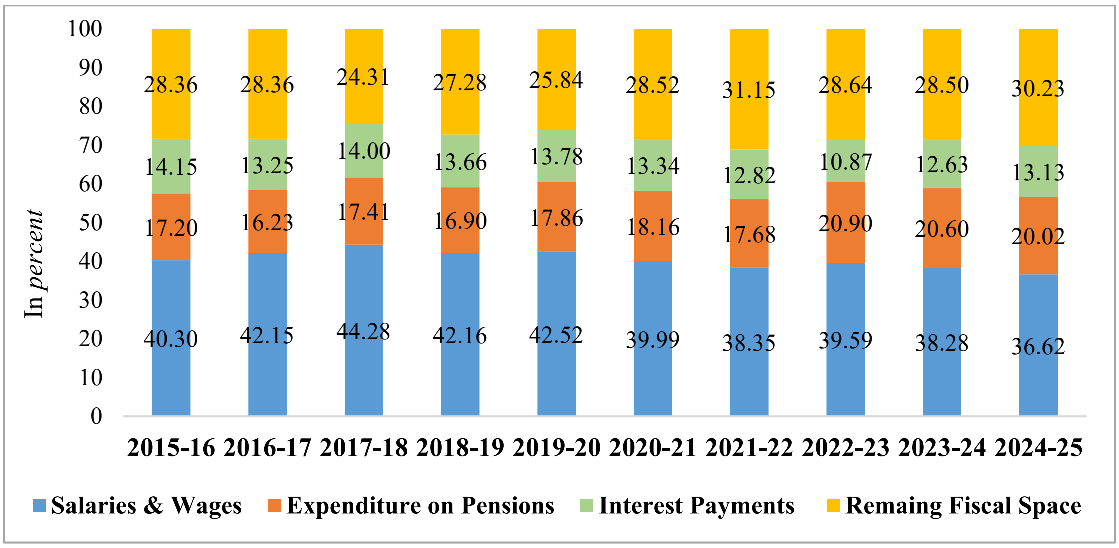
Himachal Pradesh's high level of committed expenditure severely constrains fiscal flexibility. In 2024-25, committed spending on salaries, pensions, and interest reached ₹33,266 crore. The sharpest rise was observed under pensions and salaries in 2022-23, after the implementation of the 6^{th} Pay Commission revisions and arrears payout. Pension expenditure jumped by 45 *per cent* in 2022-23 alone (from ₹6,399 crore to ₹9,284 crore) and has remained at elevated levels since. When subsidies (₹1,872 crore) are included, the "rigid" expenditure rose to ₹ 35,139 crore, consuming ~86 *per cent* of revenue receipts. In other words, only 14 *per cent* of revenue was available for discretionary or developmental spending in FY 2024-25. This is an extremely narrow fiscal space, which explains the low capital investment and the State's dependence on borrowing for new initiatives. By comparison, many peer states have far lower rigidity – for instance, Arunachal's committed spending is about 42 *per cent* and Uttarakhand's around 55–60 *per cent*, giving them more breathing room.

In addition to the above, emerging risks, such as climate-related disasters like floods and landslides that can suddenly spike relief and reconstruction expenditure, further

[4] *Includes Grants-in-aid (Salary): 2020-21 (₹ 1,507.74 crore); 2021-22 (₹ 1,687.79 crore); 2022-23 (₹ 1,736.31 crore); 2023-24 (₹ 1,771.45 crore) and 2024-25 (₹ 1,814.02 crore).*

underscore the need for a budgetary buffer and make disciplined fiscal management crucial in the coming years.

Chart 1.22: Committed Expenditure as a percentage of Revenue expenditure and remaining fiscal space



Source: Finance Accounts

The above chart shows that the share of Committed Expenditure (Salaries and Wages, Pensions, and Interest Payments) as a percentage of Revenue Expenditure has increased significantly over the decade. Nearly two-thirds to three-fourths of Revenue Expenditure are pre-committed, thereby leaving limited fiscal space for developmental or discretionary spending.

C. Subsidies

Subsidy spending is another area impacting Himachal's finances. While smaller in scale than salaries or pensions, subsidies in certain sectors have grown and put pressure on the budget's flexibility. In 2024-25, total subsidies were ₹ 1,872 crore – about four *per cent* of revenue expenditure. Major subsidised sectors include Power (electricity tariff subsidies), Transport, and Food and Supply.

Department-wise major subsidies (2020-25) and trends analysis of subsidies for FYs 2015-16 to 2024-25, are shown in **Table 1.19 and Chart 1.23**.

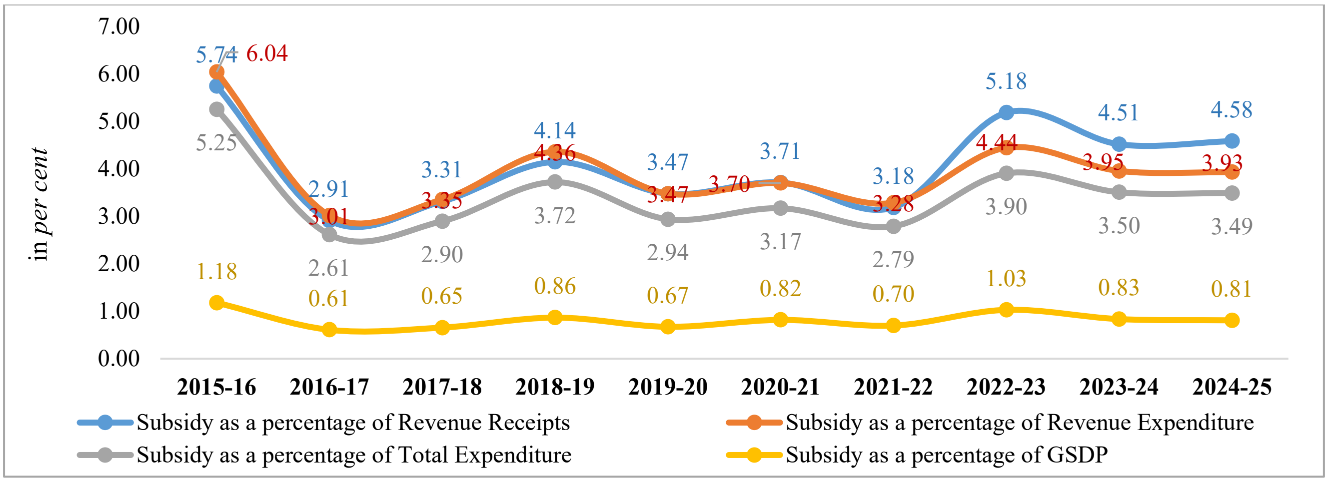
Table 1.19: Department-wise Subsidies during FYs 2020-21 to 2024-25

(₹ in crore)

Sl. No.	Departments	2020-21	2021-22	2022-23	2023-24	2024-25
1	Energy	520.45	419.99	1,044.03	933.29	942.85
2	Food and Supply	239.97	314.53	337.20	210.90	179.75
3	Transport	171.20	171.20	201.21	412.15	542.00
4	Agriculture	108.18	87.73	126.76	80.39	66.34
5	Horticulture	111.20	101.23	118.61	86.12	99.96
6	Others	89.63	93.31	145.51	45.50	41.30
Total Subsidy		**1,240.63**	**1,187.99**	**1,973.32**	**1,768.35**	**1,872.20**

Source: Finance Accounts.

Chart 1.23: Trend analysis of subsidies



As we can see from the above table that –

- A significant portion of the State's total subsidies is consistently directed toward the Energy sector through strategic tariff rollbacks. These increases stem directly from the Government's deliberate policy decisions to provide subsidised or free electricity - a targeted measure designed to offer relief to domestic consumers, boost agricultural production for farmers, and actively stimulate economic activity within key industrial segments. The position of Subsidy support by State Government, category-wise roll back subsidy and subsidy adjusted is given in **Tables 1.20**, **1.21** and **1.22**.

Table 1.20: Detail of Subsidy support by State Government

(₹ in crore)

Year	Opening balance	Subsidy claimed during the year	Total subsidy	Released by State Government	Closing Balance
2020-21	110.08	462.56	572.64	520.45	52.19
2021-22	52.19	457.20	509.39	419.99	89.40
2022-23	89.40	946.90	1,036.30	1,044.03	-7.73
2023-24	-7.73	941.87[5]	934.14	933.29	0.85
2024-25	0.85	1,649.80	1,650.65	942.85	707.80[6]

Table 1.21: Category/sector -wise position of Roll back subsidy

(₹ in crore)

Year	Agriculture	Domestic	Commercial	Large power supply	Others*	Total
2020-21	20.22	442.33	0.00	0.00	0.00	**462.56**
2021-22	22.27	434.92	0.00	0.00	0.00	**457.20**
2022-23	30.08	760.79	13.25	115.31	27.48	**946.90**
2023-24	27.37	876.50	1.25	11.23	2.68	**919.04**
2024-25	41.76	1,174.10	46.27	307.12	80.56	**1,649.80**

** "Others" included Bulk supply, Jal Shakti, Medium and small power supply, Non-domestic/ non-commercial, Street lights and temporary.*

[5] *This includes ₹ 919.04 crore pertaining to during the year and ₹ 22.83 crore subsidy less claimed to Government of Himachal Pradesh from 2016-17 to 2023-24*

[6] *Released in the month of June 2025 by Government of Himachal Pradesh*

Table 1.22: Year-wise details of Subsidy adjusted

(₹ in crore)

Year	Subsidy adjusted against Electricity Duty (ED)	Subsidy adjusted against any other dues of State Government	Total subsidy adjusted
2020-21	400.85	199.60	520.45
2021-22	299.99	120.00	419.99
2022-23	254.61	0	254.61
2023-24	368.18	0	368.18
2024-25	493.25	0	493.25

- The adjusted subsidy understates not only the State's revenue receipts but also its revenue expenditure, thereby undermining the sanctity of the State's accounts.
- Transport constituted substantial share of the total subsidy. The Government provides significant subsidies (i.e., free and concessional travel facilities for women, students, senior citizens, persons with disabilities, etc. and operate bus services on loss-making routes) to HRTC. This approach ensures that all citizens, especially those in remote and unserved far-flung areas, have reliable public transport services, even though these routes are loss-making but vital for public transport.
- Food and Supply subsidies are fundamental to social welfare, ensuring that essential commodities reach every household. Through financial support, the State guarantees the procurement and provision of staple items - including wheat, rice, pulses, sugar, oils, and iodized salt—securing the nutritional well-being of both Above and Below Poverty Line families.
- The Revenue Receipts-to-GSDP ratio declined to a decade-low of 17.64 *per cent* in 2024-25 (**Chart 1.7**). During the same period, subsidy expenditure remained at 4.58 *per cent* of GSDP (**Chart 1.23**). In the context of a shrinking revenue base, this implies that a relatively higher proportion of the State's revenue capacity is pre-empted by subsidies, thereby reducing the fiscal space available for capital investment, trapping the State in a cycle of high consumption and weak growth.

Breaking out of this committed expenditure cycle is challenging. Expenditure reform is urgently needed to restore flexibility. This may involve measures to moderate the growth of salary and pension expenditure, along with rationalisation and better targeting of subsidies. The Government has acknowledged these needs: it must target subsidies better, manage staff costs, and explore efficiency improvements that would free up nearly ₹ 400 crore annually – funds that could go to capital investment or social programs with higher impact.

Without new measures, Himachal Pradesh's budget is constrained by existing mandatory expenditures like salaries, pensions, interest payments, subsidies, etc. such that virtually all new revenue is immediately consumed, leaving no funds for fresh projects.

D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.23**.

Table 1.23: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Financial Assistance to Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
(A) Local Bodies					
Municipal Corporations and Municipalities	814.58	800.71	903.04	970.76	653.71
Panchayati Raj Institutions	1,176.07	1,148.28	1,753.44	1,193.24	2,406.93
Total (A)	**1,990.65**	**1,948.99**	**2,656.48**	**2,164.00**	**3,060.64**
(B) Others					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	944.59	1,031.74	1,157.21	1,208.67	1,531.41
Development Authorities	238.37	331.69	330.42	337.65	388.97
Hospitals and Other Charitable Institutions	458.23	673.60	671.32	446.70	532.71
Other Institutions	931.27	994.78	1031.51	935.19	717.29
Total (B)	**2,572.46**	**3,031.81**	**3,190.46**	**2,928.21**	**3,170.38**
Total (A+B)	**4,563.11**	**4,980.80**	**5,846.94**	**5,092.21**	**6,231.02**
Of which, total GIA for creation of Capital assets	1,039.73	833.26	1,376.62	911.05	1,183.20
Revenue expenditure	33,534.93	36,194.54	44,425.26	44,731.63	47,676.96
Financial assistance as percentage of Revenue expenditure	13.61	13.76	13.16	11.38	13.07

Source: Finance Accounts and information received from PAG (A&E).

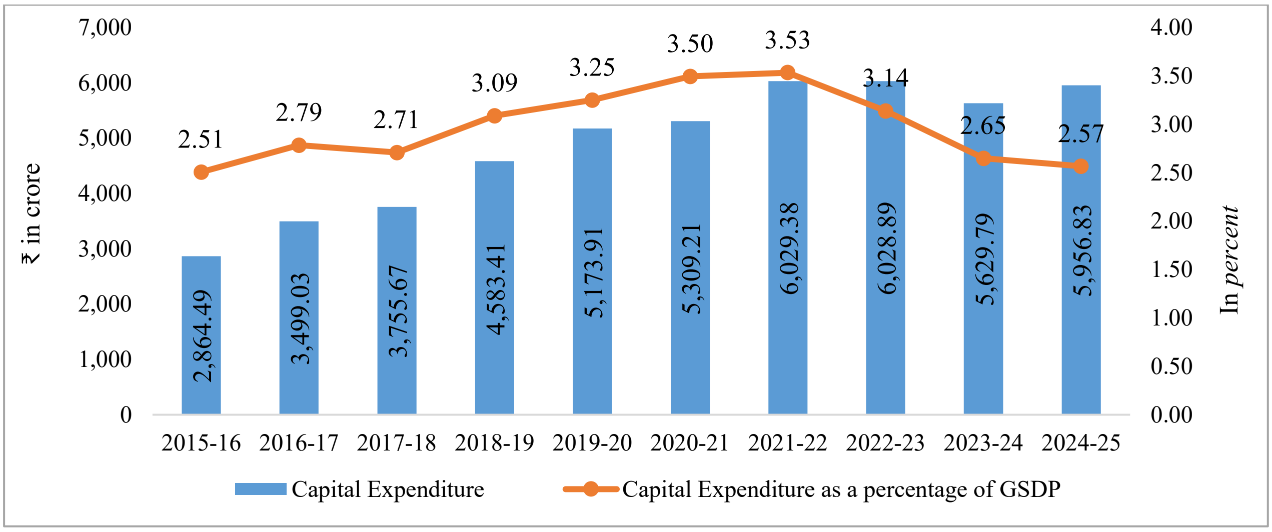
Financial assistance exhibits considerable year-to-year fluctuations, particularly in allocations to PRIs and grants for capital assets. While funding for Municipalities has declined, allocations to PRIs and Educational Institutions have increased, reflecting a policy preference towards rural development and education. Despite the volatility, grants for asset creation remain substantial, indicating sustained efforts for infrastructure.

Financial assistance consistently constitutes about 11 to 14 *per cent* of Revenue Expenditure, highlighting its importance as a stable fiscal component.

1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. Capital expenditure, in both the Centre and the State, is being met from budgetary support and extra budgetary resources/ off budget. It also includes investments made by the State Government in Companies/Corporations. Trend of capital expenditure and its percentage to GSDP in the State over the last 10 years i.e. 2015-25 is given in **Chart 1.24**.

Chart 1.24: Trend of Capital Expenditure in the State

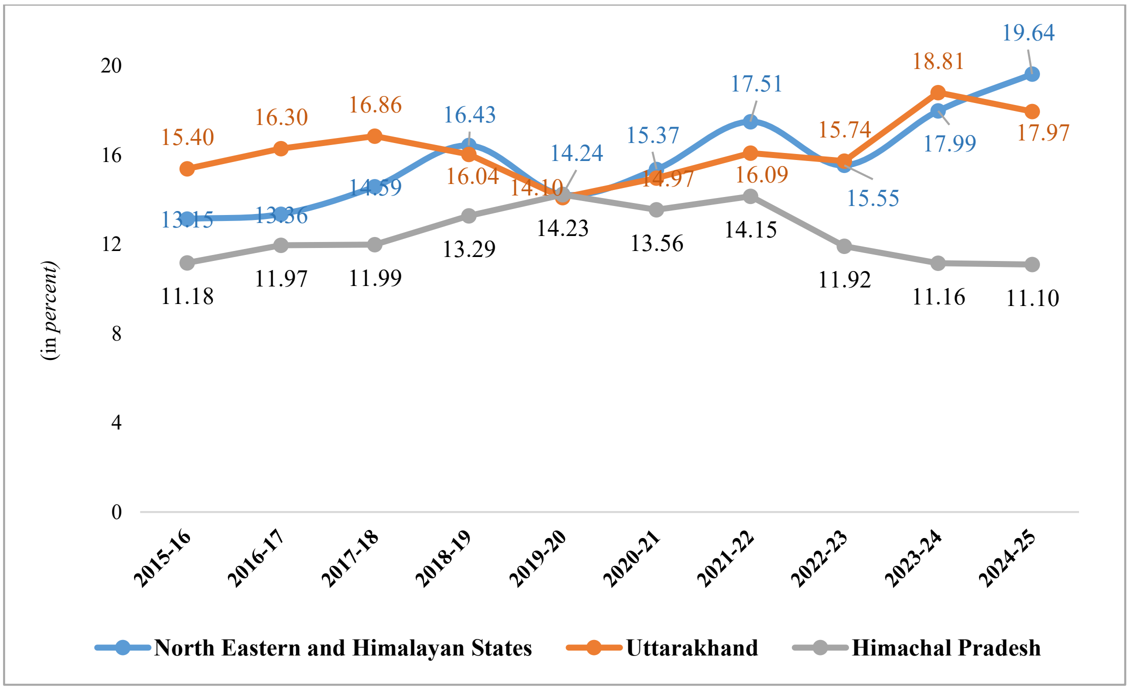


Source: Finance Accounts.

For 2024-25, total capital outlay was only around ₹ 6,000 crore (roughly 11 *per cent* of total spending), less than the State's annual pension bill. After peaking at 3.53 *per cent* of GSDP in 2021-22, Capex steadily declined and fell to 2.57 *per cent* in 2024-25 **(Chart 1.24)**. This decline in Capex occurs precisely when Revenue Receipts as a percentage of GSDP **(Chart 1.7)** are also sinking to a decade-low of 17.64 *per cent* in 2024-25. Since committed expenses (salaries, interest, and pensions) have to be paid first, the shrinking revenue base forced the Government to use the flexible Capex budget as the primary target for cuts to manage the deficit.

Inter-State comparison of Capital expenditure to Total expenditure is shown in **Chart 1.25**.

Chart 1.25: Inter-State comparison of Capital expenditure to Total expenditure



A. Sector-wise Capital Expenditure

Sector-wise composition and relative share of Capital expenditure are given in **Table 1.24** and **Chart 1.26**. Detailed Sector-wise expenditure is given in **Appendix 1.1**.

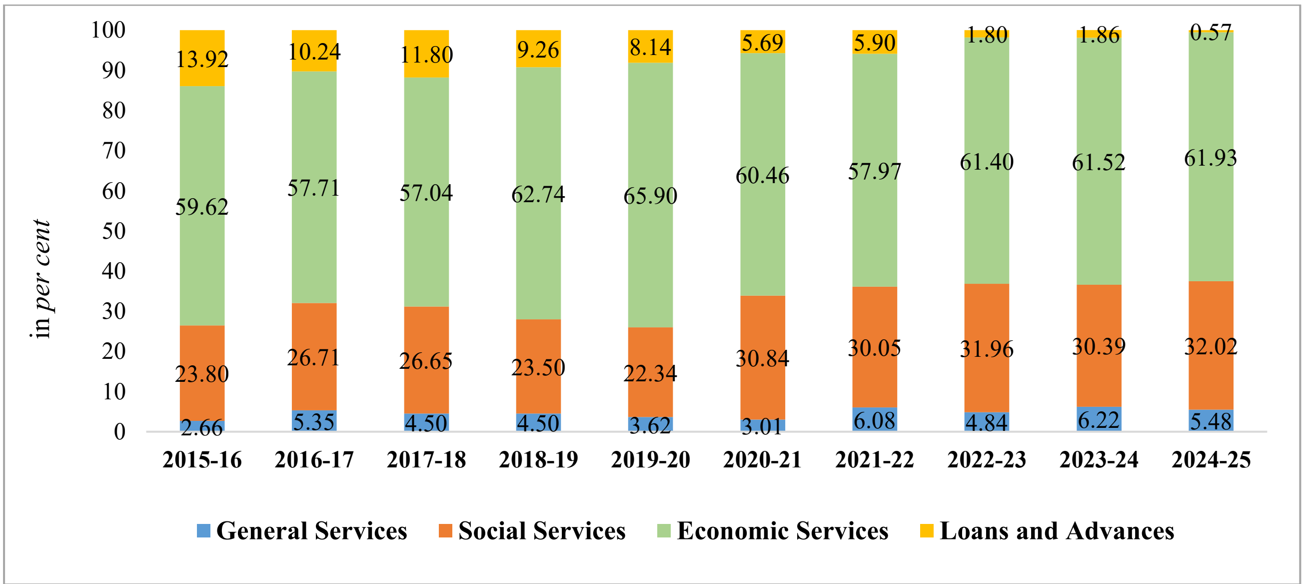
Table 1.24: Sector-wise Capital expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	169.54	389.63	297.38	356.71	328.35
Social Services	1,736.19	1,925.31	1,962.03	1,743.61	1,918.29
Economic Services	3,403.48	3,714.44	3,769.48	3,529.47	3,710.19
Loans and Advances	320.11	377.97	110.57	106.95	34.25

Source: Finance Accounts

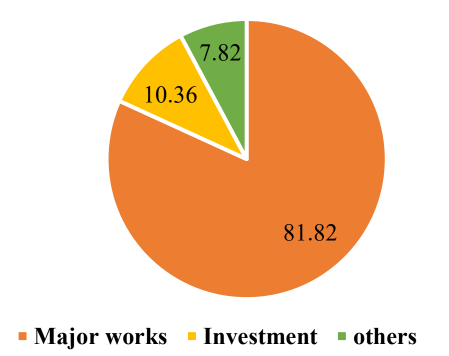
Chart 1.26: Relative share of various sectors in Capital expenditure



Source: Finance Accounts

The composition of Capex (**Chart 1.26**) showed that Economic Services (infrastructure, industry, etc.) consistently consumed the vast majority of the budget, peaking at 65.90 *per cent* and stabilising at 61.93 *per cent* in 2024-25. While high spending on Economic Services was typically positive for growth, this spending had to be viewed in the context of the overall Capex decline to 2.57 *per cent* of GSDP (as seen in **Chart 1.24**). The State was essentially allocating the largest share to the best sector, but that total allocation was shrinking rapidly.

Chart 1.27: Object head-wise classificataion



Month-wise trend and Major head-wise comparison of Capital expenditure during 2024-25 over the previous year are given in the **Charts 1.28** and **1.29**.

Chart 1.28: Month-wise trend in Capital expenditure

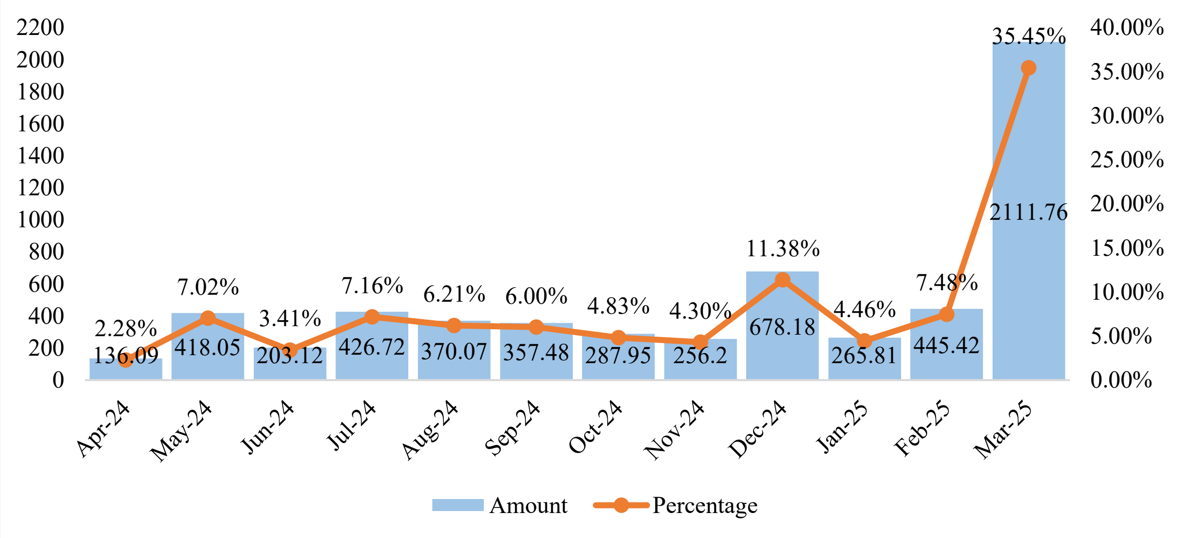
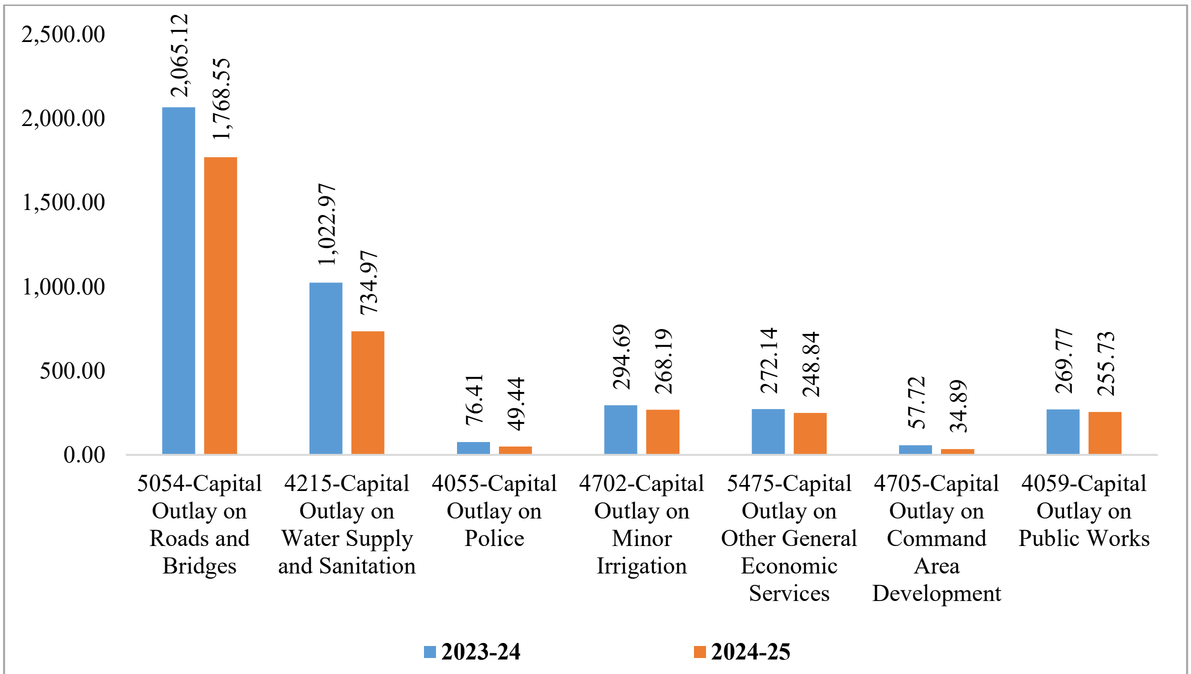


Chart 1.29: Major head-wise comparison of Capital expenditure during 2024-25 over the previous year



The composition of Capital Expenditure indicates an increase in the share of General Services, which more than doubled from 2.66 *per cent* in 2015-16 to 5.48 *per cent* in 2024-25, reflecting higher allocations towards administrative and general infrastructure. The share of Social Services in the total Capital Expenditure budget has increased from 23.80 *per cent* to 32.02 *per cent* over the decade. Compounding this, the shrinking revenue base forced sweeping cuts to total Capex. Because the State's budget was shrinking and more money was being spent on administration, the Economic Services sector - which creates jobs and future revenue - is underfunded, making it challenging for the State to invest and guarantee future growth, thus trapping it in a low-growth cycle.

B. Quality of investments

Investment in companies, corporations and other bodies

As of 31 March 2025, the State Government's investment in companies, corporations and other bodies stood at ₹ 6,239.08 crore, comprising Government Companies (₹ 2,292.85 crore), Co-operative Societies (₹ 36.98 crore), Statutory Corporations/ Board (₹ 2,797.64 crore), Other Joint Stock Companies and Partnerships (₹ 1,098.24 crore) and Co-operative Banks (₹ 13.37 crore).

Trends of return on investment in companies, corporations, and co-operative banks and societies, difference between cost of Government borrowings and return on investments are depicted in **Chart 1.30**. Rate of return on investment made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.31**.

Chart 1.30: Investment and Return

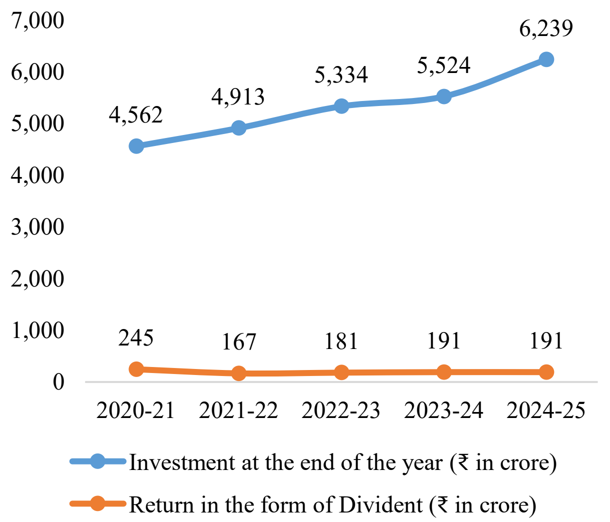
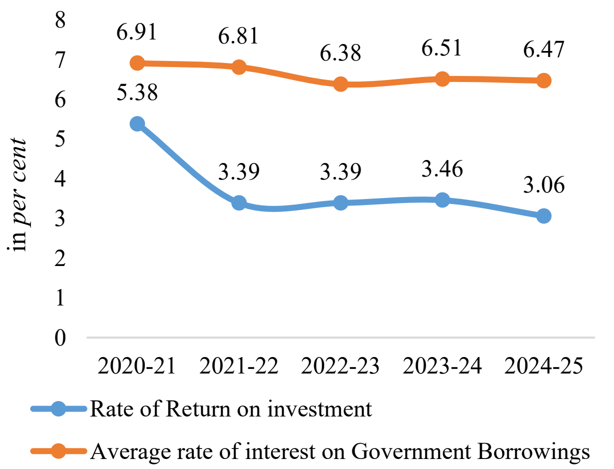


Chart 1.31: Rate of return on investment *vis-a-vis* average rate of interest on Government borrowings



Out of total investment (₹ 6,239.08 crore), 93.10 *per cent* is invested in six companies (Himachal Road Transportation Corporation: ₹1,793.55 crore, HP State Electricity Board Limited - ₹ 904.54 crore, HP Power Corporation Limited: ₹ 1,086.89 crore, HP Power Transmission Corporation: ₹ 461.83 crore, Shimla Jal Prabandhan Nigam Limited: ₹ 460.05 crore, Satluj Jal Vidyut Nigam: ₹ 1,098.14 crore).

Out of total dividend (from 12 PSUs/ Corporations/ Societies) of ₹ 191.04 crore received by State Government, nearly 99 *per cent* of dividends came from a single Central PSU (Satluj Jal Vidyut Nigam), while most State-owned enterprises returned nothing. In fact, excluding SJVN, the effective return on State investments was almost 'Nil'. Meanwhile, the State pays an average interest of 6.47 *per cent* on its borrowings. This means Himachal is borrowing money at ~6.5 *per cent* and investing in entities that yield <1 *per cent*, leading to a negative spread and a net fiscal loss. So, debt taken in hopes of returns has largely added to the burden without easing the budget. Moreover, many PSUs periodically require budgetary support or bailouts, adding to expenditure. As an example (explained in succeeding paragraph), HRTC receiving ₹ 472 crore labeled as "investment" in 2024-25 for bus procurement and loan repayment is effectively a grant to a PSU.

Similarly, under the UDAY scheme for power distribution reforms, the State took over ₹ 2,890 crore of discom debt in 2015-16, which increased Government debt (though to relieve the utility). If PSUs do not improve, such contingent liabilities can become direct liabilities – a clear fiscal risk.

Low realisation of Dividends

The Thirteenth Finance Commission had recommended (December 2009) that a minimum dividend of five *per cent* on government equity should be paid by all enterprises. The State Government adopted the recommendations and directed (July 2011) all its SPSEs (except those in welfare utility sector) to pay a minimum return of five *per cent* on the fund invested by the State Government, subject to a ceiling of 50 *per cent* profit after tax.

During the previous financial year (2023-24), 14 State PSUs[7] registered profits as per their latest financial statements; however, only two PSUs declared dividend. As per the directions issued, the State Government was eligible for dividend of ₹ 16.07 crore from the 10 profit-making PSUs. However, only ₹ 0.51 crore was actually received from two[8] PSUs. Of these, only one PSUs paid the dividend at prescribed rates. Eight PSUs did not declare/pay any dividend.

Incorrect/ misclassification of Grants-in-aid as Investment (Capital expenditure)

In 2024-25, the State Government released ₹ 472.73 crore to the Himachal Pradesh Road Transport Corporation (HRTC) under the heads 5055-00-190-02-43 (₹ 452.23 crore), 5055-00-789-01-43 (₹ 15.11 crore) and 5055-00-796-01-43 (₹ 5.40 crore) – Investment, classifying the expenditure as capital outlay. Of this, ₹ 412.73 crore (₹ 272.40 crore in December 2024 and ₹ 140.33 crore in March 2025) was released for procurement of 327 electric buses and ₹ 60 crore was released towards repayment of a past loan taken by HRTC for purchase of buses.

As per the principles of government accounting, investment refers to expenditure undertaken to acquire financial or durable assets in which the Government secures ownership or control. Such expenditure is intended to either increase Government-owned capital assets of a permanent nature or reduce recurring liabilities. Consequently, investment includes purchase of shares, equity, securities, deposits and similar transactions undertaken with the objective of creating assets owned by Government. Conversely, grants-in-aid provided to institutions or bodies for creation of capital assets

---

[7] *Himachal Pradesh Agro-Industries Corporation Limited, Himachal Pradesh State Forest Development Corporation Limited, Himachal Backward Classes Finance and Development Corporation, Himachal Pradesh Mahila Vikas Nigam, Himachal Pradesh Minorities Finance & Development Corporation, Himachal Pradesh Road & Other Infrastructure Development Corporation Limited, Himachal Pradesh State Industrial Development Corporation Limited, Himachal Pradesh General Industries Corporation Limited, Himachal Pradesh State Civil Supplies Corporation Limited, Himachal Pradesh State Electronics Development Corporation Limited, Himachal Pradesh State Handicrafts & Handloom Corporation Limited, Himachal Consultancy Organisation Limited, Ropeway and Rapid Transport System Development Corporation HP Limited and Himachal Pradesh Power Transmission Corporation Limited*

[8] *Himachal Pradesh State Industrial Development Corporation Limited and Himachal Pradesh General Industries Corporation Limited*

are not to be classified as capital expenditure in the books of the grantor (Government), as the resulting assets do not vest with the Government but with the recipient agency.

In the present case, the electric buses procured using the funds released by the State Government are to be owned by HRTC and not by the Government. The expenditure therefore constitutes grants-in-aid for creation of capital assets and should have been recorded in the Revenue section of Government accounts under the relevant head for Grants-in-Aid for Capital Assets rather than as Capital Investment. ***Incorrect booking of the expenditure resulted in overstatement of capital expenditure and understatement of Revenue Deficit by ₹ 472.73 crore in the State Accounts.*** It was also observed that the Letter of Award for procurement of 297 electric buses was issued in April 2025. Similarly, an amount of ₹ 96.75 crore was classified as Investment (₹ 55 crore for repayment of loan taken in the past for purchase of buses; ₹ 6.82 crore for purchase of land for workshop at Nadaun, ₹ 11.43 crore for e-charging infrastructure- payment made to HPSEB and ₹ 23.50 crore for purchase of e-buses) during FY 2023-24. This should have been classified as GIA for capital assets under the Revenue section.

In the Exit Conference (December 2025) with Secretary (Finance), it was assured to take corrective action by converting the investment into formal shares or equity of HRTC.

Implementation of Ujwal DISCOM Assurance Yojana (UDAY) Scheme

The status of implementation of the UDAY Scheme is detailed below:

Category	Reform mandated (targets)	GoHP/ DISCOM achievement/outcome
I. Financial Turnaround		
Debt Takeover	GoHP to take over 75% of the DISCOM debt: ₹ 2,890.50 crore (as of 30.09.2015).	As per provisions of UDAY Scheme and tripartite Memorandum of Understandings (MoU), out of total outstanding debt (₹3,854.00 crore) pertaining to the State DISCOM (Himachal Pradesh State Electricity Board Limited) as on 30 September 2015, the Government of Himachal Pradesh took over total debt of ₹2,890.50 crore during 2016-17 by taking over the loan. As per agreement, HPSEBL was under obligation to pay the interest on the UDAY loan upto the February 2021. As per terms of UDAY, DISCOM paid interest of ₹911.12 crore, for the period February 2017 to March 2021. Thereafter, the amount of ₹ 2,890.50 crore which was provided by way of interest-bearing loans under UDAY Scheme, was to be converted into 75 *per cent* (₹ 2,167.50 crore) grant and 25 *per cent* (₹723.00 crore) equity during 2020 21. However, loan was not converted into grant and equity so far (November 2025), even though the State Government is being duly honouring the interest and principal payments on the Bonds issued under the UDAY scheme. Further, a bipartite agreement has also been executed between GoHP and HPSEBL on 24 January 2017, as per this new agreement, despite the GoHP taking over the debt through UDAY bonds, HPSEBL was made liable for the repayment of the principal loan plus interest (approx. 7.88 *per cent*) to the GoHP until the loan's maturity in 2031-32. This went against the spirit of UDAY, where the conversion of the debt into grants or equity would have shifted the financial burden away from HPSEBL and onto the State

Category	Reform mandated (targets)	GoHP/ DISCOM achievement/outcome
		Government's balance sheet. This failure forced HPSEBL to continue recording the annual interest payment liability in its accounts which accumulated to ₹ 911.12 crore till FY 2024-25. This provisional booking of a debt service obligation (interest payments) that should have been absorbed by the State Government (via conversion to grants/equity) severely "inflated the loss of HPSEBL," making the company's financial position appear much worse than it would have been if the UDAY scheme had been implemented as intended.
Debt Re-pricing	Balance debt (₹ 963 crore) to be re-priced/ converted to bonds at ~3% less interest.	Out of HPSEBL total debt of ₹ 963.50 crore, ₹ 138.50 crore was excluded as it was already paid before the UDAY proposal, and another ₹ 500 crore in existing bonds was ineligible for restructuring under the scheme's terms, leaving a balance of ₹ 325 crore as the eligible debt (split between SBI: ₹ 162.70 crore and HP Co-operative Bank Limited: ₹ 162.30 crore). This remaining ₹ 325 crore was successfully restructured by HPSEBL as a condition of the UDAY guidelines, setting the interest rate at 8.65 *per cent*, extending the repayment period to 15 years, which includes a 5-year moratorium followed by principal repayment over the final 10 years.
ACS-ARR Gap Elimination	Eliminate the gap between Average Cost of Supply (ACS) and Average Revenue Realised (ARR) (i.e., achieve revenue surplus).	Achieved: Himachal Pradesh was reported a negative ACS-ARR gap (a revenue surplus) by FY 2019-20, indicating commercial viability. But afterwards, this gap turned to positive (a revenue deficit).
II. Operational Efficiency		
AT&C Loss Reduction	Reduce Aggregate Technical & Commercial (AT&C) losses to 12.75%	Improved: AT&C losses were reduced from pre-UDAY levels from 12.92 *per cent* in 2015-16 to 11.19 *per cent* during 2024-25.
Technical Measures	Compulsory Distribution Transformer (DT) metering, Consumer Indexing, and GIS mapping of losses.	In Progress: Initiatives relating to DT metering, consumer indexing and GIS-based loss mapping were taken up to improve monitoring of losses and billing efficiency.
Detail of losses/ profit	Year -wise detail of losses/ profit to the DISCOM (HPSEB Ltd.)	Discom struggling under the dual burden of high operating costs (power) and mandated financial liabilities (Pay Commission), which peaked in 2022-23.

Year	Profit (+)/ Loss (-) *(₹ in crore)*	Reasons
2020-21	-185.32	Losses during 2020-24 was due to higher power and employee cost. During 2022-23, the losses were substantially increased due to
2021-22	-103.69	
2022-23	-1,316.23	

<table>
<tr><th>Category</th><th>Reform mandated (targets)</th><th>GoHP/ DISCOM achievement/outcome</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>2023-24</td><td>-573.46</td><td>revision of pay/ pension on account of implementation of 6th Pay Commission.</td></tr>
<tr><td>2024-25</td><td>342.10</td><td>Due to the revision in tariff rate and other income on account of sale of Renewable Energy (RE) Certificates.</td></tr>
</table>
In short, non-conversion of the UDAY loan did not just technically "inflate the loss," but for two years (2020-22), it was the only factor that pushed HPSEBL from a small operational profit into a reported net loss.</td></tr>
<tr><td colspan="3">III. Demand Side Management (DSM)</td></tr>
<tr><td>Energy Efficiency</td><td>Implement DSM interventions like energy-efficient LED bulbs, agricultural pumps, and industrial equipment (PAT scheme).</td><td>Achieved: Programs like UJALA for LED distribution saw widespread success in the State. More than 86 lakh LED bulbs were distributed in Himachal Pradesh till now (November 2025).</td></tr>
<tr><td colspan="3">IV. Incentive Funding</td></tr>
<tr><td>Central Funding</td><td>Receive additional/ priority funding under schemes like DDUGJY and IPDS upon meeting operational milestones.</td><td>Participating States may get additional / priority funding through schemes of Ministry of Power (MoP) and Ministry of New and Renewable Energy (MNRE), if they meet the operational milestones outlined in the scheme. Accordingly, HPSEB received the additional funding from MoP and MNRE after implemented UDAY scheme through following schemes:
<table>
<tr><th>Sr. No.</th><th>Name of scheme</th><th>Amount (₹ in crore)</th></tr>
<tr><td>1.</td><td>Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)</td><td>118.58</td></tr>
<tr><td>2.</td><td>Integrated Power Development Scheme (IPDS)</td><td>149.32</td></tr>
<tr><td>3.</td><td>Public Sector Development Programme (PSDP)</td><td>75.14</td></tr>
<tr><td>4.</td><td>Saubhagya</td><td>3.71</td></tr>
<tr><td>5.</td><td>Green Energy Corridor</td><td>39.57</td></tr>
<tr><td>6.</td><td>Roof Top Solar</td><td>9.34</td></tr>
<tr><td>7.</td><td>Revamped Distribution Sector Scheme (RDSS)</td><td>513.44</td></tr>
</table></td></tr>
<tr><td>Departmental dues to Power utilities</td><td></td><td>Year-wise position of Departmental dues to Power utilities:
(₹ in crore)
<table>
<tr><th>Year</th><th>I&PH</th><th>MC/ NAC (Nagar Panchayats)</th><th>Other Government's departments</th></tr>
<tr><td>2020-21</td><td>106.74</td><td>6.61</td><td>25.64</td></tr>
<tr><td>2021-22</td><td>65.57</td><td>6.05</td><td>14.21</td></tr>
<tr><td>2022-23</td><td>82.91</td><td>5.66</td><td>11.93</td></tr>
<tr><td>2023-24</td><td>102.45</td><td>7.02</td><td>17.92</td></tr>
<tr><td>2024-25</td><td>246.61</td><td>7.94</td><td>24.02</td></tr>
<tr><td>Total</td><td>604.28</td><td>33.28</td><td>93.72</td></tr>
<tr><td>Grand Total:</td><td colspan="3">₹ 731.28 crore</td></tr>
</table></td></tr>
</table>

C. Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many institutions/ organisations. **Table 1.25** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings during the last five years.

Table 1.25: Quantum of loans disbursed and recovered during 2020-25

(₹ in crore)

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Opening Balance of the loans outstanding	**7,390.49**	**7,687.59**	**8,024.83**	**8,052.62**	**8,132.18**
Amount advanced during the year	320.12	377.97	110.57	106.95	34.25
Amount recovered during the year	23.02	40.73	82.79	27.40	184.64
Closing Balance of the loans outstanding	**7,687.59**	**8,024.83**	**8,052.62**	**8,132.18**	**7,981.79**
Net addition	297.10	337.24	27.78	79.55	-150.39
Interest received	248.98	97.72	15.44	47.65	422.40
Interest rate on Loans and Advances given by the Government (*per cent*)	3.37	1.27	0.19	0.59	5.19
Average rate of interest on Government borrowings (*per cent*)	6.91	6.81	6.38	6.51	6.47
Difference between the rate of interest paid and interest received (*per cent*)	3.54	5.54	6.19	5.92	1.28

Source: Finance Accounts

The framework governing loans and advances in the State is inadequate and requires systemic strengthening. The main problem is the Power sector, which gets most of the new loans (97 *per cent* of the total) even though it owes a huge ₹ 7,714.87 crore and has not paid back anything significant in over 10 years.

The State is also losing money on every loan because it borrows money at high rates (between 6.38 and 6.91 *per cent*) but earns a meagre interest back. This difference is a large, hidden cost that drains the State's budget by giving the Power sector an implicit subsidy. Ultimately, the combined fiscal failures led to a critical cash shortage (referred in **Paragraph 1.3.3**), evidenced by the massive 89 *per cent* cut in new loan approvals since 2020-21.

1.3 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. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

1.3.1 Net Public Account Balances

The component-wise net balances in Public Account of the State are given in **Table 1.26**.

Table 1.26: Component-wise net balance in Public Account

(₹ in crore)

Sector	Sub Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	16,522.64	17,006.28	17,682.25	19,337.57	20,867.39
Reserve Funds	(a) Reserve Funds bearing Interest	1,882.54	1,657.90	1,664.27	1,969.07	2,739.21
	(b) Reserve Funds not bearing Interest	834.66	316.00	270.44	310.70	140.23
Deposits and Advances	(a) Deposits bearing Interest	7.66	14.30	17.39	16.50	16.60
	(b) Deposits not bearing Interest	3454.50	3,412.87	3591.61	3,629.99	4,013.95
	(c) Advances	-0.51	-0.51	-0.51	-0.51	-0.51
Suspense and Miscellaneous	(b) Suspense	-1,539.83	-292.98	224.94	265.28	269.95
	(c) Other Accounts	-1,696.28	-2,568.27	-3,645.37	-1,458.00	-0.19
	(d) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(d) Miscellaneous	0.00	0.00	0.00	0.00	0.00
Remittances	(a) Money Orders, and other Remittances	546.02	653.51	494.02	620.18	804.14
	(b) Inter-Governmental Adjustment Account	-4.11	-0.01	-0.06	0.07	0.08
Total		**20,007.29**	**20,199.09**	**20,298.98**	**24,690.85**	**28,850.84**

Source: Finance Accounts.
Note: +ve figures denote debit balance and –ve figures denote credit balances.

1.3.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were three interest bearing funds and four Reserve Funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.27**.

Table 1.27: Details of Major Reserve Funds

(₹ in crore)

Sr. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayment during the year	Balance as on 31st March 2025
A	**Reserve Funds bearing Interest**	**1,969.07**	**1,486.58**	**76.86**	**716.44**	**2,739.21**
1	State Disaster Response Fund	58.15	420.00	0	410.59	67.56
2	State Compensatory Afforestation Fund	1,867.46	861.53	76.86	105.57	2,623.42
3	State Disaster Mitigation Fund	43.46	205.05	0	200.28	48.23
B	**Reserve Funds not bearing Interest**	**310.70**	**66.92**	**0**	**237.39**	**140.23**
1	Industrial Development Funds	0.16	0	0	0	0.16
2	Electricity Development Funds	254.32	0	0	127.79	126.53
3	National Disaster Response Fund	56.22	66.92	0	109.60	13.54
4	Consumer Welfare	0.0007	0	0	0	0.0007
Grand Total		**2,279.77**	**1,553.50**	**76.86**	**953.83**	**2,879.44**

Source: Finance Accounts.

1.3.3 Cash Balances

As per the agreement with RBI, State Governments must maintain a minimum daily cash balance with the Bank. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD), with the WMA limit revised periodically by RBI.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

It is undesirable for the State Government to raise market loans while holding large unutilized cash balances, as it leads to idle funds rather than productive use. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.28**.

Table 1.28: Cash Balances and their investment

(₹ in crore)

Particulars	Opening balance as on 1st April 2024	Closing balance on 31st March 2025
Cash in treasuries	0	0
Remittance in transit-Local	0	0
Deposits with RBI	42.44	44.74
Total	**42.44**	**44.74**
Investments held in cash balance Investment account	1,457.81	0
Total (A)	**1,500.25**	**44.74**
Cash with Departmental Officers viz., Public Works Department Officers, Forest Department Officers, District Collectors	0.16	0.16
Permanent advances for contingent expenditure with Departmental Officers	0.03	0.03
Investment of earmarked funds	0	0
Total (B)	**0.19**	**0.19**
Total (A+B)	**1,500.44**	**44.93**
Interest realised	**21.43**	**9.26**

Source: Finance Accounts

During 2024-25, the State Government could maintain minimum daily cash balance for 203 days. The Government had to take a total of ₹ 11,276.83 crore of ordinary / special WMA on 120 occasions and ₹ 4,606.87 crore overdraft on 42 occasions from RBI, out of which ₹ 1,652.42 crore were not repaid during the year. Against these, an amount of ₹ 12.40 crore was paid as interest during the year.

Investments held in the Cash Balance Investment Account fell sharply from ₹ 1,457.81 crore in April 2024 to '**Nil**' by March 2025. While the Government managed to maintain minimum cash balance for a significant part of the year, the frequent recourse to WMA and overdrafts, along with unpaid balances, points to cash flow mismatches and increasing fiscal stress.

Details of Cash Balance Investment Account during the last five years is given in **Table 1.29**.

Table 1.29: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2020-21	982.06	1,696.09	714.03	31.88
2021-22	1,696.09	2,568.08	871.99	55.50
2022-23	2,568.08	3,645.18	1,077.10	20.91
2023-24	3,645.18	1,457.81	-2,187.37	21.43
2024-25	1,457.81	0	-1,457.81	9.26

Source: Finance Accounts

The State's cash position shifted from comfortable surplus (2020-23) to severe stress (2023-25). The build-up of cash reserves up to 2022-23 indicates earlier fiscal space, but the subsequent rapid depletion highlights growing mismatch between receipts and expenditure, forcing reliance on borrowings and overdrafts (as seen in WMA and OD usage). This trend points towards:

- Weakening liquidity management in recent years.
- Reduced fiscal cushion to absorb shocks.

Rising dependence on RBI support increases interest costs and indicates issues relating to fiscal imbalances.

1.4 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.32** and **Chart 1.33** shows receipts and expenditure of the State as a percentage of GSDP, during FY 2015-25 respectively.

Chart 1.32: Receipts of the State

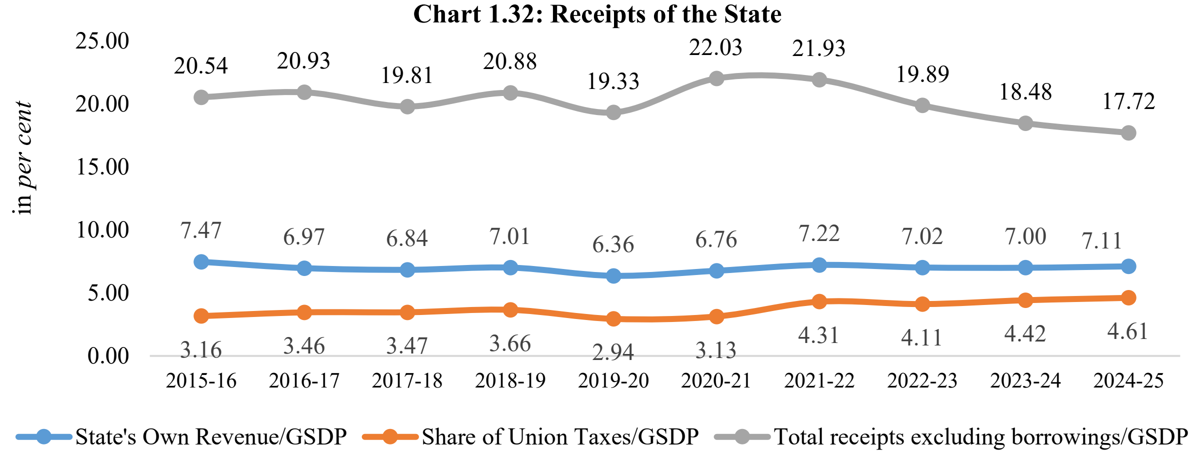
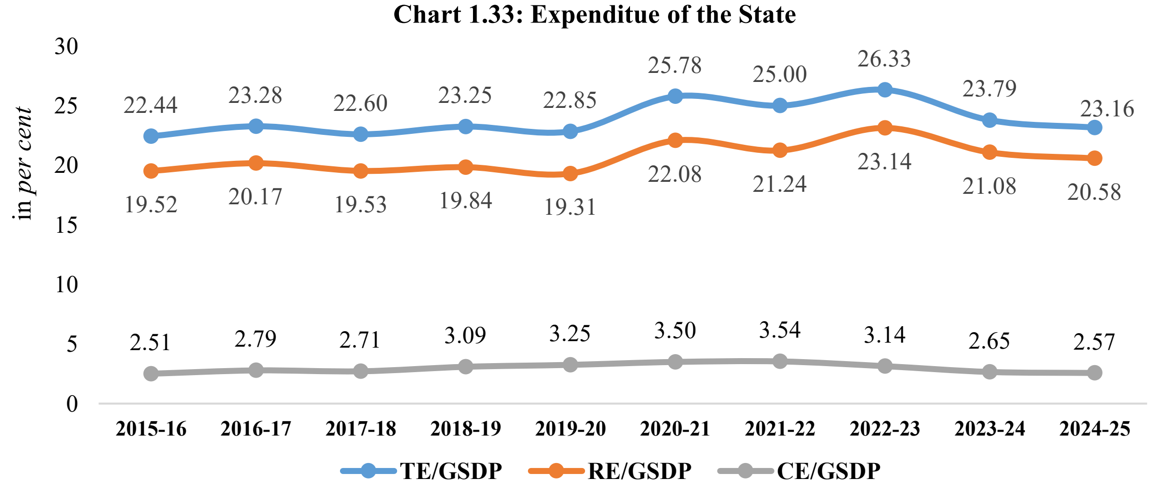


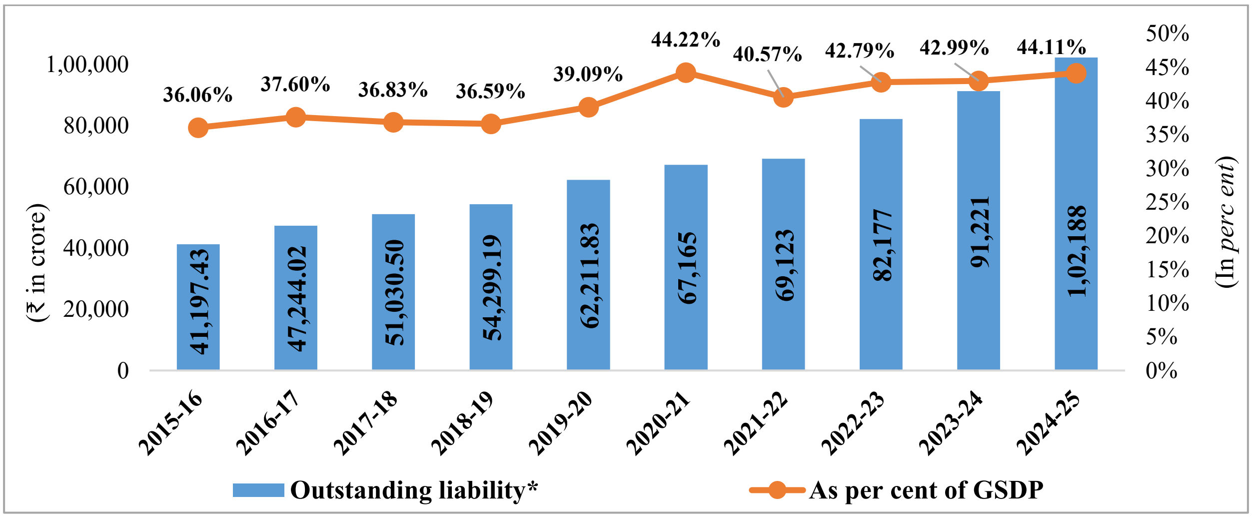
Chart 1.33: Expenditue of the State



1.4.1 Public Liability Management

Outstanding liability of the State along with its percentage to GSDP for the years 2015-16 to 2024-25 is depicted in **Chart 1.34** and inter-State comparison is depicted in **Chart 1.35.**

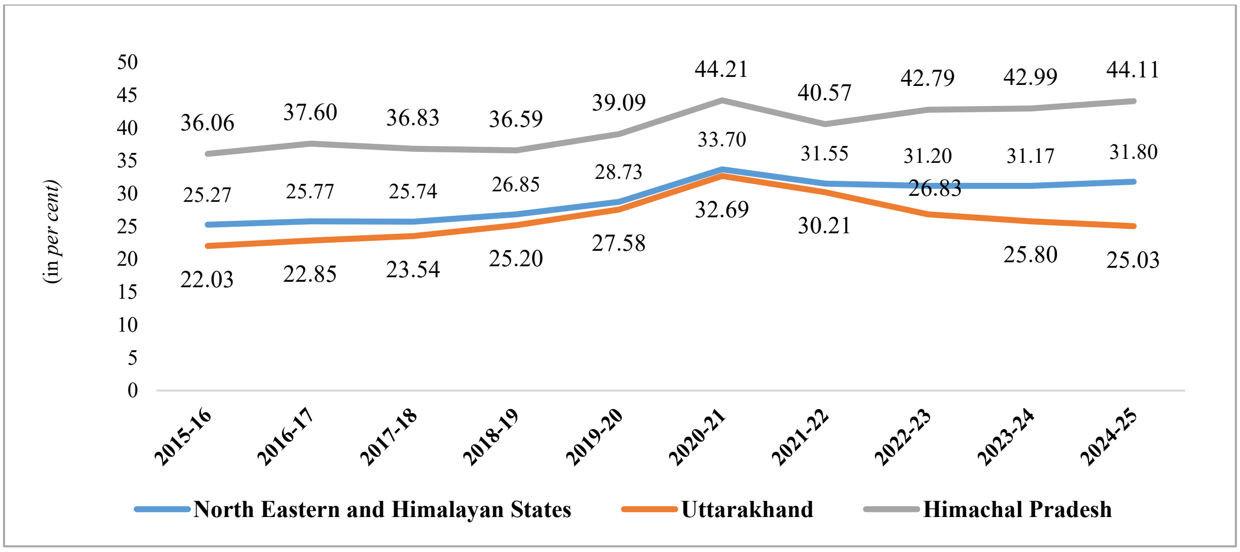
Chart 1.34: Outstanding Public Liability and its percentage to GSDP



Source: Finance Accounts

Total outstanding liabilities and ratio of total outstanding debt to GSDP excludes ₹ 1,717 crore for the year 2020-21 and ₹ 4,412.22 crore (2020-21: ₹ 1,717 crore and 2021-22: ₹ 2,695.22 crore) for the years 2021-22, 2022-23, 2023-24 and ₹ 1,144.28 crore in 2024-25 as back-to-back loans to State from Government of India in lieu of GST compensation shortfall.

Chart 1.35: Inter-State comparison of Outstanding liability-GSDP ratio



Himachal Pradesh's debt stock reached about ₹ 1.02 lakh crore in 2024-25, 44 *per cent* of GSDP. This debt burden has stayed in the 35-44 *per cent* of GSDP range for over a decade, far above the north-eastern and Himalayan States' average (31.80 *per cent* in 2024-25) and also above the all States (excluding UTs) average (27.94 *per cent* in 2024-25). Such high debt, coupled with weak revenue growth (as discussed in **Paragraph 1.2.1**), threatens long-term debt sustainability.

1.4.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government, and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.30**.

Table 1.30: Component-wise liability trends

(₹ in crore)

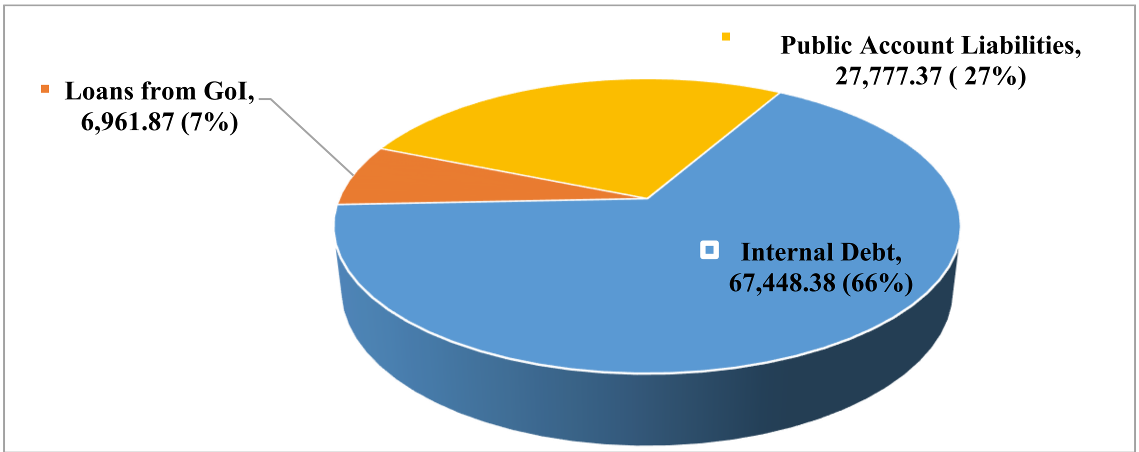
Components of fiscal liability	2020-21	2021-22	2022-23	2023-24	2024-25
Outstanding Total Liability	**67,164.75**	**69,122.58**	**82,177.21**	**91,220.73**	**1,02,187.62**
Public Debt	44,462.75	48,432.22	58,951.25	65,956.90	74,410.25
Internal Debt	*42,918.21*	*44,376.03*	*55,975.16*	*61,439.29*	*67,448.38*
*Loans and Advances from GoI**	*1,544.54*	*4,056.19*	*2,976.09*	*4,517.61*	*6,961.87*
Public Account Liabilities, of which	22,702.00	22,407.36	23,225.96	25,263.83	27,777.37
Small Savings, Provident Funds, etc.	*16,522.64*	*17,006.28*	*17,682.25*	*19,337.57*	*20,867.38*
Reserve Funds bearing Interest	*1,882.54*	*1,657.90*	*1,664.27*	*1,969.07*	*2,739.21*
Reserve Funds not bearing Interest	*834.66*	*316.00*	*270.44*	*310.70*	*140.23*
Deposits bearing Interest	*7.66*	*14.30*	*17.39*	*16.50*	*16.60*
Deposits not bearing Interest	*3,454.50*	*3,412.88*	*3,591.61*	*3,629.99*	*4,013.95*
Rate of growth of outstanding total liability (*percentage*)	7.96	2.91	18.89	11.00	12.02
Gross State Domestic Product (GSDP)	1,51,905	1,70,376	1,92,026	2,12,169	2,31,690
Total liability/GSDP (*per cent*)	44.21	40.57	42.79	42.99	44.11
Borrowings and Other Liabilities					
Total Public Debt Receipts	15,032.21	6,639.75	22,371.82	14,901.51	26,622.16
Total Public Debt Repayments	11,141.05	4,387.28	10,135.80	7,895.87	18,168.81
Net funds available	3,891.16	2,252.47	12,236.02	7,005.64	8,453.35
Repayments/ Receipts (per cent)	74.11	66.08	45.31	52.99	68.25

Source: Finance Accounts

* *Total outstanding liabilities and ratio of total outstanding debt to GSDP excludes ₹ 1,717 crore for the year 2020-21 and ₹ 4,412.22 crore (2020-21: ₹ 1,717 crore and 2021-22: ₹ 2,695.22 crore) for the years 2021-22, 2022-23, 2023-24 and ₹ 1,144.28 crore in 2024-25 as back-to-back loans to State from Government of India in lieu of GST compensation shortfall.*

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.36**.

Chart 1.36: Break-up of outstanding total liabilities at the end of 2024-25

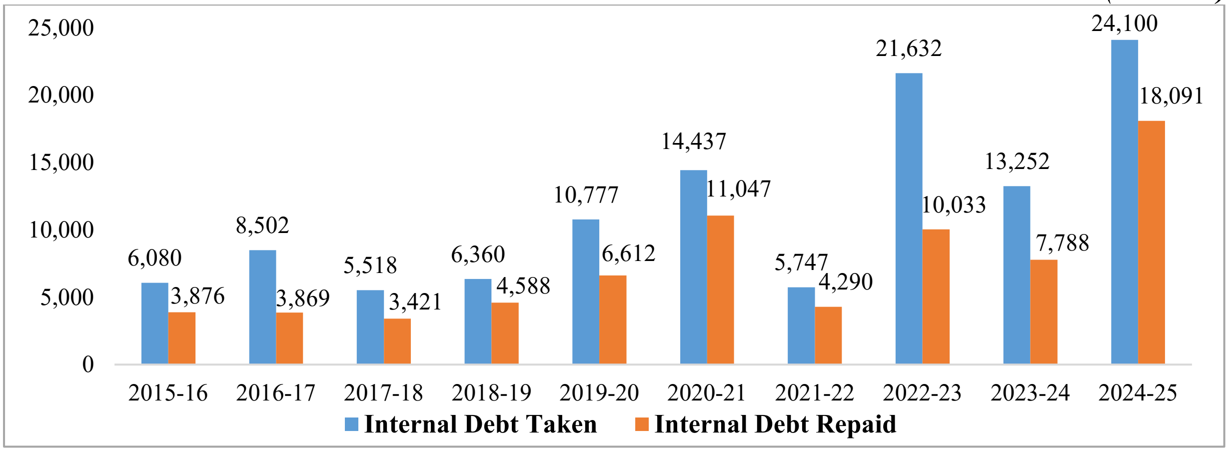


Source: Finance Accounts

Chart 1.37 depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of ten years i.e. 2015-25.

Chart 1.37: Internal debt taken *vis-a-vis* repaid

(₹ in crore)



Source: Finance Accounts

The data shows a consistent upward trend in the Outstanding Total Liability, indicating State's increasing reliance on borrowings to meet its financial obligations year over year. The Public Debt component, particularly Internal Debt, is the main driver of the overall increase in liability. The Total Liability/GSDP ratio, while fluctuating, has consistently remained high, which is a cause for concern regarding long-term fiscal sustainability. The trends in Borrowings and Other Liabilities reveal a cyclical pattern. The sharp increase in Net Funds Available in 2022-23 and 2024-25 shows that in these years, the Government took on significantly more new debt than it repaid. This is further highlighted by the high Repayments/Receipts percentage in five years (except 2022-23), suggesting that a significant portion of the new borrowings is being used to repay older ones, leaving very little space for developmental activities.

1.4.1.2 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.31** and **Chart 1.38** respectively depict the utilisation and trends of borrowed funds.

Table 1.31: Utilisation of borrowed funds

(₹ in crore)

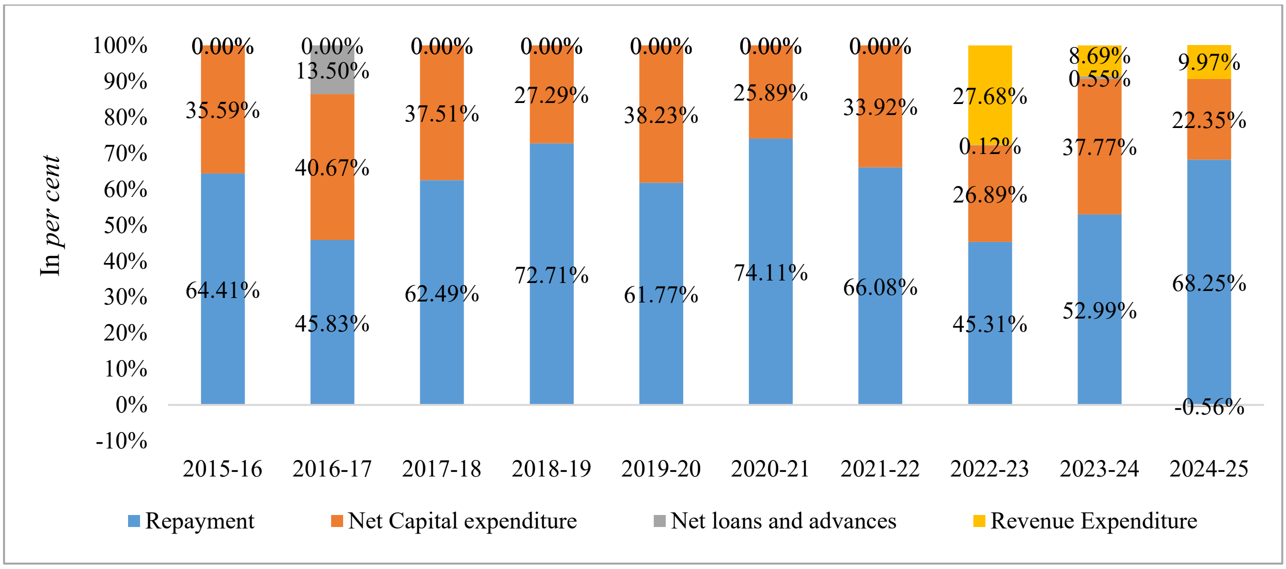
Sr. No.	Year	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total Borrowings	15,032.21$	6,639.75$	22,371.82	14,901.51	26,622.16
2	Repayment of earlier borrowings (Principal)	11,141.04	4,387.28	10,135.80	7,895.87	18,168.81
3	Net Capital expenditure	3,891.17	2,252.47	6,016.30	5,627.59	5,956.83
4	Net Loans and Advances	--	--	27.87	82.55	-150.39
5	Portion of Revenue expenditure met out of net available borrowings	--	--	6,191.95	1,295.50	2,646.91

Source: Finance Accounts

$ Excludes ₹ 1,717 crore (2020-21) and ₹ 2,695.22 crore (2021-22) as back-to-back loans to State from Government of India in lieu of GST compensation shortfall.

Borrowings are increasingly used for debt servicing, limiting fiscal space for development expenditure. Capital outlay remains constrained and inconsistent, undermining long-term growth prospects. Reliance on borrowings for revenue expenditure since 2022–23 highlights imbalance in receipts and expenditure. Rising borrowings coupled with high repayment obligations point towards a debt sustainability concern.

Chart 1.38: Trends in Utilisation of borrowed funds

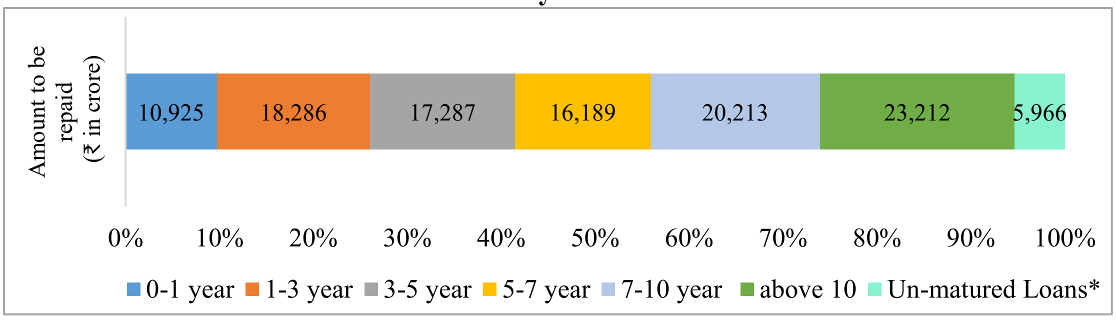


Source: Finance Accounts

1.4.1.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.39**.

Chart 1.39: Maturity Profile of Public Debt



Source: Finance Accounts

* *Un-matured loans exclude ₹ 1,144.28 crore as back-to-back loan from GoI in lieu of GST compensation.*

The State faces a significant concentration of debt maturing in the immediate future, with ₹ 46,498 crore due within the first five years (0-5 years). This high concentration creates significant refinancing risk, and a significant pressure on the State's revenue resources, as a large portion of the budget will have to be diverted toward debt servicing rather than developmental expenditure. Furthermore, the debt is distributed across all maturity periods, guaranteeing consistently high annual debt service demands that severely limit the State's fiscal flexibility for new investments.

1.4.1.4 Financing pattern of fiscal deficit

Table 1.32 depicts financing pattern of the fiscal deficit during 2020-25.

Table 1.32: Components of Fiscal Deficit and its financing pattern

(₹ in crore)

Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
Composition of Fiscal Deficit		**-5,700.09**	**-5,244.85**	**-12,379.80**	**-11,265.73**	**-12,611.05**
1	Revenue Surplus (+)/Deficit (-)	-96.66	1,114.76	-6,335.76	-5,558.59	-6,804.61
2	Net Capital expenditure	-5,306.33	-6,022.37	-6,016.30	-5,627.59	-5,956.83
3	Net Loans and Advances	-297.10	-337.24	-27.78	-79.55	150.39
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	3,755.00	1,874.99	12,230.00	6,144.90	5,014.00
2	Loans from Government of India	2,217.73*	3,489.87*	636.90	1,541.52	2,444.27
3	Special Securities issued to NSSF	-569.10	-569.10	-569.10	-569.10	-569.10
4	Loans from Financial Institutions	204.54	151.92	-61.78	-111.68	1,564.19
5	Small Savings, Provident Fund, etc.	985.51	483.65	675.96	1,655.33	1,529.81
6	Deposits and Advances	81.35	-34.99	181.83	37.49	384.06
7	Suspense and Miscellaneous	-209.39	1,246.84	517.93	40.33	4.67
8	Remittances	-64.38	111.59	-159.55	126.29	183.97
9	Reserve Fund	-5.11	-743.30	-39.18	345.05	599.67
10	**Overall Deficit**	**6,396.15**	**6,011.47**	**13,413.01**	**9,210.13**	**11,155.54**
11	Increase (-) / Decrease (+) in cash balances	-696.06	-766.62	-1,033.18	2,055.60	1,455.51
12	**Gross Fiscal Deficit**	**5,700.09**	**5,244.85**	**12,379.83**	**11,265.73**	**12,611.05**

Source: Finance Accounts.

* *Includes ₹ 1,717 crore (2020-21) and ₹ 2,695.22 crore (2021-22) as back-to-back loans to State from Government of India in lieu of GST compensation shortfall.*

1.4.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the FY 2024-25 the Revenue Deficit of the State was ₹ 6,804.61 crore (2.94 *per cent* of GSDP), fiscal deficit was ₹ 12,611.05 crore (5.44 *per cent* of GSDP) whereas primary deficit was ₹ 6,350.12 crore (2.74 *per cent* of GSDP).

A. Fiscal Balance: Achievement of deficit and total debt targets

As per the Himachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act 2005 (Amended in January 2023), State aims to:

- Eliminate revenue deficit and maintain revenue surplus thereafter.
- Maintain fiscal deficit six *per cent* or less of Gross State Domestic Product (GSDP) in the financial year 2022-23, 3.5 *per cent* or less of GSDP in the financial year 2023-24 and 2024-25 and thereafter at the level of 3 *per cent* or less of GSDP.
- Reduce outstanding debt to the level of such percentage of GSPD, as may be prescribed.

Achievements, *vis-à-vis* the fiscal targets prescribed in the State FRBM Act for the FYs 2020-21 to 2024-25, are detailed in **Table 1.33**.

Table 1.33: Compliance with provisions of State FRBM Act

Fiscal Parameters		Achievement *vis-a-vis* targets set in the HP-FRBM Act				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (-) / Surplus (+) (as *per cent* of GSDP)	T	Maintain Revenue Surplus				
	A	-0.06	0.65	-3.30	-2.62	-2.94
Fiscal Deficit (-)/ Surplus (+) (as *per cent* of GSDP)	T	3 *per cent* or less		6 *per cent* or less	3.5 *per cent* or less	
	A	-3.75	-3.08	-6.45	-5.31	-5.44
Ratio of total outstanding debt to GSDP (in *per cent*)	T	33.62	40.26	40.49	38.98	42.52
	A	44.21	40.57	42.79	42.99	44.11
Salary as percentage of State's Own Tax Revenue	T	144.10	136.87	122.20	108.24	97.26
	A	165.91	142.88	165.99	144.69	136.72
Interest payments as percentage of Revenue Receipts	T	12.83	13.55	14.03	14.64	14.84
	A	13.38	12.44	12.68	14.42	15.32

Note: In the FRBM Act, only the targets for revenue deficit and fiscal deficit are specified, while the remaining targets are derived from the Medium-Term Fiscal Policy Statement (MTFPS) of the respective years.

T- Targets and A- Achievements

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Charts 1.40, 1.41 and 1.42**.

Chart 1.40: Revenue Deficit as a percentage of GSDP

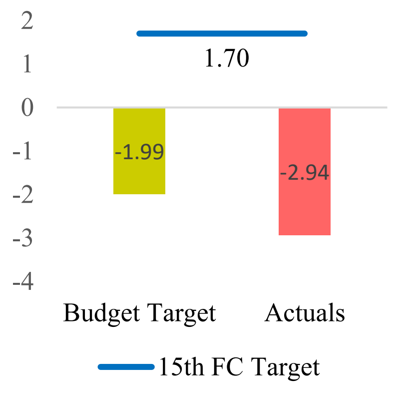


Chart 1.41: Fiscal Defcit as a percentage of GSDP

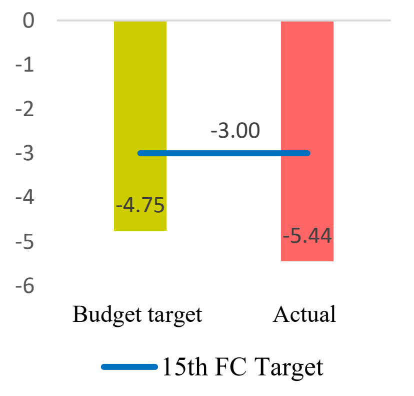
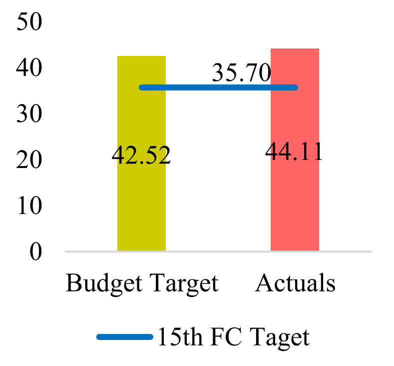


Chart 1.42: Outstanding Liabilities as a percentage of GSDP



Source: Finance Accounts and budget documents

In 2024–25, Government was unable to keep the Revenue Deficit–GSDP and Fiscal Deficit–GSDP ratios within the limits prescribed by the 15th Finance Commission, with a significant deviation. Further, both Revenue Deficit and Fiscal Deficit exceeded the budget estimates. The outstanding liability as a percentage of GSDP remained far beyond 15th Finance Commission targets and State's budget estimate.

Himachal Pradesh recorded the highest revenue deficit (–2.94 *per cent* of GSDP) among North-Eastern and Himalayan states in 2024-25, versus a regional average of just –0.26 *per cent*. In contrast, States like Uttarakhand and Sikkim maintained revenue surpluses of 0.39 *per cent* and 0.90 *per cent* of GSDP in 2024-25 respectively, underscoring Himachal's relatively higher fiscal stress. The State's fiscal challenges appear to stem from a combination of high committed expenditure obligations and underperformance in revenue realisation, rather than being solely attributable to its status as a Special Category State. The comparison of revenue/fiscal deficit-GSDP ratio with other States is given in **Charts 1.43** and **1.44**.

Chart 1.43: Inter-State comparison of Revenue deficit-GSDP ratio

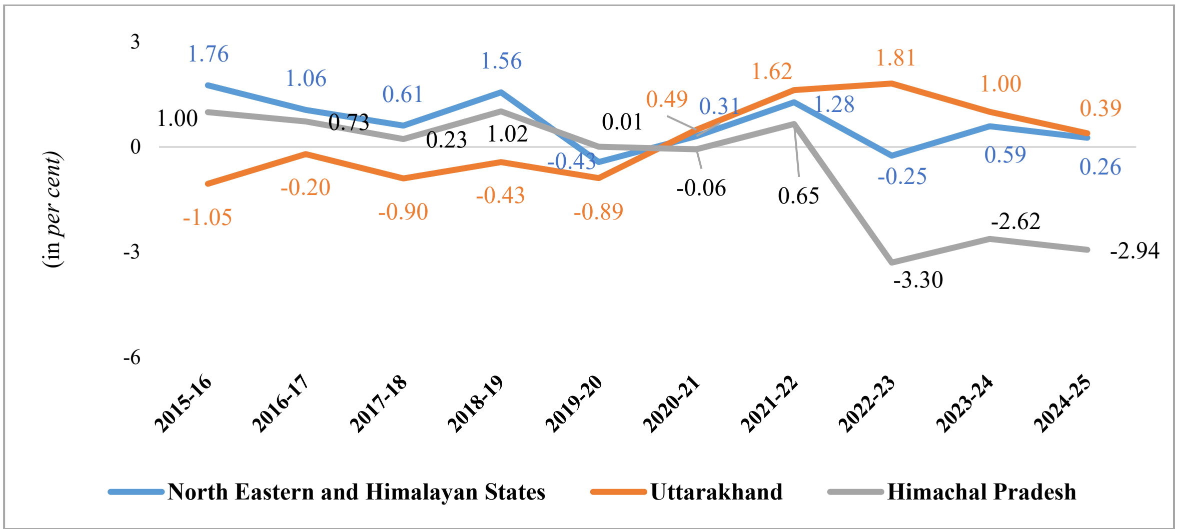
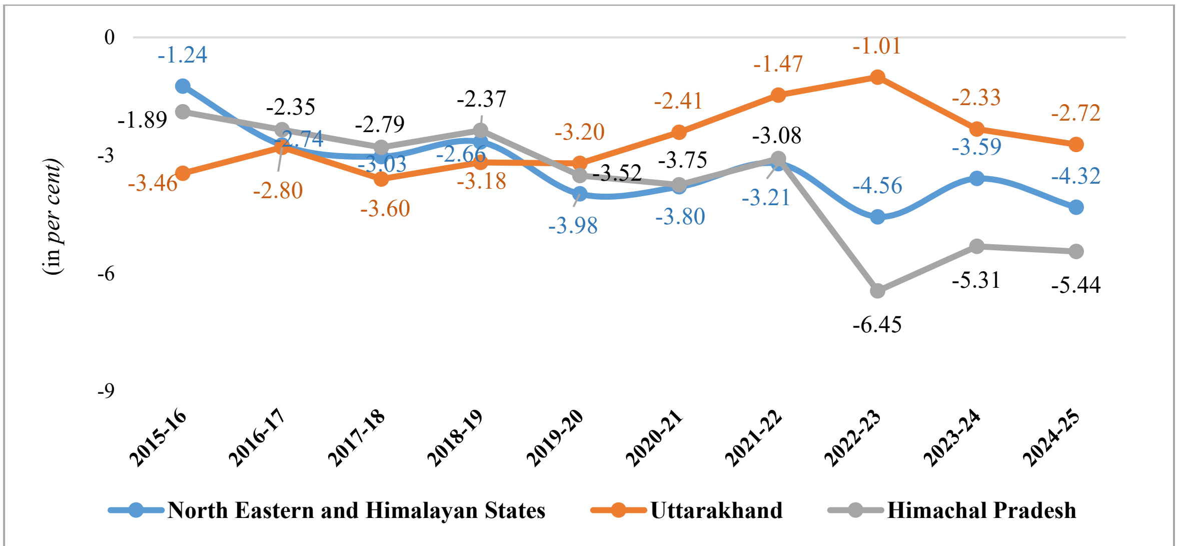


Chart 1.44: Inter-State comparison of Fiscal deficit-GSDP ratio



In the Exit Conference (December 2025), Secretary (Finance) accepted the Audit findings regarding deficiencies in the State's fiscal target setting and achievement.

B. Deficits post examination by Audit

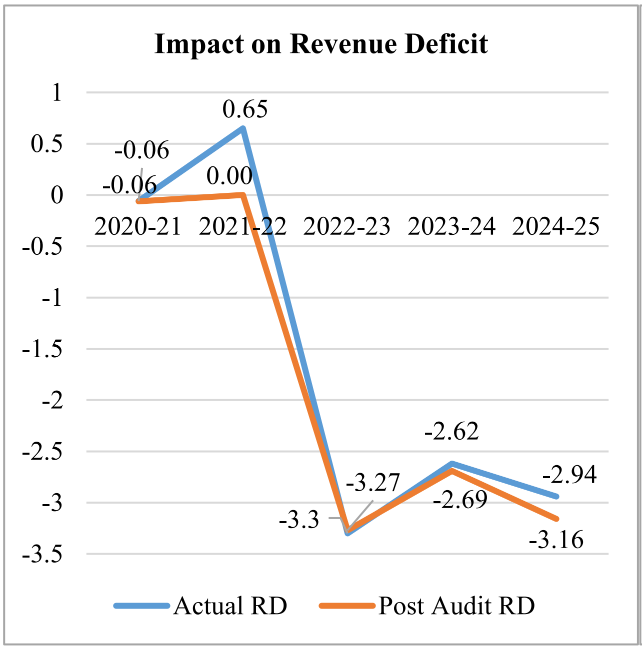
The Revenue Deficit and Fiscal Deficit as worked out for the State get impacted due to various circumstances such as misclassification of Revenue expenditure as Capital expenditure, deferment of clear-cut liabilities, not depositing cess/ royalty to Consolidated Fund, etc. In order to arrive at actual deficit figures, the effect of the above needs to be included and the impact of such irregularities needs to be reversed. Deficit figures post audit examination for the year 2024-25 and trend analysis for the FYs 2020-21 to 2024-25 are detailed in **Table 1.34** and **Chart 1.45** respectively.

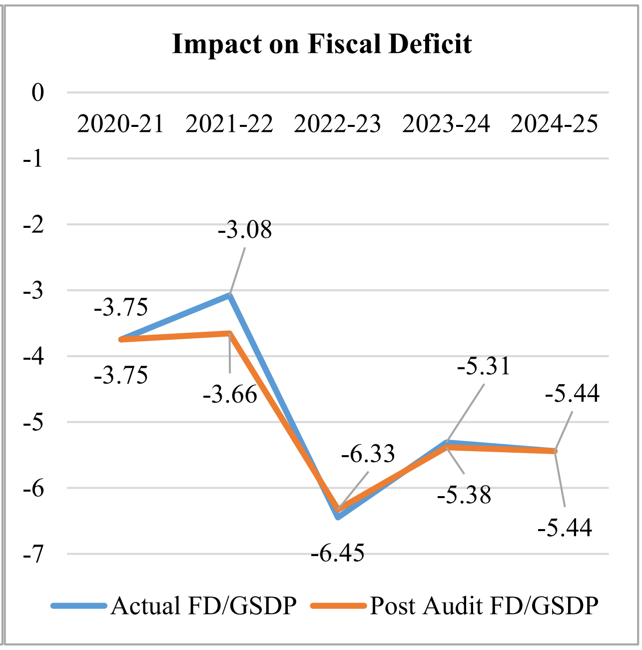
Table 1.34: Revenue Deficit and Fiscal Deficit, post examination by Audit for FY 2024-25

(₹ in crore)

Particulars	Impact on Revenue Deficit (Understated (+) / Overstated (-))	Impact on Fiscal Deficit (Understated (+) / Overstated (-))	Paragraph Reference
Incorrect/ misclassification of Grants-in-aid as Investment (Capital expenditure)	472.73	-	1.2.4.2 (b)
Non-remittance of collected cess to Government account	-27.58	-27.58	3.2.1(a)
Non-provision/ payment of interest on balances lying under SDRF	14.41	14.41	3.2.2
Non-transfer of contribution to State Disaster Mitigation Fund (SDMF)	7.42	7.42	3.2.2
Total	**466.98**	**-5.75**	

Chart 1.45: Trend analysis of deficit post audit for 2020-21 to 2024-25





1.4.3 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.35**.

Table 1.35: Trends in Debt Sustainability Indicators

(₹ in crore)

Sr. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
1	Overall Liabilities or Overall Debt	67,164.75	69,122.58	82,177.21	91,220.73	1,02,187.62
2	Rate of Growth of Overall Debt (*per cent*)	7.96	2.91	18.89	11.00	12.02
3	GSDP (in nominal terms)	1,51,905	1,70,376	1,92,026	2,12,169	2,31,690
4	Nominal GSDP growth (*per cent*)	-4.56	12.16	12.71	10.49	9.20
5	Overall Debt/ GSDP (*per cent*)	44.21	40.57	42.79	42.99	44.11
6	**Maturity profile of all kinds of borrowings**					
6a	0-2 years	NA	13,480.94	15,839.17	17,112.79	20,291.45
6b	2-5 years		20,443.28	23,676.80	25,005.96	26,205.65

Sr. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
6c	5-10 years		25,929.71	33,263.24	34,291.31	36,402.21
6d	Over 10 years		7,691.18	16,567.93	21,419.89	23,211.53
7	Repayment to Gross Borrowings (*per cent*)	91.04	99.93	74.84	86.64	87.44
8	Net borrowings available as percentage of Gross Borrowings	8.96	0.07	25.16	13.36	12.56
9	Interest payments on Overall Debt	4,472.45	4,640.79	4,828.64	5,648.37	6,260.93
10	Effective rate of interest on Overall Debt (*per cent*)	7.40	7.24	6.72	6.82	6.76
11	Interest payment to Revenue receipts (*per cent*)	13.38	12.44	12.68	14.42	15.32
12	Revenue Deficit (-)/Surplus (+)	-96.66	1,114.76	-6,335.76	-5,558.59	-6,804.61
13	Primary Revenue Balance (PRB)	4,375.52	5,755.55	-1,507.12	89.78	-543.67
14	Primary Balance (PB)	-1,228	-604	-7,551	-5,617	-6,350
15	PB/GSDP (*per cent*)	-0.81	-0.35	-3.94	-2.67	-2.74
16	Difference between RoI and effective rate of interest on overall liability	-4.10	-6.00	-6.53	-6.23	-1.52
17	Liquidity management (use of financial accommodation instrument available with RBI) (in number of occasions)	63	16	70	41	162
18	Debt Stabilisation (Quantum spread + Primary balance)	-875.54	-3,435.61	1,979.76	-1,969.05	-1,187.23
19	**Domar gap**					
A	GSDP (in constant terms)	1,15,894	1,21,481	1,28,779	1,37,320	1,46,553
B	Real Growth (in constant terms)	-4.40	4.57	6.60	6.31	5.73
C	Inflation based on CPI (*per cent*)	4.65	6.66	4.50	5.04	4.03
D	Effective Rate of interest on Overall Debt	7.40	7.24	6.72	6.82	6.76
E	Real effective rate of interest (Effective rate of interest-Inflation)	2.75	0.58	2.22	1.78	2.73
F	Growth Interest Differential (Real growth-Real effective rate of interest)	-7.15	3.99	4.38	4.53	3.00

Source: State Finance Accounts of the respective years.

Overall Liabilities or Overall debt consists of Public Debt (including Ways and Means Advances) and other liabilities including Public Account Liability (including interest and non-interest-bearing reserve funds and deposits)

PRB: Revenue receipts - Revenue expenditure + Interest Payment, where (-) PB implies Primary Deficit and vice versa.

PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

Effective Rate of Interest: Interest Payments/ [Average Outstanding Debt of Previous and Current Financial Year (excluding the non-interest-bearing liabilities)].

*Quantum Spread: Interest Spread*Debt*

RoI: Return on Investment

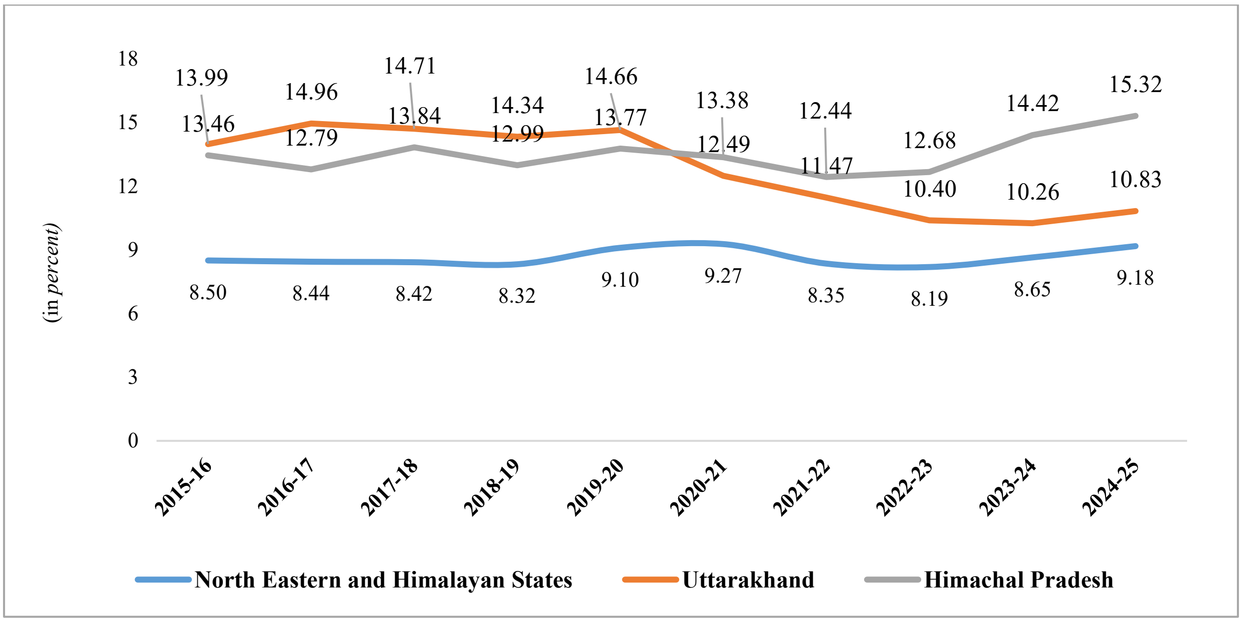
Overall Debt and Growth

Overall liabilities increased steadily over the five-year period, recording an average annual growth of 10.56 *per cent*. Debt growth peaked in 2022–23 before easing to around 11–12 *per cent* during 2023–25. The Debt-to-GSDP ratio initially declined but rose again to 44.11 *per cent* in 2024–25, suggesting that earlier fiscal consolidation gains could not be sustained.

Debt Servicing and Interest Burden

Interest payments grew at an average rate of 8.25 *per cent* over the five-year period. The effective interest rate eased from 7.40 *per cent* to 6.76 *per cent*, indicating more favorable borrowing terms. However, the interest-to-revenue receipts ratio deteriorated from 12.44 *per cent* in 2021–22 to 15.32 *per cent* in 2024–25 (meaning ₹ 0.15 of every revenue rupee goes to interest), reflecting rising fiscal stress.

Chart 1.46 shows inter-State comparison of Interest payments to Revenue receipt



Primary and Revenue Balances

The state experienced persistent fiscal stress from 2020-2025, indicated by its large Primary Deficit (Fiscal Deficit minus Interest Payments), meaning the Government was borrowing not only to fund new projects but also just to cover existing expenditures and meet its interest obligations on past debt. In 2024-25, the primary deficit was around three *per cent* of GSDP, reflecting that debt is not yet on a declining path. Primary revenue balances turned negative in 2022-23 and 2024-25 showing structural stress in meeting current obligations.

Repayment and Liquidity

Repayment obligations consume a large share of borrowings (75 to 100 *per cent* of gross borrowings), leaving limited space for fresh investments (net borrowings available just 0.07 to 25 *per cent*). Liquidity reliance on RBI facilities rose sharply in 2024-25 (162 occasions), highlighting cash flow mismatches.

Debt Stabilisation and Domar Gap

Debt stabilisation indicator is negative in most years, except 2022–23, showing that growth and fiscal balances are insufficient to stabilise debt. Domar gap (growth-interest differential) turned positive from 2021-22, suggesting debt is theoretically sustainable as real growth exceeds real interest. However, persistent deficits erode this advantage.

To ensure debt sustainability, the State must strengthen fiscal consolidation by containing revenue deficits, rationalising subsidies, and improving tax and non-tax revenues. Debt management should focus on lengthening maturities and lowering borrowing costs, while expenditure restructuring should prioritise capital outlay over committed spending. Restoring the primary balance towards surplus and enhancing liquidity management are essential to reduce repayment risks and safeguard long-term fiscal stability.

1.4.4 Status of Guarantees- contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies, and co-operative institutions. As per the Himachal Pradesh FRBM Act, 2003, outstanding guarantees must not exceed 40 *per cent* of the previous year's revenue receipts. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in **Table 1.36**.

Table 1.36: Guarantees given by the State Government

(₹ in crore)

Guarantees	2020-21	2021-22	2022-23	2023-24	2024-25
Ceiling applicable to the outstanding amount of guarantees including interest (i.e. 40 *per cent* of revenue receipts of previous year)	12,296.80	13,375.31	14,923.72	15,235.80	15,669.22
Outstanding amount of guarantees at the beginning of the year	1,889.33	2,141.76	1,884.61	1,780.64	1,744.81
Outstanding amount of guarantees at the end of the year	2,141.76	1,884.61	1,780.64	1,744.81	1,895.59

Source: Finance Accounts

No amount of guarantee was invoked over the last five years (2020-25). The outstanding guarantees for ₹ 1,895.59 crore as on 31 March 2025 were in respect of Power (₹ 1,358.78 crore), Co-operatives Banks (₹ 273.61 crore), and Road and Transport (₹ 162.95 crore). The outstanding guarantees account for just 4.84 *per cent* of revenue receipt of previous year, significantly below the prescribed ceiling of 40 *per cent*.

1.4.5 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalising expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetising idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of expenditure are key factors. Prioritising productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.4.5.1 Improving revenues of the State

Untapped revenue potential, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise lead to subdued revenue growth. Under-realised non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realisation of pending arrears (tax and non- tax) is another step towards enhancing the fiscal space.

A. Arrears of revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 7,910.47 crore, of which ₹ 1,329.70 crore (17 *per cent*) were outstanding for more than five years, as depicted in **Table 1.37**.

Table 1.37: Arrears of revenue

(₹ in crore)

Sl. No	Head of Revenue	Amount Outstanding as on 31 March 2025	Amount Outstanding for more than five years
1.	006-Goods and Services Tax (GST)	3,112.56	167.39
2.	0039- State Excise	421.70	290.38
3.	0040-Taxes/VAT on Sales, Trade, etc.	4,271.02	863.23
4.	0042-Passengers and Goods Tax	13.37	5.66
5.	0045-Other Tax and Duties	91.82	3.05
Total		**7,910.47**	**1,329.70**

Source: Information supplied by Excise and Taxation Department

B. Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year, in respect of Sales Tax/ VAT, GST, Taxes on vehicle and Luxury tax is depicted in **Table 1.38**.

Table 1.38: Arrears of assessment

<table>
<tr><th>Sl. No.</th><th colspan="2">Head of Revenue</th><th>Cases pending at the beginning of 2024-25</th><th>New cases due for assessment during 2024-25</th><th>Total cases due for assessment</th><th>Cases disposed of during 2024-25</th><th>Balance at the end of the year</th><th>Percentage of disposal</th></tr>
<tr><td>1</td><td rowspan="2">Taxes on sales, trade / VAT etc.</td><td>CST</td><td>15,168</td><td>605</td><td>15,773</td><td>1,194</td><td>14,579</td><td>7.57</td></tr>
<tr><td>2</td><td>VAT</td><td>16,824</td><td>1,811</td><td>18,635</td><td>3,077</td><td>15,558</td><td>16.51</td></tr>
<tr><td>3</td><td colspan="2">GST</td><td>160</td><td>36</td><td>196</td><td>18</td><td>178</td><td>9.18</td></tr>
<tr><td>4</td><td colspan="2">Luxury tax</td><td>853</td><td>-</td><td>853</td><td>97</td><td>756</td><td>11.37</td></tr>
<tr><td>5</td><td colspan="2">Taxes on vehicle</td><td>1,780</td><td>-</td><td>1,780</td><td>-</td><td>1,780</td><td>0</td></tr>
<tr><td colspan="3">Total</td><td>34,785</td><td>2,452</td><td>37,237</td><td>4,386</td><td>32,851</td><td>11.78</td></tr>
</table>

Source: Information supplied by Excise and Taxation Department

The overall disposal rate of assessment cases during 2024-25 was low at 12 *per cent*, indicating significant arrears. The VAT category showed the highest disposal followed by Luxury tax. Despite new cases being added, a large backlog of 32,851 cases remains pending, reflecting the need for improved efficiency in assessment processes.

C. Details of evasion of tax detected by the Department

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected, cases finalised and demand for additional tax raised during the year 2024-25, as reported by the departments concerned, are depicted in **Table 1.39**.

Table 1.39: Evasion of tax detected

(₹ in crore)

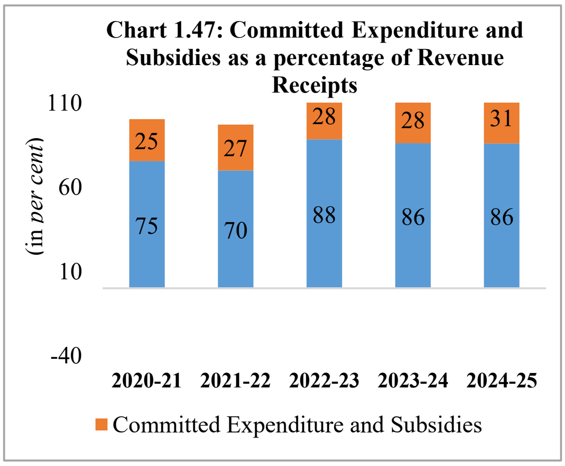
Sl. No.	Head of Revenue	Cases pending at the beginning of 2024	Cases detected during 2024-25	Total	Assessment / investigation completed cased and additional demand raised		No. of cases pending for finalisation as on 31 March 2025
					No. of cases	Amount of demand	
1	GST	465	2,338	2,803	2,274	4.75	529
2	State Excise	115	746	861	800	1.79	61
3	Taxes on sales, trade etc.	58	12	70	12	0.72	58
4	Passengers and goods tax	33	562	595	459	10.26	136
5	Other taxes and duties on commodities and service	17	149	166	149	0.15	17
Total		**688**	**3,807**	**4,495**	**3,694**	**17.67**	**801**

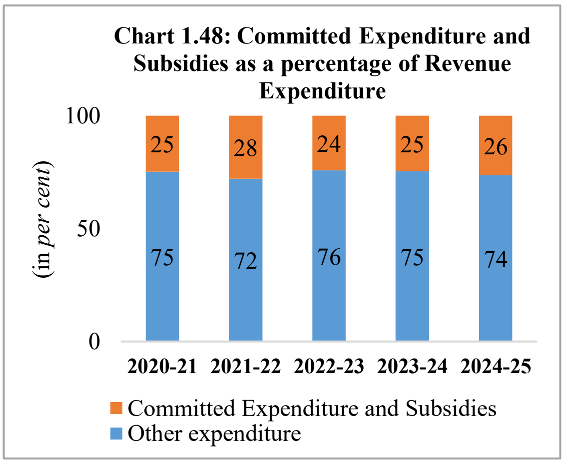
Source: Information supplied by Excise and Taxation Department

1.4.5.2 Issues on expenditure side

A. Fiscal stress from committed expenditure and subsidies

Chart 1.47 and **Chart 1.48** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2020-25 respectively.





In 2024-25, the State's committed expenditure of ₹ 33,266.46 crore comprising salaries (₹ 17,461.50 crore), pensions (₹ 9,543.85 crore), and interest payments (₹ 6260.93 crore), accounted for approximately 81 *per cent* of the Revenue Receipts.

In addition, subsidies amounted to ₹ 1,872.20 crore, bringing the total rigid expenditure to ₹ 35,138.66 crore, which was nearly 86 *per cent* of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities.

There is an urgent need for expenditure reform through rationalisation of subsidies, improved targeting, and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

B. Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects are shown in **Table 1.40** (based on information provided by the State Government for ***Appendix-IX*** of the Finance Accounts for the year 2024-25).

Table 1.40: Capital blocked in incomplete projects

(₹ in crore)

Age profile of incomplete projects 31 March 2025			
Year	**No. of incomplete projects**	**Estimated cost**	**Expenditure incurred**
Upto 2013-14	11	246.02	275.93
2014-15	1	15.04	5.37
2015-16	3	37.68	34.60
2016-17	2	55.62	52.22
2017-18	6	45.20	32.69
2018-19	1	13.69	13.30
2021-22	5	55.31	28.80
2022-23	7	371.27	168.43
2023-24	4	73.80	47.48
2024-25	1	13.53	3.07
Total	**41**	**927.16**	**661.89**

Department-wise profile of incomplete projects till 31 March 2025		
Department	**No. of incomplete projects**	**Expenditure incurred**
Jal Shakti Vibhag	23	417.90
Public Works (Bridges & Roads)	18	243.99
Total	**41**	**661.89**

Source: Finance Accounts

Out of the estimated cost of ₹ 927.16 crore on these 41 ongoing projects, ₹ 661.89 crore were spent till 2024-25. Therefore, due to non-completion of these 41 projects, Capital expenditure of ₹ 661.89 crore remained blocked.

C. Un-discharged liabilities on Fiscal Space

Undischarged/ deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impairs the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

It was observed that the State Government had un-discharged interest liabilities totaling ₹ 21.83 crore (SDRF: ₹ 14.41 crore and SDMF: ₹ 7.42 crore) during 2024-25, which have implications for fiscal sustainability to that extent.

The cumulative value of these un-discharged liabilities amounted to ₹ 21.83 crore, which is equivalent to 0.01 *per cent* of the GSDP and 0.17 *per cent* of the Fiscal Deficit for the year 2024-25.

Audit recommends that the State Government disclose and address all un-discharged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

1.5 Conclusion

Himachal Pradesh's finances in 2024–25 reflected fiscal pressures and lacked signs of stress in long-term sustainability, despite increases in revenue and capital expenditure.

The significant 9.20 *per cent* growth in GSDP did not translate into a proportional rise in the State's own revenue mobilisation or any meaningful fiscal consolidation.

Both tax and non-tax revenues fell short of budget projections, highlighting issues in revenue forecasting, enforcement of compliance, and limited expansion of the tax base.

About 85 to 89 *per cent* of total expenditure was incurred on revenue account. Committed liabilities like salaries, pensions, and interest payments absorbed nearly 81 *per cent* of revenue receipts, leaving only 19 *per cent* available for welfare and developmental expenditure, thereby exacerbating the debt burden.

Returns on public investments were alarmingly low, as ₹ 6,239 crore invested in State PSUs and other bodies yielded only ₹ 191 crore, and recoveries of loans from beneficiaries remained negligible, indicating that the State's assets are not generating sufficient returns.

The State's revenue deficit and fiscal deficit have been consistently higher than the targets set under the Fiscal Responsibility and Budget Management (FRBM) Act recording a revenue deficit of ₹ 6,805 crore and a fiscal deficit of ₹ 12,611 crore (5.44 *per cent* of GSDP). Alarmingly, a significant portion of borrowings intended to finance this deficit is being used to repay old loans rather than to fund new capital expenditure (CAPEX). This practice of borrowing to repay debt creates a debt trap scenario, as it does not lead to the creation of productive assets that could generate future revenue. This highlights a weak ability of the fiscal deficit to finance CAPEX, which is crucial for long-term economic growth. In fact, reports indicate a significant reduction in capital outlay, a direct consequence of the state's strained finances.

The ratio of outstanding liabilities to Gross State Domestic Product (GSDP) has been on a rising trend, exceeding the targets set by the FRBM Act. This indicates a growing debt burden that is outpacing the State's economic growth.

Overall, Himachal Pradesh is caught in a cycle of borrowings to meet even day-to-day expenditure, failing to prioritise developmental investment, and exhibiting persistent structural and operational inefficiencies in public financial management.

1.6 Recommendations

- **Fiscal Consolidation and Debt:** Strictly adhere to Fiscal Responsibility and Budget Management (FRBM) Act targets by immediately implementing a credible, time-bound roadmap to reduce the Revenue Deficit and Fiscal Deficit, halting the unsustainable debt growth.
- **Expenditure Mix:** Rebalance the expenditure mix by significantly increasing the share of Capital Expenditure (CAPEX) and simultaneously reducing the share of non-productive Revenue Expenditure (currently 85-89 *per cent*). Prioritise CAPEX funding to ensure borrowings are primarily used for productive asset creation.
- **Revenue Mobilisation- Strengthen State's Own Revenue (Tax and Non-Tax):** Improve revenue forecasting accuracy and significantly step up enforcement of tax compliance to ensure that the GSDP growth is proportionally captured in the State's own revenue mobilisation. Undertake a comprehensive review to expand the tax base and rationalise/revise non-tax rates to reflect current costs and market values.
- **Cap on Committed Expenditure:** Implement strict measures to cap the growth of committed liabilities (salaries, pensions, interest payments) to free up revenue receipts for discretionary welfare and developmental activities. This may involve pension reforms and rationalisation of administrative costs.
- **Review the Performance of PSUs and Loans position:** Conduct a systematic and time-bound performance review of all State Public Sector Undertakings (SPSUs) and autonomous bodies. Implement a clear policy for divestment or restructuring of loss-making entities and enforce a robust mechanism for timely recovery of loans from beneficiaries to ensure investments yield adequate returns.
- **Borrowing Practice:** Avoid the use of fresh borrowings to repay old loans to immediately break the debt trap and ensure that all new debt is exclusively used to fund productive CAPEX.
- **Strengthen Public Financial Management (PFM):** Address the persistent structural and operational inefficiencies in PFM through capacity building, modernisation of accounting systems, and strengthened internal controls.

CHAPTER-II
BUDGETARY MANAGEMENT

Chapter II: Budgetary Management

This chapter reviews Himachal Pradesh's budgetary process, highlighting persistent deviations between budget estimates and actual expenditure. It identifies issues such as excess expenditure, recurring savings, and last-minute fund surrenders, reflecting weaknesses in financial planning, expenditure control, and compliance.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[1] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Himachal Pradesh Financial Rules 2009 (Chapter-3), the Governor shall cause to be laid before the State Legislature, an Annual Financial Statement also known as the 'Budget' showing the estimated receipts and expenditure of the State Government in respect of a Financial Year, before the commencement of that year in accordance with the provisions of article 202 (1) of the Constitution. Finance Department shall issue guidelines for preparation of budget estimates from time to time. All the Departments shall comply with those guidelines.

The budget shall contain the following essentials, namely:

(a) estimates of all revenue expected to be raised during the Financial Year.

(b) estimates of all expenditure for each programme and project.

(c) estimates of all interest and debt servicing charges and any repayments on loans.

(d) medium term fiscal plan in terms of the provisions of Fiscal Responsibility and Budget Management Act, 2005.

(e) any other information as may be prescribed from time to time.

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for optimum utilisation of resources, strengthen scheme implementation and monitoring capacity and achievement of fiscal targets. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from State Legislature, actual expenditure and savings are summarised in **Table 2.1**.

---

1 **Charged expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

Table 2.1: Actual expenditure vis-à-vis budget provision during the financial year 2024-25

(₹ in crore)

Voted/ Charged	Nature of Expenditure	Original Grant/ App.	Supple-mentary Grant/ App.	Total Budget	Actual Expenditure	Savings (+)/ Excess (-)	Surrender during 2024-25	
							Amount	*Per cent*
Voted	I. Revenue	44,255.56	3,986.71	48,242.27	44,164.96	4,077.31	1,412.54	34.64
	II. Capital	6,319.64	2,483.06	8,802.70	6,339.76	2,462.94	160.89	6.53
	III. Loan & Advances	28.20	160.48	188.68	34.25	154.43	3.05	1.98
Total		**50,603.40**	**6,630.25**	**57,233.65**	**50,538.97**	**6,694.68**	**1,576.48**	**23.55**
Charged	I. Revenue	6,339.24	263.24	6,602.48	6,592.90	9.58	0.72	7.52
	II. Capital	0.00	23.22	23.22	24.34	-1.12	0.00	0.00
	III. Loan & Advances	5,479.11	10,137.07	15,616.18	18,168.81	-2,552.63	0.00	0.00
Total		**11,818.35**	**10,423.53**	**22,241.88**	**24,786.05**	**-2,544.17**	**0.72**	**-0.03**
Appropriation to Contingency Fund (if any)		0	0	0	0	0	0	0
Grand Total		**62,421.75**	**17,053.78**	**79,475.53**	**75,325.02**	**4,150.51**	**1,577.20**	**23.52**

Source: Appropriation Accounts 2024-25 of Himachal Pradesh.

Note: The expenditure shown above reflects gross figures without taking into account the recoveries adjusted in the accounts of expenditure under Revenue Heads (₹ 3,080.90 crore) and Capital Heads (₹ 407.28 crore).

Large savings in voted sections suggest weak planning and execution. Significant excess in charged Loans & Advances points to inadequate forecasting. Future focus should be on improving accuracy of budget estimation and strengthening monitoring of Loan & Advance disbursements.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**.

Table 2.2: Original Budget, Revised estimate and actual Expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

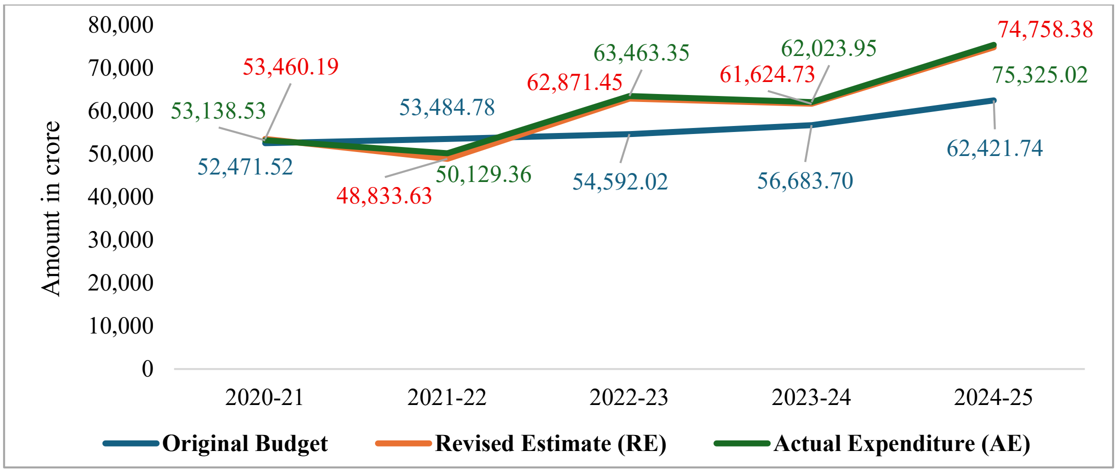
	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	52,471.52	53,484.78	54,592.02	56,683.70	62,421.75
Supplementary budget	9,125.12	2,229.94	13,141.07	10,307.59	17,053.78
Total Budget (TB)	61,596.64	55,714.72	67,733.09	66,991.29	79,475.53
Revised Estimate (RE)	53,460.19	48,833.63	62,871.45	61,624.73	74,758.38
Actual Expenditure (AE)	53,138.53	50,129.36	63,463.35	62,023.95	75,325.02
Savings	8,458.11	5,585.36	4,269.74	4,967.34	4,150.51
Percentage of Supplementary to the original provision	17.39	4.17	24.07	18.18	27.32
Percentage of overall saving/ excess to the overall provision	13.73	10.02	6.30	7.41	5.22
TB-RE	8,136.45	6,881.09	4,861.64	5,366.56	4,717.15
RE-AE	321.66	-1,295.73	-591.90	-399.22	-566.64
(TB-RE) as *per cent* of TB	13.21	12.35	7.18	8.01	5.94
(RE-AE) as *per cent* of TB	0.52	-2.33	-0.87	-0.60	-0.71

Source: Appropriation Accounts and Budget document of respective years.

Dependence on Supplementary Budgets has been rising, especially in 2022-23 and 2024-25, pointing to sub optimal estimation at the budget stage. Savings declined from ₹ 8,458.11 crore in 2020-21 to ₹ 4,150.51 crore in 2024-25. This indicates improvement in expenditure management but also persistent underutilisation. Revised estimates are consistently lower than total budgets, indicating over-estimation of revenue or resource availability at budget formulation. Actual expenditure often exceeded Revised estimates, reflecting either conservative revised estimate assumptions or last-quarter spending pressure.

Overall, budget credibility has improved (lower savings, smaller TB-RE gaps), but planning quality needs strengthening, particularly to avoid excessive reliance on supplementary demands.

Chart 2.1 Trend showing BE, RE and Actuals



2.2.1 Component/Services wise analysis of budgetary provisions and expenditure

Component-wise analysis of the Budget and Expenditure for FY 2024-25 is summarised in **Table 2.3**. The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2**.

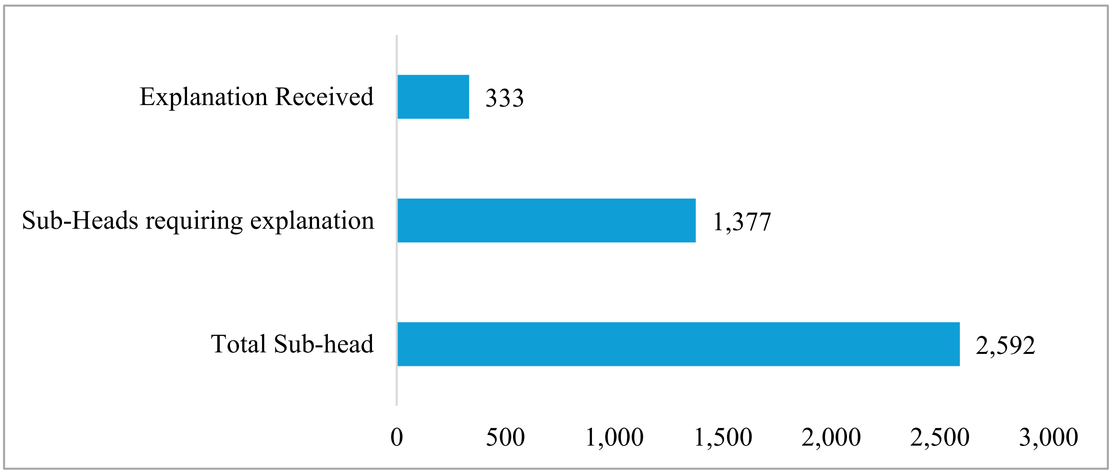
Table 2.3: Component-wise Budget and Expenditure for the year 2024-25

Component	Total Budget	Total Expenditure	Total Budget	Total Expenditure	Expenditure against the total Budget
	(₹ in crore)		*(in per cent)*		
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6=3/2*100)**
Committed Expenditure	35,524.40	33,266.28	44.70	44.16	93.64
State Scheme and other expenditure	37,718.11	36,695.53	47.46	48.72	97.29
Central Share of CSS	5,340.80	4,507.27	6.72	5.98	84.39
State Share of CSS	892.21	855.94	1.12	1.14	95.93
Total	**79,475.53**	**75,325.02**			
EAP-Externally Aided Projects	1,403.21	1,280.31	1.77	1.70	91.24

Source: Appropriation and Finance Accounts; State of Himachal Pradesh 2024-25

State Schemes account for the largest share and show 97.29 *per cent* utilisation, indicating efficient deployment. Central Share of CSS has the lowest utilisation (84.39 *per cent*), suggesting issues like delayed fund release, administrative bottlenecks, or State's inability to fully draw Central funds.

Chart 2.2: Summary of Explanation for variations in Appropriation Accounts during the year 2024-25



Source: Appropriation Accounts

Explanations were received for only 24 *per cent* (333) of the cases in the Appropriation Accounts, and the majority (1,377) of these pertained to re-appropriations.

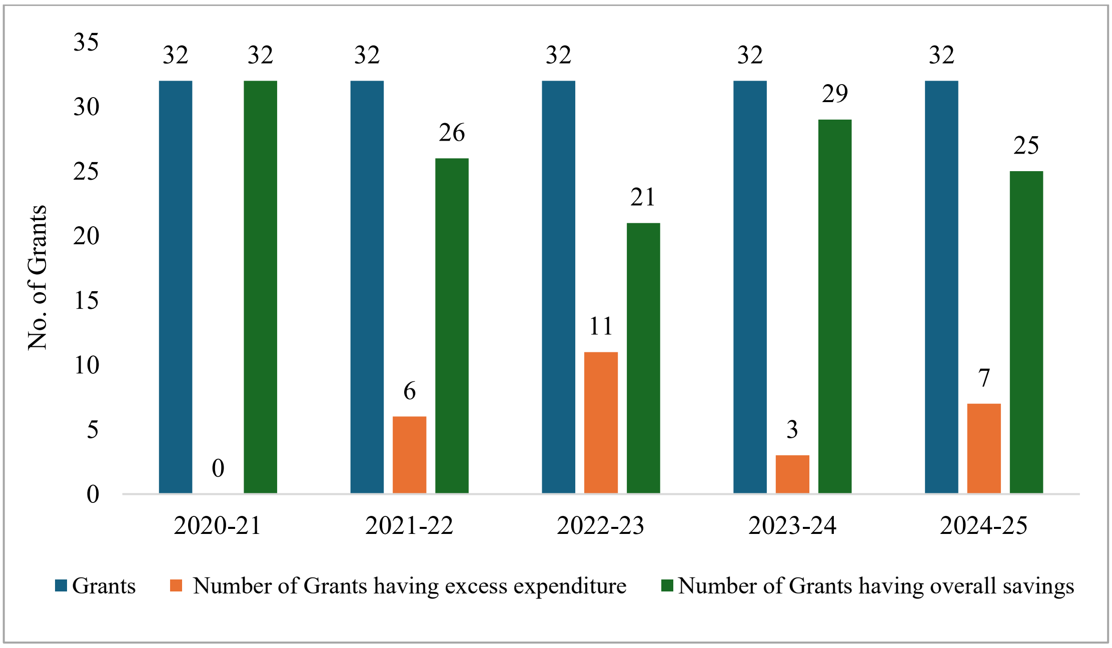
2.3 Budget Composition Outturn

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. It has been depicted in **Chart 2.3**.

Chart 2.3: Year-wise Grants, Excesses and Savings



The expenditure composition outturn for the FY 2024-25 is given in **Table 2.4**.

Table 2.4: Expenditure composition overall deviation FY 2024-25

Section	Overall Deviation (in *per cent*)	Range of Deviation (in *per cent*)	Number of Grants
Revenue (voted)	(-) 8.45	0 to ± 25	28
		± 25 to ± 50	4
		± 50 to ± 100	0
Capital (Voted)	(-) 29.11	0 to ± 25	18
		± 25 to ± 50	8
		± 50 to ± 100	5
Revenue (Charged)	(-) 0.14	0 to ± 25	8
		± 25 to ± 50	1
		± 50 to ± 100	2
Capital (Charged)	16.33	0 to ± 25	2
		± 25 to ± 50	0
		± 50 to ± 100	2

Note: In the Capital (Voted) section, no budget provision or expenditure was made for one grant. In the Revenue (Charged) section, there was no budget provision or expenditure for 15 grants. Similarly, in the Capital (Charged) section, no budget provision or expenditure was made for 28 grants.

Revenue (Voted) expenditure remained relatively stable, with most deviations contained within ± 25 *per cent*. Significant underspending has been observed in Capital (Voted) expenditure, with nearly one-third deviation. High deviations (50 to 100 *per cent*) in five grants indicate issues in planning and execution of capital projects. Overspending tendency is observed in Capital (Charged) expenditure, concentrated in just a few grants, indicating sub optimal expenditure control in certain areas.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly on gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.5 Budgetary and accounting process

2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Section 37 (3) of the Himachal Pradesh Financial Rules, 2009 provides that "No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorised by State Legislature by law for a Financial Year except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund.”

It was, however, observed that an expenditure of ₹ 438.66 crore (***Appendix 2.1***), was incurred in 16 cases under various components of nine grants during the year 2024-25 without having any provision in the original budget estimates/ supplementary demands to this effect.

In response to the above, Secretary (Finance) stated (December 2025) that the majority of these cases involve expenses arising from Court Cases or those sanctioned by the Chief Minister through the Finance Department. These expenditures are of the nature that cannot be anticipated during the initial budget formulation process, thus contributing to the reported breaches of authority.

2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess expenditure during current year

There was an excess disbursement of ₹ 3,102.88 crore over the authorisation made by the State Legislature under seven Grants and four Appropriations during the 2024-25 as indicated in **Table 2.5**.

Table 2.5: Excess expenditure during 2024-25 requiring regularisation

(₹ in crore)

Grant No./ Appropriation	Grant/Appropriation details	Amount of excess expenditure required to be regularised
01	Vidhan Sabha (Capital-Voted)	12.67
01	Vidhan Sabha (Revenue-Charged)	0.35
03	Administration of Justice (Capital-Charged)	4.75
04	General Administration (Capital-Voted)	35.64
04	General Administration (Revenue-Charged)	0.04
09	Health and Family Welfare (Capital-Voted)	27.56
16	Forest and Wildlife (Revenue-Voted)	30.47
23	Power Development (Revenue-Voted)	361.68
25	Road and Water Transport (Capital-Voted)	29.00
26	Tourism and Civil Aviation (Capital-Voted)	48.10
29	Finance (Capital-Charged)	2,552.63
Total		**3,102.88**

Source: Appropriation Accounts

It can be seen from the above table that more than 82 *per cent* of the total excess expenditure was made under Grant No. 29- Finance in Capital-Charged. Excess expenditure over the budget provision was incurred under 6003-00-110 (i) Normal Ways and Means Advances from the RBI and (ii) Shortfall and overdraft from RBI.

Under Grant No. 23-Power Development (Revenue-Voted) excess expenditure was mainly related to compensation to Renukaji Dam oustees (₹ 385.19 crore).

During review of Grant No. 10 – Public Works, it was noticed that under five subheads there was excess expenditure of over allocated grant. Details are given in **Table 2.6**.

Table 2.6: Excess expenditure in Grant No. 10

(₹ in crore)

Head of Account	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess
4059-80-051-03-S00N	7.44	0.95	0.00	8.39	19.42	11.03
3054-04-105-17-S00N	24.54	0.00	2.91	27.45	32.33	4.88
4059-01-051-07-S00N	8.00	5.00	0.00	13.00	17.66	4.66
4059-01-051-38-S00N	0.00	19.15	0.00	19.15	19.57	0.42
3054-80-004-01-S00N	0.00	0.00	0.00	0.00	0.07	0.07

The Deputy Controller (F&A), Public Works Department stated (September 2025) that under the head 4059-80-051-03-S00N - construction of rest/ circuit houses against budget provision of ₹ 22.61 crore (₹ 14.22 crore received after finalisation of Supplementary Demand for Grants (SDG) enhancing the provision from ₹ 8.39 crore to ₹ 22.61 crore), expenditure of ₹ 19.42 crore was incurred. Similarly, under the head 4059-01-051-07-S00N- Office building- Public works, an additional amount of ₹ 7.00 crore was received after finalisation of SDG and against total provision of ₹ 20 crore, expenditure of ₹ 17.66 crore was incurred, as such no excess expenditure was incurred under these heads. Reply is not satisfactory as the additional amounts provided after finalisation of SDG were irregular and without approval of Legislature.

B. Regularisation of excess expenditure of previous year

Excess disbursements pertaining to previous years amounting to ₹ 3,700.11 crore pending regularisation from State Legislature are shown in **Table 2.7**.

Table 2.7: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Grant No./ Appropriation	Grant/ Appropriation details	Amount of excess required to be regularised
2021-22	05	Land Revenue and District Administration (Revenue-Voted)	466.96
		Land Revenue and District Administration (Capital-Voted	20.24
	06	Excise and Taxation (Capital - Voted)	0.15
	07	Police and Allied Organisations (Capital - Voted)	8.47
		Police and Allied Organisations (Revenue - Charged)	0.00 (₹ 3)
	08	Education (Capital - Voted)	15.04
	09	Health and Family Welfare (Capital - Voted)	18.25
	12	Horticulture (Revenue - Voted)	24.16
	17	Election (Capital - Voted)	19.30
	18	Industries, Minerals, Supplies and Information Technology (Capital - Voted)	74.67
	20	Rural Development (Capital - Voted)	4.84
	23	Power Development (Revenue - Voted)	1,036.98
		Power Development (Capital - Voted)	74.92
	25	Road and Water Transport (Capital - Voted)	13.82
	27	Labour Employment and Training (Capital - Voted)	3.40
	28	Urban Development, Town and Country Planning and Housing (Capital - Charged)	0.00 (₹ 68)
	30	Miscellaneous General Services (Capital - Voted)	0.98

Year	Grant No./ Appropriation	Grant/ Appropriation details	Amount of excess required to be regularised
2022-23	05	Land Revenue and District Administration (Capital - Voted)	10.28
	07	Police and Allied Organisations (Capital - Voted)	25.82
	08	Education (Revenue - Charged)	0.20
	09	Health and Family Welfare (Capital - Voted)	157.18
	12	Horticulture (Capital - Voted)	2.23
	13	Irrigation, Water Supply and Sanitation (Capital - Charged)	0.00 (₹ 1,276)
	14	Animal Husbandry, Dairy Development and Fisheries (Revenue - Voted)	3.09
	17	Election (Revenue - Voted)	2.70
	18	Industries, Minerals, Supplies and Information Technology (Revenue - Voted)	3.91
		Industries, Minerals, Supplies and Information Technology (Capital - Voted)	1.86
	20	Rural Development (Capital - Voted)	0.35
	21	Co-Operation (Capital- Voted)	5.25
	22	Food and Civil Supplies (Revenue - Voted)	65.08
	23	Power Development (Capital- Voted)	36.76
	25	Road and Water Transport (Revenue - Voted)	0.15
		Road and Water Transport (Capital - Voted)	61.37
	27	Labour Employment and Training (Capital - Voted)	6.30
	28	Urban Development, Town and Country Planning and Housing (Revenue - Voted)	75.41
	29	Finance (Revenue - Voted)	201.89
	30	Miscellaneous General Services (Revenue - Voted)	0.85
		Miscellaneous General Services (Capital - Voted)	1.46
2023-24	03	Administration of Justice (Capital - Voted)	0.29
	04	General Administration (Capital - Voted)	0.02
	05	Land Revenue and District Administration (Capital - Voted)	89.07
	08	Education (Capital - Voted)	2.49
	09	Health and Family Welfare (Capital - Voted)	2.76
	13	Irrigation, Water Supply and Sanitation (Capital - Charged)	0.00(₹ 344)
	16	Forest and Wildlife (Revenue - Charged)	0.02
	18	Industries, Minerals, Supplies and Information Technology (Capital - Voted)	65.00
	23	Power Development (Capital - Voted)	4.65
	27	Labour Employment and Training (Capital - Voted)	8.20
	28	Urban Development, Town and Country Planning and Housing (Revenue- Voted)	96.92
		Urban Development, Town and Country Planning and Housing (Capital - Voted)	5.74
	29	Finance (Revenue - Voted)	980.63
Total			**3,700.11**

Source: Appropriation Accounts.

To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularised at the earliest and measures to contain recurrence of such excess may be taken by the State Government.

2.5.3 Supplementary Grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grant or Appropriation to cater to the requirements in excess of the original provisions.

It was noticed that in 13 instances **(*Appendix 2.2)*** even though the supplementary provisions of ₹ 1,575.44 crore were made, the expenditure did not come up to original provisions during the year 2024-25. Similarly, supplementary provisions of ₹ 4,791.13 crore in 48 cases (more than ₹ one crore in each case) proved non-essential **(*Appendix 2.3*)** as full amount of supplementary provisions could not be utilised.

During review of Grant No. 09– Health and Family Welfare, it was noticed that under Head of Account 4210-03-105-03-S00N-31 (Machinery and Equipment) with original provision of ₹ 3.86 crore, additional supplementary grant of ₹ 1.61 crore was accorded for procurement of five items of machinery and equipment for the Department of Renal Transplant Surgery at Dr. Rajendra Prasad Government Medical College, Tanda, Himachal Pradesh. However, the expenditure under this head come up to only ₹ 3.33 crore, thereby leaving the entire supplementary grant unutilised.

In response to the above, Director, Medical Education and Research (ME&R) stated (September 2025) that due to insufficient bidder response, the supplementary provision of ₹ 1.61 crore remained unutilised.

During review of another Grant No. 10 – Public Works, it was noticed that in five cases, the supplementary provision proved unnecessary as the expenditure did not reach even the level of original grant. The details are given in **Table 2.8**.

Table 2.8: Unnecessary supplementary provisions

(₹ in crore)

Head of Account	Original	Supplementary	Re-appropriation	Total Grant	Expenditure
5054-04-337-09-C90	394.86	296.56	0.00	691.42	366.92
5054-04-337-02-S00N	207.31	48.09	42.50	297.90	194.19
5054-04-101-01-S00N	42.78	17.00	0.00	59.78	22.83
5054-04-337-17-S00N	3.50	2.80	12.00	18.30	2.80
4216-01-106-01-S00N	8.50	1.00	0.00	9.50	5.03

The Deputy Controller (F&A), HPPWD stated (September 2025) that original budget remained un/ underutilised due to non-clearance of bill from treasury during 2024-25, mostly received during the month March 2025, otherwise additional amount could have been utilised. It was further stated that supplementary grants were sought in anticipation of completion of projects as per the demand of executing wings. Analysis is routinely carried out to justify the need for supplementary grants to meet unforeseen expenditure, to finance new projects, to cover cost escalation, and to reallocate funds for critical needs.

The reply is not satisfactory as the department evidently did not conduct a realistic assessment of their capacity to absorb and spend the additional funds within the stipulated period, leading to an unwarranted allocation of public resources.

2.5.4 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024- 25, re-appropriation orders under 32 grants amounting to ₹ 2,967.93 crore were issued. All re-appropriation orders were issued in the month of March, mostly on last days of March 2025.

Further, in two schemes (***Appendix 2.4 - Sl. No. 1 and 2***), reduction of provision by ₹ one crore or more through re-appropriation orders proved injudicious as there was excess expenditure under these cases. In 31 schemes, (***Appendix 2.4 - Sl. No. 3 to 33***) augmentation of provision also proved unnecessary because expenditure was either equal to or did not come up to the level of original/supplementary budget provision.

During review of Grant No. 09 – Health and Family Welfare, it was noticed that under Head of Account 2210-05-105-13-S00N-33 (Material & Supply) for Dr. Radhakrishnan Govt. Medical College Hospital, Hamirpur, the original provision of ₹1.60 crore was increased by ₹ 8.30 crore, through re-appropriation for procurement of furniture. Against the total budget provision of ₹ 9.90 crore, only ₹ 2.89 crore was utilised, leaving ₹7.01 crore unutilised/lapsed**.**

In response, the Director, ME & R replied (September 2025) that bills were prepared in favour of the college itself (DDO), but Treasury returned the bills with the objection that parking of funds in DDO account is not permissible and directed that payments would be made directly to the beneficiaries' accounts. Consequently, the funds remained unutilised.

Similarly, under Head of Account 4210-03-105-01-S00N-37 (Material & Supply), the original provision of ₹ 7.01 crore was increased by ₹ 3.35 crore through re-appropriation for the construction of a separate block of Nuclear Medicine and Medical Oncology at Indira Gandhi Medical College (IGMC), Shimla. However, the entire amount of ₹ 3.35 crore remained unutilised, as expenditure incurred was only ₹ 6.65 crore.

In the second case, documents and justifications were sought from Director, Medical Education and Research. In reply, Director ME&R stated (September 2025) that IGMC's request (04.01.2025) for additional funds was forwarded (10.01.2025) to the Secretary, Health. As funds were unavailable in other heads, a diversion proposal was submitted in March 2025 and approved on 29.03.2025 after technical vetting and budget reconciliation. Diversion was justified on the grounds of urgent need to strengthen Nuclear Medicine and Oncology facilities at IGMC Shimla. The Department claimed the delay was procedural, not due to negligence. Resultantly, the bills of ₹ 3.25 crore were not passed by the treasury as they were submitted in the closing days of the financial year.

During review of Grant No 10- Public Works, it was noticed that in seven cases re-appropriation proved unnecessary. The details are given in **Table 2.9**.

Table 2.9: Unnecessary re-appropriation in Grant No. 10

(₹ in crore)

Head of Account	Original	Supplementary	Total budget	Re-appropriation	Expenditure
5054-04-337-02-S00N	207.31	48.09	255.40	42.50	194.19
3054-04-105-02-S00N	265.84	0.00	265.84	7.68	248.97
3054-04-105-19-S00N	196.37	0.00	196.37	0.15	178.25
5054-04-337-17-S00N	3.50	2.80	6.30	12.00	2.80
2216-05-053-01-S00N	12.48	0.00	12.48	0.25	6.76
3054-80-001-01-S00N	57.50	0.00	57.50	2.27	54.15
3054-80-001-05-S00N	5.19	0.00	5.19	0.02	3.93

Under the head 3054-04-105-02-S00N Other Maintenance Roads, re-appropriation of ₹ 7.68 crore was made towards the demand for special repair/restoration of Mehli–Shoghi Road**,** approved in July and November 2024. Further, under the head 5054-04-337-17-S00N Purchase of Machinery & Equipment, an amount of ₹12 crore was re-appropriated for two purposes viz. Purchase of Bailey suspension bridge (Sandhapattan–Bharol, Mandi-II) and Lump-sum budget provision for purchase of Bailey bridge**,** approved in August 2024. However, these additional funds augmented through re-appropriation, were not utilised due to non-passing of bill by Treasury and thus proved unnecessary.

2.5.5 Unspent amount and surrendered appropriation and/or Large Savings/ Surrenders

Budget proposals should strive to strike to optimize all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilisation of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

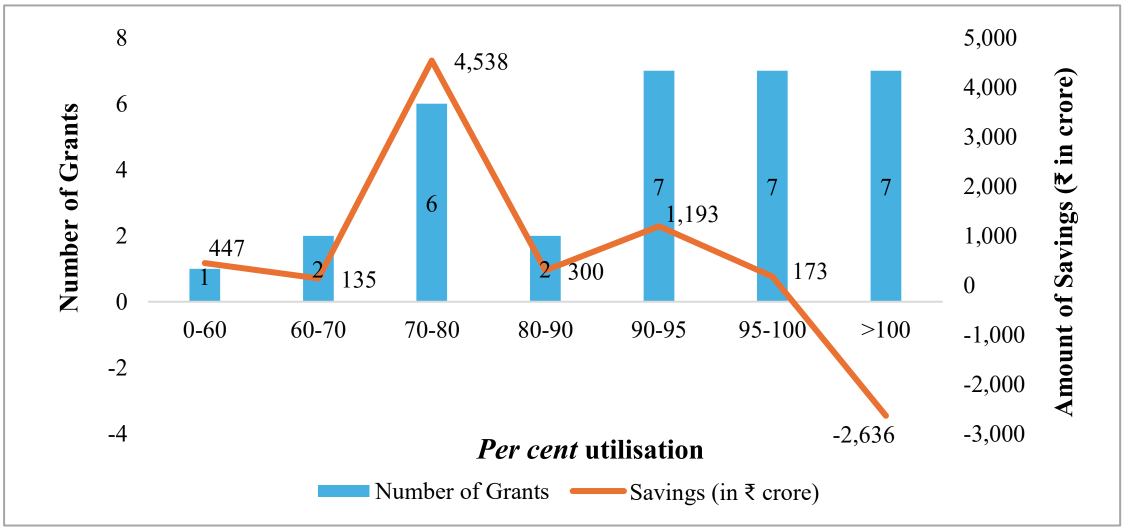
The analysis of grants and appropriations showed that in 14 cases (under 10 grants) during the year 2024-25, the savings (excluding surrenders) exceeded ₹ 100 crore in each case (***Appendix 2.5)***. It was further noticed that one appropriation (28-Urban Development, Town and Country Planning and Housing-Capital,) no expenditure *vis-a-vis* total grant amounting to ₹ 0.35 crore was incurred during the year 2024-25.

Further, it was also observed that in seven cases under six grants, there were persistent savings exceeding ₹ 100 crore in each case ***(Appendix 2.6)*** during 2022-23 to 2024-25.

During review of Grant No 10, Deputy Controller (F&A) stated (September 2025) that inflated budget estimates despite persistent savings are often a result of combination of systematic and economic factors like anticipation of delays and unforeseen costs, inflation, land acquisition, geological challenges, contractor issues and non- clearance of token by treasury.

Details of grants grouped by the percentage of utilisation along with total savings during 2024-25 have been shown ***Appendix 2.7*** and **Chart 2.4**.

Chart 2.4: Details of grants grouped by the percentage of utilisation along with total savings during 2024-25

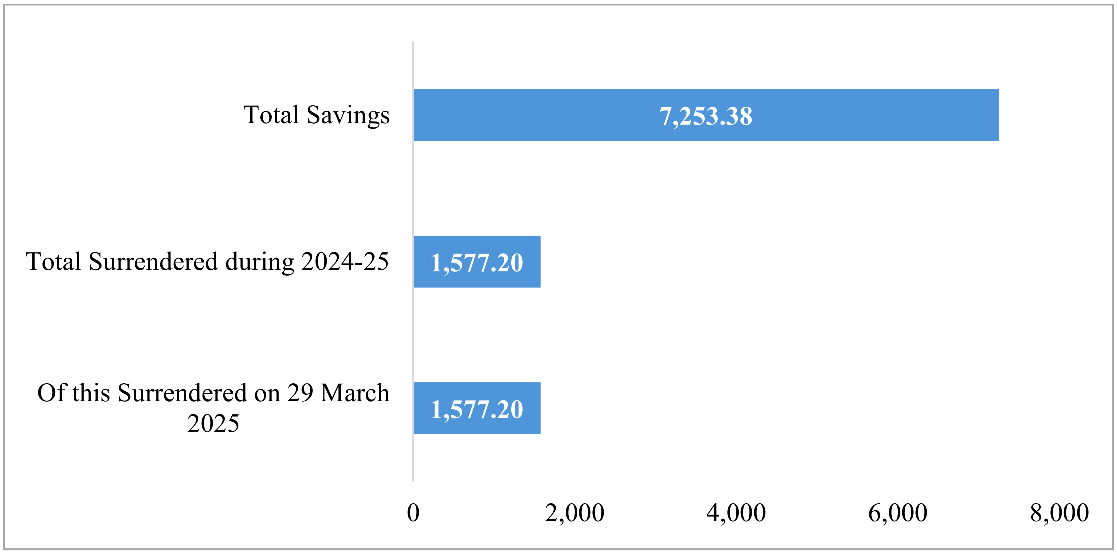


Source: Appropriation Accounts.

It was noticed that savings under 32 Grants and 11 Appropriations amounting to ₹ 5,676.18 crore (***Appendix 2.8)*** were not surrendered at all.

Chart 2.5: Savings and surrenders for the year 2024-25

(₹ in crore)



Source: Appropriation Accounts; Govt. of HP 2024-25

2.5.6 Budget provision and actual funding in schemes

It was observed that under 14 schemes, there was budget provision of ₹ 673.11 crore (₹ 10 crore or more in each scheme) but no expenditure was incurred resulting in non-implementation of schemes as shown in ***Appendix 2.9***.

Further, under seven schemes, there was approved outlay of ₹ 587.86 crore which was fully withdrawn in revised outlay as shown in ***Appendix 2.10***.

2.5.7 Non-adherence to the Quarterly Expenditure Limit

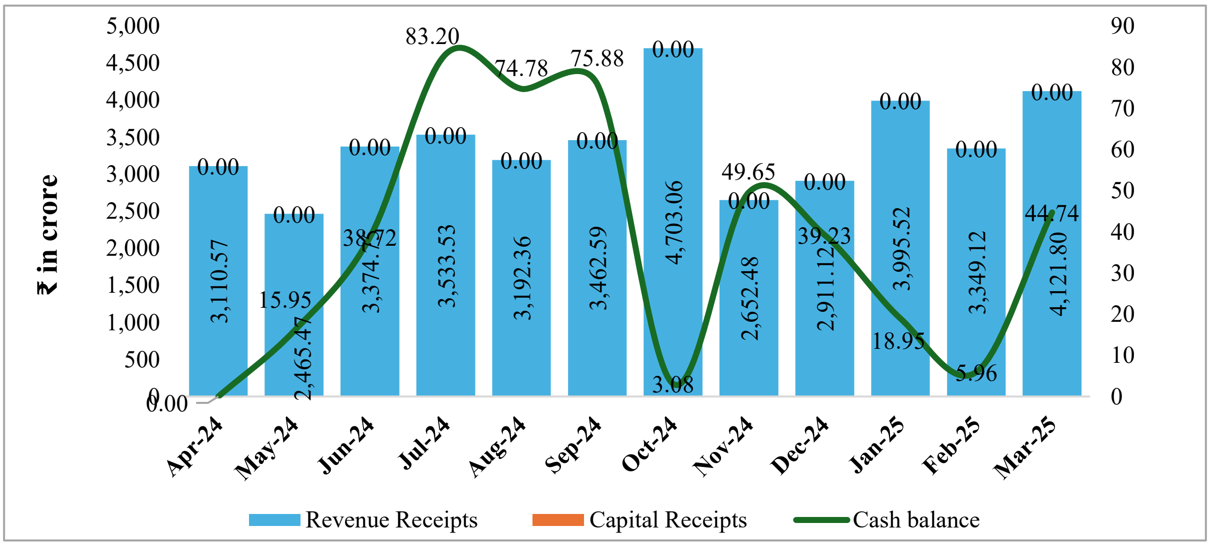
Rule 41(3) of the Himachal Pradesh Financial Rules 2009 provides that Rush of expenditure, particularly in the closing months of the Financial Year shall be avoided. Finance Department may issue guidelines to avoid rush of expenditure in the closing months of the Financial Year.

Table 2.10: Rush of Expenditure during FY 2024-25

Period	Amount (₹ in crore)	Percentage of Total Expenditure in the year
Last Quarter of the Year (Jan to March- 2025)	26,868.10	35.67
Last month of the year (March 2025)	13,843.41	18.38
Last day of the year (31st March 2025)	266.14	0.35

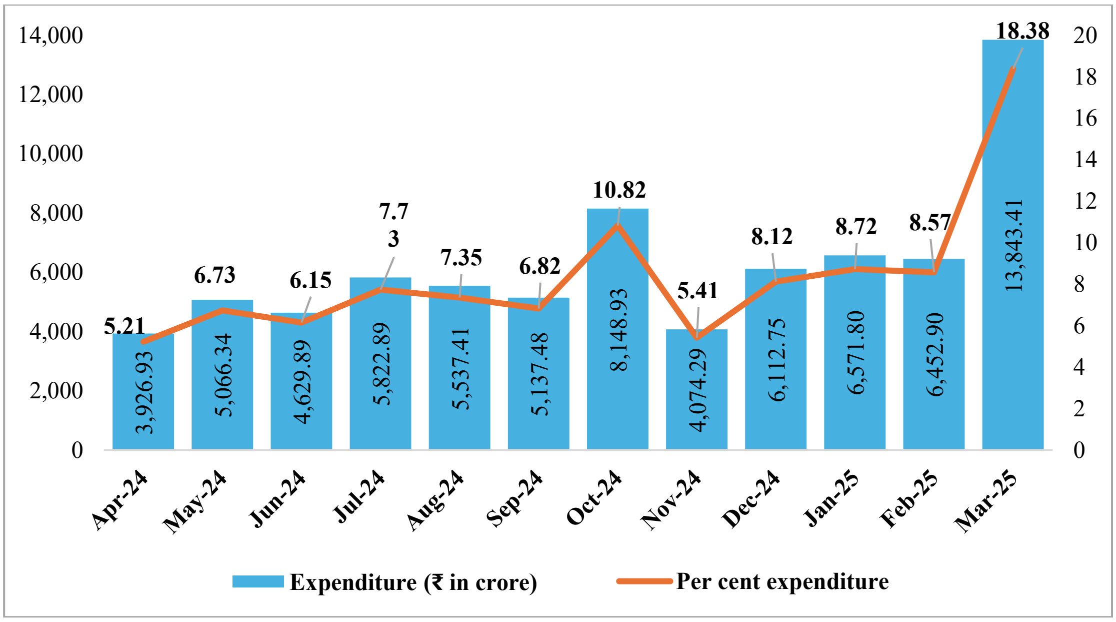
Trend of total Monthly receipts (Revenue Receipts, Capital Receipts and cash balance) and expenditure during financial year 2024-25 are shown in **Chart 2.6** and **Chart 2.7**.

Chart 2.6: Trend analysis of receipts (Month wise)



There is heavy reliance on revenue receipts for meeting financial requirements, with nil contribution from capital receipts. There is a need for strengthening capital mobilisation strategies to diversify financial inflows. Improved liquidity position by year-end indicates some corrective action.

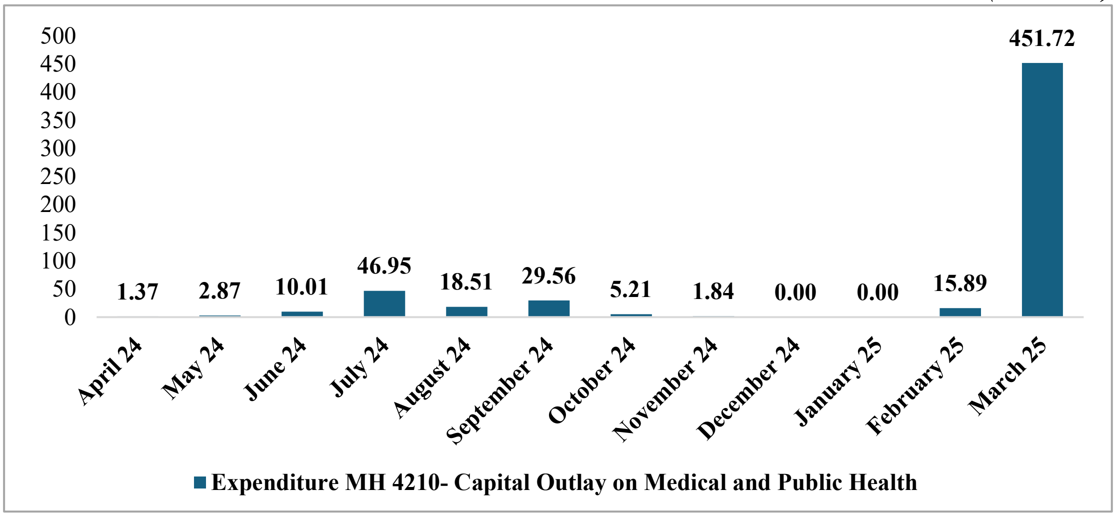
Chart 2.7: Trend analysis of expenditure (Month wise)



The financial analysis reveals a total expenditure of ₹ 75,325 crore with significant monthly variations ranging from ₹ 3,927 crore in April 2024 to an exceptional peak of ₹ 13,843 crore in March 2025. The spending pattern shows considerable volatility throughout the year, with an average monthly expenditure of ₹ 6,277 crore. Notably, March 2025 represents the highest single-month expenditure at 18.38 *per cent* of the total annual spending, which is more than double the typical monthly allocation. The chart also reveals seasonal trends, with October 2024 showing another significant spike at ₹ 8,149 crore (10.82 *per cent*), suggesting potential cyclical patterns in expenditure behaviour.

Chart 2.8: Month wise expenditure under Major Head 4210- Capital Outlay on Medical and Public Health during 2024-25

(₹ in crore)



Scrutiny of records of Director, Health Services (DHS) and Director, Medical Education & Research (DMER) revealed delays in the process of obtaining expenditure sanctions against works sanctioned under Major Head 4210.

Further, entire expenditure of ₹ 1,040.44 crore in 73 sub-heads (₹ more than one crore in each case) was incurred in the month of March 2025 alone ***(Appendix 2.11)***.

Maintaining a steady pace of expenditure is a crucial component of sound public financial management as it prevents fiscal imbalances and temporary cash crunches. The State Government prescribed (September 1995) quarter-wise percentages *(1st Quarter-20 per cent; 2nd Quarter-25 per cent; 3rd Quarter-30 per cent; 4th Quarter-25 per cent)* for incurring expenditure during the year, with the aim of regulating the expenditure in a phased manner. The quarterly details of expenditures incurred across all Grants are shown in ***Appendix 2.12***.

In the Exit Conference (December 2025), the Secretary (Finance) confirmed that the concerns highlighted by Audit relating to budgetary discipline, including issues in budget forecasting, utilisation of supplementary provisions, excess and unspent expenditure, and year-end rush of expenditure, were being actively addressed. He further assured that appropriate action would be taken against the concerned defaulting departments responsible for the noted lapses.

2.6 Implementation of the selected Centrally Sponsored Schemes in the State

(i) Jal Jeevan Mission (JJM)

Jal Jeevan Mission is envisioned to provide safe and adequate drinking water through individual household tap connections by 2024 to all households in rural India. For implementation of JJM in Himachal Pradesh, the Engineer-in-Chief, Jal Shakti Vibhag is the Single Nodal Agency (SNA). As per Ministry of Jal Shakti's directions (13 July 2021), Central funds with matching State share are released into the account of the State Water and Sanitation Mission (SWSM). Funds are further allocated to districts based on approved District Action Plans, with drawl limits fixed by SWSM. Based on this, the State Water and Sanitation Mission (DWSM) implement works through Gram Panchayat/ Village Water and Sanitation Committees and, after third-party inspection, raises payment advice in PFMS mode for release from the Single Nodal Account directly to executing agencies. Interest earned is credited to the same account and utilisation is regulated as per guidelines.

The position of funds received, expenditure incurred and savings/excesses under JJM in the SNA's account for the last three years (2022-23 to 2024-25) is given in **Table 2.11**.

Table 2.11: Fund Flow in Jal Jeevan Mission

(₹ in crore)

Year	Opening Balance	Approved Allocation		Interest accrued on centre's share	Community's contribution	Total Fund received	Expenditure		Interest deposited	Total Expenditure	Closing balance
		GOI share	State's share				GOI's share	State's share			
2022-23	850.16	1,344.94	232.77	14.45	0.81	2,443.13	1,615.00	197.56	5.59	1,818.15	624.98
2023-24	624.98	402.34	42.19	8.56	0.54	1,078.61	882.59	98.07	14.45	995.10	83.51
2024-25	83.51	137.48	17.79*	1.23	0.54	240.56	203.20	22.58	8.56	234.34	6.22

** Includes ₹ 2.52 crore released in next financial year*
Source: Departmental figures

The financial performance of JJM in Himachal Pradesh reveals a recurring pattern of under-utilisation of funds. In 2022-23 sizeable closing balances persisted, despite substantial releases from GoI and matching State share. Although the Department cited late receipt of funds and procedural delays as reasons, the fact remains that the scheme operates in a multi-year implementation cycle and such persistent savings indicate weak planning, inadequate financial management and poor absorption capacity at the execution level.

During test-check of records of JMM scheme, the following were noticed:

(i) Audit noticed that against the release of Central share of ₹ 336.23 crore (2nd Tranche, 1st Instalment) under JJM on 30th September 2022 and 1st October 2022, the commensurate State share of ₹ 37.36 crore was credited to the SNA account only on 19th November 2022, i.e., after a delay of 48 days from the date of receipt of Central share. This included a delay of eight days beyond the permissible limit of 40 days prescribed for transfer of matching State share.

The Department while confirming the facts attributed the delay to administrative reasons.

(ii) As per Rule 230(8) of GFR, 2017 and the GOI Memorandum, the interest earned on funds parked in the SNA account is required to be apportioned between Central and State shares and remitted to the respective Consolidated Funds in the first week of April each year. Scrutiny of records revealed that though interest accrued on JJM funds was duly computed, its remittance to the Consolidated Fund of the State was delayed by one month during 2022-23 (deposited on 10 May 2023) and 2024-25 (deposited on 05 May 2025) against the prescribed timeline.

The Department attributed the delay to time consumed in reconciliation of accounts with banks and the Chartered Accountant.

(ii) Pradhan Mantri Gram Sadak Yojna (PMGSY)

The Pradhan Mantri Gram Sadak Yojana (PMGSY) was launched by the Govt. of India to provide connectivity to unconnected habitations as part of a poverty reduction strategy.

The funds under PMGSY are sanctioned and released by the Ministry of Rural Development (MoRD), Government of India to Himachal Pradesh in the ratio of 90:10 and are routed through the Himachal Pradesh Gram Sadak Development Agency (HPGSDA) being the Single Nodal Agency (SNA) responsible for the receipt, management, and utilisation of funds under the PMGSY scheme. Expenditure from the SNA account is incurred in accordance with guidelines issued by the National Rural Infrastructure Development Agency (NRIDA), GoI, through District Project Implementing Units (DPIUs/PIUs) headed by Superintending Engineers/Executive Engineers of PWD. Contractors' bills are scrutinised at the DPIU level and forwarded to State Rural Road Development Agency (SRRDA), where the demand is examined, sanction accorded, and authorisation for release of funds issued to the bank through the SNA account.

The overall financial position of the PMGSY SNA account during 2022-23 to 2024-25 is given in **Table 2.12**.

Table 2.12: Fund Flow in PMGSY

(₹ in crore)

Year	Opening Balance	GoI's Share	State's Share	Interest and Other State Receipts	Total	Expenditure	Closing Balance
2022-23	660.35	587.00	65.23	-131.01	1,181.57	670.91	510.66
2023-24	510.66	408.76	45.41	101.14	1,065.97	599.95	466.02
2024-25	462.79	572.06	99.73	82.68	1,217.26	933.73	283.53

Source: Departmental figures

From above, it can be seen that there were persistent savings in all three years, indicating repeated non-achievement of projected budget provisions.

As per Ministry of Finance instructions (March 2021, revised February 2023), the Central share received by the State is to be transferred to the SNA account within 21 days (later, 30 days along with commensurate State share), failing which penal interest at seven *per cent* per annum is chargeable beyond 30 days from April 2023 onward. Audit scrutiny revealed delays in transfer of Central share ranging up to 53 days (2022-23), 49 days (2023-24) and 60 days (2024-25), and delays in transfer of State share up to 57, 49 and 109 days respectively. These repeated delays reflect non-compliance with prescribed timelines. Penal interest liability on delayed transfers beyond 30 days from April 2023 has been worked out to ₹ 3.55 crore (for central's share) for 2023–24 and 2024–25 as depicted in the ***Appendix 2.13***, which is liable to be deposited into the Consolidated Fund of India.

These instances of delayed remittances indicate non-compliance with GFR provisions and weak financial discipline in handling scheme funds.

(iii) National AYUSH Mission (NAM)

The Government of India is implementing the Centrally Sponsored Scheme of the National AYUSH Mission (NAM) to promote AYUSH systems of healthcare. Under NAM, resource allocation to States/UTs is based on population, backwardness, and performance, with the funding pattern for Himachal Pradesh (a hilly State) in the ratio of 90:10. The Directorate of AYUSH, Himachal Pradesh prepares the State Annual Action Plan (SAAP) on the basis of the intimated resource pool and forwards it to the Ministry of AYUSH through the Secretary, AYUSH, GoHP. The SAAP is appraised by the Appraisal Committee and approved in the Mission Directorate meetings, after which funds are released into the SNA account of the State AYUSH Society. The overall financial position of the PMGSY SNA account during 2022–23 to 2024–25 is given in **Table 2.13**.

Table 2.13: Fund Flow in National AYUSH Mission

(₹ in crore)

Year	Opening balance	Approved Allocation		Funds released		Expenditure incurred	Closing Balance
		GoI's Share	State's Share	GoI's Share	State's Share including Top up		
2022-23	39.34	77.47	8.61	19.37	2.15	39.59	21.27
2023-24	21.27	73.18	8.13	55.96	6.22	55.89	27.56
2024-25	27.56	57.98	6.44	28.99	3.22	21.42	38.35

Source: Departmental figures

As per the guidelines of Department of Expenditure, the State Government has to fulfil the following conditions to get grants under Centrally Sponsored Scheme of NAM.

(i) Achievement of 75 *per cent* of utilisation certificates (UCs) against the UCs due.

(ii) Funds available in the bank account of SNA is to be less than 12.5 *per cent* of the Total approval including State share.

(iii) State has to release both Central and State share within 30 days to SNA and Interest will be charged beyond lapse of 30 days.

Audit scrutiny revealed that although the tentative resource pool of ₹18.16 crore was intimated by the Ministry with a deadline of 15 March 2024 for submission of SAAP, the State submitted the plan belatedly on 17 May 2024, which was approved by the Mission Directorate only on 17 September 2024 (Central ₹ 57.98 crore + State ₹ 6.44 crore).

Further, Despite the approval of the SAAP, there was a delay in the sanctioning of funds. The Ministry released only ₹ 28.99 crore (Central share) on 04.02.2025, but the State Government released ₹ 32.21 crore (including State's share) on 26.03.2025. Thus, delays occurred at every stage of the budget process.

Further on scrutiny of the SNA cash book, it was revealed that balances were retained more than the prescribed ceiling of 12.5 *per cent* of the approved proposal (₹ 8.05 crore) up to January 2025. This excess retention also contributed to the delay in subsequent releases from the Ministry.

In compliance with the guidelines of the Ministry of Finance (13 July 2023), the state AYUSH society has successfully onboard to the SNA-SPARSH model from September 2025.

(iv) National Health Mission (NHM)

The National Health Mission (NHM) is an overarching Indian government initiative launched in 2013 to provide equitable, affordable, and quality healthcare services to all people, focusing on both rural and urban populations through its sub-missions, the National Rural Health Mission (NRHM) and National Urban Health Mission (NUHM). Key components include health system strengthening, Reproductive-Maternal-Neonatal-Child and Adolescent Health (RMNCAH), and managing communicable and non-communicable diseases.

Under the National Health Mission (NHM), the planning and budgeting process begins with the preparation of a State Programme Implementation Plan (SPIP) in consultation with district health authorities and line departments. The SPIP consolidates district health action plans, setting out proposed activities, resource requirements, and outcome targets in line with NHM guidelines. The draft SPIP is submitted to the Ministry of Health & Family Welfare, Government of India, where it is appraised by the National Programme Coordination Committee and reviewed by the National Programme Approval Board (NPAB). Following approval, the Government of India communicates the approved outlay and releases funds to the State in tranches through the Single Nodal Agency (SNA) account. The overall financial position of NHM in Himachal Pradesh for the last three years (2022-23 to 2024-25) is given in **Table 2.14**.

Table 2.14: Fund flow in National Health Mission

(₹ in crore)

Year	Approved Allocation		Opening Balance	Funds released		Interest Accrued + Misc. Receipt	Expenditure incurred	Interest deposited	Closing Balance
	GOI Share	State Share		GOI Share	State Share including Top up				
2022-23	525.94	58.44	72.23	354.70	97.24	3.90	421.25	18.20	88.62
2023-24	545.33	60.59	88.62	310.12	107.79	2.65	468.77	2.65	37.76
2024-25	565.70	62.86	37.76	363.59	124.13	5.03	494.91	1.82	33.78

Source: Departmental figures

As per Ministry of Finance directions (March 2021), the State Government would transfer the Central share received in its account in the RBI to the concerned SNA account within a period of 21 days of its receipts and corresponding State's share should be released as early as possible and not later than 40 days of release of Central share. However, as per the latest order of the Ministry of Finance (February 2023), both the Central and State shares are required to be transferred to the SNA account within 30 days.

In Himachal Pradesh, despite timely sanctioning of funds by GoI, there were persistent delays in crediting funds into the SNA account, ranging from 31 to 59 days.

Break-up of Grant-in-aid received/credited in HP State Health Society during 2024-25 is given in **Table 2.15**.

Table 2.15: Grant-in-aid received/credited in HP State Health Society during 2024-25

(₹ in crore)

Sr. No.	Date of GoI Sanction	GoI Share	State Share	Date of Credit in SNA	Delay (in days)
1	07.05.2024	88.43	9.83	13.06.2024	7
2	30.07.2024	88.43	9.83	30.08.2024	1
3	12.09.2024	19.46	2.16	14.10.2024	2
4	14.11.2024	76.37	8.49	30.12.2024–13.01.2025	16–29
5	13.02.2025	90.90	10.10	12.03.2025, 24.03.2025 and 28.03.2025	9-13

Source: Departmental figures

Thus, during 2024-25, the HP State Health Society received amount of ₹ 363.59 crore (GoI share) and ₹ 40.41 crore (State share). However, delays in crediting sanctioned funds and gaps in utilisation adversely impacted programme continuity.

Further it was observed that the Ministry of Health and Family Welfare (MoHFW), in April 2024, directed all the notified 31 States/UTs to initiate activities for onboarding to SNA-SPARSH under the "Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission" at the earliest. The Ministry subsequently requested the Department of Expenditure (DoE) to exempt NHM from onboarding to the platform; however, the DoE granted only relaxation up to June 2025 for completion of the process.

In compliance with these directions, scrutiny of records revealed that the Mission Director, NHM, Himachal Pradesh, closed the earlier SNA accounts and made them zero on 06 September 2025. A new SNA Drawing Account was opened and operationalised with RBI, and the first mother sanction amounting to ₹ 176.04 crore was received in September 2025, thereby completing the onboarding of NHM onto the SNA-SPARSH platform.

(v) Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)

The Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) is a Centrally Sponsored Scheme launched in 2021 to strengthen India's public health infrastructure, surveillance, and research capabilities to combat future pandemics and health crises.

Under the Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), the State Health Department, Himachal Pradesh prepares the Annual Programme Implementation Plan (PIP) in consultation with district health authorities. The PIP is submitted to the Ministry of Health & Family Welfare (MoHFW), where it is appraised by the National Programme Coordination Committee (NPCC) and approvals are accorded by the Ministry based on NPCC's recommendations. Following approval, the sanctioned outlay is released in tranches to the State Government for onward credit to the Single Nodal Agency (SNA) account of the State Health Society. The overall financial position of PM- ABHIM in Himachal Pradesh for the last three years (2022-23 to 2024-25) is given in **Table 2.16**.

Table 2.16: Fund flow in Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission

(₹ in crore)

Year	Approved Allocation		Opening Balance	Funds released		Expenditure incurred	Closing Balance
	GOI Share	State Share		GOI Share	State Share including Top up		
2022-23	39.22	4.36	0	27.58	3.06	9.98	20.76
2023-24	50.32	5.57	20.76	15.69	1.74	15.27	23.22
2024-25	60.66	6.74	23.22	44.82	4.98	52.90	20.04

Source: Departmental figures

The financial performance of PM-ABHIM in Himachal Pradesh shows a recurring pattern of under-utilisation of funds. Significant closing balances persisted indicating delays in implementation and reduced efficiency of public funds.

Further, the Department opened a SNA-SPARSH account (GOHPSPARSH HP 216) in November 2024 and received the first mother sanction under PM-ABHIM in December 2024.

2.6.1 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State share.

Audit analysed the VLC data (voucher level compilation by the Office of PAG A&E, HP) and SNA PFMS report and found that there was discrepancy in data of Central and State share transfer to SNA accounts, as shown in **Table 2.17**.

Table 2.17: Discrepancies in Central and State share transfer

(₹ in crore)

Source of Data	Central share received	Central share transferred	State share transferred	Less amount released by State
VLC	6,154.58	--	--	--
SNA PFMS	4,090.75	4,280.44	796.59	--
Difference Amount	2,063.83	--	--	--

Delay in Transfer of CSS Funds to SNA Accounts and resultant Penal Interest

As per Ministry of Finance instructions issued in March 2021 and revised in February 2023, the Central share released to States under Centrally Sponsored Schemes (CSS) is required to be transferred to the Single Nodal Agency (SNA) account within 21 days, subsequently extended to 30 days, along with the corresponding State share. From April 2023 onward, delay beyond 30 days attracts penal interest at seven *per cent* per annum.

Audit examination of fund flow under Pradhan Mantri Awas Yojana (PMAY) and Pradhan Mantri Gram Sadak Yojana (PMGSY) revealed non-compliance with these instructions. Funds received from the Government of India during March 2025 were transferred to the respective SNA accounts only during April to July 2025, i.e., in the subsequent financial year. Only a small portion of the Central funds was transferred within the mandated 30-day period, and in the case of PMGSY, the State share had not been transferred as of the date of audit scrutiny. The detailed position and analysis of delay in release of Central grants to SNA account is depicted in the **Table 2.18** and **Chart 2.9**.

Table 2.18: Delay in Transfer of Funds to SNA Accounts

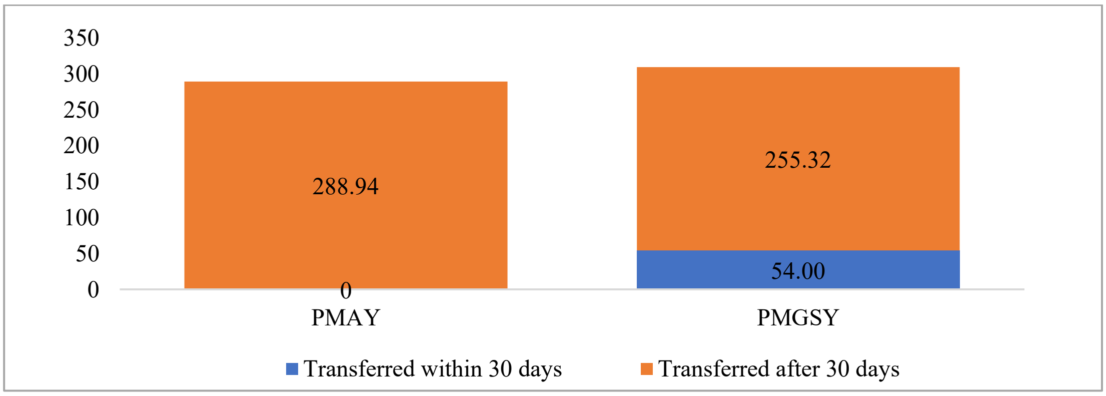
(₹ in crore)

Scheme name	Release by GoI		Due date of transfer to SNA	Central share transfer to SNA by Treasury				State share transfer to SNA	
	Date	Amount		Date	Central share	Delay (in days)	Interest	Date	State share
PMAY	25.03.2025	288.94	23.04.2025	19.07.2025	25.00	87	0.42	22.07.2025	9.54
				21.07.2025	28.97	89	0.49	19.07.2025	3.22
				24.04.2025	14.45	01	0.00*	24.04.2025	17.74
				10.06.2025	44.21	48	0.41		
				23.07.2025	60.81	91	1.06		
				21.06.2025	115.50	59	1.31		
PMGSY	21.03.2025	309.32	19.04.2025	22.04.2025	51.14	3	0.03	29.03.2025	35.26
				30.04.2025	52.09	11	0.11		0
				09.04.2025	54.00	0	0.00		0
				06.05.2025	152.09	17	0.50		0
Total		**598.26**			**598.26**		**4.32**		**65.76**

Source: PFMS (SNA-06 -Centre and State releases and 15-Interest on delay in transfer of Central share from State treasury to SNA Report)

* *₹ 27,712/- only*

Chart 2.9: Transfer of Central share to SNA Accounts (₹ in crore)



Source: PFMS (SNA-06 Centre and State release data)

During 2024-25, the State received ₹ 598.26 crore (PMAY: ₹ 288.94 crore and PMGSY: ₹ 309.32 crore) under these schemes. Of this, only ₹ 54 crore (PMGSY) was transferred to the concerned SNA accounts within the prescribed 30-day period, while the balance ₹ 544.26 crore was transferred after the due date. The delayed transfer of funds resulted in an avoidable penal interest liability of ₹ 4.32 crore.

The release of the scheme funds in the next financial year indicates that the amounts received from the Central Government were temporarily retained by the State Government, effectively supporting cash-flow requirements and contributing to the financing of the fiscal deficit during FY 2024-25. This practice is inconsistent with the prescribed CSS fund-flow mechanism and defeats the objective of timely utilisation of scheme funds. The delays adversely affected the pace of implementation under PMAY and PMGSY, both of which relate to critical rural housing and infrastructure development.

The State Government's failure to adhere to Ministry of Finance timelines not only led to additional financial burden on the State exchequer but also impaired effective execution of important national flagship programmes. Appropriate measures are therefore required to ensure strict compliance with SNA fund-flow guidelines and avoid recurrence of such delays.

2.6.2 Single Nodal Agency – SPARSH

In view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, Department of Expenditure, Ministry of Finance decided to introduce an alternative fund flow mechanism named SNA - SPARSH (Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-Kuber platform of Reserve Bank of India (RBI) in a progressive manner.

In Himachal Pradesh, 43 State-linked schemes have already been migrated to SNA SPARSH, while 76 State-linked schemes are still pending migration. As on 08.09.2025, the unspent balance in the SNA account stood at ₹ 628.51 crore.

2.6.3 Other issues noticed in detailed review of the selected grants

In 2024-25, a review was conducted of two grants: Grant No. 09: Health and Family Welfare, and Grant No. 10: Public Works - Roads, Bridges, and Buildings. The following issues were observed:

(i) Withdrawal of fund to avoid the lapse of budget (Grant No. 09)

As per Treasury Rule 183(3)(v) of HP Treasury Rules, 2017, no money shall be drawn from treasury unless required for immediate disbursement.

(a) During test-check of records of the Director of Health Services, Himachal Pradesh, it was observed that the Department made a supplementary budget provision of ₹ 15.36 crore under the Head 4210-01-110-01 SOON-31 (Machinery and

Equipment) during the year 2024-25. This amount was drawn (28 March 2025) by the Department from the treasury and deposited into the bank account of the office.

(b) In the Budget 2023-24, State Government announced the establishment of three new Nursing Colleges at Hamirpur, Chamba and Nahan under CSS. The Ministry of Health and Family Welfare, GoI sanctioned (January 2024) ₹ nine crore (GoI share) in the ratio 90:10. The Director, Medical Education and Research also requested (21 December 2024) to the State Government for administrative and expenditure approval. However, ₹ 10 crore (₹ nine crore- GoI share and ₹ one crore: State share) was sanctioned and conveyed by the State Government belatedly, on 10 March 2025. Further, the Department drew (March 2025) the money and kept in its bank account. The funds were released to the concerned colleges in April-May 2025 i.e. after the close of the financial year.

Funds drawn without immediate requirement or procurement of M&E violates the principle of need-based expenditure and budget discipline.

(ii) Lapse of budget due to non-passing of bills by treasury (Grant No. 09)

Examination of records under Demand No. 09 revealed that the Drawing and Disbursing Officers (DDOs) of Indira Gandhi Medical College and Dental College, Shimla, had prepared bills against sanctioned budget during December–March 2025. However, these bills were not cleared by the concerned Treasuries up to 31 March 2025, resulting in the lapse of funds despite the availability of budget provisions and sanctions. Further, no evidence of follow-up action by the concerned DDOs to secure timely clearance of the bills was found on record. This indicates lack of financial discipline and weak budgetary management. The details of these bills are given in the **Table 2.19**.

Table 2.19: Details of lapsed amount

Sr. No.	Department / Institution	Bill No. / Token No. & Date	HOA / Scheme	Amount (*₹ in crore*)	Remarks
1	Directorate of Medical Education & Research (IGMC & Dental College, Shimla)	Various bills prepared between Jan–March 2025	SOEs 20, 27 & 37 under Demand No. 09 (MH 2210 & 4210)	3.85	Bills submitted to CTO Shimla, but not passed till year-end
2	Directorate of Health Services	100887 dated 26-03-2025	2210-06-200-05 – Mukhya Mantri Ashirwad Yojna (Baby Care Kits)	6.65	Bill sent to Treasury, not passed
3	Directorate of Health Services	100863 dated 09-01-2025	2210-06-200-06 – Mukhya Mantri Tuberculosis Prevention Scheme	0.08	–do–
4	Directorate of Health Services	100870 dated 24-03-2025	2210-01-001-01 – Office Expenses (Postage Stamps)	0.01	–do–
5	Chief Medical Officer	100422 to 100572 (December 2024 to March 25	SOE 20 under Major Head 2210, 2211	0.23	--

Despite availability of funds and issuance of sanctions, bills amounting to ₹ 10.82 crore (₹3.85 crore under Medical Education & Research, ₹ 6.74 crore under Health Services and CMO ₹ 0.23 crore) lapsed due to non-passing by Treasury and absence of effective follow-up by DDOs.

DTO as well as CTO Shimla replied (September 2025) that bills could not be paid due to mismatch of receipts and payments and same has been returned to concerned DDOs with the objection, as directed by the Principal Secretary (Finance) to the Govt. of HP (April 2025).

This indicates inadequate coordination between the Departments and Treasury, lack of timely monitoring, and non-compliance with HPFR provisions. The lapse of sanctioned budget provisions at the end of the year defeated the very purpose of budgetary allocation and adversely affected delivery of health-care services to that extent.

(iii) Delay in submission of Excess and surrender statements (Grant Nos. 09 & 10)

As per the Himachal Pradesh Budget Manual, Heads of Departments are required to submit budget estimates and statements of excesses and surrenders to the Finance Department by 1st October and 15th January (or before close of the financial year). Further, instructions issued vide letter No. Fin-A-C (6)1/2024 dated 26 July 2024 by the Finance (Budget) Department required submission of the first, second and final statements of excess and surrender returns on 31 October 2024, 31 December 2024, and 20 March 2025**,** respectively.

Scrutiny of records revealed that the following Directors did not adhere to the prescribed schedule for submission of excess and surrender returns during 2024-25.

Table 2.20 summarises the required timelines, actual submission dates, and delays in respect of five Directorates under the Health & Family Welfare (Grant No. 9) and two under Public Works (Grant No. 10).

Table 2.20: Submission of excess and surrender statements

Sr. No.	Name of the Directorate	Required Dates	Actual Submission	Delay (in days)	Reasons
Grant No. 9 (Health and Family Welfare)					
1	Medical Education & Research	31-10-24 (1st)	26-12-2024	–	The 2nd statement was also sent on time but due to revision, the revised statement was sent in February.
		31-12-24 (2nd)	11-02-2025	41	
		20-03-25 (Final)	26-03-2025	05	
2	Health Services	31-10-24 (1st)	Not submitted	–	The delay attributed to late receipt of information from the field offices.
		31-12-24 (2nd)	26.12.2024	--	
		20-03-25 (Final)	22-03-2025	01	
3	AYUSH	31-10-24 (1st)	25-11-2024	24	DDOs are in Tribal and Backward areas and reports could not be submitted timely.
		31-12-24 (2nd)	27-01-2025	26	
		20-03-25 (Final)	25-03-2025	04	
4	Dental Health Services	31-10-24 (1st)	Not submitted	–	Returns could not be sent due to vacant post of Sr. Assistant and the dealing assistant holding the charge of budget was not aware of the subject.
		31-12-24 (2nd)	11-02-2025	41	
		20-03-25 (Final)	Not submitted	–	
5	Health Safety & Regulation	31-10-24 (1st)	24-10-2024	Submitted timely	--
		31-12-24 (2nd)	08.01.2025	07	
		20-03-25 (Final)	27-03-2025	06	
Grant No. 10 (Public Works)					
1.	Chief Architect	31-10-24 (1st)	Not submitted	--	--
		31-12-24 (2nd)	14.01.2025	13	
		20-03-25 (Final)	19-03-2025	--	

Sr. No.	Name of the Directorate	Required Dates	Actual Submission	Delay (in days)	Reasons
2.	Engineer-in-Chief	31-10-24 (1st)	18-02-2025	109	Engineer-in-Chief sought information from the five Chief Engineers in September 2024 and again in December 2024, but all zones furnished the required information only on 9th January 2025, well past the due dates.
		31-12-24 (2nd)		48	
		20-03-25 (Final)	Not submitted	--	

From the above table it observed that none of the Directorates complied fully with the prescribed timelines. Except for the first return of Health Safety & Regulation, all other Directorates either submitted their returns late (delays ranging between one and 109 days) or failed to furnish them altogether. Such delays are in contravention of Finance Department's directions and weaken the budgetary control framework. Late or non-submission of these statements hampers the Finance Department's ability to effect timely re-appropriations, assess the need for supplementary provisions, and prevent avoidable savings or lapses.

The replies are not acceptable because delay or non-submission of excess and surrender statements results in non-reflection of actual savings in time, due to which the Finance Department could not effect timely re-appropriations or utilise the surrendered funds elsewhere. Consequently, funds that could have been gainfully used for other priority schemes remained blocked and eventually lapsed, defeating the objective of efficient budgetary management.

(iv) Central Road and Infrastructure Fund

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide Government of India's Gazette notification dated 31.03.2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103- Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹ 130.96 crore towards CRIF. The State Government did not transfer the grant to the Fund in the Public Account, as the Fund has not been yet created by the State Government.

In reply, the Deputy Controller (F&A), HPPWD while confirming the facts stated (September 2025) that there was a pending amount of ₹ 8.79 crore under this head due to non-clearance of bills by the treasury during March 2025. Further matter regarding creation of Public Account Fund under major head 8449-103 for CRIF has been taken up (June 2022) with the Additional Chief Secretary, Finance and Pr. AG (A&E), Himachal Pradesh. Approval of the competent authority is still awaited.

2.7 Conclusion

The overall budget of Himachal Pradesh is ₹ 79,475.53 crore while utilisation is ₹ 75,325.02 crore (94.78 *per cent*). Large savings in voted section suggest weak planning and execution. Dependence on Supplementary provisions has been rising, especially in 2022-23 and 2024-25, pointing to less than adequate estimation at budget stage. Significant underspending is observed in Capital (Voted) expenditure, with nearly one-third deviation.

In 16 cases under nine grants an expenditure of ₹ 438.66 crore was incurred without having any budget provisions.

There was an excess disbursement of ₹ 3,102.88 crore over the authorisation made by the State legislature under seven grants and four appropriations.

In 13 cases, supplementary provision of ₹ 1,575.44 crore proved un-necessary as expenditure did not even come to original provision. And in 31 cases, appropriation ₹ 199.39 crore proved un-necessary as expenditure did not come to original provision/supplementary provision.

In 14 schemes there was budget provision of ₹ 673.11 crore, but no expenditure incurred resulting in non-implementation of schemes.

In Centrally Sponsored Schemes, State released the Government of India's share with delay.

2.8 Recommendations

1. Strengthening Budget Formulation and Estimation Accuracy

The State Government may institute a Medium-Term Expenditure Framework (MTEF) linking departmental ceilings to past expenditure trends and realistic revenue forecasts. Departments should be required to conduct variance analyses comparing Budget Estimates, Revised Estimates, and actual expenditure each year, and to justify deviations beyond 10 *per cent* before the formulation of the next budget. The Finance Department may also integrate data-driven forecasting tools within IFMIS to flag persistent under- or over-budgeting.

2. Ensuring Timely and Accountable Fund Utilisation

The Government may enforce quarterly expenditure limits and make adherence a prerequisite for release of subsequent tranches. Treasury systems should generate automated alerts for abnormal spikes in expenditure or last-minute surrenders. Departmental Secretaries may conduct quarterly financial reviews with DDOs to ensure even pacing of expenditure and submission of utilisation certificates.

3. Strengthening Legislative and Financial Compliance

The State Government may consider to establish a Budget Compliance Cell in the Finance Department to scrutinise all sanctions issued after the passing of the Appropriation Bill and ensure conformity with Articles 202-205 of the Constitution. The e-Budget system should include an automated validation control to prevent unauthorised sanctions post-Appropriation. Regularisation of all outstanding excess expenditure may be expedited through close coordination with the Public Accounts Committee.

4. Enhancing Monitoring, Transparency, and Capacity Building

The Government may mandate monthly reconciliation between Treasury, SNA, and departmental accounts through PFMS-IFMIS integration. Each department should publish quarterly Budget Execution Reports (BERs) on the Finance Department portal. Periodic capacity-building programmes on financial rules, re-appropriation, and surrender procedures may be organised for DDOs and finance personnel.

CHAPTER-III
FINANCIAL REPORTING PRACTICES

Chapter III: Financial Reporting Practices

This chapter presents an overview of the quality of State Government Accounts prepared and submitted by various authorities, and examines the extent of compliance with prescribed financial rules, procedures, and directives. Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off-budget borrowings through State owned PSUs/Authorities

In this regard, the State Government informed the Ministry of Finance, Government of India and to this office (April 2024) that the State had not availed any off-budget borrowings during 2024-25.

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies, can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Delays in cess transfer hinder the intended development or welfare outcomes, defeating the very purpose for which such levies were imposed. Over time, such practices can erode public trust, lead to compliance and accountability concerns, and result in future expenditure pressures, thereby constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Non-remittance and Short-transfer of Collected Cess to Government Account

A *cess* is a form of tax levied by the Government for a specific, earmarked purpose, and the revenue so generated is to be utilised exclusively for that stated objective. In Himachal Pradesh, various cesses such as the Milk Cess, Prakritik Kheti (Natural Farming) Cess, and Environment Cess are imposed to mobilise resources for targeted developmental initiatives.

Article 266 of the Constitution of India mandates that all revenues and moneys received by the Government must be credited to the Consolidated Fund of India or the Public Account of the State, and that no expenditure shall be incurred or appropriation made except in accordance with law.

In Himachal Pradesh, the Government mainly levies three principal categories of Cess across two main sources of collection — electricity consumption and excise/liquor sales — each earmarked for specific developmental purposes. Ensuring the timely and complete transfer of such collections into the appropriate Government account is therefore critical to maintaining fiscal transparency and accountability.

(a) Cesse(s) on Electricity Consumption (Under HP Electricity (Duty) Amendment Act, 2024)[1]

Two new cesses — the Milk Cess on consumption of energy and the Environment Cess on consumption of energy — were introduced in Himachal Pradesh through the insertion of Sections 3-A and 3-B into the *Himachal Pradesh Electricity (Duty) Act, 2009*, with effect from November 2024. The State Government has been empowered to revise the rate of these cesses from time to time; however, any single revision shall not exceed 50 *per cent* of the base rate as prescribed under the Act.

Cess Name; Account head	Collection Rate	Primary Purpose (Earmarking)
Milk Cess 0043-00-101-02	₹ 0.10 per unit of energy consumed.	Promoting milk production and procurement and the upliftment of milk producers in the State.
Environment Cess 0043-00-101-03	Varying rates[2] (from ₹ 0.02 to ₹ 6.00 per unit), based on consumer category (e.g., higher rates for Stone Crushers and EV Charging Stations).	Promoting the generation of electricity through renewable energy and protecting the environment in the State.

During 2024-25, the Himachal Pradesh State Electricity Board Limited (HPSEBL) collected a total of ₹ 27.58 crore on behalf of the State Government from energy consumers. This comprised ₹ 12.65 crore towards Milk Cess and ₹ 14.93 crore towards Environment Cess. In accordance with the provisions of the *Himachal Pradesh Electricity (Duty) Act, 2009* and Article 266 of the Constitution of India, such receipts are required to be remitted forthwith into the Consolidated Fund of the State.

Contrary to the statutory provisions, the Himachal Pradesh State Electricity Board Limited (HPSEBL) did not credit the cess collections to the Government account. Instead, the funds were retained in the Board's current account, resulting in non-remittance of Government revenue to the Consolidated Fund of the State.

In its reply (August 2025), the Chief Accounts Officer (Finance & Accounts Wing), HPSEBL stated that, owing to a cash flow constraint, the State Government adjusted the collected cess amount against the rollback subsidy payable to HPSEBL for the financial year 2024-25.

---

[1] Vide Notification No. LLR-D(6)-29/2024-Loose dated 16.11.2024, the implementation of the Milk Cess and Environment Cess is governed by the provisions of The Himachal Pradesh Electricity (Duty) Amendment Act, 2024 (Act No. 7 of 2024), which inserted Sections 3-A (Milk Cess) and 3-B (Environment Cess) into the principal Act of 2009.

[2]

Category of Consumers	Rate of Cess (per Unit)
Small Industrial Power	₹ 0.02
Medium Industrial Power	₹ 0.04
Large Industrial Power	₹ 0.10
Commercial	₹ 0.10
Temporary Connections and Stone Crusher	₹ 2.00
Electrical Vehicle Charging Station	₹ 6.00

Thus, the failure of HPSEBL to deposit the collected statutory cesses amounting to ₹ 27.58 crore into the Consolidated Fund of the State constitutes a violation of the applicable financial rules and Constitutional provisions. This lapse not only resulted in an understatement of the State's Revenue Receipts and a corresponding overstatement of the Revenue Deficit by an equivalent amount, but also defeated the legislative intent underlying the *Himachal Pradesh Electricity (Duty) Amendment Act, 2024*. By retaining the collections outside Government accounts, the Board effectively impeded the utilisation of earmarked funds for the intended purposes of promoting milk production and environmental protection in the State.

During the Exit Conference, Finance Department accepted (December 2025) that these cess receipts were being adjusted against the subsidy payable to HPSEBL as incorrect procedure and assured that required action will be taken to streamline the accounting of these receipts received from the Cesses.

(b) Cesse(s) on Excise/Liquor Sales

These Cesse(s) (Milk Cess & Prakritik Kheti Cess) are levied on the sale or export of liquor bottles, intended to augment funds for agricultural and animal husbandry development. As per the statutory provisions, the proceeds were required to be promptly credited to the designated beneficiary departments for utilisation towards the intended purposes.

Cess Name; Account head	Collection Rate	Primary Purpose (Earmarking)
Milk Cess (0039-00-104-04)	₹ 10 per bottle (on sale or export of liquor).	Promoting milk production and procurement and the upliftment of milk producers in the State.
Prakritik Kheti Cess (Natural Farming Cess); (0039-00-104-06)	₹ two and ₹ five per bottle (on sale or export of liquor).	Generating funds for the promotion and development of sustainable, non-chemical agriculture in the State.

The Excise and Taxation Department collected a total of ₹166.54 crore as Cesse(s) on liquor during 2024-25 (Milk Cess: ₹ 141.92 crore and Prakritik Kheti Cess: ₹ 24.62 crore). However, against this, only ₹ 75.17 crore (out of Milk Cess) was transferred to the Animal Husbandry Department, resulting in non-transfer of ₹ 91.37 crore to the designated beneficiary departments as of March 2025.Thus, the unauthorised retention of ₹ 91.37 crore from the proceeds of Milk Cess and Prakritik Kheti Cess (collected from liquor sales during FY 2024-25) by the Excise and Taxation Department violated the principles governing earmarked funding, as these receipts were not promptly transferred to the designated beneficiary departments. Such retention not only deprived the concerned development schemes — such as those promoting natural farming and supporting milk producers — of the intended financial resources but also amounted to an unauthorised appropriation of public funds. Consequently, this led to understatement of Revenue Expenditure and distortion of the State's Revenue Deficit.

In the Exit Conference, Finance Department apprised (December 2025) the Audit that from FY 2025-26, the collection of receipts from certain earmarked Milk Cess collected by the Excise and Taxation Department will be directly accounted for in the beneficiary department's books (i.e., Animal Husbandry Department), streamlining the process of earmarking funds for their intended purpose.

Further, Finance Department acknowledged (December 2025) the constitutional and accounting principle highlighted by the Audit and agreed to the suggestion to ensure all cess receipts are correctly accounted for under the Public Account.

3.2.2 Undischarged Interest liability

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Deposits/Reserve Funds.

Audit observed that ₹ 21.83 crore was required to be paid as interest on the balance of ₹ 101.61 crore lying under interest bearing Deposits/ Reserve Funds as on 1st April 2024 as shown in **Table 3.1**. Non-payment of interest liability has resulted in overstatement of Revenue Surplus/ understatement of Revenue Deficit and Fiscal Deficit to that extent.

Table 3.1: Details of interest liability not discharged in respect of Interest- bearing Deposits/ Reserve Funds

(₹ in crore)

Sl. No.	Name/Head of the interest-bearing deposit	Opening Balance as on 1 April 2024	Basis for calculation of interest	Amount of interest not provisioned
1.	State Disaster Response Fund (SDRF)	58.15	Interest calculated at the rate of 8.46 *per cent* by taking into account the interest rate on overdraft during 2024-25	14.41
2.	State Disaster Mitigation Fund (SDMF)	43.46		7.42
Total		**101.61**		**21.83**

Source: Finance Accounts 2024-25

3.2.3 National Pension System

The State Government implemented the Defined Contribution Pension Scheme (DCPS) under the National Pension System (NPS) for employees appointed on or after 15th May 2003, with a 10 *per cent* employee and 14 *per cent* employer contribution from April 2019. However, the Government of Himachal Pradesh has withdrawn from the defined contribution based National Pension System (NPS) and reverted to the Old Pension Scheme (OPS) with effect from 01.04.2023 vide Notification No. Fin (Pen) A (3)-1/ 2023, dated 04.05.2023, which provides a defined benefit.

During 2024–25, as per the Finance Accounts, receipts of ₹ 8.94 crore (employee share) and ₹ 12.49 crore (employer share) were booked. Out of this, ₹ 8.91 crore (employee share) and ₹ 12.42 crore (employer share) were transferred to NSDL/Trustee Bank, leaving a balance of ₹0.10 crore untransferred in the Public Account as of March 2025.

In this regard, the State Government intimated (February 2025) that no separate pension fund has been created to deal with anticipated financial impact and fiscal burden/ liability on account of restoration of OPS, on the State exchequer. The same will be met from State's own resources and its share lying with the Government of India/ PFRDA will also be utilised partly to defray the future pension liabilities.

3.2.4 Non-transfer of Building and Other Construction Workers' Welfare Cess

As per Section 3(1) of the Building and Other Construction Workers' Welfare Cess Act, 1996, and in line with Government of Himachal Pradesh Building and Other Construction Workers Rules 2008, labour cess is to be collected at the rate of one *per cent* of the cost of construction incurred by employers/builders, excluding the cost of land and any compensation payable under the Workmen Compensation Act, 1923. All Departments, Boards, Autonomous Bodies, and Local Authorities were directed to collect this cess on all construction activities, including from individuals with approved residential building plans, and deposit the same with the States' Building and Other Construction Workers' Welfare Board. The collected cess is meant to be utilised for social security and welfare schemes for construction workers in the State.

As per Finance Accounts, with the opening balance of ₹ 32.27 crore, the Government collected ₹ 33.47 crore as Labour Cess under Major Head 8443 during 2024-25 and transferred ₹ 30.38 crore to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount was ₹ 35.36 crore as on 31 March 2025. Since this is pass through transaction, the cash balance of the Government has been overstated by this amount.

However, as per information provided by the Board, it had an opening balance of ₹ 952.24 crore and received ₹ 202.49 crore during 2024-25 (labour cess: ₹ 153.23 crore and interest, etc. (₹ 49.26 crore). During the year, the Board spent ₹ 38.82 crore (₹ 33.27 crore was spent on labour welfare activities/schemes). The Board had an amount of ₹ 1,115.91 crore [tentative figure as the accounts of the Board was not finalised (September 2025)] at its disposal at the close of the year, i.e. 31st March 2025.

It was noticed that no rules have been framed by the Government of Himachal Pradesh for accounting of labour cess and no dedicated sub-head has been provided by the Government for booking and collection of labour cess under Public Account. So, the amount of Cess collected and transferred to the Labour Welfare Board and balance yet to be transferred could not be ascertained.

3.2.5 Non-transfer of cess to Local Bodies

As per information received from Local bodies (September 2025), no cess was received by the local bodies from the State Government during 2024-25.

3.2.6 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the MMDR Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession are required to contribute two *per cent* of the royalty paid to the trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the

Consolidated Fund of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

In the financial year 2024-25, with an opening Balance of ₹ 0.36 crore, the State Government received an amount of ₹ 2.18 crore as NMET contribution directly under Public Account 8449-00-123 from mining holders. The State Government transferred ₹ 2.21 crore to the National Mineral Exploration Trust, leaving ₹ 0.32 crore un-transferred to the NMET (to the Centre), which resulted in overstatement of Cash Balance of the State Government.

3.2.7 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. The Excise and Taxation Department provided data on the pendency of refund cases.

The details of refund cases during the year 2024-25, as reported by the Department concerned, are at **Table 3.2**.

Table 3.2: Details of refund cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales Tax/VAT		State Excise		Taxes on Vehicles	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	148	86.64	9	0.40	15	0.41	Information still awaited (October 2025)	
2.	Claims received during the year	1,408	533.74	5	2.65	45	2.15		
3.	Refunds made during the year	1,142	420.41	9	1.95	42	1.35		
4.	Refunds rejected during the year	119	24.19	-	-	1	0.04		
5.	Balance outstanding at the end of year	295	174.79	5	1.08	17	1.17		

Source: Departmental information

The data clearly illustrates the dominance of the Goods and Services Tax (GST) in the total tax refund, accounting for most cases and value. While the Department processed an amount of refunds during the year (1,142 cases worth ₹ 420.41 crore), the total amount of claims received (₹ 533.74 crore) substantially outpaced the settlements. This disparity resulted in a near doubling from ₹ 86.64 crore to ₹ 174.79 crore of the GST financial liability outstanding at the end of the year. The Sales Tax/VAT and State Excise categories show minimal activity by comparison in both number of cases and amounts, reflecting overall refund burden of ₹ 2.25 crore. To address the substantial and growing financial liability, immediate action is imperative to streamline and accelerate the Goods and Services Tax (GST) refund process, directly preventing the further escalation of the outstanding balance.

3.2.8 Unauthorised retention and utilisation of the fine collected under COTPA outside the Government Account (Home Department)

As per Rule 6 of the Himachal Pradesh Financial Rules, 2009 (HPFRs), every authorised officer having power to impose and/ or realize a fine shall ensure that the money is realized, duly checked and deposited into a Treasury or Bank as the case may be. Rule 7(2) of the Himachal Pradesh Treasury Rules, 2017 (HPTRs) also mandates that such receipts be deposited without undue delay into the Bank under the appropriate head of account in the Consolidated Fund or Public Account of the State. No department of the Government shall in any case be allowed to keep money out of the Consolidated Fund or Public Account, except with the express approval of the Finance Department. Further, these rules prohibit appropriation of such receipts for departmental expenditure without the express approval of the Finance Department.

Audit scrutiny (September 2021 to July 2022) of records of Superintendents of Police (SPs) of all 12 districts in the State (Data updated upto June 2025) revealed that, based on Standing Orders issued (June 2010) by the Director General of Police (DGP), Himachal Pradesh, all SPs were directed to open savings bank accounts titled *Anti-Smoking Awareness Fund* for depositing fines realised from offenders under the Cigarettes and Other Tobacco Products Act, 2003 (COTPA). These instructions were issued without approval of the State Government or the Finance Department and were in contravention of the HPFRs/HPTRs. Further, the COTPA has no provisions with regard to the accounting and utilisation of the fine compounded.

The Cigarettes and Other Tobacco Products Act, 2003 does not contain any provision permitting retention or appropriation of compounded fines by the enforcement agency. In absence of any sanction from the State Finance Department or a Government Order, fines collected are public receipts and must be credited to the Consolidated Fund/Public Account in accordance with HPFRs and HPTRs. Departmental SOPs cannot override financial rules; any deviation requires written approval from the Finance Department.

Consequently, an amount of ₹ 5.57 crore collected during 2018-19 to 2025-26 (up to June 2025) on account of compounding of offences under COTPA was deposited by the SPs in bank accounts opened without the approval of the Finance Department or State Government and was not credited to the Government Account. Of this, ₹ 3.68 crore was unauthorisedly utilised towards organising awareness camps and purchase of CCTVs, TVs for display etc. along with other departmental expenditure such as Sofa, photocopier/ printing machine etc., whereas ₹ 1.88 crore remained blocked in these accounts (**Table 3.3**).

Table 3.3: Details of fine under COTPA received and utilised during April 2018 to June 2025

(₹ in lakh)

Sl. No.	District	Period*	Fine collected and deposited in Bank	Expenditure incurred	Unspent amount lying in Bank as of June 2025
1	Bilaspur	April 2018 to June 2025	38.76	28.54	10.21
2	Chamba	April 2018 to June 2025	38.97	38.74	0.23
3	Hamirpur	April 2018 to June 2025	49.90	35.23	14.67
4	Kangra	April 2018 to June 2025	62.01	52.48	9.53

Sl. No.	District	Period*	Fine collected and deposited in Bank	Expenditure incurred	Unspent amount lying in Bank as of June 2025
5	Keylong	April 2018 to June 2025	25.02	10.66	14.36
6	Kinnaur	April 2018 to June 2025	26.88	13.91	12.97
7	Kullu	April 2018 to June 2025	72.80	57.36	15.44
8	Mandi	April 2018 to June 2025	56.36	46.40	9.97
9	Shimla	April 2018 to June 2025	92.92	40.02	52.90
10	Sirmour	April 2018 to June 2025	37.48	14.91	22.57
11	Solan	April 2018 to June 2025	20.72	15.33	5.38
12	Una	April 2018 to June 2025	34.85	14.70	20.15
Total			**556.67**	**368.28**	**188.38**

Source: Information supplied by the Department.
**Opening Balance as on 1/4/2018 and fine collected from April 2018 to June 2025.*

The retention and utilisation of Government receipts outside the Government Account bypassed the treasury checks envisaged under the financial rules and was fraught with the risk of misappropriation and misutilisation. The reply of the SPs reiterated (September 2021 to August 2025) that the fund was operated as per SOP issued by Police Headquarters. Replies are not tenable as the SOP issued by Police Headquarters lacked approval of the State Finance Department and violated the extant financial rules.

Thus, the action of the Police Department in contravention of financial rules resulted in non-deposit of ₹5.57 crore in the Government Account, unauthorised expenditure of ₹ 3.68 crore, and blocking of ₹ 1.88 crore in bank accounts.

The Finance Department assured (December 2025) that the matter will be investigated and required action will be initiated.

Issues related to transparency

3.3 Delay in submission of Utilisation Certificates

Rule 157 of HPFR 2009 prescribes that Institutions or Organisations receiving grants shall furnish audited Utilisation Certificates (UCs) to the Government within six months of utilisation of Grants-in-Aid and Grants-in-aid should be utilised within three months of realisation or before the release of next installments of Grants-in-aid, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, 19,522 UCs of ₹ 5,092.21 crore became due for submission (Grant-in-aid bills drawn during 2023-24). In addition to that, 2,990 UCs amounting to ₹ 2,795.23 crore were outstanding at the beginning of the year. During the year, 19,991 UCs amounting to ₹ 4,562.91 crore were cleared, leaving outstanding 2,521 UCs of ₹ 3,324.53 crore as on 31 March 2025 (**Appendix 3.1**). The year-wise break-up of these outstanding UCs is as given in **Table 3.4**.

Table 3.4: Age-wise pendency of Utilisation Certificates

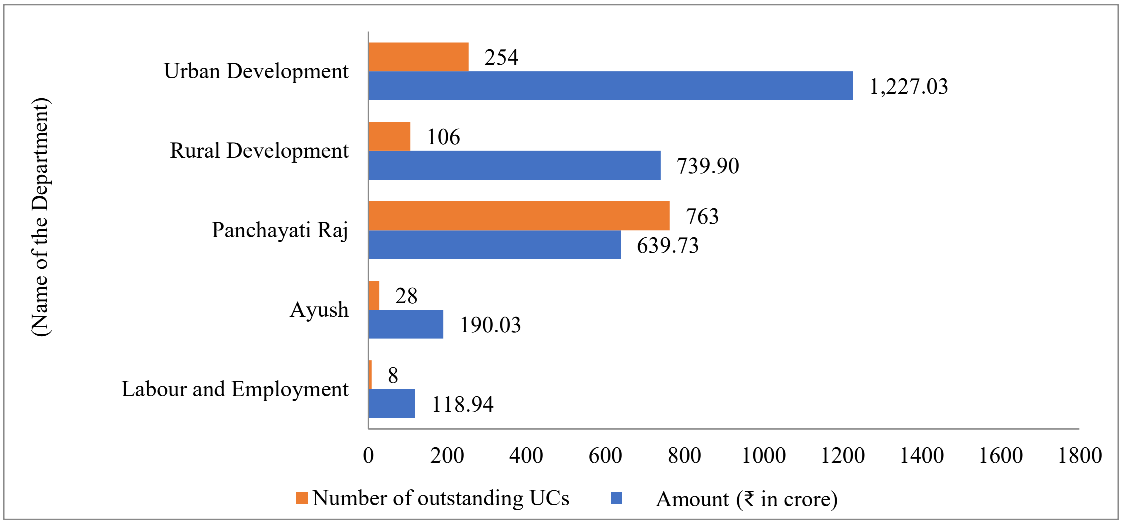
(₹ in crore)

UCs due year*	Number of pending UCs	Amount
Prior to 2018-19	160	69.76
2019-20	144	57.18
2020-21	204	32.46

UCs due year*	Number of pending UCs	Amount
2021-22	239	124.23
2022-23	628	892.85
2023-24 (sanctioned up to March 2024)	1,146	2,148.05
Total	**2,521#**	**3,324.53#**

Source: Finance Accounts 2024-25 and information provided by the PAG (A&E), Himachal Pradesh.
*Note: *UCs for GIA disbursed during 2023-24 become due only during 2024-25 i.e. the year mentioned above relates to "Due year" i.e., after 12 months of actual withdrawal.*
#Includes 155 outstanding UCs amounting to ₹ 1,200.49 crore related to Centrally Sponsored Schemes.

Chart 3.1: Outstanding UCs in respect of five major Departments as on 31 March 2025



Source: Information provided by the office of the Pr. Accountant General (A&E)

From **Chart 3.1,** it is evident that ₹ 2,915.63 crore i.e., 87.70 *per cent* of the total outstanding UCs (₹ 3,324.53 crore) pertain to the above five departments.

Out of the above, one major defaulting Department, i.e. Urban Development (254 UCs: ₹ 1,227.03 crore) was selected for substantive audit/ test-check during 2024-25. During test-check, Audit examined the following:

- A scrutiny of 92 sanction orders (47 with UCs and 45 without UCs) relating to the year 2016-17 to 2023-24, in order to ascertain compliance of rules by the DDOs for submission of UCs and it was noticed that all the sanctions orders did not find any mention i.e. (i) whether grants were recurring or non-recurring, (ii) no time limit (periodicity) of submission of UCs and (iii) whether the UCs were required to be submitted or not.

- During audit, the Department submitted 101 UCs amounting to ₹ 461.16 crore to Pr. Accountant General (A&E).

- 47 UCs, amounting to ₹ 547.69 crore still have with the DDOs (September 2025) which are not submitted to the office of the Principal Accountant General (Accounts & Entitlement) for necessary action.

- It was also noticed that at the HoDs level, the UCs and amount of grant utilised by the grantees are not being reconciled/ co-related with the sanctioned grants.

- Since non-submission of UCs is fraught with the risk of mis-utilisation, it is imperative that the State Government strengthen the relevant internal controls and monitors this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner.

During the Exit Conference, the Finance Department acknowledged (December 2025) the gravity of the outstanding UCs and assured the Audit that the issue would be addressed seriously and stated that necessary action/steps will be taken and confirmed their commitment to ensuring these outstanding UCs are obtained in a timely manner moving forward.

3.4 Personal Deposit Accounts

Under the List of Major and Minor Heads of Accounts of Union and States, Personal Deposits are of the nature of deposits not bearing interest opened under 8443-Civil Deposits-106-Personal Deposits.

During the year 2024-25, no amount was transferred to the Personal Deposit Accounts from Consolidated Fund of the State.

3.5 (a) Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 1,187.76 crore under 21 Major Heads of account, constituting 2.20 *per cent* of the total Revenue and Capital expenditure (₹ 53,633.78 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Similarly, ₹ 2,682.95 crore under 46 Major Heads of Account, constituting 6.56 *per cent* of the total Revenue and Capital Receipts (₹ 40,872.35 crore) was classified under 800-Other Receipts in the accounts.

However, no case of misclassification under Minor Head 800 despite availability of appropriate Minor Heads thereunder, was noticed during 2024-25.

(b) Non-Transparent Accounting due to Extensive Use of SOE-20 (Other Charges)

At the Standard Object of Expenditure (SOE) head level, accounting classification is made to indicate the primary nature or purpose of expenditure under a detailed head. These heads represent the economic character of spending - such as salary, office expenses, grants-in-aid, subsidies, machinery and equipment, or major works. Each object head thus denotes what the money is spent on, rather than why or for which function (which is captured at the major and minor head levels). This level of classification facilitates uniform budgeting, accounting, and analysis of expenditure across departments and helps ensure comparability and control at the transaction level.

Standard Object of Expenditure (SOE)-20 — *Other Charges* — is intended to capture only miscellaneous or residual items that do not fall under specific, descriptive SOEs. However, excessive and recurring use of this residual head violates the principle of detailed accounting, as it obscures the true nature of expenditure. Each transaction should instead be classified under the appropriate, descriptive SOEs (e.g., SOE-01 for Salaries, SOE-05 for Office Expenses, SOE-07 for Rent, SOE-36 for Minor Works, etc.).

Test-check of accounts revealed that a substantial amount of ₹ 2,666.96 crore (constituting 5.59 *per cent* of Revenue Expenditure) was booked under SOE-20 (*Other Charges*) during FY 2024-25. Such indiscriminate classification makes it difficult for audit, the legislature, and the public to ascertain the actual purpose of the expenditure without detailed scrutiny of individual vouchers. This practice undermines transparency, accountability, and effective financial control.

Of the total expenditure of ₹ 2,666.96 crore booked under SOE-20 (*Other Charges*) as shown in the **Appendix 3.2**, ₹1,431.85 crore (54 *per cent*) pertained to Major Head 2245 - *Relief on Account of Natural Calamities*. The extensive use of the residual object head within this functional area obscures the actual composition of disaster-relief spending, impeding accurate analysis of the quality, efficiency, and effectiveness of expenditure incurred on relief and rehabilitation measures. The details of major cases (more than ₹ 50 crore in each case) booked under SOE- 20 are given in **Table 3.5**.

Table 3.5: Details of major cases booked under SOE-20

(₹ in crore)

Sr. No.	Head of Account	Name of Scheme / object	Expenditure
1	2245-05-101-01-S00N	Calamity Relief Fund Inter Account Transaction/ Transfer to State Disaster Response Fund	420.00
2	2210-06-200-08-S00N	Himachal Health Care Scheme (Him Care)	205.81
3	2245-08-797-01-S00N	Transfers to State Disaster Mitigation Fund	205.05
4	2245-08-101-01-S00N	State Disaster Mitigation Fund	200.28
5	2801-80-001-01-S00N	Directorate of Energy	157.52
6	2245-02-106-01-S00N	Repairs of Roads and Bridges	129.20
7	2801-80-800-07-S10N	Compensation to Renukaji Dam Outsees	107.63
8	2245-02-109-01-S00N	Expenditure on Damaged Water Supply Drainage and Sewerage Works	99.35
9	2245-80-103-01-C00N	Expenditure on National Disaster Response Fund	66.92
10	2245-02-193-01-S00N	Assistance to Local Bodies and Other Non-Government Boards/ Institutions	66.63
11	2235-02-103-22-C90N	Poshan Abhiyan	56.31

The substantial booking of expenditure under the residual head SOE-20 (Other Charges) contravenes the principle of detailed expenditure classification. Such non-descriptive accounting obscures the economic nature of ₹2,666.96 crore of expenditure. Moreover, the absence of proper itemisation severely compromises the audit trail, necessitating laborious voucher-level scrutiny to establish the legitimacy and propriety of transactions. This not only renders the audit process inefficient but also heightens the risk of fund diversion, misclassification, or irregular expenditure.

In the Exit Conference, the Finance Department assured (December 2025) the Audit that they would look into the matter to rectify the classification issues and explained that such booking sometimes occurred because scheme funds are initially parked in this residual head before being correctly allocated to the final detailed heads of account.

Issues related to measurement

3.6 Outstanding balance under major Suspense and DDR Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items balances for the last three years have been shown in **Table 3.6**.

Table 3.6: Balances under Suspense and Remittance Heads

(₹ in crore)

Head of Account		2022-23		2023-24		2024-25	
		Dr.	**Cr.**	**Dr.**	**Cr.**	**Dr.**	**Cr.**
8658	**Suspense Account**						
101	Pay and Accounts Office-Suspense	138.84	82.14	55.47	2.54	40.03	4.41
	Net Debit (Dr.) / Credit (Cr.)	**56.70 Dr.**		**52.93 Dr.**		**35.62 Dr.**	
102	Suspense Account-(Civil)	373.26	338.42	49.79	3.53	21.65	22.96
	Net Debit (Dr.) / Credit (Cr.)	**34.84 Dr.**		**46.27 Dr.**		**1.31 Cr.**	
109	Reserve Bank Suspense-(Headquarters)	00.05	00.00	00.05	00.00	00.05	00.00
	Net Debit (Dr.) / Credit (Cr.)	**00.05 Dr.**		**00.05 Dr.**		**00.05 Dr.**	
110	Reserve Bank Suspense- (Central Accounts Office)	27.32	00.00	5.73	00.00	4.95	00.00
	Net Debit (Dr.) / Credit (Cr.)	**27.32 Dr.**		**5.73 Dr.**		**4.95 Dr.**	
112	Tax Deducted at Source (TDS) Suspense	00.00	81.72	00.00	42.22	00.00	15.83
	Net Debit (Dr.) / Credit (Cr.)	**81.72 Cr.**		**42.22 Cr.**		15.83 Cr.	
123	AIS Officers' Group Insurance Scheme	00.84	00.03	00.79	00.00	00.79	00.00
	Net Debit (Dr.) / Credit (Cr.)	**00.81 Dr.**		**00.79 Dr.**		**00.79 Dr.**	
	Net Debit (Dr.) / Credit (Cr.)	**263.05 Cr.**		**328.95 Cr.**		**294.33 Cr.**	
8782	**Cash Remittance and adjustments between officers rendering account to the same Accounts Officer**						
102	Public Works Remittances	00.00	477.98	0.78	606.09	0.78	790.04
	Net Debit (Dr.) / Credit (Cr.)	**477.98 Cr.**		**605.30 Cr.**		**789.26 Cr.**	
103	Forest Remittances	00.00	16.67	5.77	22.44	5.77	22.44
	Net Debit (Dr.) / Credit (Cr.)	**16.67 Cr.**		**16.67 Cr.**		**16.67 Cr.**	
8793	**Inter-State Suspense Account**	00.08	00.00	00.00	00.05	00.00	00.07
	Net Debit (Dr.) / Credit (Cr.)	**00.08 Dr.**		**00.05 Cr.**		**00.07 Cr.**	

Source: Finance Accounts of the respective years.

The Suspense balances (Debit/Credit) under the Minor heads 101-PAO Suspense and 102-Suspense Account (Civil) under Major Head 8658-Suspense Account and

102-Public Works Remittances and 103-Forest Remittances under 8782-Cash Remittances appearing in the Finance Accounts for the year 2024-25 are detailed below:

Pay and Accounts Office (PAO)– Suspense (Minor Head 101): This Minor Head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and the Accountants General. Outstanding debit balance under this Head means that payments have been made by the PAO on behalf of other PAO(s), which are yet to be recovered. The outstanding debit balance (31st March 2025) under this Head decreased to ₹ 35.62 crore from ₹ 52.93 crore debit balance of the previous year.

Suspense Account - Civil (Minor Head 102): The transactions which cannot be taken to final Head of expenditure/receipt accounts for want of certain information/ documents (challans, vouchers etc.) are initially booked under this suspense head. Receipts are credited and expenditure is debited to this account and cleared on receipt of required information by minus credit and minus debit respectively during the financial year. There was an outstanding credit balance of ₹ 1.31 crore under this minor head as of 31st March 2025 that implies 'payment made' but could not be debited to the final head of expenditure for want of certain particulars.

Public Works Remittances (Minor Head 102): There was net credit balance of ₹ 789.26 crore under this head as of 2024-25. On clearance/settlement, the cash balances of the State Government will increase. The remittances relate to cheques deposited by PWD into Treasury.

Forest Remittances (Minor Head 103): The net credit balance under this head was ₹ 16.67 crore. On clearance/settlement, the cash balance of the State Government will decrease. The remittances relate to cheques issued by Forest Division to the parties.

Huge balances under these Heads (Public Account) at the end of the year distorts the financial position of the State Government to that extent, as these expenditure(s)/ receipt(s) could not be booked to their final heads of account and remained outside the Consolidated Fund of the State.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

3.7 Reconciliation of Departmental figures

To exercise effective budgetary control over revenue/expenditure and to ensure accuracy in accounts, State Financial Rules stipulate that Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile every month, the receipts and expenditure recorded in their books with the figures of the Principal Accountant General (A&E).

The status of reconciliation of receipts and expenditure figures for the State during the last three years by the Controlling Officers is given in **Table 3.7** and **Chart 3.2**.

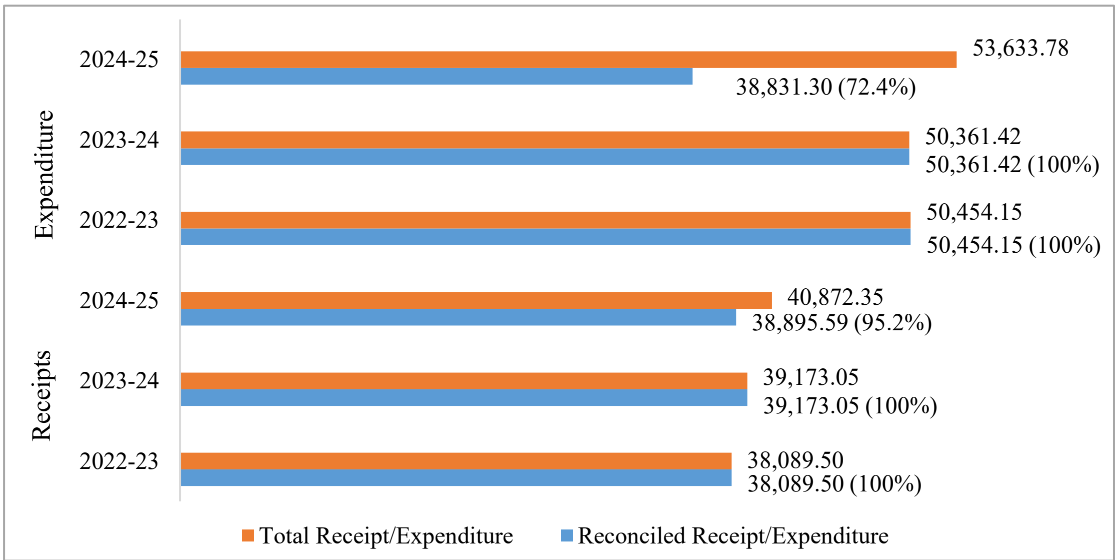
Table 3.7: Status of Reconciliation of Receipts and Expenditure by Controlling Officers

Year	Total No. of Controlling Officers	No. of Controlling Officers reconciled their receipts/ expenditure		
		Fully reconciled	Partially reconciled	Not reconciled
		Receipts		
2022-23	102	102	-	-
2023-24				
2024-25	103	78	11	14
		Expenditure		
2022-23	102	102	-	-
2023-24				
2024-25	103	67	34	2

Source: Information maintained by office of the Pr. Accountant General (A&E)

Chart 3.2: Status of Reconciliation of Receipts and Expenditure during the year 2022-25

(₹ in crore)



Source: Information maintained by Pr. Accountant General (A&E), Himachal Pradesh

It can be seen from **Table 3.7** that all the 102 Controlling Officers (COs) had reconciled their figures (both Receipts and Expenditure) in full with the books of Principal Accountant General (A&E) of the State during the years 2022-23 and 2023-24. However, during 2024-25, out of revenue receipts of ₹ 40,872.35 crore; ₹ 38,895.59 crore (i.e. 95.16 *per cent)* were fully reconciled, whereas in the case of expenditure (revenue and capital) figures out of ₹ 53,633.78 crore; ₹ 38,831.30 crore (i.e. 72.40 *per cent*) were fully reconciled.

Necessary action for reconciliation in respect of all receipts and expenditure is required to be taken.

3.8 Reconciliation of Cash Balances

As per accounts of the Principal Accountant General (A&E) Himachal Pradesh, the Cash Balance of the State Government as on 31 March 2025 was ₹ 59.06 crore (Debit), whereas the same was reported as ₹ 14.79 crore (Debit) by the Reserve Bank of India. As such, there was a net un-reconciled difference of ₹ 73.85 crore (Debit), which was mainly due to pending reconciliation figures between the Principal Accountant General (A&E) office, Treasury/ RBI and Agency Bank.

After integration of e-Kuber system (of the RBI) with State Integrated Financial Management System (IFMS) for payments in the State, the difference in reported transactions has persisted as the State IFMS reports are on transaction date basis whereas the e-Kuber system reports the transactions on scroll date basis.

3.9 Unspent amount lying with Divisional Officers

As per Codal provisions, funds received by Public Works Divisions towards Deposit Works from non-government agencies are required to be credited under Minor Head '108 - Public Works Deposits' below Major Head '8443 - Civil Deposits'. The expenditure for related Deposit Works is also met from the same head of account. In the Monthly Divisional Accounts unremitted amount of such deposits are classified under Major Head '8671 -Departmental Balances, 101 – Civil', by the PW Divisions, under Public Account of the State and then form part of the Government Accounts. However, the funds received towards Deposits Works are being kept in the bank accounts of Divisional Officers operated by PW Divisions instead of remitting them into the Government Accounts and thus, are not forming part of cash balance of the State with Reserve Bank of India.

As on 31st March 2025, as per Finance Accounts, a small amount of ₹ 0.16 crore (Debit) was lying under Major Head 8671 (Public Accounts) over the last three years continuously.

Issues related to measurement

3.10 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 are detailed in **Table 3.8**.

Table 3.8: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	IGAS-1:	Guarantees Given by the Government – Disclosure requirements	Complied *(Statements 9 and 20 of Finance Accounts)*	Sector-wise details are disclosed in Statement 9 whereas sector and class-wise details are depicted in Statement 20 of the Finance Accounts.
2.	IGAS-2:	Accounting and Classification of Grants-in-aid	Partially complied *(Statement 10 of Finance Accounts)*	Information regarding the total value of Grants-in-aid given in kind was not provided by the State Government.

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
3.	IGAS-3:	Loans and Advances made by Government	Complied *(Statements 7 and 18 of Finance Accounts)*	Details of Loans and Advances made by Government are disclosed in Statements 7 and 18.
4	IGAS-4:	Prior period adjustments	Partially complied *(Statement 17 of Finance Accounts)*	During the year 2024-25, a part of the back-to-back loan was adjusted.

Source: Finance Accounts

3.11 Submission of accounts of Autonomous Bodies

As on 31 March 2025, 44 accounts in respect of 19 Autonomous Bodies (ABs) out of 32 ABs were pending from 2014-15 to 2024-25 as detailed in **Appendix 3.3**.

It can be seen from the above appendix that pendency in submission of accounts of 19 bodies/authorities which are in arrears ranged between one to two years, except Himachal Pradesh Khadi and Village Industries Board which had not submitted its accounts since 2014-15.

Delay in finalisation of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalised and submitted to Audit at the earliest.

Other Issues

3.12 Misappropriation, losses, thefts, etc.

Rules 23 and 24 of Himachal Pradesh Financial Rules 2009 provide that a detailed enquiry by the authority concerned on the cause of loss of moveable and immoveable property, as the case may be, shall be conducted, and after a detailed enquiry has been completed, the detailed report shall be sent by the authority concerned to the Government through proper channels for appropriate action with a copy to the Accountant General. Rule 145 (5) stipulates that in case goods become unserviceable due to negligence, fraud or mischief on the part of the Government servant, responsibility for the same shall be fixed.

There were 15 cases of misappropriation, losses, theft, etc., involving ₹ 38.39 lakh as of 31st March 2024. Out of these, five cases amounting to ₹ 2.92 lakh were settled/ cleared during the year 2024-25. During the year, no new case has been reported by the State Government/departments. As on 31 March 2025, 10 cases of misappropriation, losses, theft, etc. involving ₹ 35.47 lakh were still pending. The department-wise break-up of pending cases is given in **Table 3.9**.

Table 3.9: Details of pending cases of misappropriation, losses, theft, etc.

(₹ in lakh)

<table>
<tr><th rowspan="3">Name of Department/ Corporation</th><th colspan="2" rowspan="2">Cases of misappropriation/ losses /theft</th><th colspan="6">Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.</th></tr>
<tr><th colspan="2">Awaiting departmental and criminal investigation</th><th colspan="2">Departmental action initiated but not finalised</th><th colspan="2">Criminal Proceedings finalised but recovery of the amount pending</th></tr>
<tr><th>Number of cases</th><th>Amount</th><th>Number of cases</th><th>Amount</th><th>Number of cases</th><th>Amount</th><th>Number of cases</th><th>Amount</th></tr>
<tr><td>Education</td><td>3</td><td>2.95</td><td rowspan="6">4</td><td rowspan="6">5.10</td><td rowspan="6">2</td><td rowspan="6">25.37</td><td rowspan="6">4</td><td rowspan="6">5.00</td></tr>
<tr><td>Land Revenue</td><td>1</td><td>0.91</td></tr>
<tr><td>Horticulture</td><td>1</td><td>1.54</td></tr>
<tr><td>Police</td><td>1</td><td>0.08</td></tr>
<tr><td>Home Guard</td><td>2</td><td>25.37</td></tr>
<tr><td>Forest</td><td>2</td><td>4.62</td></tr>
<tr><td>Total</td><td>10</td><td>35.47</td><td>4</td><td>5.10</td><td>2</td><td>25.37</td><td>4</td><td>5.00</td></tr>
</table>

Source: Departmental data/information

Out of the total (10) cases, in respect of two cases (₹ 25.37 lakh) departmental action had been initiated but not finalised, while in four cases (₹ five lakh) departmental and criminal proceedings finalised but recovery was pending.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 3.10**.

Table 3.10: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

<table>
<tr><th colspan="3">Age-profile of the pending cases</th><th rowspan="2">Nature of the pending cases</th><th rowspan="2">Number of cases</th><th rowspan="2">Amount involved</th></tr>
<tr><th>Range in years</th><th>Number of cases</th><th>Amount involved</th></tr>
<tr><td>0-5</td><td>0</td><td>0.00</td><td>Theft cases</td><td>2</td><td>1.07</td></tr>
<tr><td>5-10</td><td>02</td><td>4.39</td><td rowspan="3">Misappropriation/ loss of Government material</td><td rowspan="3">8</td><td rowspan="3">34.40</td></tr>
<tr><td>10-15</td><td>05</td><td>4.80</td></tr>
<tr><td>15 and above</td><td>03</td><td>26.28</td></tr>
<tr><td>Total</td><td>10</td><td>35.47</td><td>Total</td><td>10</td><td>35.47</td></tr>
</table>

Source: Departmental data/information

Out of the total 10 cases, two cases amounting to ₹ 1.07 lakh were related to theft of Government money/stores, whereas eight cases involving ₹ 34.40 lakh pertaining to misappropriation/loss of Government material were pending for more than five years old, including three cases which were more than 15 years old.

On the above issues, the State Government issued necessary instructions/ directions to all administrative Secretaries.

3.13 Follow up action on State Finances Audit Reports

In Himachal Pradesh, as soon as the Audit Report is presented to the State Legislature, the departments concerned would submit *suo-motu* Explanatory Notes (EN)/initiate action at their level to the Public Accounts Committee (PAC), without waiting for formal questionnaire from the Committee on each paragraph featuring in the Audit Reports within a period of three months from the presentation of the Report. The Secretary (Finance) will watch the action being taken by the respective departments on the paras included in the Audit Report.

The matter regarding non-submission of replies/ pendency was discussed by PAC in first inaugural meeting with the Principal Secretary (Finance) and directed the Finance Department for submission of replies of State Finances Audit Reports (SFARs) and other Reports. Resultantly, replies for SFARs upto 2021-22 have been received and discussed in the PAC meeting but replies/ discussion on SFAR for the years 2022-23 and 2023-24 are still pending.

3.14 Conclusion

The examination of financial reporting practices in Himachal Pradesh during 2024-25 reveals persistent systemic deficiencies that affect the transparency, accuracy, and reliability of the State's financial statements. Although the Government has made progress in certain areas—such as full reconciliation of receipts by most Controlling Officers and partial compliance with notified accounting standards—several fundamental weaknesses continue to undermine the integrity of financial management.

Instances of non-transfer of collected cesses, and non-payment of interest on reserve funds have resulted in overstatement of cash balances and understatement of fiscal deficits, thereby distorting the true financial position of the State. Retention and utilisation of public receipts outside the Government Account by various departments contravene constitutional and financial provisions, exposing public funds to the risk of misuse and eroding the credibility of fiscal reporting.

The persistent pendency of utilisation certificates, delay in finalisation of accounts of autonomous bodies, and large unsettled balances under suspense and remittance heads further point to weak internal controls and poor compliance culture. These gaps inhibit assurance on whether grants and advances have achieved their intended purposes and whether transactions have been accurately reflected in the accounts. In addition, incomplete reconciliation of expenditure, unadjusted cash balance differences with the Reserve Bank of India, and outstanding departmental balances signify deficiencies in accounting discipline.

Overall, the State's financial reporting framework continues to suffer from procedural non-compliance, inadequate monitoring, and lack of timely corrective action. Strengthening of institutional accountability, timely reconciliation of accounts, and strict adherence to constitutional and financial rules are essential to ensure the credibility, completeness, and transparency of the State's financial reporting system.

3.15 Recommendations

1. **Ensure adherence to constitutional and financial provisions for fund management.**

   The State Government should ensure that all public moneys, including cesses, fines, and other receipts collected by departments, and authorities, are promptly credited to the Consolidated Fund or the Public Account of the State. Retention of Government money in bank accounts outside the Treasury system should be prohibited, and any deviations should be regularised through the Finance Department with retrospective accounting adjustments.

2. **Strengthen financial controls and accountability mechanisms.**

   Departments must institute a robust internal control framework to monitor timely transfer of funds, discharge of interest liabilities, and submission of utilisation certificates. The Finance Department should fix responsibility for non-compliance and link adherence to financial rules with performance review of Controlling Officers and Drawing and Disbursing Officers.

3. **Improve accuracy and completeness of financial reporting.**

   The State Government should direct all departments to ensure monthly reconciliation of receipts and expenditure with the accounts maintained by the Accountant General and to reconcile cash balances with the Reserve Bank of India on a regular basis. Periodic review of suspense and remittance balances and immediate settlement of outstanding transactions must be institutionalised to enhance accuracy of financial statements.

4. **Enhance transparency through timely submission of accounts and adoption of accounting standards**

   Autonomous Bodies and regulatory commissions should be mandated to finalise and submit their accounts within prescribed timelines, with default cases escalated to the Finance Department for corrective action. The State Government should also ensure full compliance with the Indian Government Accounting Standards (IGAS) to improve the quality, comparability, and transparency of financial reporting.

Shimla
Dated: 16 March 2026

(PURUSHOTTAM TIWARY)
Principal Accountant General (Audit)
Himachal Pradesh

Countersigned

New Delhi
Dated: 23 March 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix – 1.1

(Reference: Paragraph 1.1.3, 1.2.4.1 and 1.2.4.2)

Time Series data on the State Government Finances

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part-A: Receipts										
1. Revenue Receipts	**23,440.48**	**26,264.34**	**27,367.06**	**30,950.32**	**30,742.41**	**33,438.27**	**37,309.30**	**38,089.50**	**39,173.04**	**40,872.35**
(i) Tax Revenue (a+b)	10,306.98	11,382.75	11,908.98	13,002.58	12,301.38	12,837.23	17,063.62	18,479.24	21,210.01	23,453.24
(a) Own Tax Revenue	6,695.81	7,039.05	7,107.67	7,572.81	7,623.82	8,083.31	9,714.58	10,595.26	11,835.29	12,772.00
State Goods and Services Tax (SGST)	0.00	0.00	1,833.16	3,342.68	3,550.34	3,466.58	4,482.15	5,259.21	5,339.89	5,816.61
Taxes on Sales, Trade, etc.	3,992.99	4,381.91	2,525.87	1,185.43	1,169.53	1,630.11	1,592.24	1,370.29	1,753.73	1,842.30
State Excise	1,131.22	1,307.87	1,311.25	1,481.63	1,660.02	1,599.74	1,980.63	2,216.34	2,692.33	2,698.23
Taxes on Vehicles	317.05	279.58	367.16	408.01	465.52	380.20	510.03	675.17	781.74	907.04
Stamps and Registration fees	205.52	209.16	229.18	250.55	259.58	253.36	318.60	398.75	440.37	491.12
Taxes and Duties on Electricity	551.06	371.67	360.79	487.08	100.86	401.76	393.51	252.25	369.07	494.88
Land Revenue	7.43	7.64	16.96	8.39	4.79	6.95	4.81	8.22	7.03	15.59
Taxes on Goods and Passengers	115.28	121.37	111.69	104.38	104.03	83.55	99.18	68.50	70.88	76.04
Other Taxes	375.26	359.85	351.61	304.66	309.15	261.06	333.43	346.53	380.25	430.19
(b) State's share of Union taxes and duties	3,611.17	4,343.70	4,801.31	5,429.77	4,677.56	4,753.92	7,349.04	7,883.98	9,374.72	10,681.24
(ii) Non-Tax Revenue	1,837.15	1,717.24	2,363.85	2,830.07	2,501.51	2,188.46	2,612.36	2,876.33	3,020.88	3,697.50
(iii) Grants-in-aid from Government of India	11,296.35	13,164.35	13,094.23	15,117.67	15,939.52	18,412.58	17,633.32	16,733.93	14,942.15	13,721.61
2. Miscellaneous Capital Receipts	**0.00**	**0.00**	**34.82**	**8.82**	**2.04**	**2.88**	**7.01**	**12.59**	**2.20**	**0.00**
3. Recoveries of Loans and Advances	**25.90**	**29.50**	**39.61**	**21.83**	**21.04**	**23.02**	**40.73**	**82.79**	**27.40**	**184.64**
4. Total Revenue and Non debt capital receipts (1+2+3)	**23,466.38**	**26,293.84**	**27,441.49**	**30,980.97**	**30,765.49**	**33,464.17**	**37,357.04**	**38,184.88**	**39,202.64**	**41,056.99**
5. Public Debt Receipts	**6,129.21**	**8,603.31**	**5,600.29**	**6,427.40**	**10,847.39**	**15,032.21**	**6,639.75**	**22,371.82**	**14,901.51**	**26,622.16**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,294.29	6,831.29	5,118.26	4,864.06	7,333.23	6,692.87	4,703.98	14,845.14	8,871.99	8,225.77
Ways and Means Advances and Overdrafts	1,785.40	1,670.72	400.14	1,495.93	3,443.68	7,744.47	1,043.49	6,786.84	4,380.37	15,874.70
Loans and Advances from Government of India	49.52	101.30	81.89	67.41	70.48	594.87	892.28	739.82	1,649.15	2,521.69

Particulars	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
6. Total Receipts in the Consolidated Fund (4+5)	**29,595.59**	**34,897.15**	**33,041.78**	**37,408.37**	**41,612.88**	**48,496.38**	**43,996.79**	**60,556.70**	**54,104.15**	**67,679.15**
7. Contingency Fund Receipts	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
8. Public Account Receipts	**11,515.46**	**13,629.93**	**14,679.52**	**16,121.27**	**22,568.94**	**15,444.88**	**15,182.79**	**20,069.60**	**20,989.36**	**19,772.99**
9. Total Receipts of the State (6+7+8)	**41,111.05**	**48,527.08**	**47,721.30**	**53,529.64**	**64,181.82**	**63,941.26**	**59,179.58**	**80,626.30**	**75,093.51**	**87,452.14**
Part-B: Expenditure/disbursement										
10. Revenue Expenditure	**22,302.81**	**25,344.22**	**27,053.14**	**29,443.00**	**30,730.42**	**33,534.93**	**36,194.54**	**44,425.26**	**44,731.63**	**47,676.96**
Plan	3,492.63	4,519.83	3,772.22	4,263.24	4,028.16	4,983.32	--	--	--	--
Non-Plan	18,810.18	20,824.39	23,280.92	25,178.86	26,702.27	28,551.61	--	--	--	--
General Services (including interest payments)	8,788.46	9,727.97	11,009.54	11,438.34	12,335.20	13,454.26	13,899.76	17,763.27	19,146.43	20,372.44
Social Services	7,979.92	9,609.91	10,336.54	11,482.20	12,046.95	12,843.81	13,882.41	17,408.48	17,322.92	17,888.09
Economic Services	5,524.47	5,996.31	5,696.77	6,512.19	6,338.01	7,227.49	8,404.66	9,247.42	8,262.28	9,416.43
Grants-in-aid and contributions	9.96	10.03	10.29	10.27	10.26	9.37	7.71	6.09	0.00	0.00
11. Capital Expenditure	**2,864.49**	**3,499.03**	**3,755.67**	**4,583.41**	**5,173.91**	**5,309.21**	**6,029.38**	**6,028.89**	**5,629.79**	**5,956.83**
Plan	2,568.34	3,115.51	3,415.74	4,102.53	4,820.03	5,033.15	--	--	--	--
Non-Plan	296.15	383.52	339.93	480.88	353.04	276.06	--	--	--	--
General Services	88.51	208.37	191.78	227.13	203.74	169.54	389.63	297.38	356.71	328.35
Social Services	792.02	1,041.07	1,134.96	1,187.22	1,258.41	1,736.19	1,925.31	1,962.03	1,743.61	1,918.29
Economic Services	1,983.96	2,249.59	2,428.93	3,169.06	3,711.76	3,403.48	3,714.44	3,769.48	3,529.47	3,710.19
12. Disbursement of Loans and Advances	**463.16**	**399.19**	**502.53**	**467.90**	**458.21**	**320.11**	**377.97**	**110.57**	**106.95**	**34.25**
13. Total Expenditure (10+11+12)	**25,630.46**	**29,242.44**	**31,311.34**	**34,494.31**	**36,362.54**	**39,164.25**	**42,601.89**	**50,564.72**	**50,468.37**	**53,668.04**
14. Repayments of Public Debt	**3,947.73**	**3,942.84**	**3,499.84**	**4,673.34**	**6,700.75**	**11,141.05**	**4,387.28**	**10,135.80**	**7,895.87**	**18,168.81**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,557.22	2,198.19	3,020.81	3,092.35	3,168.64	3,302.43	3,246.16	3,246.02	3,407.87	3,869.10
Ways and Means Advances and Overdrafts	2,319.18	1,670.72	400.14	1,495.93	3,443.68	7,744.47	1,043.49	6,786.84	4,380.37	14,222.28
Loans and Advances from Government of India	71.33	73.93	78.89	85.06	88.43	94.15	97.63	102.94	107.63	77.43
15. Appropriation to Contingency Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
16. Total disbursement out of Consolidated Fund (13+14+15)	**29,578.19**	**33,185.28**	**34,811.18**	**39,167.65**	**43,063.29**	**50,305.30**	**46,989.17**	**60,700.52**	**58,364.24**	**71,836.85**

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
17. Contingency Fund disbursements	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
18. Public Account disbursements	**10,577.29**	**12,351.15**	**13,043.22**	**14,493.29**	**20,110.66**	**14,656.91**	**14,119.00**	**18,892.61**	**18,784.87**	**17,070.81**
19. Total disbursement by the State (16+17+18)	**40,155.48**	**45,536.43**	**47,854.40**	**53,660.94**	**63,173.95**	**64,962.21**	**61,108.17**	**79,593.13**	**77,149.11**	**88,907.66**
Part-C: Deficit/ Surplus										
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	**1,137.67**	**920.12**	**313.92**	**1,507.32**	**11.99**	**-96.66**	**1,114.76**	**-6,335.76**	**-5,558.59**	**-6,804.61**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**-2,164.08**	**-2,948.60**	**-3,869.85**	**-3,513.34**	**-5,597.05**	**-5,700.08**	**-5,244.85**	**-12,379.84**	**-11,265.73**	**-12,611.05**
22. Primary Deficit (-)/Surplus (+) (21+23)	**990.92**	**410.31**	**-81.63**	**508.18**	**-1,363.03**	**-1,227.63**	**-604.06**	**-7,551.20**	**-5,617.36**	**-6,350.12**
Part-D: Other data										
23. Interest Payments (included in revenue expenditure)	**3,155.00**	**3,358.91**	**3,788.22**	**4,021.52**	**4,234.02**	**4,472.45**	**4,640.79**	**4,828.64**	**5,648.37**	**6,260.93**
24. Financial Assistance to local Bodies etc.	**2,612.28**	**3,356.98**	**2,895.45**	**3,633.95**	**3,506.49**	**4,563.11**	**4,980.80**	**5,846.94**	**5,092.20**	**6,231.03**
25. Ways and Means Advances/Overdraft availed (days)	**31**	**23**	**2**	**19**	**38**	**63**	**16**	**70**	**41**	**162**
Ways and Means Advances availed (days)	**25**	**23**	**2**	**19**	**25**	**51**	**16**	**51**	**36**	**120**
Overdrafts availed (days)	**6**	**0**	**0**	**0**	**13**	**12**	**0**	**19**	**5**	**42**
26. Interest on Ways and Means Advances/ Overdrafts	**19.59**	**16.17**	**0**	**0.96**	**3.61**	**6.13**	**0.25**	**4.65**	**2.51**	**12.40**
27. Gross State Domestic Product (GSDP)	**1,14,239**	**1,25,634**	**1,38,551**	**1,48,383**	**1,59,164**	**1,51,905**	**1,70,376**	**1,92,026**	**2,12,169**	**2,31,690**
28. Outstanding Fiscal liabilities (year-end)	**41,197.43**	**47,244.02**	**51,030.50**	**54,299.19**	**62,211.83**	**67,164.75**	**69,122.58**	**82,177.21**	**91,220.73**	**1,02,187.62**
29. Outstanding guarantees (year-end) (including interest)	**3,714.39**	**4,550.52**	**4,393.66**	**4,309.21**	**1,947.07**	**2,141.76**	**1,884.61**	**1,780.64**	**1,744.81**	**1,895.59**
30. Maximum amount guaranteed (year-end)	**9,657.53**	**12,320.42**	**8,848.01**	**5,181.36**	**639.70**	**2,298.69**	**2,035.37**	**354.00**	**3,128.85**	**4,114.67**
Part E: Fiscal Health Indicators (in *per cent*)										
I Resource Mobilisation										
Own Tax Revenue/GSDP	5.86	5.60	5.13	5.10	4.79	5.32	5.70	5.52	5.58	5.51
Own Non- Tax Revenue/GSDP	1.61	1.37	1.71	1.91	1.57	1.44	1.53	1.50	1.42	1.60
Own Revenue/GSDP	7.47	6.97	6.84	7.01	6.36	6.76	7.24	7.02	7.00	7.11
Own Revenue/Total Expenditure	33.29	29.94	30.25	30.16	27.85	26.23	28.94	26.64	29.44	30.69

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
II Expenditure Management										
Total Expenditure/GSDP	22.44	23.28	22.60	23.25	22.85	25.78	25.00	26.33	23.79	23.16
Total Expenditure/Revenue Receipts	109.34	111.34	114.41	111.45	118.28	117.12	114.19	132.75	128.83	131.31
Revenue Expenditure/Total Expenditure	87.02	86.67	86.40	85.36	84.51	85.63	84.96	87.86	88.63	88.84
Expenditure on Social and Economic Services/Total Expenditure	63.52	64.62	62.59	64.80	64.23	64.37	65.55	64.05	61.14	61.36
Capital Expenditure/Total Expenditure	11.18	11.97	11.99	13.29	14.23	13.56	14.15	11.92	11.16	11.10
Capital Expenditure/GSDP	2.51	2.79	2.71	3.09	3.25	3.50	3.54	3.14	2.65	2.57
III Management of Fiscal Imbalances										
Revenue Deficit/GSDP	1.00	0.73	0.23	1.02	0.01	-0.06	0.65	-3.30	-2.62	-2.94
Fiscal Deficit/GSDP	-1.89	-2.35	-2.79	-2.37	-3.52	-3.75	-3.08	-6.45	-5.31	-5.44
Primary Deficit/GSDP	0.87	0.33	-0.06	0.34	-0.86	-0.81	-0.35	-3.93	-2.65	-2.74
IV Debt Sustainability										
Outstanding Liabilities/GSDP	36.06	37.60	36.83	36.59	39.09	44.21	40.57	42.79	42.99	44.11
Interest Payment/Revenue Receipts	13.46	12.79	13.84	12.99	13.77	13.38	12.44	12.68	14.42	15.32

Source: Finance Accounts of the respective years.

Appendix – 1.2

(Reference: Paragraph 1.1.4)

Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

Particulars	2023-24	2024-25	Particulars	2023-24	2024-25
Section-A: Revenue					
I- Revenue Receipts	**39,173.04**	**40,872.35**	**I- Revenue Expenditure**	**44,731.63**	**47,676.96**
(i) Tax revenue	11,835.29	12,772.00	**General services**	**19,146.43**	**20,372.44**
(ii) Non-tax revenue	3,020.88	3,697.50	**Social Services**	**17,322.92**	**17,888.09**
(iii) State's share of Union Taxes and Duties	9,374.72	10,681.24	Education, Sports, Art and Culture	8,099.98	8,750.06
(iv) Grants for Central Sponsored Plan Schemes	5,328.69	6,154.58	Health and Family Welfare	2,905.72	3,078.18
(v) Finance commission Grants	8,738.16	7,431.53	Water Supply, Sanitation, Housing and Urban Development	2,438.86	2,510.85
(vi) Other transfer/Grants to State/Union territories with legislatures	875.30	135.50	Information and Broadcasting	51.46	50.34
			Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	53.17	54.50
			Labour and Labour Welfare	336.62	315.89
			Social Welfare and Nutrition	3,407.58	3,084.46
			Others	29.52	43.81
			Economic Services	**8,262.28**	**9,416.43**
			Agriculture and Allied Activities	2,545.30	2,574.81
			Rural Development	1,282.55	1,943.55
			Irrigation and Flood Control	449.75	410.00
			Energy	1,151.43	1,914.34
			Industry and Minerals	195.34	113.77
			Transport	2,453.12	2,269.09
			Science, Technology and Environment	8.44	8.72
			General Economic Services	176.35	182.15
			Grants-in-aid and Contributions	**0.00**	**0.00**
II-Revenue Deficit carried over to Section-B	**5,558.59**	**6,804.61**	**II-Revenue surplus carried over to Section-B**	**0.00**	**0.00**
Section-B: Capital					
III-Opening cash balance including Permanent Advances and Cash Balance Investment	**3,556.04**	**1,500.44**	**III- Opening overdraft from Reserve Bank of India**	**0.00**	**875.42**
IV- Misc. Capital Receipts	**2.20**	**0.00**	**IV- Capital Outlay**	**5,629.79**	**5,956.83**
			General Services	**356.71**	**328.35**

Particulars	2023-24	2024-25	Particulars	2023-24	2024-25
			Social Services	**1,743.61**	**1,918.29**
			Education, Sports, Art and Culture	300.30	340.06
			Health and Family Welfare	295.67	583.93
			Water Supply, Sanitation, Housing and Urban Development	1,109.03	894.26
			Information and Broadcasting	0.47	0.80
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.27	11.15
			Social Welfare and Nutrition	35.96	88.09
			Others	0.91	0.00
			Economic Services	**3,529.47**	**3,710.19**
			Agriculture and Allied Activities	7.58	42.14
			Other Rural Development Programmes	24.56	30.25
			Irrigation and Flood Control	385.47	388.53
			Energy	23.50	138.15
			Industry and Minerals	72.09	89.28
			Transport	2,680.41	2,663.49
			General Economic Services	335.86	358.35
			Total	**5,629.79**	**6,832.25**
V-Recoveries of Loans and Advances	**27.40**	**184.64**	**V- Loans and Advances disbursed**	**106.95**	**34.25**
From Power Projects	0.00	154.28	To Power Projects	98.35	27.40
From Government Servants	5.76	6.01	To Government Servants	8.60	6.85
From Co-operations	21.49	24.26	To Co-operations	0.00	0.00
From Others	0.15	0.09	To Others	0.00	0.00
VI-Revenue surplus brought down	**0.00**	**0.00**	**VI-Revenue deficit brought down**	**5,558.59**	**6,804.61**
VII-Public Debt Receipts	**14,901.51**	**26,622.16**	**VII-Repayment of Public Debt**	**7,895.87**	**18,168.81**
Internal Debt other than Ways and Means Advances and Overdrafts	8,871.99	8,225.77	Internal debt other than Ways and Means Advances and Overdrafts	3,407.87	3,869.10
Ways and Means Advances including Overdrafts	4,380.37	15,874.70	Ways and Means Advances and Overdrafts	4,380.37	14,222.28
Loans and Advances from the Central Government	1,649.15	2,521.69	Repayment of Loans and Advances to Central Government	107.63	77.43
VIII-Appropriation to Contingency Fund	**0.00**	**0.00**	**VIII-Appropriation to Contingency Fund**	**0.00**	**0.00**
IX- Amount transferred to Contingency Fund	**0.00**	**0.00**	**IX-Expenditure from Contingency Fund**	**0.00**	**0.00**

Particulars	2023-24	2024-25	Particulars	2023-24	2024-25
X- Public Account Receipts	**20,989.36**	**19,772.99**	**X- Public Account disbursements**	**18,784.87**	**17,070.81**
Small Savings and Provident Funds	4,794.75	5,167.31	Small Savings and Provident Funds	3,139.42	3,637.50
Reserve Funds	1,645.78	1,553.51	Reserve Funds	1,300.73	953.84
Deposits and Advances	4,071.13	4,121.65	Deposits and Advances	4,033.64	3,737.59
Suspense and Miscellaneous	1,401.15	1474.30	Suspense and Miscellaneous	1,360.82	1,469.63
Remittances	9,076.55	7,456.22	Remittances	8,950.26	7,272.25
XI- Closing overdraft from Reserve Bank of India	**0.00**	**875.42**	**XI-Cash Balance at end**	**1,500.44**	**44.93**
			Cash in Treasuries and Local Remittances	0.00	0.00
			Departmental Cash Balance including Permanent Advances	0.19	0.19
			Deposits with Reserve Bank	42.44	44.74
			Cash Balance investment	1,457.81	0.00
Total	**39,476.51**	**48,955.66**		**39,476.51**	**48,955.66**

Source: Finance Account of respective years.

Appendix – 1.3

(Reference: Paragraph 1.1.5)

Abstract of Assets and Liabilities as on 31 March 2025

(₹ in crore)

As on 31 March 2024			As on 31 March 2025
Liabilities			
61,439.29	**Internal Debt -**		**67,448.38**
	Market Loans bearing interest	57,161.00	
	Market Loans not bearing interest	0.06	
	Loans from Life Insurance Corporation of India	10.08	
	Loans from other Institutions	8,624.82	
	Ways and Means Advances	777.00	
	Overdrafts from Reserve Bank of India	875.42	
8,929.83	**Loans and Advances from Central Government -**		**8,106.15**
	Pre-1984-85 Loans	0.13	
	Non-Plan Loans	0.71	
	Loans for State Plan Schemes	995.13	
	Scheme for Special Assistance as Loan to State for Capital Investment	5,881.13	
	Payment of back-to-back loans in lieu of GST	1,144.28	
	Unmatured Loan	84.77	
5.00	**Contingency Fund**		**5.00**
19,337.58	**Small Savings, Provident Funds, etc.**		**20,867.39**
3,645.97	**Deposits**		**4,030.03**
2,279.77	**Reserve Funds**		**2,879.44**
265.28	**Suspense and Miscellaneous Balances**		**269.95**
620.25	**Remittance Balances**		**804.23**
0	**Miscellaneous Capital Receipts**		**0.00**
0	**Cumulative excess of receipts over expenditure**		**0.00**
96,522.97	**Total**		**1,04,410.57**
Assets			
67,118.17	**Gross Capital Outlay on Fixed Assets -**		**73,075.00**
	Investments in shares of Companies, Corporations etc.	6239.08	
	Other Capital Outlay	66,835.92	
8,132.18	**Loans and Advances -**		**7,981.79**
	Loans for Power Projects	7,714.84	
	Other Development Loans	237.18	
	Loans to Government servants and Miscellaneous loans	29.77	
	Advances		**0.00**
	Remittance Balances		**0.00**
	Suspense and Miscellaneous Balances		**0.00**
1,500.44	**Cash -**		**44.93**
	Cash in Treasuries and Local Remittances	0	
	Deposits with Reserve Bank	44.74	
	Departmental Cash Balance including	0.16	
	Permanent Cash Imprest	0.03	

As on 31 March 2024			As on 31 March 2025
	Security Deposits		
	Investment of Earmarked Funds	0	
	Cash Balance Investments	0	
19,772.18	**Deficit on Government Account -**		**23308.85**
	(i) Less Revenue Surplus of the current year	0	
	(ii) Appropriation to Contingency Fund	0	
	Accumulated deficit at the beginning of the year	96,522.97	
	Contingency Fund		**0.00**
96,522.97	**Total**		**1,04,410.57**

Appendix - 2.1

(Reference: Paragraph 2.5.1)

Expenditure without Budget Provision or Re-appropriation

(₹ in crore)

Sl. No.	Grant	Head of Account	Expenditure
Voted			
1	03-Administration of Justice	2014-00-105-03-S00N	0.00065
2	12-Horticulture	2401-00-109-31-C90N	0.36
3	14-Animal Husbandry, Dairy Development and Fisheries	2405-00-101-10-C80N	0.81
4		2405-00-101-10-S20N	0.20
5	19-Social Justice and Empowerment	2235-02-103-28-C00N	0.15
6	20-Rural Development	2501-02-101-01-S00N	11.04
7	23-Power Development	4801-05-190-06-S00N	57.18
8		2801-80-800-07-C90N	352.18
9	25-Road and Water Transport	5055-00-050-03-S00N	11.08
10	31-Tribal Development	2405-00-796-10-C80N	0.05
11		2405-00-796-10-S20N	0.01
12	32-Scheduled Caste Sub Plan	2401-00-796-50-S10N	0.0041
13		2405-00-789-10-C80N	0.56
14		2405-00-789-10-S20N	0.14
Charged			
15	03-Administration of Justice	4059-01-051-15-S00N	4.75
16	19-Social Justice and Empowerment	2235-02-102-05-S00N	0.15
Total			**438.66**

Appendix – 2.2

(Reference: Paragraph 2.5.3)

Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
A. Revenue (Voted)					
1	06-Excise and Taxation	245.97	13.14	180.65	-65.32
2	09-Health and Family Welfare	2,738.28	81.54	2,669.02	-69.27
3	11-Agriculture	410.41	33.88	346.05	-64.36
4	14-Animal Husbandry, Dairy Development and Fisheries	483.36	27.68	469.83	-13.53
5	18-Industries, Minerals, Supplies and Information Technology	138.31	8.94	96.37	-41.94
6	19-Social Justice and Empowerment	1,890.74	92.45	1,877.62	-13.13
7	31-Tribal Development	2,018.40	161.06	1,678.37	-340.03
8	32-Scheduled Caste Sub Plan	2,783.31	407.97	2,705.79	-77.51
Total		**10,708.79**	**826.66**	**10,023.69**	**-685.10**
B. Capital (Voted)					
9	10-Public Works - Roads, Bridges and Buildings	1,445.30	456.11	1,259.12	-186.18
10	13-Irrigation, Water Supply and Sanitation	1,024.47	194.59	648.71	-375.76
11	27-Labour Employment and Training	59.03	2.41	56.18	-2.85
12	31-Tribal Development	538.17	9.59	282.13	-256.03
13	32-Scheduled Caste Sub Plan	1,479.72	86.08	915.52	-564.20
Total		**4,546.69**	**748.78**	**3,161.67**	**-1,385.02**
Grand Total		**15,255.48**	**1,575.44**	**13,185.36**	**-2,070.11**

Source: Appropriation Account for FY 2024-25

Appendix – 2.3

(Reference: Paragraph 2.5.3)

Cases where Supplementary Provision (₹ one crore or more in each case) proved excessive

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Grant	Supplementary Grant	Total budget	Actual Expenditure	Excessive Supplementary provision (savings)
A-Revenue (Voted)						
1	01-Vidhan Sabha	45.22	6.38	51.59	50.94	-0.65
2	02-Governor and Council of Ministers	19.56	1.53	21.09	20.60	-0.49
3	03-Administration of Justice	249.76	55.27	305.03	300.73	-4.30
4	04-General Administration	240.12	24.46	264.57	247.65	-16.92
5	05-Land Revenue and District Administration	1,536.07	538.04	2,074.11	1,921.49	-152.62
6	06-Excise and Taxation	245.97	13.14	259.11	180.65	-78.46
7	09-Health and Family Welfare	2,738.28	81.54	2,819.82	2,669.02	-150.81
8	11-Agriculture	410.41	33.88	444.29	346.05	-98.24
9	12-Horticulture	380.82	23.06	403.88	381.12	-22.76
10	14-Animal Husbandry, Dairy Development and Fisheries	483.36	27.68	511.04	469.83	-41.21
11	17-Election	88.50	34.34	122.84	119.71	-3.12
12	18-Industries, Minerals, Supplies and Information Technology	138.31	8.94	147.25	96.37	-50.88
13	19-Social Justice and Empowerment	1,890.74	92.45	1,983.20	1,877.62	-105.58
14	20-Rural Development	1,738.03	421.72	2,159.75	1,867.21	-292.53
15	22-Food and Civil Supplies	121.70	58.31	180.01	123.73	-56.28
16	25-Road and Water Transport	202.99	233.72	436.71	419.56	-17.15
17	26-Tourism and Civil Aviation	29.09	94.10	123.19	114.23	-8.96
18	27-Labour Employment and Training	331.11	61.66	392.77	360.97	-31.80
19	28-Urban Development, Town and Country Planning and Housing	529.88	116.75	646.63	622.77	-23.86
20	29-Finance	10,316.11	765.27	11,081.38	10,781.15	-300.24
21	30-Miscellaneous General Services	94.30	22.10	116.40	109.36	-7.04

Sl. No.	Number and Name of Grant	Original Grant	Supplementary Grant	Total budget	Actual Expenditure	Excessive Supplementary provision (savings)
22	31-Tribal Development	2,018.40	161.06	2,179.46	1,678.37	-501.09
23	32-Scheduled Caste Sub Plan	2,783.31	407.97	3,191.28	2,705.79	-485.48
Total		**26,632.03**	**3,283.37**	**29,915.40**	**27,464.91**	**-2,450.49**
B-Capital (Voted)						
24	03-Administration of Justice	5.06	31.11	36.17	35.08	-1.09
25	05-Land Revenue and District Administration	4.50	21.00	25.50	20.44	-5.06
26	07-Police and Allied Organisations	61.74	31.75	93.49	65.41	-28.08
27	08-Education	95.71	88.58	184.29	139.79	-44.50
28	10-Public Works - Roads, Bridges and Buildings	1,445.30	456.11	1,901.41	1,259.12	-642.29
29	11-Agriculture	46.67	1.40	48.07	46.84	-1.23
30	12-Horticulture	6.59	5.00	11.59	11.48	-0.11
31	13-Irrigation, Water Supply and Sanitation	1,024.47	194.59	1,219.06	648.71	-570.35
32	14-Animal Husbandry, Dairy Development and Fisheries	10.87	13.40	24.27	20.71	-3.56
33	18-Industries, Minerals, Supplies and Information Technology	9.67	80.39	90.06	84.66	-5.40
34	19-Social Justice and Empowerment	24.36	92.48	116.84	99.09	-17.75
35	23-Power Development	32.76	207.23	239.99	161.80	-78.19
36	27-Labour Employment and Training	59.03	2.41	61.44	56.18	-5.26
37	28-Urban Development, Town and Country Planning and Housing	52.40	131.37	183.77	174.69	-9.08
38	30-Miscellaneous General Services	22.63	44.99	67.62	67.06	-0.56
39	31-Tribal Development	538.17	9.59	547.75	282.13	-265.62
40	32-Scheduled Caste Sub Plan	1,479.72	86.08	1,565.80	915.52	-650.28
Total		**4,919.65**	**1,497.48**	**6,417.13**	**4,088.72**	**-2,328.41**
C. Revenue (Charged)						
41	03-Administration of Justice	63.33	7.25	70.59	70.49	-0.10
42	08-Education	0.00	13.60	13.60	13.39	-0.21
42	09-Health and Family Welfare	0.00	3.47	3.47	0.91	-2.56

Sl. No.	Number and Name of Grant	Original Grant	Supplementary Grant	Total budget	Actual Expenditure	Excessive Supplementary provision (savings)
44	10-Public Works - Roads, Bridges and Buildings	0.00	1.49	1.49	0.59	-0.90
45	13-Irrigation, Water Supply and Sanitation	0.00	1.89	1.89	1.86	-0.03
46	29-Finance	6,255.34	10.96	6,266.30	6,261.20	-5.10
47	31-Tribal Development	0.00	2.54	2.54	2.48	-0.06
Total		**6,318.68**	**41.20**	**6,359.88**	**6,350.93**	**-8.95**
D. Capital (Charged)						
48	13-Irrigation, Water Supply and Sanitation	0.00	22.87	22.87	19.60	-3.28
Grant Total		**37,870.36**	**4,844.92**	**42,715.28**	**37,924.15**	**-4,791.13**

Source: Appropriation Accounts for FY 2024-25

Appendix - 2.4

(Reference: Paragraph 2.5.4)

Unnecessary/Inadequate re-appropriation of funds during FY 2024-25

(₹ in crore)

Sl. No.	Number/Name of Grant and Head of Account	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
Reduction of provision through Re-appropriation orders, which was excessive expenditure occurred							
09-Health and Family Welfare (Voted)							
1	4210-03-105-08-S00N	6.60	27.00	-0.99	32.61	42.38	9.77
31-Tribal Development (Voted)							
2	2230-02-796-01-S00N	0.73	0.00	-0.01	0.72	0.78	0.06
Augmentation of provision proved injudicious							
05-Land Revenue and District Administration (Voted)							
3	2029-00-103-01-S00N	2.05	5.99	3.40	11.43	5.97	-5.46
4	2053-00-093-01-S00N	193.31	0.00	1.58	194.89	186.94	-7.94
07-Police and Allied Organisations (Voted)							
5	2055-00-101-01-S00N	63.01	0.00	2.26	65.27	59.23	-6.04
6	2055-00-109-01-S00N	790.29	0.00	10.73	801.02	742.22	-58.79
08-Education (Voted)							
7	2202-01-001-01-S00N	20.46	0.00	1.42	21.88	18.40	-3.48
8	4202-01-202-01-S00N	21.06	76.87	4.14	102.07	60.60	-41.47
09-Health and Family Welfare (Voted)							
9	2210-05-105-13-S00N	74.30	0.00	7.81	82.11	74.21	-7.90
10	4210-03-105-01-S00N	11.86	42.43	3.35	57.64	48.34	-9.30
10-Public Works - Roads, Bridges and Buildings (Voted)							
11	3054-04-105-02-S00N	265.84	0.00	7.68	273.52	248.97	-24.55
12	3054-80-001-01-S00N	57.50	0.00	2.27	59.78	54.15	-5.62
13	5054-04-337-02-S00N	207.31	48.09	42.50	297.90	194.19	-103.71
14	5054-04-337-17-S00N	3.50	2.80	12.00	18.30	2.80	-15.50
13-Irrigation, Water Supply and Sanitation (Voted)							
15	4215-01-102-24-S00N	65.81	71.62	3.19	140.62	105.65	-34.97
16	4711-01-103-02-S00N	2.95	0.00	1.11	4.06	2.49	-1.57
27-Labour Employment and Training (Voted)							
17	2230-02-101-09-S00N	0.00	3.68	5.29	8.97	2.01	-6.96
18	2230-03-003-09-S00N	35.54	0.00	2.91	38.45	23.72	-14.73
28-Urban Development, Town and Country Planning and Housing (Voted)							
19	2217-80-191-68-C90N	0.00	0.00	2.00	2.00	0.00	-2.00
29-Finance (Voted)							
20	2071-01-101-03-S00N	5,846.11	364.17	45.84	6,256.12	6,129.86	-126.27
31-Tribal Development (Voted)							
21	2251-00-796-07-C00N	0.01	0.00	1.25	1.26	0.00	-1.26
22	3054-04-796-03-S00N	27.51	0.00	1.22	28.73	20.86	-7.87

Sl. No.	Number/Name of Grant and Head of Account	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
23	4059-01-796-02-S00N	5.50	0.00	1.72	7.22	4.26	-2.95
24	4215-02-796-01-S00N	1.10	0.00	4.41	5.51	0.06	-5.45
25	4702-00-796-02-S00N	0.85	3.58	3.81	8.24	3.12	-5.13
26	4702-00-796-06-S00N	6.00	0.00	1.83	7.83	4.91	-2.92
27	5054-04-796-01-S00N	28.35	3.50	6.30	38.15	28.13	-10.03
28	5054-04-796-14-S00N	0.45	0.00	10.93	11.38	0.21	-11.17
32-Scheduled Caste Sub Plan (Voted)							
29	2202-01-789-28-C90N	0.00	31.07	3.04	34.11	26.32	-7.79
30	2210-05-789-08-S00N	1.90	0.00	1.25	3.15	0.22	-2.93
31	2225-01-789-18-A00N	0.00	0.00	2.02	2.02	0.00	-2.02
32	2235-02-789-28-S00N	49.64	0.00	1.98	51.62	47.11	-4.51
33	4701-21-789-01-C90N	0.01	0.56	1.15	1.73	0.00	-1.73
Grand Total		**7,789.55**	**681.36**	**199.39**	**8,670.30**	**8,138.12**	**-532.18**

Source: Appropriation Account for FY 2024-25

Appendix – 2.5

(Reference: Paragraph 2.5.5)

Grants having large savings after surrender (exceeding ₹ 100 crore) during 2024-25

(₹ in crore)

Sl. No.	Number and name of the Grant	Total budget provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A- Revenue (Voted)						
1	05-Land Revenue and District Administration	2,074.11	1,921.49	-152.62	-3.79	-148.83
2	08-Education	8,671.62	8,026.94	-644.69	-542.79	-101.90
3	09-Health and Family Welfare	2,819.82	2,669.02	-150.81	-37.03	-113.77
4	10-Public Works - Roads, Bridges and Buildings	3,126.48	2,382.15	-744.34	-293.70	-450.63
5	13-Irrigation, Water Supply and Sanitation	2,917.98	2,399.44	-518.54	-288.89	-229.65
6	20-Rural Development	2,159.75	1,867.21	-292.53	0.00	-292.53
7	29-Finance	11,081.38	10,781.15	-300.24	-1.90	-298.33
8	31-Tribal Development	2,179.46	1,678.37	-501.09	-23.03	-478.06
9	32-Scheduled Caste Sub Plan	3,191.28	2,705.79	-485.48	0.00	-485.48
Total		**38,221.89**	**34,431.55**	**-3,790.34**	**-1,191.14**	**-2,599.20**
B-Capital (Voted)						
10	10-Public Works - Roads, Bridges and Buildings	1,901.41	1,259.12	-642.29	0.00	-642.29
11	13-Irrigation, Water Supply and Sanitation	1,219.06	648.71	-570.35	-31.83	-538.52
12	15-Planning and Backward Area Sub Plan	699.62	271.44	-428.18	0.00	-428.18
13	31-Tribal Development	547.75	282.13	-265.62	-58.48	-207.14
14	32-Scheduled Caste Sub Plan	1,565.80	915.52	-650.28	-57.74	-592.54
Total		**5,933.65**	**3,376.92**	**-2,556.72**	**-148.05**	**-2,408.67**
Grand Total		**44,155.53**	**37,808.48**	**-6,347.06**	**-1,339.19**	**-5,007.87**

Source: Appropriation Account for FY 2024-25

Appendix – 2.6

(Reference: Paragraph 2.5.5)

Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to 2024-25

(₹ in crore)

Sl. No.	Grant No./Name of the Department	Savings		
		2022-23	2023-24	2024-255
Revenue (Voted)				
1	8-Education	-121.60	-800.57	-644.69
2	9-Health and Family Welfare	-207.53	-187.28	-150.81
3	10-Public Works - Roads, Bridges and Buildings	-552.77	-677.67	-744.34
4	20-Rural Development	-120.02	-483.20	-292.54
5	31-Tribal Development	-206.93	-328.64	-501.09
6	32-Scheduled Caste Sub Plan	-193.90	-309.43	-485.49
Capital (Voted)				
7	32-Scheduled Caste Sub Plan	-321.78	-383.05	-650.28

Source: Appropriation Accounts for the respective years

Appendix – 2.7

(Reference: Paragraph 2.5.5)

Grant-wise percentage of utilisation of budget and savings during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	percentage of Utilisation	Range of Utilisation (*per cent*)
1	15-Planning and Backward Area Sub Plan	776.10	329.12	-446.98	42.41	up to 70
2	22-Food and Civil Supplies	180.11	123.82	-56.29	68.75	
3	06-Excise and Taxation	262.11	183.29	-78.82	69.93	
	Total	**1,218.31**	**636.22**	**-582.09**	**52.22**	
4	31-Tribal Development	2,729.75	1,962.99	-766.76	71.91	70 to 90
5	10-Public Works - Roads, Bridges and Buildings	5,029.38	3,641.86	-1,387.53	72.41	
6	13-Irrigation, Water Supply and Sanitation	4,161.81	3,069.61	-1,092.20	73.76	
7	32-Scheduled Caste Sub Plan	4,757.07	3,621.31	-1,135.76	76.12	
8	18-Industries, Minerals, Supplies and Information Technology	241.07	184.79	-56.28	76.65	
9	11-Agriculture	492.36	392.89	-99.47	79.80	
10	24-Printing and Stationery	30.09	24.37	-5.72	81.00	
11	20-Rural Development	2,173.54	1,878.89	-294.64	86.44	
	Total	**19,615.08**	**14,776.71**	**-4,838.37**	**75.33**	
12	14-Animal Husbandry, Dairy Development and Fisheries	535.32	490.55	-44.77	91.64	90 to 100
13	27-Labour Employment and Training	454.21	417.15	-37.06	91.84	
14	08-Education	8,869.51	8,180.11	-689.40	92.23	
15	05-Land Revenue and District Administration	2,099.61	1,941.94	-157.67	92.49	
16	07-Police and Allied Organisations	1,862.08	1,744.81	-117.27	93.70	
17	19-Social Justice and Empowerment	2,100.61	1,977.02	-123.59	94.12	
18	12-Horticulture	415.47	392.60	-22.87	94.49	
19	30-Miscellaneous General Services	184.02	176.41	-7.60	95.87	
20	02-Governor and Council of Ministers	30.15	28.91	-1.24	95.89	
21	28-Urban Development, Town and Country Planning and Housing	830.75	797.46	-33.29	95.99	
22	09-Health and Family Welfare	3,314.69	3,188.88	-125.81	96.20	
23	21-Co-Operation	48.03	46.57	-1.46	96.96	
24	17-Election	126.59	123.46	-3.12	97.53	
25	03-Administration of Justice	411.79	411.05	-0.74	99.82	
	Total	**21,282.82**	**19,916.91**	**-1,365.91**	**93.58**	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	percentage of Utilisation	Range of Utilisation (*per cent*)
26	25-Road and Water Transport	1,092.81	1,104.66	11.85	101.08	more than 100
27	16-Forest and Wildlife	810.16	836.24	26.08	103.22	
28	04-General Administration	346.70	365.45	18.75	105.41	
29	26-Tourism and Civil Aviation	716.87	756.01	39.14	105.46	
30	29-Finance	32,970.48	35,214.67	2,244.19	106.81	
31	01-Vidhan Sabha	85.21	97.57	12.37	114.52	
32	23-Power Development	1,337.08	1,620.57	283.48	121.20	
Total		**37,359.31**	**39,995.18**	**2,635.87**	**107.06**	

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.8

(Reference: Paragraph 2.5.5)

Savings not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Expenditure	Savings	Amount not surrendered	Amount Surrender
1	01-Vidhan Sabha (Revenue-Voted)	45.22	6.38	51.59	50.94	-0.65	-0.65	0.00
2	02-Governor and Council of Ministers (Revenue-Charged)	9.06	0.00	9.06	8.31	-0.75	-0.03	-0.72
3	02-Governor and Council of Ministers (Revenue-Voted)	19.56	1.53	21.09	20.60	-0.49	-0.42	-0.06
4	03-Administration of Justice (Capital-Voted)	5.06	31.11	36.17	35.08	-1.09	-1.09	0.00
5	03-Administration of Justice (Revenue-Charged)	63.33	7.25	70.59	70.49	-0.10	-0.10	0.00
6	03-Administration of Justice (Revenue-Voted)	249.76	55.27	305.03	300.73	-4.30	-4.10	-0.20
7	04-General Administration (Revenue-Voted)	240.12	24.46	264.57	247.65	-16.92	-14.73	-2.20
8	05-Land Revenue and District Administration (Capital-Voted)	4.50	21.00	25.50	20.44	-5.06	-5.06	0.00
9	05-Land Revenue and District Administration (Revenue-Voted)	1,536.07	538.04	2,074.11	1,921.49	-152.62	-148.83	-3.79
10	06-Excise and Taxation (Capital-Voted)	3.00	0.00	3.00	2.64	-0.36	-0.36	0.00
11	06-Excise and Taxation (Revenue-Voted)	245.97	13.14	259.11	180.65	-78.46	-66.99	-11.47
12	07-Police and Allied Organisations (Capital-Voted)	61.74	31.75	93.49	65.41	-28.08	-22.39	-5.70
13	07-Police and Allied Organisations (Revenue-Voted)	1,761.43	0.00	1,761.43	1,672.23	-89.19	-7.83	-81.36
14	08-Education (Capital-Voted)	95.71	88.58	184.29	139.79	-44.50	-44.50	0.00
15	08-Education (Revenue-Charged)	0.00	13.60	13.60	13.39	-0.21	-0.21	0.00
16	08-Education (Revenue-Voted)	8,671.62	0.00	8,671.62	8,026.94	-644.69	-101.90	-542.79
17	09-Health and Family Welfare (Revenue-Charged)	0.00	3.47	3.47	0.91	-2.56	-2.56	0.00
18	09-Health and Family Welfare (Revenue-Voted)	2,738.28	81.54	2,819.82	2,669.02	-150.81	-113.77	-37.03
19	10-Public Works - Roads, Bridges and Buildings (Capital-Voted)	1,445.30	456.11	1,901.41	1,259.12	-642.29	-642.29	0.00
20	10-Public Works - Roads, Bridges and Buildings (Revenue-Charged)	0.00	1.49	1.49	0.59	-0.90	-0.90	0.00
21	10-Public Works - Roads, Bridges and Buildings (Revenue-Voted)	3,126.48	0.00	3,126.48	2,382.15	-744.34	-450.63	-293.70

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Expenditure	Savings	Amount not surrendered	Amount Surrender
22	11-Agriculture (Capital-Voted)	46.67	1.40	48.07	46.84	-1.23	-0.58	-0.65
23	11-Agriculture (Revenue-Voted)	410.41	33.88	444.29	346.05	-98.24	-81.63	-16.60
24	12-Horticulture (Capital-Voted)	6.59	5.00	11.59	11.48	-0.11	-0.11	0.00
25	12-Horticulture (Revenue-Voted)	380.82	23.06	403.88	381.12	-22.76	-22.76	0.00
26	13-Irrigation, Water Supply and Sanitation (Capital-Charged)	0.00	22.87	22.87	19.60	-3.28	-3.28	0.00
27	13-Irrigation, Water Supply and Sanitation (Capital-Voted)	1,024.47	194.59	1,219.06	648.71	-570.35	-538.52	-31.83
28	13-Irrigation, Water Supply and Sanitation (Revenue-Charged)	0.00	1.89	1.89	1.86	-0.03	-0.03	0.00
29	13-Irrigation, Water Supply and Sanitation (Revenue-Voted)	2,917.98	0.00	2,917.98	2,399.44	-518.54	-229.65	-288.89
30	14-Animal Husbandry, Dairy Development and Fisheries (Capital-Voted)	10.87	13.40	24.27	20.71	-3.56	-3.54	-0.02
31	14-Animal Husbandry, Dairy Development and Fisheries (Revenue-Voted)	483.36	27.68	511.04	469.83	-41.21	-31.28	-9.93
32	15-Planning and Backward Area Sub Plan (Capital-Voted)	699.62	0.00	699.62	271.44	-428.18	-428.18	0.00
33	15-Planning and Backward Area Sub Plan (Revenue-Voted)	76.48	0.00	76.48	57.68	-18.80	-6.80	-12.00
34	16-Forest and Wildlife (Capital-Voted)	7.20	0.00	7.20	2.82	-4.38	-2.97	-1.41
35	17-Election (Revenue-Voted)	88.50	34.34	122.84	119.71	-3.12	-1.67	-1.46
36	18-Industries, Minerals, Supplies and Information Technology (Capital-Voted)	9.67	80.39	90.06	84.66	-5.40	-5.34	-0.06
37	18-Industries, Minerals, Supplies and Information Technology (Revenue-Voted)	138.31	8.94	147.25	96.37	-50.88	-24.06	-26.82
38	19-Social Justice and Empowerment (Capital-Voted)	24.36	92.48	116.84	99.09	-17.75	-16.75	-1.00
39	19-Social Justice and Empowerment (Revenue-Charged)	0.00	0.57	0.57	0.31	-0.26	-0.26	0.00
40	19-Social Justice and Empowerment (Revenue-Voted)	1,890.74	92.45	1,983.20	1,877.62	-105.58	-54.02	-51.57
41	20-Rural Development (Capital-Voted)	13.65	0.00	13.65	11.54	-2.11	-2.11	0.00
42	20-Rural Development (Revenue-Voted)	1,738.03	421.72	2,159.75	1,867.21	-292.53	-292.53	0.00
43	21-Co-Operation (Revenue-Voted)	48.01	0.00	48.01	46.57	-1.44	-1.38	-0.06
44	22-Food and Civil Supplies (Revenue-Voted)	121.70	58.31	180.01	123.73	-56.28	-54.89	-1.39

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Expenditure	Savings	Amount not surrendered	Amount Surrender
45	23-Power Development (Capital-Voted)	32.76	207.23	239.99	161.80	-78.19	-78.19	0.00
46	24-Printing and Stationery (Capital-Voted)	3.75	0.00	3.75	0.00	-3.75	0.00	-3.75
47	24-Printing and Stationery (Revenue-Voted)	26.34	0.00	26.34	24.37	-1.97	0.00	-1.96
48	25-Road and Water Transport (Revenue-Voted)	202.99	233.72	436.71	419.56	-17.15	-16.34	-0.81
49	26-Tourism and Civil Aviation (Revenue-Voted)	29.09	94.10	123.19	114.23	-8.96	-8.49	-0.47
50	27-Labour Employment and Training (Capital-Voted)	59.03	2.41	61.44	56.18	-5.26	-5.26	0.00
51	27-Labour Employment and Training (Revenue-Voted)	331.11	61.66	392.77	360.97	-31.80	-29.05	-2.75
52	28-Urban Development, Town and Country Planning and Housing (Capital-Charged)	0.00	0.35	0.35	0.00	-0.35	-0.35	0.00
53	28-Urban Development, Town and Country Planning and Housing (Capital-Voted)	52.40	131.37	183.77	174.69	-9.08	-8.85	-0.23
54	28-Urban Development, Town and Country Planning and Housing (Revenue-Voted)	529.88	116.75	646.63	622.77	-23.86	-23.86	0.00
55	29-Finance (Capital-Voted)	6.63	0.00	6.63	3.52	-3.11	-0.08	-3.03
56	29-Finance (Revenue-Charged)	6,255.34	10.96	6,266.30	6,261.20	-5.10	-5.10	0.00
57	29-Finance (Revenue-Voted)	10,316.11	765.27	11,081.38	10,781.15	-300.24	-298.33	-1.90
58	30-Miscellaneous General Services (Capital-Voted)	22.63	44.99	67.62	67.06	-0.56	-0.55	-0.01
59	30-Miscellaneous General Services (Revenue-Voted)	94.30	22.10	116.40	109.36	-7.04	-6.76	-0.28
60	31-Tribal Development (Capital-Voted)	538.17	9.59	547.75	282.13	-265.62	-207.14	-58.48
61	31-Tribal Development (Revenue-Charged)	0.00	2.54	2.54	2.48	-0.06	-0.06	0.00
62	31-Tribal Development (Revenue-Voted)	2,018.40	161.06	2,179.46	1,678.37	-501.09	-478.06	-23.03
63	32-Scheduled Caste Sub Plan (Capital-Voted)	1,479.72	86.08	1,565.80	915.52	-650.28	-592.54	-57.74
64	32-Scheduled Caste Sub Plan (Revenue-Voted)	2,783.31	407.97	3,191.28	2,705.79	-485.48	-485.48	0.00
Grand Total		**55,241.60**	**4,845.84**	**60,087.45**	**52,834.10**	**-7,253.34**	**-5,676.18**	**-1,577.17**

Source: Appropriation Account for FY 2024-25

Appendix – 2.9

(Reference: Paragraph 2.5.6)

Schemes with no expenditure

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Expenditure
1	32-Scheduled Caste Sub Plan	5053-02-789-02-Development of Airports/ Heliports	280.77	0
2	20-Rural Development	2515-00-198-07-Health Sector Grants to Gram Panchayat Under 15Th Finance Commission	71.34	0
3	19-Social Justice and Empowerment	2235-60-800-06-Pensioners of Funds Reserve with Finance Department	60.00	0
4	23-Power Development	4801-01-190-09-Equity Contribution in H.P.S.E.B. Ltd.	52.73	0
5	31-Tribal Development	4702-00-796-10-Pradhan Mantri Sinchayee Yojana-Har Khet Ko Pani	34.24	0
6	31-Tribal Development	2251-00-796-10-Vibrant Villages Programme	26.50	0
7	20-Rural Development	2505-01-702-06-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	25.67	0
8	06-Excise and Taxation	2040-00-101-03-Assistance to Animal Husbandry Department for Govansh	24.57	0
9	31-Tribal Development	4702-00-796-08-Expenditure on Minor Irrigation Scheme (A.I.B.P.)	20.50	0
10	31-Tribal Development	4225-02-796-03-Development of Infrastructure	18.55	0
11	19-Social Justice and Empowerment	4235-02-104-01-Construction of Sukh Ashray Bhawan	16.45	0
12	20-Rural Development	2515-00-197-08-Health Assistance to Panchayat Samitis Under 15th Finance Commission	15.29	0
13	20-Rural Development	2501-06-800-11-Gramin Swarojgar Training Institute	14.00	0
14	16-Forest and Wildlife	2406-01-102-42-National Mission for Green India	12.50	0
Total			**673.11**	**0**

Source: Appropriation Account for FY 2024-25

Appendix – 2.10

(Reference: Paragraph 2.5.6)

Schemes with full budget amount withdrawn in revised outlay

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the Scheme	Budget provision	Expenditure
1	29-Finance	2049-01-101-89- H.P. State Development Loan (New Loan)	408.45	0
2	19-Social Justice and Empowerment	2235-60-800-06-Pensioners of Funds Reserve with Finance Department	60.00	0
3	31-Tribal Development	4702-00-796-10-Pradhan Mantri Sinchayee Yojana-Har Khet Ko Pani	34.24	0
4	31-Tribal Development	2251-00-796-10-Vibrant Villages Programme	26.50	0
5	20-Rural Development	2505-01-702-06-Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGA)	25.67	0
6	31-Tribal Development	4702-00-796-08-Expenditure On Minor Irrigation Scheme (A.I.B.P.)	20.50	0
7	16-Forest and Wildlife	2406-01-102-42-National Mission for Green India	12.50	0
Total			**587.86**	**0**

Source: Appropriation Account for FY 2024-25

Appendix – 2.11

(Reference: Paragraph 2.5.7)

Sub-heads (more than ₹ one crore) where entire expenditure was incurred in March 2025

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of Scheme	Type of Budget	Actual Expenditure During March
1	01	Capital Outlay on Housing	4216-01-700-16	Residential Buildings for Vidhan Sabha	Voted	40.06
2	05	Relief on Account of Natural Calamities	2245-80-102-01	Expenditure on Natural Disaster Contingency Plans in Disaster Prone Areas	Voted	6.82
3	06	Capital Outlay on Housing	4216-01-106-08	Residential Building for Excise and Taxation	Voted	1.92
4	06	State Excise	2039-00-800-01	Assistance for Increasing Milk Production Collected as Cess	Voted	75.17
5	06	Taxes on Sales, Trade Etc.	2040-00-101-04	Assistance to Health and Family Welfare Department for 108-Ambulance Services	Voted	9.34
6	09	Capital Outlay on Medical and Public Health	4210-01-110-03	Development Work Under Dental Health Services	Voted	1.00
7	09	Capital Outlay on Medical and Public Health	4210-03-101-03	National Ayush Mission	Voted	13.48
8	09	Capital Outlay on Medical and Public Health	4210-03-105-12	National Treasury Health Service Programme	Voted	7.02
9	09	Capital Outlay on Medical and Public Health	4210-03-105-14	Establishment of New Nursing Colleges	Voted	10.00
10	09	Medical and Public Health	2210-01-102-01	Employees State Insurance Schemes (Hospital and Dispensaries)	Voted	2.97
11	09	Medical and Public Health	2210-05-101-05	National Ayush Mission	Voted	14.48
12	09	Medical and Public Health	2210-06-200-07	Mukhya Mantri Chikitsa Sahayata Kosh	Voted	2.50
13	10	Capital Outlay on Public Works	4059-01-051-38	Payment of Arbitration Cases (Buildings)	Voted	19.57
14	11	Capital Outlay on Crop Husbandry	4401-00-102-01	Procurement of Naturally Grown (Chemical Free) Food Grains	Voted	1.40
15	11	Crop Husbandry	2401-00-109-30	Sub Mission on Seeds and Planting Material	Voted	2.78
16	12	Crop Husbandry	2401-00-119-56	Mission for Integrated Development of Horticulture	Voted	9.72
17	13	Capital Outlay on Medium Irrigation	4701-20-800-02	Other Expenditure	Voted	9.97
18	13	Capital Outlay on Medium Irrigation	4701-21-800-01	Nadaun Area Medium Irrigation Project	Voted	3.40
19	14	Animal Husbandry	2403-00-101-16	Mobile Veterinary Clinic Unit	Voted	3.33
20	14	Capital Outlay on Fisheries	4405-00-101-07	Pradhan Mantri Matsya Sampda Yojna	Voted	10.00

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of Scheme	Type of Budget	Actual Expenditure During March
21	17	Capital Outlay on Public Works	4059-01-051-40	Construction of Warehouses for Storage of EVMs and VVPATs	Voted	1.75
22	18	Village and Small Industries	2851-00-102-32	formalization of Micro Food Processing Enterprises Atmnirbhar Bharat	Voted	2.77
23	19	Capital Outlay on Social Security and Welfare	4235-02-102-05	Construction of Buildings	Voted	87.36
24	19	Social Security and Welfare	2235-02-102-31	Training Under Anganwadi Services Schemes	Voted	1.22
25	19	Social Security and Welfare	2235-02-102-32	Anganwadi -Cum-Creches	Voted	2.97
26	23	Capital Outlay on Power Projects	4801-05-190-06	Himachal Pradesh Power Sector Development Programme (HPPCL)	Voted	57.18
27	23	Capital Outlay on Power Projects	4801-01-190-13	Himachal Pradesh Power Sector Development Programme (Himurja)	Voted	3.74
28	23	Capital Outlay on Power Projects	4801-05-190-02	Himachal Pradesh Power Sector Development Programme (HPSEBL)	Voted	34.90
29	23	Capital Outlay on Power Projects	4801-05-190-03	Himachal Pradesh Power Sector Development Programme (HPPTCL)	Voted	37.33
30	25	Capital Outlay on Road Transport	5055-00-050-03	Construction of Regional Transport officer Buildings	Voted	11.08
31	25	Capital Outlay on Road Transport	5055-00-050-12	Construction of Driving Training Test Track	Voted	10.00
32	28	Urban Development	2217-80-191-51	Construction of Parking	Voted	18.61
33	28	Urban Development	2217-80-191-54	Grant to Municipal Corporation for Capital Assets	Voted	29.08
34	28	Urban Development	2217-80-191-62	Health Section Grant to Municipal Corporation Under 15Th Finance Commission	Voted	1.81
35	28	Urban Development	2217-80-192-04	Deendayal Antyodaya Yojana-National Urban Livelihood Mission (Day-NULM)	Voted	2.00
36	28	Urban Development	2217-80-192-27	Health Sector Grant to Municipalities Under 15th Finance Commission	Voted	1.76
37	29	Interest Payments	2049-01-101-71	8.5 % H.P. State Development Loan 2016 (S.D.L.8.96%2024)	Voted	6.72
38	29	Interest Payments	2049-01-101-M5	7.39% H.P. State Government Security 2034	Voted	36.95
39	29	Interest Payments	2049-01-101-M6	7.41% H.P. State Government Security 2036	Voted	44.46
40	29	Interest Payments	2049-01-101-M7	7.52% H.P. State Government Security 2039	Voted	50.53
41	29	Interest Payments	2049-01-101-M8	7.45% H.P. State Government Security 2044	Voted	37.25
42	29	Interest Payments	2049-01-101-M9	7.47% H.P. State Government Security 2033	Voted	26.15

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of Scheme	Type of Budget	Actual Expenditure During March
43	29	Interest Payments	2049-01-101-N1	7.44% H.P. State Government Security 2034	Voted	18.60
44	29	Interest Payments	2049-01-101-N2	7.46% H.P. State Government Security 2036	Voted	26.11
45	29	Interest Payments	2049-01-101-N3	7.35% H.P. State Government Security 2034	Voted	18.38
46	29	Interest Payments	2049-01-101-N4	7.25% H.P. State Government Security 2033	Voted	18.13
47	29	Interest Payments	2049-01-101-N5	7.22% H.P. State Government Security 2039	Voted	25.27
48	29	Interest Payments	2049-01-200-05	Loans from National Co-Op Development Corporation	Voted	8.22
49	29	Interest Payments	2049-05-105-02	Interest Accrued on Campa Fund	Voted	76.86
50	29	Internal Debt of The State Government	6003-00-108-02	Loans from National Co-Operative Development Corporation	Voted	25.10
51	30	Capital Outlay on Public Works	4059-01-051-35	Construction of State Information Commission Building	Voted	1.00
52	31	Capital Outlay on Education, Sports, Art and Culture	4202-01-796-07	Rajiv Gandhi Day-Boarding Schools	Voted	2.03
53	31	Capital Outlay on Education, Sports, Art and Culture	4202-02-796-02	Polytechnics Buildings	Voted	2.00
54	31	Capital Outlay on Urban Development	4217-01-796-01	Equity/Investment in Shimla Jal Prabandhan Nigam Limited	Voted	5.40
55	31	General Education	2202-03-796-08	Rashtriya Uchchatar Shiksha Abhiyan	Voted	1.95
56	31	Medical and Public Health	2210-04-796-06	Ayush	Voted	1.05
57	31	Medical and Public Health	2210-06-796-22	Mukhya Mantri Chikitsa Sahayata Kosh	Voted	1.00
58	31	Public Works	2059-80-796-06	Maintenance Provision for Adjustment of Recovery	Voted	3.48
59	31	Water Supply and Sanitation	2215-01-796-09	Maintenance Provision for Adjustment of Recovery	Voted	13.21
60	31	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2225-02-796-13	Alap Sankhyakon Ke Liye Bahu Pakshiya Vikas Karyakram	Voted	5.56
61	32	Capital Outlay on Medium Irrigation	4701-20-789-04	Phina Singh Project	Voted	3.36
62	32	Capital Outlay on Animal Husbandry	4403-00-789-02	Buildings (Veterinary Services & Animal Health)	Voted	1.84
63	32	Capital Outlay on Medical and Public Health	4210-02-789-03	Capital Outlay on Dental Health Services	Voted	1.00
64	32	Capital Outlay on Medical and Public Health	4210-03-789-10	National Tertiary Healthcare Programme	Voted	6.42

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of Scheme	Type of Budget	Actual Expenditure During March
65	32	Capital Outlay on Medical and Public Health	4210-04-789-01	Buildings	Voted	2.49
66	32	Capital Outlay on Power Projects	4801-01-789-05	Equity Contribution In Himachal Pradesh Power Corporation Ltd	Voted	1.25
67	32	Capital Outlay on Public Works	4059-01-789-05	Buildings (Jail Department)	Voted	2.50
68	32	Capital Outlay on Public Works	4059-01-789-09	Construction of Combined office Buildings and Mini Secretariat	Voted	6.00
69	32	Crop Husbandry	2401-00-789-38	Mission for Integrated Development of Horticulture	Voted	3.16
70	32	Crop Husbandry	2401-00-789-48	Sub Mission on Seeds and Planting Material	Voted	1.08
71	32	General Education	2202-03-789-05	Rashtriya Uchchatar Shiksha Abhiyan (Rusa)	Voted	3.70
72	32	Medical and Public Health	2210-04-789-03	Upgradation of Existing Ayush Institutions	Voted	2.24
73	32	Medical and Public Health	2210-06-789-06	Mukhya Mantri Chikitsa Sahayata Kosh	Voted	1.50
Total						**1,040.44**

Source: Appropriation Account for FY 2024-25

Appendix – 2.12

(Reference: Paragraph 2.5.7)

Quarter-wise expenditure for all major heads during 2024-25

Sl. No.	Grant No.	Description	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
				1st Qtr.	2nd quarter	3rd quarter	4th Quarter	In March			
1	01	Vidhan Sabha	85.21	15.58	12.66	14.47	54.87	46.45	97.57	56.23	47.61
2	02	Governor and Council of Ministers	30.15	5.42	7.79	6.71	8.98	5.02	28.91	31.06	17.37
3	03	Administration of Justice	411.79	113.37	104.22	90.01	103.46	50.81	411.05	25.17	12.36
4	04	General Administration	346.70	66.86	82.91	80.75	134.93	79.95	365.45	36.92	21.88
5	05	Land Revenue and District Administration	2,099.61	221.27	628.31	565.54	526.81	317.65	1,941.94	27.13	16.36
6	06	Excise and Taxation	262.11	20.97	24.94	18.99	118.39	104.37	183.29	64.59	56.95
7	07	Police and Allied Organisations	1,862.08	448.45	422.92	407.02	466.43	192.18	1,744.81	26.73	11.01
8	08	Education	8,869.51	1,796.65	2,060.70	2,006.66	2,316.09	939.99	8,180.11	28.31	11.49
9	09	Health and Family Welfare	3,314.69	667.49	762.22	609.44	1,149.73	712.81	3,188.88	36.05	22.35
10	10	Public Works - Roads, Bridges and Buildings	5,029.38	564.61	754.39	871.37	1,451.50	796.16	3,641.86	39.86	21.86
11	11	Agriculture	492.36	55.66	129.49	57.74	150.00	93.85	392.89	38.18	23.89
12	12	Horticulture	415.47	163.99	55.64	71.22	101.76	29.01	392.60	25.92	7.39
13	13	Irrigation, Water Supply and Sanitation	4,161.81	611.37	766.95	570.21	1,121.08	750.40	3,069.61	36.52	24.45
14	14	Animal Husbandry, Dairy Development and Fisheries	535.32	106.29	124.62	130.75	128.89	60.05	490.55	26.27	12.24
15	15	Planning and Backward Area Sub Plan	776.10	20.24	100.51	67.42	140.94	105.93	329.12	42.82	32.19
16	16	Forest and Wildlife	810.16	124.18	188.67	180.16	343.23	236.63	836.24	41.04	28.30
17	17	Election	126.59	11.25	35.15	24.70	52.36	28.80	123.46	42.41	23.33

Sl. No.	Grant No.	Description	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
				1st Qtr.	2nd quarter	3rd quarter	4th Quarter	In March			
18	18	Industries, Minerals, Supplies and Information Technology	241.07	17.30	31.20	29.79	106.51	14.73	184.79	57.64	7.97
19	19	Social Justice and Empowerment	2,100.61	385.11	509.45	425.46	657.00	539.24	1,977.02	33.23	27.28
20	20	Rural Development	2,173.54	455.03	692.11	298.31	433.44	241.28	1,878.89	23.07	12.84
21	21	Co-Operation	48.03	12.93	9.44	9.20	15.00	7.42	46.57	32.22	15.92
22	22	Food and Civil Supplies	180.11	7.60	40.65	26.01	49.57	14.88	123.82	40.03	12.02
23	23	Power Development	1,337.08	298.54	216.96	387.15	717.92	446.34	1,620.57	44.30	27.54
24	24	Printing and Stationery	30.09	3.69	3.27	5.72	11.69	7.73	24.37	47.98	31.71
25	25	Road and Water Transport	1,092.81	94.15	143.12	493.41	373.98	289.15	1,104.66	33.85	26.18
26	26	Tourism and Civil Aviation	716.87	36.94	62.13	4.83	652.12	569.43	756.01	86.26	75.32
27	27	Labour Employment and Training	454.21	106.17	113.88	104.01	93.09	52.41	417.15	22.32	12.56
28	28	Urban Development, Town and Country Planning and Housing	830.75	171.44	94.60	128.35	403.07	323.12	797.46	50.55	40.52
29	29	Finance	32,970.48	5,776.99	6,656.86	9,322.41	13,458.42	5,848.70	35,214.67	38.22	16.61
30	30	Miscellaneous General Services	184.02	22.43	47.64	24.67	81.66	51.02	176.41	46.29	28.92
31	31	Tribal Development	2,729.75	470.60	574.20	432.41	485.78	260.86	1,962.99	24.75	13.29
32	32	Scheduled Caste Sub Plan	4,757.07	750.60	1,040.21	871.09	959.41	627.06	3,621.31	26.49	17.32

Appendix – 2.13

(Reference: Paragraph 2.6)

Interest liability on delayed transfer beyond 30 days

(₹ in crore)

Year	Date of Release by GOI	Amount Sanctioned	Due date for transfer as per rules (Centre share)	Date of Transfer to SNA (Central share)	Amount Transferred	Delay (Days)	Interest payable (centre share)	Deadline for State Share Transfer	Due date for transfer as per rules (State share)	State Share (₹ in cr.)	Date of Transfer to SNA (State Share)	Delay (Days)
2023–24	02.03.2024	183.50	01.04.2023	20.05.2024	183.50	49	1.72	30 days	01.04.2023	20.40	20.05.2024	49
	28.03.2024	63.06	27.04.2024	20.05.2024	63.06	23	0.28	30 days	27.04.2024	7.01	20.05.2024	23
2024–25	30.09.2024	53.00	30.10.2024	16.11.2024	53.00	17	0.17	30 days	30.09.2024	17.67	31.12.2024	91
		53.00		07.12.2024	53.00	37	0.38			0.45	18.01.2025	109
		53.00		30.12.2024	53.00	60	0.61					
	28.01.2025	53.00	27.02.2025	13.02.2025	53.00	0	0.00	30 days	28.01.2025	18.12	13.02.2025	16
		79.50		21.02.2025	79.50	0	0.00					
		26.50		10.03.2025	26.50	14	0.07					
	20.03.2025	54.00	19.04.2025	09.04.2025	54.00	0	0.00	30 days	20.03.2025	35.26	29.03.2025	9
		51.14		22.04.2025	51.14	3	0.03					
		52.09		30.04.2025	52.09	11	0.11					
		100.00		06.05.2025	100.00	6	0.12					
		52.09		06.05.2025	52.09	6	0.06					
Total		**873.88**			**873.88**		**3.55**			**98.91**		

Appendix – 3.1

(Reference: Paragraph 3.3)

Outstanding Utilisation Certificates as on 31 March 2025

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
1	2	3	4	5	6	7	8	9	10	11
1	**Urban Development**									
	2217-Urban Development	2016-17	4	2,27,85,000	0	0	1	14,85,000	3	2,13,00,000
		2017-18	7	12,90,00,000	0	0	2	6,75,00,000	5	6,15,00,000
		2018-19	17	27,90,48,000	0	0	12	24,90,48,000	5	3,00,00,000
		2019-20	18	3,17,47,000	0	0	8	38,50,000	10	2,78,97,000
		2020-21	31	2,11,35,25,158	0	0	25	2,08,57,62,981	6	2,77,62,177
		2021-22	91	4,19,58,43,109	0	0	50	3,37,87,35,259	41	81,71,07,850
		2022-23	140	6,00,57,02,683	0	0	35	3,48,07,20,522	105	2,52,49,82,161
		2023-24	0	0	138	9,44,85,39,072	62	78,87,71,624	76	8,65,97,67,448
		Total	**308**	**12,77,76,50,950**	**138**	**9,44,85,39,072**	**195**	**10,05,58,73,386**	**251**	**12,17,03,16,636**
	3054-Road & Bridges	2023-24	0	0	3	10,00,00,000	0	0	3	10,00,00,000
		Total	**0**	**0**	**3**	**10,00,00,000**	**0**	**0**	**3**	**10,00,00,000**
	Total		**308**	**12,77,76,50,950**	**141**	**9,54,85,39,072**	**195**	**10,05,58,73,386**	**254**	**12,27,03,16,636**
2	**Rural Development**									
	2216-Housing	2021-22	12	21,04,41,500	0	0	9	20,44,41,500	3	60,00,000
		2022-23	11	22,37,75,000	0	0	0	0	11	22,37,75,000
		2023-24	0	0	36	1,23,84,11,420	2	1,98,40,000	34	1,21,85,71,420
		Total	**23**	**43,42,16,500**	**36**	**1,23,84,11,420**	**11**	**22,42,81,500**	**48**	**1,44,83,46,420**
	2505-Rural Employment	2020-21	1	1,23,48,538	0	0	0	6,26,740	1	1,17,21,798
		2023-24	0	0	23	5,37,98,60,000	0	0	23	5,37,98,60,000
		Total	**1**	**1,23,48,538**	**23**	**5,37,98,60,000**	**0**	**6,26,740**	**24**	**5,39,15,81,798**
	2501-Special Programme	2021-22	1	16,00,000	0	0	1	16,00,000	0	0
		2022-23	5	8,93,53,836	0	0	4	1,84,33,334	1	7,09,20,502
		2023-24	0	0	71	1,08,27,30,022	38	59,45,68,110	33	48,81,61,912
		Total	**6**	**9,09,53,836**	**71**	**1,08,27,30,022**	**43**	**61,46,01,444**	**34**	**55,90,82,414**
	Total		**30**	**53,75,18,874**	**130**	**7,70,10,01,442**	**54**	**83,95,09,684**	**106**	**7,39,90,10,632**
3	**Panchayati Raj**									
	4216-Capital Outlay on Housing	2016-17	1	12,36,270	0	0	0	0	1	12,36,270
		Total	**1**	**12,36,270**	**0**	**0**	**0**	**0**	**1**	**12,36,270**
		2016-17	18	6,18,69,657	0	0	1	29,50,000	17	5,89,19,657
		2017-18	32	24,65,59,103	0	0	1	19,35,450	31	24,46,23,653

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
	2515-Other Rural Development Programmes	2018-19	71	29,26,62,153	0	0	8	5,05,30,594	63	24,21,31,559
		2019-20	87	36,68,45,394	0	0	8	5,20,69,529	79	31,47,75,865
		2020-21	127	28,41,28,434	0	0	16	6,21,31,547	111	22,19,96,887
		2021-22	112	30,96,68,383	0	0	22	10,09,92,223	90	20,86,76,160
		2022-23	309	5,64,77,89,596	0	0	90	1,57,33,65,565	219	4,07,44,24,031
		2023-24	0	0	3,521	5,00,14,23,160	3,369	3,97,09,14,145	152	1,03,05,09,015
		Total	**756**	**7,20,95,22,720**	**3,521**	**5,00,14,23,160**	**3,515**	**5,81,48,89,053**	**762**	**6,39,60,56,827**
	Total		757	7,21,07,58,990	3,521	5,00,14,23,160	3,515	5,81,48,89,053	763	6,39,72,93,097
4	**AYUSH**									
	2210-Medical & Public Health	2018-19	1	1,06,00,000	0	0	1	1,06,00,000	0	0
		2019-20	6	5,42,00,000	0	0	6	5,42,00,000	0	0
		2020-21	1	7,00,000	0	0	1	7,00,000	0	0
		2021-22	12	14,61,79,111	0	0	11	14,20,68,747	1	41,10,364
		2022-23	16	10,95,92,000	0	0	13	9,44,70,000	3	1,51,22,000
		2023-24	0	0	284	1,50,17,57,845	275	1,44,60,30,883	9	5,57,26,962
		Total	**36**	**32,12,71,111**	**284**	**1,50,17,57,845**	**307**	**1,74,80,69,630**	**13**	**7,49,59,326**
	2211-Family Health	2022-23	5	1,67,20,10,000	0	0	0	0	5	1,67,20,10,000
		2023-24	0	0	48	2,96,52,03,667	38	2,81,18,70,667	10	15,33,33,000
		Total	**5**	**1,67,20,10,000**	**48**	**2,96,52,03,667**	**38**	**2,81,18,70,667**	**15**	**1,82,53,43,000**
	Total		**41**	**1,99,32,81,111**	**332**	**4,46,69,61,512**	**345**	**4,55,99,40,297**	**28**	**1,90,03,02,326**
5	**Labour & Employment**									
	2230-Labour & Employment	2023-24	**0**	**0**	11	1,20,00,00,000	3	1,06,00,000	8	1,18,94,00,000
		Total	**0**	**0**	**11**	**1,20,00,00,000**	**3**	**1,06,00,000**	**8**	**1,18,94,00,000**
	Total		**0**	**0**	**11**	**1,20,00,00,000**	**3**	**1,06,00,000**	**8**	**1,18,94,00,000**
6	**Women & Child Development and SC, OBC & Minority**									
	2225-Welfare of SC, ST & Other Backward Classes	2020-21	2	31,16,00,000	0	0	1	30,11,86,976	1	1,04,13,024
		2021-22	1	10,27,78,584	0	0	0	9,29,56,584	1	98,22,000
		2022-23	1	10,00,000	0	0	0	9,44,750	1	55,250
		2023-24	0	0	2	3,59,95,000	2	3,59,95,000	0	0
		Total	**4**	**41,53,78,584**	**2**	**3,59,95,000**	**3**	**43,10,83,310**	**3**	**2,02,90,274**
	2235-Social Security & Welfare	2017-18	29	3,04,50,147	0	0	16	2,73,63,083	13	30,87,064
		2018-19	30	4,49,08,178	0	0	13	2,29,73,053	17	2,19,35,125
		2019-20	23	5,36,81,152	0	0	16	4,30,50,514	7	1,06,30,638
		2020-21	23	2,61,90,544	0	0	8	1,03,87,147	15	1,58,03,397
		2021-22	59	10,72,08,881	0	0	47	10,52,92,906	12	19,15,975
		2022-23	206	30,12,06,709	0	0	193	26,81,49,068	13	3,30,57,641
		2023-24	0	0	430	1,06,00,79,403	228	7,89,50,477	202	98,11,28,926

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
		Total	**370**	**56,36,45,611**	**430**	**1,06,00,79,403**	**521**	**55,61,66,248**	**279**	**1,06,75,58,766**
	Total		**374**	**97,90,24,195**	**432**	**1,09,60,74,403**	**524**	**98,72,49,558**	**282**	**1,08,78,49,040**
7	**Animal Husbandry**									
	2403-Animal Husbandry	2017-18	2	5,00,000	0	0	2	5,00,000	0	0
		2018-19	11	2,58,38,600	0	0	11	2,58,38,600	0	0
		2019-20	3	25,41,000	0	0	3	25,41,000	0	0
		2020-21	8	99,44,000	0	0	6	58,65,000	2	40,79,000
		2021-22	10	11,63,91,000	0	0	7	4,42,91,000	3	7,21,00,000
		2022-23	7	8,92,85,000	0	0	4	1,02,85,000	3	7,90,00,000
		2023-24			8	8,58,73,000	4	55,11,000	4	8,03,62,000
		Total	**41**	**24,44,99,600**	**8**	**8,58,73,000**	**37**	**9,48,31,600**	**12**	**23,55,41,000**
	2404-Dairy Development	2023-24	0	0	25	1,06,74,00,000	13	21,60,80,000	12	85,13,20,000
		Total	**0**	**0**	**25**	**1,06,74,00,000**	**13**	**21,60,80,000**	**12**	**85,13,20,000**
	Total		**41**	**24,44,99,600**	**33**	**1,15,32,73,000**	**50**	**31,09,11,600**	**24**	**1,08,68,61,000**
8	**Industries**									
	2851-Village & Small-Scale Industries	2017-18	2	50,00,000	0	0	1	25,00,000	1	25,00,000
		2018-19	2	34,00,000	0	0	2	34,00,000	0	0
		2019-20	4	80,37,888	0	0	3	80,27,888	1	10,000
		2020-21	132	6,95,00,271	0	0	132	6,95,00,271	0	0
		2021-22	295	9,80,64,050	0	0	294	9,80,54,050	1	10,000
		2022-23	258	10,65,99,974	0	0	246	10,43,14,041	12	22,85,933
		2023-24	0	0	432	75,28,76,385	143	9,28,96,084	289	65,99,80,301
		Total	**693**	**29,06,02,183**	**432**	**75,28,76,385**	**821**	**37,86,92,334**	**304**	**66,47,86,234**
	Total		**693**	**29,06,02,183**	**432**	**75,28,76,385**	**821**	**37,86,92,334**	**304**	**66,47,86,234**
9	**Excise & Taxation Department**									
	2040-Other Taxes & Duties	2023-24	0	0	2	31,26,52,519	0	0	2	31,26,52,519
		Total	**0**	**0**	**2**	**31,26,52,519**	**0**	**0**	**2**	**31,26,52,519**
	3604-Compensation and assignments to Local Bodies	2023-24	0	0	0	0	0	0	0	0
		Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total		**0**	**0**	**2**	**31,26,52,519**	**0**	**0**	**2**	**31,26,52,519**
10	**Language, Art & Culture**									
	2205-Art and Culture	2019-20	36	1,64,89,525	0	0	0	0	36	1,64,89,525
		2020-21	46	2,33,11,600	0	0	0	0	46	2,33,11,600
		2021-22	58	8,06,35,700	0	0	1	30,000	57	8,06,05,700
		2022-23	108	9,25,44,737	0	0	0	0	108	9,25,44,737
		2023-24	0	0	122	10,47,50,750	3	1,55,75,000	119	8,91,75,750

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
		Total	**248**	**21,29,81,562**	**122**	**10,47,50,750**	**4**	**1,56,05,000**	**366**	**30,21,27,312**
	2250-Other Social Community Services	2023-24	0	0	1	59,712	0	0	1	59,712
		Total	**0**	**0**	**1**	**59,712**	**0**	**0**	**1**	**59,712**
	Total		**248**	**21,29,81,562**	**123**	**10,48,10,462**	**4**	**1,56,05,000**	**367**	**30,21,87,024**
11	**Education**									
	2202-General Education	2019-20	1	19,49,88,000	0	0	0	0	1	19,49,88,000
		2022-23	12	2,31,96,00,000	0	0	12	2,31,96,00,000	0	0
		2023-24	0	0	4,582	8,96,41,48,508	4,571	8,92,48,33,174	11	3,93,15,334
		2023-24	0	0	2,449	7,91,97,385	2,449	7,91,97,385	0	0
		2023-24	0	0	2,380	10,77,77,050	2,380	10,77,77,050	0	0
		2023-24	0	0	4,027	13,79,83,665	4,027	13,79,83,665	0	0
		Total	**13**	**2,51,45,88,000**	**13,438**	**9,28,91,06,608**	**13,439**	**11,56,93,91,274**	**12**	**23,43,03,334**
	Total		**13**	**2,51,45,88,000**	**13,438**	**9,28,91,06,608**	**13,439**	**11,56,93,91,274**	**12**	**23,43,03,334**
12	**Forest**									
	2406-Forestry and Wildlife	2019-20	5	1,31,14,121	0	0	5	1,31,14,121	0	0
		2020-21	5	1,21,83,304	0	0	5	1,21,83,304	0	0
		2021-22	76	15,01,62,925	0	0	76	15,01,62,925	0	0
		2022-23	137	22,73,60,171	0	0	83	19,10,84,666	54	3,62,75,505
		2023-24	0	0	476	1,15,71,67,663	420	1,06,06,41,490	56	9,65,26,173
		Total	**223**	**40,28,20,521**	**476**	**1,15,71,67,663**	**589**	**1,42,71,86,506**	**110**	**13,28,01,678**
	Total		**223**	**40,28,20,521**	**476**	**1,15,71,67,663**	**589**	**1,42,71,86,506**	**110**	**13,28,01,678**
13	**Tribal Development**									
	2251-Secretariat Social Services	2018-19	2	24,45,689	0	0	1	8,00,000	1	16,45,689
		2019-20	4	33,76,324	0	0	3	13,05,121	1	20,71,203
		2021-22	4	6,22,83,726	0	0	1	5,17,35,000	3	1,05,48,726
		2022-23	3	3,15,66,000	0	0	0	18,65,045	3	2,97,00,955
		2023-24	0	0	5	7,32,61,000	3	5,80,31,000	2	1,52,30,000
		Total	**13**	**9,96,71,739**	**5**	**7,32,61,000**	**8**	**11,37,36,166**	**10**	**5,91,96,573**
	Total		**13**	**9,96,71,739**	**5**	**7,32,61,000**	**8**	**11,37,36,166**	**10**	**5,91,96,573**
14	**Youth Service & Sports**									
	2204-Sports & Youth Services	2021-22	9	2,08,00,000	0	0	0	0	9	2,08,00,000
		2022-23	57	2,90,48,000	0	0	2	1,02,00,000	55	1,88,48,000
		2023-24	0	0	9	1,54,65,000	0	0	9	1,54,65,000
		Total	**66**	**4,98,48,000**	**9**	**1,54,65,000**	**2**	**1,02,00,000**	**73**	**5,51,13,000**
	Total		**66**	**4,98,48,000**	**9**	**1,54,65,000**	**2**	**1,02,00,000**	**73**	**5,51,13,000**
15	**Agriculture & Horticulture**									
		2021-22	6	7,92,00,000	0	0	6	7,92,00,000	0	0

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
	2401-Crop Husbandry	2022-23	13	25,97,00,000	0	0	13	25,97,00,000	0	0
		2023-24	0	0	49	2,62,04,82,000	49	2,62,04,82,000		
		Total	**19**	**33,89,00,000**	**49**	**2,62,04,82,000**	**68**	**2,95,93,82,000**	**0**	**0**
	2402-Soil Conservation	2023-24	0	0	0	0	0	0	0	0
		Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	2415-Agriculture Research & Education	2019-20	2	38,02,500	0	0	0	0	2	38,02,500
		2020-21	5	43,00,000	0	0	0	0	5	43,00,000
		2021-22	2	47,10,000	0	0	0	0	2	47,10,000
		2022-23	4	3,09,80,000	0	0	0	0	4	3,09,80,000
		2023-24	0	0	54	2,78,21,69,016	53	2,77,83,69,016	1	38,00,000
		Total	**13**	**4,37,92,500**	**54**	**2,78,21,69,016**	**53**	**2,77,83,69,016**	**14**	**4,75,92,500**
	2435-Other Agriculture Programme	2023-24	0	0	0	0	0	0	0	
		Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total		**32**	**38,26,92,500**	**103**	**5,40,26,51,016**	**121**	**5,73,77,51,016**	**14**	**4,75,92,500**
16	**Tourism**									
	3452-Tourism	2017-18	2	5,40,000	0	0	2	5,40,000	0	0
		2018-19	2	2,00,000	0	0	1	1,00,000	1	1,00,000
		2019-20	2	8,00,000	0	0	2	8,00,000	0	0
		2020-21	1	2,00,000	0	0	1	2,00,000	0	0
		2021-22	4	32,00,000	0	0	3	2,00,000	1	30,00,000
		2022-23	8	3,42,00,000	0	0	4	3,31,50,000	4	10,50,000
		2023-24	0	0	4	2,01,10,800	3	2,01,00,000	1	10,800
		Total	**19**	**3,91,40,000**	**4**	**2,01,10,800**	**16**	**5,50,90,000**	**7**	**41,60,800**
	3053-Tourism & Civil Aviation	2022-23	9	2,00,00,000	0	0	0	0	9	2,00,00,000
		2023-24	0	0	105	2,73,64,261	65	89,67,781	40	1,83,96,480
		Total	**9**	**2,00,00,000**	**105**	**2,73,64,261**	**65**	**89,67,781**	**49**	**3,83,96,480**
	Total		**28**	**5,91,40,000**	**109**	**4,74,75,061**	**81**	**6,40,57,781**	**56**	**4,25,57,280**
17	**Planning**									
	3451-Secretariat Economics Services	2017-18	1	84,24,396	0	0	0	0	1	84,24,396
		2020-21	3	27,01,421	0	0	0	0	3	27,01,421
		2021-22	5	16,86,024	0	0	0	0	5	16,86,024
		2022-23	4	18,00,012	0	0	0	0	4	18,00,012
		2023-24	0	0	16	1,60,70,238	1	19,75,908	15	1,40,94,330
		Total	**13**	**1,46,11,853**	**16**	**1,60,70,238**	**1**	**19,75,908**	**28**	**2,87,06,183**
	Total		**13**	**1,46,11,853**	**16**	**1,60,70,238**	**1**	**19,75,908**	**28**	**2,87,06,183**
18	**Environment, Science & Technology**									
		2023-24	0	0	34	4,66,11,988	16	2,56,11,988	18	2,10,00,000

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
	3425-Other Scientific Research	**Total**	**0**	**0**	**34**	**4,66,11,988**	**16**	**2,56,11,988**	**18**	**2,10,00,000**
	3435-Ecology Environment	2021-22	2	1,05,75,000	0	0	2	1,05,75,000	0	0
		2023-24	0	0	7	94,25,000	7	94,25,000	0	0
		Total	**2**	**1,05,75,000**	**7**	**94,25,000**	**9**	**2,00,00,000**	**0**	**0**
	Total		**2**	**1,05,75,000**	**41**	**5,60,36,988**	**25**	**4,56,11,988**	**18**	**2,10,00,000**
19	**Co-operation**									
	2408-Food Storage & Ware Housing	2019-20	3	8,00,000	0	0	0	0	3	8,00,000
		2020-21	8	15,17,724	0	0	3	4,75,000	5	10,42,724
		2021-22	12	15,50,000	0	0	4	6,00,000	8	9,50,000
		2022-23	21	28,00,000	0	0	7	11,00,000	14	17,00,000
		2023-24	0	0	25	23,60,886	11	11,95,893	14	11,64,993
		Total	**44**	**66,67,724**	**25**	**23,60,886**	**25**	**33,70,893**	**44**	**56,57,717**
	2425-Co-Operation	2019-20	5	3,80,000	0	0	1	30,000	4	3,50,000
		2020-21	19	23,14,500	0	0	10	8,04,500	9	15,10,000
		2021-22	17	8,30,000	0	0	15	6,30,000	2	2,00,000
		2023-24	0	0	5	1,48,79,000	5	1,48,79,000	0	0
		Total	**41**	**35,24,500**	**5**	**1,48,79,000**	**31**	**1,63,43,500**	**15**	**20,60,000**
	Total		**85**	**1,01,92,224**	**30**	**1,72,39,886**	**56**	**1,97,14,393**	**59**	**77,17,717**
20	**Transport Department**									
	3075-Other Transport Service	2022-23	3	4,00,00,000	0	0	3	4,00,00,000	0	0
		2023-24	0	0	2	1,94,37,500	1	1,44,37,500	1	50,00,000
		Total	**3**	**4,00,00,000**	**2**	**1,94,37,500**	**4**	**5,44,37,500**	**1**	**50,00,000**
	3055-Road Transport	2022-23	2	10,50,00,000	0	0	2	10,50,00,000	0	0
		2023-24	0	0	37	3,20,55,00,000	37	3,20,55,00,000	0	0
		Total	**2**	**10,50,00,000**	**37**	**3,20,55,00,000**	**39**	**3,31,05,00,000**	**0**	**0**
	Total		**5**	**14,50,00,000**	**39**	**3,22,49,37,500**	**43**	**3,36,49,37,500**	**1**	**50,00,000**
21	**Sainik Welfare**									
	2075-Miscellaneous General Services	2020-21	0	0	0	0	0	0	0	0
		2023-24	0	0	71	5,42,06,825	70	5,37,19,825	1	4,87,000
		Total	**0**	**0**	**71**	**5,42,06,825**	**70**	**5,37,19,825**	**1**	**4,87,000**
22	**Revenue Department**									
	2029-Land Revenue	2017-18	4	24,64,409	0	0	4	24,64,409	0	0
		2018-19	6	47,28,000	0	0	5	45,28,000	1	2,00,000
		Total	**10**	**71,92,409**	**0**	**0**	**9**	**69,92,409**	**1**	**2,00,000**
23	2011- Parliament/ State/ Union	2023-24	0	0	1	15,00,000	1	15,00,000	0	0
		Total	**0**	**0**	**1**	**15,00,000**	**1**	**15,00,000**	**0**	**0**

Sr. No.	Head of Account	Year	Utilisation Certificates Due		Utilisation Certificates Addition		Utilisation Certificates Received		Utilisation Certificates Outstanding/ Closing Balance	
			No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)	No. of Items	Amount (₹)
	Territory Legislatures									
24	2052-Secretariat & General Services	2023-24	0	0	4	2,20,65,554	4	2,20,65,554	0	0
		Total	0	0	**4**	**2,20,65,554**	**4**	**2,20,65,554**	**0**	**0**
26	2055-Police	2018-19	1	25,45,891	0	0	1	25,45,891	0	0
		2023-24	0	0	1	10,00,000	1	10,00,000	0	0
		Total	**1**	**25,45,891**	**1**	**10,00,000**	**2**	**35,45,891**	**0**	**0**
27	2070-Other Administrative Services	2021-22	0	0	0	0	0	0	0	0
		2023-24	0	0	9	4,45,81,000	9	4,45,81,000	0	0
		Total	**0**	**0**	**9**	**4,45,81,000**	**9**	**4,45,81,000**	**0**	**0**
28	2203-Tech Education	2022-23	3	51,00,000	0		3	51,00,000	0	0
		Total	**3**	**51,00,000**	**0**		**3**	**51,00,000**	**0**	**0**
29	2215-Water Supply & Sanitation	2023-24	0	0	9	15,90,99,300	9	15,90,99,300	0	0
		Total	**0**	**0**	**9**	**15,90,99,300**	**9**	**15,90,99,300**	**0**	**0**
30	2801-Power	2023-24	0	0	4	26,25,000	4	26,25,000	0	0
		Total	**0**	**0**	**4**	**26,25,000**	**4**	**26,25,000**	0	0
31	2810-Non-Conventional Source of Energy	2018-19	4	20,00,000	0	0	4	20,00,000	0	0
		Total	**4**	**20,00,000**	**0**	**0**	**4**	**20,00,000**	0	0
Grand Total			**2,990**	**27,95,22,95,602**	**19,522**	**50,92,21,00,594**	**19,991**	**45,62,90,62,423**	**2,521**	**33,24,53,33,773**

Appendix – 3.2

(Reference: Paragraph 3.5(b))

Expenditure booked under SOE- 20 (Other Charges)

(₹ in lakh)

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
01-Vidhan Sabha	2011-02-101-05-S00N	Voted	676.00	0.00	0.00	672.65
	2011-02-101-01-S00N	Voted	40.00	0.00	0.00	40.00
	2011-02-103-01-S00N	Voted	12.00	2.93	15.07	29.03
02-Governor and Council of Ministers	2013-00-105-01-S00N	Voted	565.00	131.00	0.00	689.72
	2012-03-102-01-S00N	Voted	50.00	0.00	0.00	49.99
	2012-03-800-03-S00N	Charged	9.00	0.00	6.00	15.00
	2012-03-800-02-S00N	Charged	4.00	0.00	0.00	4.00
	2012-03-800-04-S00N	Charged	1.50	0.00	0.00	1.50
03-Administration of Justice	2014-00-119-02-S00N	Voted	225.00	0.00	0.00	222.39
	2014-00-108-01-S00N	Voted	95.00	105.00	0.00	200.00
	2014-00-102-01-S00N	Charged	32.00	22.00	0.00	53.97
	2014-00-105-07-S10N	Voted	0.01	10.00	0.00	7.55
	2014-00-114-03-S00N	Voted	2.00	0.00	0.00	1.95
04-General Administration	2075-00-800-14-S00N	Voted	1,400.00	0.00	-60.40	1,305.37
	2053-00-800-05-S00N	Voted	0.01	0.00	849.76	789.91
	2053-00-094-06-S00N	Voted	50.00	0.00	504.15	536.50
	2235-60-200-27-S00N	Voted	0.00	421.00	0.00	410.33
	2235-60-200-08-S00N	Voted	10.00	0.00	0.00	4.83
	2052-00-090-01-S00N	Voted	2.50	0.00	37.03	3.43
	2235-60-200-09-S00N	Voted	2.00	0.00	0.00	1.85
	2052-00-091-01-S00N	Voted	2.00	0.00	0.00	1.67
	2075-00-800-01-S00N	Voted	0.07	1.02	0.00	1.09
	2075-00-800-09-S00N	Voted	0.01	0.18	0.00	0.19
05-Land Revenue and District Administration	2245-05-101-01-S00N	Voted	42,000.00	0.00	0.00	42,000.00
	2245-08-797-01-S00N	Voted	10,500.00	10,005.43	0.00	20,505.43
	2245-08-101-01-S00N	Voted	10,500.00	14,351.31	0.00	20,028.49
	2245-02-106-01-S00N	Voted	5,750.00	2,000.00	5,239.83	12,919.69
	2245-02-109-01-S00N	Voted	5,000.00	1,814.67	3,156.55	9,935.38
	2245-80-103-01-C00N	Voted	0.11	6,692.37	0.00	6,692.48
	2245-02-193-01-S00N	Voted	2,500.00	1,500.00	3,826.00	6,663.45
	2245-02-111-02-S00N	Voted	4,000.00	500.00	592.29	4,644.40
	2245-02-106-01-C00N	Voted	0.01	4,458.18	0.00	4,454.94
	2245-02-101-01-S00N	Voted	13,000.00	0.00	-10,164.62	2,505.61
	2245-02-109-01-C00N	Voted	0.01	2,379.51	0.04	2,379.36
	2029-00-103-02-S00N	Voted	600.00	965.88	234.12	1,770.11
	2245-02-111-01-S00N	Voted	3,500.00	0.00	-1,038.55	1,751.73
	2245-80-102-05-S00N	Voted	5,250.00	0.00	0.00	1,745.73
	2245-80-102-05-C90N	Voted	0.00	1,763.99	0.01	1,744.85
	2245-02-101-01-C00N	Voted	0.01	1,693.43	0.00	1,355.96
	2245-02-113-01-S00N	Voted	2,500.00	0.00	-1,111.49	893.23
	2245-02-111-01-C00N	Voted	0.01	989.12	0.00	880.95
	2245-02-113-01-C00N	Voted	0.01	1,687.62	0.00	851.01
	2245-80-102-01-C00N	Voted	0.01	0.00	-0.01	682.48
	3454-02-110-02-S00N	Voted	0.00	459.28	30.24	489.52
	2029-00-103-01-S00N	Voted	0.00	455.32	359.68	396.37
	2245-02-111-02-C00N	Voted	0.01	296.69	0.00	228.40
	2245-80-102-05-S10N	Voted	0.00	196.00	0.00	193.87
	2245-02-193-01-C00N	Voted	0.01	127.17	0.00	127.18
	2030-01-102-01-S00N	Voted	15.00	0.00	0.00	9.45
	2030-02-102-03-S00N	Voted	5.66	0.00	0.00	5.56
	2029-00-102-03-S00N	Voted	0.00	0.00	10.00	5.00
	2030-02-102-02-S00N	Voted	10.94	0.00	0.00	0.28
	2030-02-102-01-S00N	Voted	100.00	0.00	0.00	0.12

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
06-Excise and Taxation	2039-00-001-01-S00N	Voted	0.01	185.80	1,313.75	1,150.45
	2043-00-101-01-S00N	Voted	129.00	367.45	0.00	496.45
	2040-00-101-01-S00N	Voted	0.01	254.73	0.00	244.58
	2039-00-104-02-S00N	Voted	13.00	3.00	0.00	14.46
	2039-00-102-01-S00N	Voted	0.30	0.00	0.00	0.02
07-Police and Allied Organisations	2055-00-001-05-S00N	Voted	0.00	0.01	132.02	130.65
	2056-00-101-01-S00N	Voted	22.36	0.00	17.00	38.04
	2055-00-001-01-S00N	Voted	1.77	0.00	51.30	21.03
	2055-00-001-03-S00N	Voted	20.00	0.00	0.00	20.00
	2055-00-109-01-S00N	Voted	25.75	0.00	0.00	17.46
	2055-00-116-01-S00N	Voted	10.00	0.00	0.00	9.51
	2062-00-104-01-S00N	Voted	1.89	0.00	0.70	2.58
	2070-00-107-01-S00N	Voted	1.62	0.00	0.00	1.62
	2055-00-108-01-S00N	Voted	2.50	0.00	0.00	1.50
	2070-00-107-02-S00N	Voted	1.16	0.00	0.00	1.16
	2070-00-108-02-S00N	Voted	0.01	0.00	0.34	0.35
	2055-00-108-05-S00N	Voted	1.00	0.00	0.00	0.33
	2055-00-111-01-S00N	Voted	0.23	0.00	0.00	0.21
	2055-00-111-03-S00N	Voted	0.21	0.00	0.00	0.17
	2055-00-114-01-S00N	Voted	0.16	0.00	0.00	0.16
	2055-00-101-01-S00N	Voted	0.50	0.00	0.00	0.04
	2055-00-003-01-S00N	Voted	0.70	0.00	0.00	0.04
	2070-00-107-03-S00N	Voted	0.01	0.00	0.00	0.01
08-Education	2202-02-109-15-S00N	Voted	1,645.00	0.00	0.00	1,600.00
	2202-01-001-01-S00N	Voted	350.00	0.00	300.00	312.00
	2202-02-109-24-S00N	Voted	274.00	0.00	0.00	274.00
	2202-01-112-01-C90N	Voted	236.00	0.00	0.00	236.00
	2202-02-109-01-S00N	Voted	25.00	0.00	212.60	173.84
	2202-01-101-03-S00N	Voted	100.00	0.00	300.00	102.26
	2202-01-101-01-S00N	Voted	100.00	0.00	2.50	99.33
	2202-80-800-02-S00N	Voted	70.00	0.00	30.00	95.48
	2202-80-107-22-S00N	Voted	329.00	0.00	0.00	26.75
	2202-80-800-01-S00N	Voted	30.00	0.00	3.00	26.28
	2202-01-102-03-S00N	Voted	61.00	0.00	0.00	24.03
	2202-03-103-01-S00N	Voted	10.00	0.00	0.00	8.66
	2202-02-109-14-S00N	Voted	6.77	0.00	0.00	4.73
	2205-00-105-01-S00N	Voted	4.00	0.00	0.00	3.07
	2202-02-001-01-S00N	Voted	0.50	0.00	0.00	0.49
	2202-03-103-07-S00N	Voted	0.00	0.01	0.50	0.05
09-Health and Family Welfare	2210-06-200-08-S00N	Voted	6,581.00	7,671.80	6,328.20	20,581.00
	2210-06-200-09-S00N	Voted	4,607.00	0.00	0.00	4,607.00
	2211-00-200-05-S00N	Voted	1,164.00	0.00	-13.46	1,150.54
	2210-06-101-21-S00N	Voted	704.00	0.00	0.00	704.00
	2210-06-200-07-S00N	Voted	250.00	0.00	0.00	250.00
	2210-01-110-07-S00N	Voted	300.00	0.00	0.00	217.48
	2210-04-101-07-S00N	Voted	100.00	0.00	0.00	64.37
	2210-06-200-03-S00N	Voted	132.00	0.00	0.00	57.14
	2210-05-105-14-S00N	Voted	20.00	0.00	47.05	33.98
	2210-01-110-03-S00N	Voted	15.00	0.00	13.50	28.06
	2211-00-200-02-S00N	Voted	57.00	0.00	0.00	22.35
	2210-06-001-04-S00N	Voted	0.13	0.00	8.00	6.52
	2211-00-200-03-S00N	Voted	50.00	0.00	0.00	5.00
	2210-06-102-02-S10N	Voted	0.00	10.69	0.00	3.87
	2210-05-101-01-S00N	Voted	6.00	0.00	56.70	3.55
	2210-02-101-01-S00N	Voted	5.00	0.00	0.00	2.06
	2210-05-105-12-S00N	Voted	2.00	0.00	1.00	1.97
	2210-05-105-15-S00N	Voted	5.00	0.00	-2.50	1.23
	2210-05-105-06-S00N	Voted	1.00	0.00	2.00	1.00
	2210-05-105-20-S00N	Voted	1.00	0.00	0.00	0.55
	2210-05-105-13-S00N	Voted	2.20	0.00	10.00	0.32
	2210-05-105-01-S00N	Voted	2.00	0.00	125.00	0.10

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
11-Agriculture	2401-00-109-27-C90N	Voted	1,025.00	0.00	0.00	880.32
	2401-00-105-12-S00N	Voted	856.50	0.00	0.00	856.50
	2401-00-102-01-C90N	Voted	1,279.60	0.00	0.00	562.11
	2401-00-108-15-C90N	Voted	514.00	0.00	1.00	510.92
	2401-00-103-11-C90N	Voted	526.00	0.00	0.00	358.11
	2401-00-102-02-C90N	Voted	660.00	0.00	0.00	352.90
	2402-00-102-56-S00N	Voted	526.00	0.00	0.00	216.87
	2402-00-102-55-S00N	Voted	526.00	0.00	0.00	208.24
	2401-00-109-34-C90N	Voted	132.00	0.00	0.00	101.09
	2401-00-109-27-S10N	Voted	114.00	0.00	0.00	97.82
	2401-00-102-01-S10N	Voted	142.00	0.00	0.00	86.72
	2401-00-107-09-C90N	Voted	65.09	9.91	0.00	74.96
	2401-00-108-16-S00N	Voted	180.00	0.00	0.00	72.42
	2401-00-108-15-S10N	Voted	57.00	0.22	0.00	60.03
	2401-00-109-32-C90N	Voted	66.50	0.00	0.00	52.26
	2401-00-103-11-S10N	Voted	59.00	0.00	0.00	39.79
	2401-00-102-02-S10N	Voted	73.00	0.00	0.00	39.72
	2401-00-110-01-S00N	Voted	395.00	0.00	0.00	39.05
	2401-00-109-35-S00N	Voted	100.00	0.00	0.00	38.20
	2402-00-103-01-C90N	Voted	26.00	0.00	0.00	26.38
	2401-00-103-12-S00N	Voted	60.00	0.00	0.00	25.62
	2401-00-105-13-C90N	Voted	189.00	0.00	0.00	16.29
	2401-00-107-08-S00N	Voted	52.00	0.00	0.00	11.58
	2401-00-109-34-S10N	Voted	15.00	0.00	0.00	11.23
	2401-00-108-17-S00N	Voted	339.00	0.00	0.00	8.67
	2401-00-107-09-S10N	Voted	6.87	0.00	1.46	8.33
	2401-00-109-32-S10N	Voted	7.60	0.00	0.00	5.55
	2401-00-111-01-C00N	Voted	2.50	0.00	2.82	5.32
	2407-01-016-01-S00N	Voted	2.50	0.00	8.00	3.61
	2402-00-103-01-S10N	Voted	4.00	0.00	0.00	2.27
	2402-00-102-57-S00N	Voted	330.00	0.00	0.00	2.08
	2401-00-105-13-S10N	Voted	73.00	0.00	0.00	1.81
12-Horticulture	2401-00-119-51-S25N	Voted	1,316.00	0.00	0.00	1,316.00
	2401-00-119-05-S00N	Voted	37.04	0.00	0.00	31.40
14-Animal Husbandry, Dairy Development and Fisheries	2403-00-106-10-S00N	Voted	250.00	0.00	0.00	250.00
	2403-00-102-21-S00N	Voted	100.00	0.00	0.00	66.77
	2403-00-101-01-S00N	Voted	25.00	0.00	0.00	19.45
	2403-00-104-04-S00N	Voted	0.70	0.00	0.00	0.55
	2403-00-101-10-C50N	Voted	0.05	0.33	0.00	0.30
	2403-00-101-10-S50N	Voted	0.05	0.33	0.00	0.30
15-Planning and Backward Area Sub Plan	2402-00-102-08-S00B	Voted	75.88	0.00	0.00	58.61
	2406-01-102-18-S00B	Voted	40.00	0.00	0.00	8.69
	2401-00-109-28-S00B	Voted	8.70	0.00	0.00	2.57
16-Forest and Wildlife	2406-01-101-08-S00N	Voted	629.00	0.00	-41.69	682.36
	2406-04-103-04-S00N	Voted	316.50	0.00	-29.71	238.32
	2406-04-103-03-S00N	Voted	400.00	0.00	-32.04	167.05
	2406-01-102-37-S00N	Voted	50.00	0.00	146.00	122.43
	2406-01-001-02-S00N	Voted	75.01	0.00	8.00	60.14
	2406-04-103-02-S00N	Voted	255.82	0.00	-10.56	46.26
	2406-04-103-05-S00N	Voted	228.00	0.00	-184.98	33.89
	2406-02-110-10-C90N	Voted	204.24	0.00	-185.34	18.90
	2406-02-110-11-C90N	Voted	0.00	0.01	11.99	12.00
	2406-01-101-11-S00N	Voted	26.00	0.00	-0.86	3.10
	2406-02-110-10-S10N	Voted	24.24	0.00	-22.00	2.24
	2406-02-110-01-S00N	Voted	10.00	0.00	0.00	1.59
	2406-01-102-40-S00N	Voted	4.26	0.00	0.00	1.31
	2406-01-102-39-S00N	Voted	6.90	0.00	-5.63	1.27
	2406-02-110-11-S10N	Voted	0.00	0.01	1.19	1.20
	2415-06-004-03-S00N	Voted	14.28	0.00	-12.53	0.92
	2406-01-102-43-S00N	Voted	5.00	0.00	-1.20	0.65
	2406-02-111-01-S00N	Voted	5.00	0.00	0.00	0.26
	2406-01-105-01-S00N	Voted	4.00	0.00	0.00	0.24

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
	2406-01-101-03-S10N	Voted	35.00	0.00	-34.96	0.04
17-Election	2015-00-105-01-S00N	Voted	2,000.00	1,351.81	148.19	3,454.74
	2015-00-106-01-S00N	Voted	0.01	245.00	0.00	240.08
	2015-00-109-01-S00N	Voted	5.00	85.57	17.43	85.98
	2015-00-103-01-S00N	Voted	42.14	0.00	10.00	40.21
	2070-00-800-01-S00N	Voted	0.06	0.03	0.00	0.09
18-Industries, Minerals, Supplies and Information Technology	2851-00-102-19-S00N	Voted	51.00	545.47	481.53	1,078.00
	2851-00-111-01-S00N	Voted	3,479.00	0.00	0.00	658.28
	2851-00-102-29-S00N	Voted	300.00	0.00	0.00	117.31
	2852-80-102-11-S00N	Voted	150.00	0.00	0.00	77.60
	2851-00-107-01-S00N	Voted	24.00	0.00	0.00	17.79
19-Social Justice and Empowerment	2235-02-103-22-C90N	Voted	1,474.00	1,569.24	2,587.55	5,630.79
	2235-02-104-02-S00N	Voted	900.00	250.00	0.00	1,032.04
	2235-02-102-24-S00N	Voted	1,976.00	0.00	0.00	898.69
	2235-02-103-19-C90N	Voted	1,278.75	0.00	0.00	829.74
	2235-60-200-12-S00N	Voted	750.00	50.00	0.00	738.41
	2235-02-102-27-C90N	Voted	0.00	730.08	0.00	730.08
	2235-02-103-22-S10N	Voted	163.00	174.36	287.51	624.87
	2235-02-102-13-S00N	Voted	953.00	0.00	0.00	602.79
	2235-02-103-17-S00N	Voted	788.00	0.00	0.00	387.20
	2235-02-103-15-S00N	Voted	658.00	0.00	-176.58	355.36
	2235-60-105-02-S00N	Voted	190.00	0.00	0.00	347.24
	2235-02-102-22-S00N	Voted	300.00	0.00	0.00	299.12
	2235-02-101-06-S00N	Voted	48.35	0.00	107.32	135.01
	2235-02-103-18-S00N	Voted	145.00	0.00	0.00	123.00
	2235-02-102-15-C90N	Voted	216.00	0.00	0.00	114.59
	2235-60-104-01-S00N	Voted	220.00	0.00	0.00	110.13
	2235-02-103-19-S10N	Voted	177.00	0.00	0.00	92.19
	2235-02-102-27-S10N	Voted	0.00	81.12	0.00	81.12
	2235-02-103-12-S00N	Voted	66.00	0.00	0.00	63.60
	2225-03-102-04-S00N	Voted	329.00	0.00	-57.20	62.60
	2235-02-103-32-C90N	Voted	62.00	0.00	0.00	31.55
	2235-02-102-20-C00N	Voted	1.00	0.00	154.00	14.33
	2235-02-102-15-S10N	Voted	24.00	0.00	0.00	12.73
	2225-01-001-01-S00N	Voted	0.00	0.01	12.53	12.54
	2225-80-800-01-S00N	Voted	5.00	0.00	5.80	10.50
	2235-02-102-05-S00N	Voted	30.00	0.00	0.00	9.57
	2235-02-103-34-S00N	Voted	13.00	0.00	0.00	8.30
	2235-02-103-32-S10N	Voted	7.00	0.00	0.00	3.51
	2235-02-102-34-S00N	Voted	0.00	0.01	176.57	3.32
	2235-02-103-01-S00N	Voted	11.01	0.00	0.00	2.49
	2235-02-103-28-C00N	Voted	0.00	0.00	29.25	2.12
	2235-02-102-26-C90N	Voted	0.00	1.28	0.00	1.28
	2235-02-103-31-C90N	Voted	40.00	0.00	0.00	0.82
	2235-02-102-26-S10N	Voted	0.00	0.14	0.00	0.14
	2235-02-103-31-S10N	Voted	4.00	0.00	0.00	0.09
20-Rural Development	2501-06-800-03-S00N	Voted	217.00	0.00	-85.01	49.00
22-Food and Civil Supplies	3456-00-001-04-S10N	Voted	0.00	200.00	0.00	200.00
	3456-00-001-05-S00N	Voted	75.00	0.00	0.00	69.82
	2408-01-102-13-S00N	Voted	132.00	0.00	0.00	29.70
	3456-00-001-05-C90N	Voted	0.00	23.27	0.00	23.27
	3456-00-001-04-S00N	Voted	20.00	0.00	0.00	16.00
	3456-00-001-01-S00N	Voted	3.00	0.00	0.00	2.75
	3456-00-001-05-S10N	Voted	0.00	2.59	0.00	2.59
	3456-00-001-02-S00N	Voted	5.00	0.00	-3.00	1.59
23-Power Development	2801-80-001-01-S00N	Charged	0.00	15,752.27	0.00	15,752.27
	2801-80-800-07-S10N	Voted	0.00	10,763.36	0.00	10,763.36
	2801-80-800-07-C00N	Voted	0.00	4,316.16	0.00	4,316.16
	2801-80-001-01-S00N	Voted	0.01	158.45	0.00	158.45
24-Printing and Stationery	2058-00-103-01-S00N	Voted	2.29	0.00	0.00	2.29

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
25-Road and Water Transport	2041-00-800-01-S00N	Voted	2,370.05	0.00	0.00	1,949.17
	2235-60-200-28-S00N	Voted	800.00	0.00	0.00	112.92
26-Tourism and Civil Aviation	3053-02-102-02-S00N	Voted	700.00	0.00	0.00	662.60
	3452-80-003-01-S00N	Voted	5.00	0.00	0.00	0.92
27-Labour Employment and Training	2230-03-003-09-S00N	Voted	3,457.00	0.00	300.00	2,296.07
	2230-02-101-07-S00N	Voted	2,796.00	0.00	-615.59	1,766.02
	2230-03-003-11-C00N	Voted	2.00	0.00	371.70	373.70
	2203-00-112-01-S00N	Voted	55.00	0.00	0.00	39.70
	2230-03-003-05-S00N	Voted	45.00	0.00	0.00	29.88
	2230-03-003-14-S00N	Voted	150.00	0.00	-124.53	10.78
	2230-02-101-02-S00N	Voted	16.91	0.00	-6.54	8.54
	2203-00-105-01-S00N	Voted	5.00	0.00	0.00	3.97
28-Urban Development, Town and Country Planning and Housing	2217-80-001-02-S00N	Voted	22.00	0.00	-4.40	17.60
29-Finance	3454-02-111-04-S00N	Voted	28.33	71.67	0.00	100.00
	2054-00-097-01-S00N	Voted	11.55	0.00	0.00	11.07
	2054-00-095-01-S00N	Voted	0.00	0.01	0.26	0.25
30-Miscellaneous General Services	2204-00-104-04-S00N	Voted	0.01	1,814.86	87.14	1,477.28
	2204-00-001-01-S00N	Voted	135.00	10.00	0.00	131.99
	2205-00-102-02-S00N	Voted	150.00	30.00	0.00	130.89
	2202-05-001-01-S00N	Voted	43.00	0.00	0.00	36.56
	2205-00-107-01-S00N	Voted	10.00	0.00	3.00	10.29
	2070-00-003-01-S00N	Voted	5.00	0.00	0.00	4.52
	2205-00-102-04-S00N	Voted	5.00	0.00	0.00	4.40
	2070-00-118-01-S00N	Voted	4.00	0.00	4.76	3.94
	2220-60-102-01-S00N	Voted	3.21	0.00	-0.42	2.63
	2205-00-104-01-S00N	Voted	1.00	0.00	0.00	0.92
	2235-60-110-03-S00N	Voted	0.75	0.00	0.00	0.69
	2220-01-001-01-S00N	Voted	1.50	0.00	-0.90	0.60
	2220-60-107-01-S00N	Voted	1.00	0.00	-0.77	0.22
	2205-00-103-01-S00N	Voted	1.00	0.00	0.00	0.11
	2070-00-003-02-S00N	Voted	0.08	0.00	0.00	0.05
	2204-00-104-01-S00N	Voted	0.01	0.00	0.00	0.01
31-Tribal Development	2210-06-796-17-S00N	Voted	900.00	0.00	0.00	900.00
	2210-06-796-16-S00N	Voted	630.00	0.00	0.00	630.00
	2851-00-796-22-S00N	Voted	300.00	0.00	0.00	204.91
	2401-00-796-24-S25N	Voted	180.00	0.00	0.00	180.00
	2015-00-796-05-S00N	Voted	75.00	0.00	91.00	165.68
	2401-00-796-55-S00N	Voted	135.00	0.00	0.00	135.00
	2851-00-796-30-S00N	Voted	521.00	0.00	0.00	120.06
	2210-06-796-22-S00N	Voted	100.00	0.00	0.00	100.00
	2202-02-796-26-S00N	Voted	100.00	0.00	0.00	98.66
	2401-00-796-50-C90N	Voted	140.00	0.00	0.00	72.79
	2210-06-796-25-S00N	Voted	99.00	0.00	0.00	71.36
	2225-02-796-10-S00N	Voted	300.00	0.00	0.00	69.75
	2251-00-796-03-C00N	Voted	0.00	65.50	0.00	65.50
	2202-02-796-21-S00N	Voted	45.00	0.00	13.00	57.59
	2235-02-796-47-S00N	Voted	100.00	75.00	0.00	49.62
	2235-02-796-20-C90N	Voted	218.00	0.00	0.00	43.70
	2401-00-796-58-C90N	Voted	70.00	0.00	0.00	43.00
	2230-03-796-10-C00N	Voted	0.00	42.00	0.00	42.00
	3452-80-796-01-S00N	Voted	15.00	25.00	0.00	30.96
	2230-03-796-06-S00N	Voted	476.00	0.00	-417.84	30.78
	2401-00-796-46-C90N	Voted	90.00	0.00	0.00	29.29
	2401-00-796-22-C90N	Voted	176.40	0.00	0.00	23.19
	2053-00-796-14-S00N	Voted	273.00	0.00	-229.00	22.65
	2235-02-796-39-S00N	Voted	274.00	0.00	-235.32	21.08
	2230-02-796-02-S00N	Voted	193.00	0.00	-66.22	19.68
	2204-00-796-03-S00N	Voted	30.00	0.00	0.00	15.82

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
	2225-02-796-12-S00N	Voted	45.00	8.75	0.00	15.32
	2015-00-796-04-S00N	Voted	0.01	0.00	14.50	14.51
	2235-02-796-23-S00N	Voted	20.00	0.00	0.00	14.03
	2235-02-796-04-S00N	Voted	20.00	8.00	0.00	12.14
	2235-02-796-07-S00N	Voted	90.00	0.00	-74.90	11.83
	2202-01-796-11-C90N	Voted	42.00	0.00	0.00	11.19
	2053-00-796-03-S00N	Voted	24.00	0.00	-5.02	11.13
	2401-00-796-84-S00N	Voted	27.00	0.00	-10.66	10.71
	2406-02-796-09-S00N	Voted	20.00	3.00	0.00	10.21
	2235-02-796-05-S00N	Voted	107.00	0.00	-87.82	10.20
	2401-00-796-45-C90N	Voted	72.00	0.00	0.00	10.00
	2210-06-796-19-S00N	Voted	18.00	0.00	-6.42	8.86
	2401-00-796-50-S10N	Voted	15.00	0.00	0.00	7.68
	2202-01-796-03-0NM	Voted	7.00	0.00	0.00	7.00
	2401-00-796-59-C90N	Voted	18.00	0.00	0.00	6.05
	2401-00-796-90-C90N	Voted	8.91	0.00	0.00	6.00
	2204-00-796-02-S00N	Voted	12.00	0.00	0.00	5.98
	2014-00-796-02-S00N	Voted	2.00	0.00	3.50	5.50
	2225-02-796-18-C50N	Voted	5.00	0.00	0.00	5.00
	2225-02-796-18-S50N	Voted	5.00	0.00	0.00	5.00
	2235-02-796-20-S10N	Voted	24.00	0.00	0.00	4.86
	2401-00-796-58-S10N	Voted	8.00	0.00	0.00	4.78
	2408-01-796-07-S00N	Voted	18.00	0.00	0.00	4.05
	2235-02-796-08-S00N	Voted	20.00	0.00	-6.00	4.00
	2202-80-796-02-S00N	Voted	45.00	0.00	0.00	3.65
	2251-00-796-07-S00N	Voted	10.00	0.00	-6.36	3.64
	2406-02-796-03-C90N	Voted	4.00	0.00	0.00	3.60
	2225-02-796-15-S00N	Voted	9.00	0.00	-1.00	3.43
	2202-05-796-01-S00N	Voted	6.70	0.00	0.00	3.37
	2235-02-796-01-S00N	Voted	7.00	0.00	-1.18	3.32
	2401-00-796-46-S10N	Voted	10.00	0.00	0.00	3.25
	2401-00-796-22-S10N	Voted	19.60	0.00	0.00	2.57
	2015-00-796-06-S00N	Voted	0.01	0.00	7.10	2.21
	2225-02-796-16-C50N	Voted	2.00	0.00	0.00	2.00
	2225-02-796-16-S50N	Voted	2.00	0.00	0.00	2.00
	2225-02-796-17-C50N	Voted	2.00	0.00	0.00	2.00
	2225-02-796-17-S50N	Voted	2.00	0.00	0.00	2.00
	2205-00-796-03-S00N	Voted	2.00	0.00	0.00	1.92
	2403-00-796-02-S00N	Voted	3.00	0.00	0.00	1.88
	2015-00-796-02-S00N	Voted	2.00	0.00	0.00	1.74
	2401-00-796-17-S00N	Voted	2.00	0.00	0.00	1.56
	2401-00-796-05-S00N	Voted	1.50	0.00	0.00	1.50
	2401-00-796-86-S00N	Voted	14.00	0.00	0.00	1.49
	2401-00-796-87-S00N	Voted	7.00	0.00	0.00	1.44
	2055-00-796-01-S00N	Voted	1.50	0.00	0.00	1.38
	2211-00-796-03-C00N	Voted	3.00	0.00	0.00	1.23
	2401-00-796-45-S10N	Voted	8.00	0.00	0.00	1.11
	2235-02-796-53-S00N	Voted	0.00	74.89	0.00	1.09
	2054-00-796-01-S00N	Voted	1.50	0.00	0.00	1.03
	2202-02-796-02-S00N	Voted	1.00	0.00	0.00	1.00
	2406-01-796-24-S00N	Voted	34.80	0.00	-32.60	0.95
	2406-02-796-04-C90N	Voted	1.00	0.00	0.00	0.90
	2235-02-796-26-S00N	Voted	9.00	0.00	-0.68	0.75
	2401-00-796-59-S10N	Voted	2.00	0.00	0.00	0.67
	2401-00-796-90-S10N	Voted	0.99	0.00	0.00	0.66
	2202-01-796-18-S00N	Voted	6.40	0.00	0.00	0.58
	2205-00-796-02-S00N	Voted	11.00	0.00	0.00	0.43
	2406-02-796-03-S10N	Voted	1.00	0.00	0.00	0.40
	2403-00-796-04-S00N	Voted	0.40	0.00	0.00	0.15
	2406-02-796-04-S10N	Voted	2.00	0.00	0.00	0.10
32-Scheduled Caste Sub Plan	2210-06-789-07-S00N	Voted	2,519.00	0.00	0.00	2,519.00
	2210-06-789-08-S00N	Voted	1,763.00	0.00	0.00	1,763.00

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
	2230-03-789-06-S00N	Voted	1,356.00	0.00	0.00	1,014.79
	2401-00-789-28-S25N	Voted	504.00	0.00	0.00	504.00
	2230-02-789-01-S00N	Voted	476.00	0.00	0.00	388.88
	2401-00-789-45-S00N	Voted	378.00	0.00	0.00	378.00
	2401-00-789-33-C90N	Voted	389.00	0.00	0.00	320.75
	2235-02-789-32-S00N	Voted	790.00	0.00	0.00	314.03
	2851-00-789-27-S00N	Voted	280.00	0.00	50.00	286.73
	2235-02-789-49-S00N	Voted	300.00	0.00	0.00	284.57
	2235-02-789-21-C90N	Voted	611.00	0.00	0.00	269.84
	2225-01-789-15-C50N	Voted	250.00	0.00	0.00	250.00
	2225-01-789-15-S50N	Voted	250.00	0.00	0.00	250.00
	2235-02-789-06-S00N	Voted	327.00	0.00	0.00	230.27
	2401-00-789-25-C90N	Voted	504.00	0.00	0.00	224.63
	2235-02-789-07-S00N	Voted	302.00	0.00	0.00	189.72
	2401-00-789-50-C90N	Voted	195.00	0.00	0.00	187.55
	2235-02-789-13-S00N	Voted	252.00	0.00	-75.17	170.83
	2210-06-789-01-S00N	Voted	277.00	0.00	0.00	160.11
	2225-01-789-13-S50N	Voted	152.97	0.00	0.00	152.96
	2210-06-789-06-S00N	Voted	150.00	0.00	0.00	150.00
	2225-01-789-13-C50N	Voted	152.97	0.00	-0.01	144.97
	2401-00-789-35-C90N	Voted	202.00	0.00	0.00	132.00
	2401-00-789-36-C90N	Voted	250.00	0.00	0.00	129.19
	2202-02-789-25-S00N	Voted	126.00	0.00	0.00	118.13
	2230-03-789-04-C00N	Voted	0.00	84.30	0.00	84.30
	2205-00-789-03-S00N	Voted	125.00	0.00	0.00	83.61
	2406-01-789-17-S00N	Voted	100.00	0.00	0.00	82.11
	2402-00-789-06-S00N	Voted	202.00	0.00	0.00	79.64
	2235-02-789-25-S00N	Voted	80.00	0.00	0.00	75.71
	2202-01-789-06-C90N	Voted	100.00	0.00	0.00	74.00
	2851-00-789-36-S00N	Voted	1,000.00	0.00	0.00	68.63
	2402-00-789-07-S00N	Voted	202.00	0.00	0.00	66.85
	2235-02-789-09-S00N	Voted	55.00	0.00	0.00	44.45
	2501-06-789-11-S00N	Voted	83.00	0.00	-33.00	40.00
	2401-00-789-51-C90N	Voted	50.00	0.00	0.00	36.00
	2401-00-789-33-S10N	Voted	43.00	0.00	0.00	35.64
	3055-00-789-01-S00N	Voted	50.00	0.00	0.00	34.77
	2406-01-789-08-S00N	Voted	784.99	0.00	-589.54	33.87
	2225-01-789-12-S00N	Voted	126.00	0.00	0.00	32.15
	2235-02-789-21-S10N	Voted	68.00	0.00	0.00	29.98
	2401-00-789-76-C90N	Voted	25.00	2.00	0.00	27.00
	2401-00-789-25-S10N	Voted	56.00	0.00	0.00	24.96
	2852-80-789-02-S00N	Voted	50.00	0.00	0.00	21.61
	2401-00-789-52-C90N	Voted	30.00	0.00	0.00	21.00
	2401-00-789-50-S10N	Voted	22.00	0.00	0.00	20.81
	2401-00-789-74-S00N	Voted	37.00	0.00	-0.94	20.23
	2851-00-789-38-S00N	Voted	25.00	0.00	0.00	20.23
	2210-06-789-03-S00N	Voted	50.00	0.00	-17.49	18.68
	2401-00-789-36-S10N	Voted	28.00	0.00	0.00	15.22
	2401-00-789-35-S10N	Voted	22.00	0.00	0.00	14.67
	2401-00-789-70-S00N	Voted	75.00	0.00	-16.86	12.93
	2408-01-789-04-S00N	Voted	50.00	0.00	-38.75	11.25
	2202-02-789-31-S00N	Voted	126.00	0.00	0.00	10.21
	2401-00-789-73-S00N	Voted	25.00	0.00	-6.17	8.52
	2204-00-789-02-S00N	Voted	15.00	0.00	0.00	7.37
	2401-00-789-77-C90N	Voted	200.00	0.00	-187.54	6.23
	2401-00-789-56-S00N	Voted	25.00	0.00	0.00	6.17
	2406-02-789-01-S00N	Voted	30.00	0.00	-1.00	6.09
	2225-01-789-14-C50N	Voted	5.00	0.00	0.00	5.00
	2225-01-789-14-S50N	Voted	5.00	0.00	0.00	5.00
	2202-01-789-23-S00N	Voted	30.00	0.00	0.00	4.66
	2402-00-789-02-S00N	Voted	10.00	0.00	-1.55	4.32
	2401-00-789-51-S10N	Voted	5.00	0.00	0.00	4.00

Grant	Head of Account	Voted/Charged	Original	Supplementary	Re-appropriation	Expenditure
	2235-02-789-08-S00N	Voted	8.00	0.00	0.00	3.76
	2401-00-789-75-S00N	Voted	121.30	0.00	-117.68	3.52
	2401-00-789-71-S00N	Voted	20.00	0.00	0.00	3.12
	2401-00-789-76-S10N	Voted	3.00	0.00	0.00	3.00
	2401-00-789-52-S10N	Voted	3.00	0.00	0.00	2.33
	2406-01-789-19-S00N	Voted	5.00	0.00	0.00	2.17
	2402-00-789-08-S00N	Voted	125.00	0.00	-10.88	1.82
	2225-01-789-02-S00N	Voted	4.00	0.00	0.60	1.64
	2406-01-789-23-S00N	Voted	5.00	0.00	0.00	1.53
	2851-00-789-34-S00N	Voted	100.00	0.00	0.00	1.25
	2402-00-789-05-C90N	Voted	10.00	0.00	0.00	1.14
	2235-02-789-55-S00N	Voted	0.00	0.01	75.16	0.98
	2401-00-789-77-S10N	Voted	28.00	0.00	-26.61	0.69
	2406-02-789-03-S00N	Voted	30.00	0.00	0.00	0.22
	2402-00-789-05-S10N	Voted	1.00	0.00	0.00	0.13
	2406-01-789-22-S00N	Voted	10.00	0.00	-4.72	0.05
Total			**1,90,145.48**	**1,00,148.60**	**12,699.39**	**2,66,696.11**

Appendix – 3.3

(Reference: Paragraph 3.11)

List of Autonomous Bodies/Authorities/ Institutions whose Accounts are pending

Sr. No.	Name of the body/authority	Accounts pending since	Total No. of Accounts pending up to 2024-25
1	Himachal Pradesh Khadi and Village Industries Board	2014-15	11
2	Himachal Pradesh Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2023-24	2
3	Himachal Pradesh State Biodiversity Board/Authority	2023-24	2
4	Himachal Pradesh State Disaster Management Authority, Shimla	2023-24	2
5	HP District Disaster Management Authority, Shimla	2023-24	2
6	HP District Disaster Management Authority, Solan	2023-24	2
7	HP District Disaster Management Authority, Bilaspur	2023-24	2
8	HP District Disaster Management Authority, Sirmour	2023-24	2
9	HP District Disaster Management Authority, Hamirpur	2023-24	2
10	HP District Disaster Management Authority, Una	2023-24	2
11	HP District Disaster Management Authority, Kullu	2023-24	2
12	HP District Disaster Management Authority, Mandi	2023-24	2
13	HP District Disaster Management Authority, Kangra at Dharamshala	2023-24	2
14	HP District Disaster Management Authority, Lahaul and Spiti	2023-24	2
15	HP District Disaster Management Authority, Kinnaur at Reckong peo	2023-24	2
16	HP District Disaster Management Authority, Chamba	2023-24	2
17	Himachal Pradesh Building and Other Construction Workers Welfare Board, Shimla	2024-25	1
18	Himachal Pradesh City Transport and Bus Stand Management and Development Authority	2024-25	1
19	Himachal Pradesh State Veterinary Council, Shimla	2024-25	1
20	Himachal Pradesh State Electricity Regulatory Commission	Received	No accounts of these ABs are pending
21	Himachal Pradesh Legal Services Authority, Shimla		
22	District Legal Services Authority, Hamirpur		
23	District Legal Services Authority, Bilaspur		
24	District Legal Services Authority, Nahan		
25	District Legal Services Authority, Una		
26	District Legal Services Authority, Shimla		
27	District Legal Services Authority, Kinnaur at Rampur		
28	District Legal Services Authority, Mandi		
29	District Legal Services Authority, Kullu		
30	District Legal Services Authority, Dharamshala at Kangra		
31	District Legal Services Authority, Solan		
32	District Legal Services Authority, Chamba		

Source: Departmental data/information.

https://cag.gov.in/ag/himachal-pradesh