Appendix-1

State Profile

A General Data

S.No.	Particulars	Figures
1.	Area	55673 Sq km
2.	Population	
	A As per Census (2001)	0.61 crore
	B 2011	0.69 crore
3	(a) Density of Population (2001) (All India density= 325 persons/sq km)* (b) Density of Population (2011) (All India average= 382 persons/sq km)*	109 persons/sq km 123 persons/sq km
4	Population below poverty line (All India average= 27.5%)*	10%
5	(a) Literacy (2001) (All India average= 64.8%)* (b) Literacy (2011) (All India average= 74%)*	76.50% 83.78%
6	Gini Coefficient	
	A Rural (All India= 0.28)	0.28
	B Urban (All India= 0.37)	0.35
7	Gross State Domestic Product (GSDP) 2012-13	72076
8	GSDP CAGR* (2003-04 to 2012-13)	13.28

B Financial Data

	CAGR (2003-04 to 2012-13)	
	A of Revenue Receipts	14.63
	B of Tax Revenue	16.74
	C of Non-Tax Revenue	16.78
	D of Total Expenditure	11.27
	E of Capital Expenditure	9.55
	F of Revenue Expenditure on Education	13.50
	G of Revenue Expenditure on Health	12.39
	H of Salary and wages	11.78
	I of Pension	16.93

* Based on General Category States excluding Delhi, Goa and Puducherry

Source: Finance Accounts and Audit Reports, BPL (Planning Commission and NSSO data, 61st round), Gini Coefficient (unofficial estimates of Planning Commission, 61st Round 2004-05 MRP and 2009-10, 66th Round), Density of Population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs), Literacy (Office of the Registrar General of India; Ministry of Home Affairs) and Economics and Statistics Department of Himachal Pradesh.

* *CAGR: Compound Annual Growth Rate.*

Appendix-1.1

Part-A

Structure and Form of Government Accounts

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

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

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

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

Appendix-1.1

Part-B : Layout of Finance Accounts

The Finance Accounts for the year 2012-13 have been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

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

Appendix-1.2

Part A

Methodology adopted for the Assessment of Fiscal Position

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts were analyzed wherever necessary over the period 2008-13 and observations have been made on their behavior. In its Restructuring Plan of State finances, the ThFC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, ThFC also recommended that all States amend the Fiscal Responsibility (FR) Acts so that the fiscal position of State could be improved as committed in their respective FR Acts/Rules covering medium to long term. The norms/ceilings prescribed by the ThFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Government in their FR Acts and in other Statements required to be laid in the legislature under the Act, have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue (NTR), revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDPat current market prices. The buoyancy coefficients for tax revenues, NTRs, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The new GSDP series with 2004-05 as base as published by the Director of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

Trends in GrossState Domestic Product (GSDP)

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

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	41483	48188	56355	63812	72076 (A)
Growth rate of GSDP (In *per cent*)	22.1	16.16	16.95	13.23	12.95
Source: Department of Economics and Statistics, Government of Himachal Pradesh.					

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

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

Appendix-1.2

Part-B

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

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

- Eliminate revenue deficit by financial year 2011-12 and maintain revenue surplus thereafter;
- Reduce fiscal deficit to three*per cent* or less of Gross State Domestic Product by financial year 2011-12 and maintain fiscal deficit at the level of three *per cent* or less of Gross State Domestic Product thereafter;
- Reduce outstanding debt to 44.4 *per cent* of GSDP by the financial year 2012-13.
- Maintain outstanding risk weighted guarantees on long term debt below 40 *per cent* of total revenue receipt in the preceding financial year for which actuals are available as per Finance Accounts.

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

Appendix-1.3

(Reference: Paragraphs 1.1, 1.3 and 1.9.2; Pages:1, 13 and 33)

Time Series Data on the State Government Finances

(₹ in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Part-A: Receipts										
1. Revenue Receipts	*3,981*	*4,635*	*6,559*	*7,835*	**9,142**	**9,308**	**10,346**	**12,711**	**14,543**	**15598**
(i) Tax Revenue	***984 (25)***	***1,252 (27)***	***1,497 (23)***	***1,656 (21)***	***1,958 (21)***	***2,242 (24)***	***2,574(25)***	***3,643(29)***	***4,108 (28)***	***4626 (30)***
Taxes on Sales, Trade, etc.	437 (44)	542 (43)	727 (49)	914 (55)	1,092 (56)	1,246 (56)	1,487(58)	2,101(58)	2,477 (60)	2728 (59)
State Excise	280 (29)	300 (24)	329 (22)	342 (21)	389 (20)	432 (19)	500(19)	562(15)	707 (17)	810 (18)
Taxes on Vehicles	78 (8)	108 (9)	102 (7)	106 (6)	114 (6)	136 (6)	134(5)	163(4)	176 (4)	196 (4)
Stamps and Registration fees	52(5)	75(6)	82(5)	93(6)	87 (4)	98 (4)	113(4)	133(4)	155 (4)	173 (4)
Taxes and Duties on electricity	17 (2)	88 (7)	89 (6)	30 (2)	82 (4)	79 (4)	39(2)	302(8)	185 (5)	262 (6)
Land Revenue	1 (-)	3 (-)	1 (-)	2 (-)	2 (--)	20 (1)	15(1)	5(0.1)	18 (11)	24 (-)
Taxes on Goods and Passengers	34 (3)	38 (3)	43 (3)	50 (3)	55 (3)	62 (3)	89(3)	93(3)	94 (2)	101 (2)
Other Taxes	85 (9)	98 (8)	124 (8)	119 (7)	137 (7)	169 (7)	197(8)	284(8)	296 (7)	332 (7)
(ii) Non Tax Revenue	***292*** (7)	***611*** (13)	***690***(11)	***1,337***(17)	***1,823 (20)***	***1,756(19)***	***1,784(17)***	***1,695***(13)	**1,915 (13)**	**1377 (9)**
(iii) State's share of Union taxes and duties	***450(11)***	***537(12)***	***493(7)***	***629(8)***	***794 (9)***	***838 (9)***	***862 (8)***	***1,715***(13)	**1999 (14)**	**2282(14)**
(iv) Grants in aid from Government of India	***2,255(57)***	***2,235(48)***	***3,879(59)***	***4,213(54)***	***4,567(50)***	***4,472(48)***	***5,126(50)***	***5,658***(45)	**6,521 (45)**	**7313 (47)**
2. Miscellaneous Capital Receipts	--	--	--	--	--	-–	–	646	–	-
3. Recoveries of Loans and Advances	**28**	**26**	**22**	**23**	**26**	**21**	**34**	**73**	**25**	**21**
4. Total Revenue and Non debt capital receipts (1+2+3)	**4,009**	**4,661**	**6,581**	**7,858**	**9,168**	**9,329**	**10,380**	**13,430**	**14,568**	**15619**
5. Public Debt Receipts	**3,762**	**2,677**	**1,781**	**2,080**	**1,849**	**2,249**	**2,553**	**2,411**	***1,984***	***3371***
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,473(92)	2,444(91)	1,753(98)	2,042(98)	1,798 (97)	2,237 (99)	2,484 (97)	2,372 (98)	1,904 (96)	3239 (96)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--	–	–	-	–	-
Loans and Advances from Government of India	289(8)	233(9)	28(2)	38(2)	51 (3)	*12 (1)*	*69(3)*	*39*	80 (4)	132 (4)
6. Total Receipts in the Consolidated Fund (4+5)	**7,771**	**7,338**	**8,362**	**9,938**	**11,017**	**11,578**	**12,933**	**15,841**	**16,552**	**18990**
7. Contingency Fund Receipts	–	–	–	–	–	–	–	–	–	-
8. Public Account Receipts	**5,033**	**5,030**	**4,933**	**5,265**	**6,223**	**6,760**	**6,821**	**8,507**	**9,237**	**9146**
9. Total Receipts of the State (6+7+8)	**12,804**	**12,368**	**1,3295**	**1,5203**	**17,240**	**18,338**	**19,754**	**24,348**	**25,789**	**28136**

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Part-B Expenditure/disbursement										
10. Revenue Expenditure	**5,588**	**5,793**	**6,466**	**7,644**	**8,292**	**9,438**	**11,151**	**13,946**	**13,898**	**16174**
Plan	840(15)	978(17)	1,182(18)	1,325(17)	1,202 (14)	877 (9)	1,238(11)	1,652(12)	1,701 (12)	2079 (13)
Non Plan	4,748(85)	4,815(83)	5,284(82)	6,319(83)	7,090 (86)	8,561 (91)	9,913 (89)	12,294(88)	12,197(88)	14095 (87)
General Services (including interest payments)	2,483(44)	2,723(47)	2,818(42)	3,300(43)	3,429 (41)	3,918 (42)	4,377(39)	5,279(38)	5,690 (41)	6618 (41)
Social Services	1,933(35)	1,890(33)	2,309(36)	2,586(34)	2,876 (35)	3,332 (35)	3,902(35)	4,979(35)	5,147 (37)	6131 (38)
Economic Services	1,169(21)	1,177(20)	1,333(21)	1,755(23)	1,984 (24)	2,184 (23)	2,868 (26)	3,682(26)	3,049 (22)	3418 (21)
Grants-in-aid and contributions	3(-)	3(-)	6(-)	3(-)	3 (--)	4 (--)	4 (--)	6(--)	12 (--)	7 (-)
11. Capital Expenditure	**785**	**654**	**821**	**1,110**	**1,414**	**2,079**	**1,943**	**1,789**	**1,810**	**1955**
Plan	781(100)	630(96)	820(100)	1,043(94)	1,313 (93)	1,992 (96)	1,895(98)	1,774(99)	1,764 (97)	1859 (95)
Non Plan	(-)4	24(4)	1(-)	67(6)	101 (7)	87 (4)	48(2)	15(1)	46 (3)	96 (5)
General Services	23(3)	30(5)	52(6)	61(5)	59 (4)	64 (3)	63(3)	73(4)	73 (4)	74 (4)
Social Services	304(39)	330(50)	369(45)	575(52)	586 (42)	833 (40)	610(31)	611(34)	372 (21)	436 (22)
Economic Services	458(58)	294(45)	400(49)	474(43)	769 (54)	1,182 (57)	1,270(65)	1,105(62)	1,365 (75)	1445 (74)
12. Disbursement of Loans and Advances	**20**	**24**	**14**	**26**	**14**	**90**	**70**	**227**	**493**	**469**
13. Total (10+11+12)	**6,393**	**6,471**	**7,301**	**8,780**	**9,720**	**11,607**	**13,164**	**1,5962**	**16,201**	**18598**
14. Repayments of Public Debt	**1,855**	**1,659**	**1,308**	**1,311**	**937**	**885**	**867**	**870**	**1,128**	**2117**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	763 (41)	581 (35)	1,219 (93)	1,182 (90)	839	829	811	808	1,034	2056
Net transactions under Ways and Means Advances and Overdraft	152 (8)	95 (6)	23 (2)	--	42	--	--	--	--	-
Loans and Advances from Government of India	940 (51)	983(59)	66 (5)	129 (10)	56	56	56	62	94	61
15. Appropriation to Contingency Fund	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**8,248**	**8,130**	**8,609**	**10,091**	**10,657**	**12,492**	**14,031**	**16,832**	**17,329**	**20715**
17. Contingency Fund disbursements	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**-**
18. Public Account disbursements	**4,789**	**4,027**	**4,387**	**5,370**	**5,737**	**5,690**	**6,421**	**7,162**	**8,526**	**8285**
19. Total disbursement by the State (16+17+18)	**13,037**	**12,157**	**12,996**	**15,461**	**16,394**	**18,182**	**20,452**	**23,994**	**25,855**	**29000**

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Part C. Deficits										
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 1,607	(-) 1,158	(+) 93	(+) 191	(+) 850	(-) 130	(-) 805	(-)1235	(+) 645	(-) 576
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,384	(-) 1,810	(-) 720	(-) 922	(-) 552	(-) 2,278	(-) 2,784	(-)2,532	(-) 1,633	(-) 2979*
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 911	(-) 169	(+) 843	(+) 747	(+) 1,151	(-) 384	(-) 828	(-)582	(+) 497	(-) 609
Part D: Other data										
23. Interest Payments (included in revenue expenditure)	1,473	1,641	1,563	1,669	1,703	1,894	1,956	1,950	2,130	2370
24. Financial Assistance to local bodies etc.,	273	275	380	399	467	582	718	849	981	1203
25. Ways and Means Advances/Overdraft availed (days)	250	120	13	01	–	–	–	–	–	-
Ways and Means Advances availed (days)		93	13	01	–	–	–	–	–	-
Overdraft availed (days)		27	-	-	–	–	–	–	–	-
26. Interest on Ways and Means Advances/ Overdraft	7.13	2.34	0.32	0.89	–	–	–	–	–	-
27 Gross State Domestic Product (GSDP)[@]	20,721 (9.6)	24076 (16.29)	27127 (12.7)	30280 (11.6)	33,962 (12.2)	41,483 (22.1)	48188 (16.16)	56355 (16.95)	63812 (13.23)	72076 (12.95)
28 Outstanding Fiscal liabilities (year end)	14437	16533	17432	18071	19,419	21,819	23,713	26,415	28,228	30442
29. Outstanding guarantees (year end) (including interest)	4,682	4,751	3,587	2,976	2,632	2,291	1,949	3,910	3,316	3353
30. Maximum amount guaranteed (year end)	6,144	6,409	5,526	6,347	6,450	6,076	4,361	6,232	6,208	9455
31. Number of incomplete projects	14	39	15	30	20	17	29	11	13	12
32. Capital blocked in incomplete projects	46	58	25	160	121	96	108	86	930	115
Part E: Fiscal Health Indicators										
I Resource Mobilization										
Own Tax revenue/GSDP	0.05	0.05	0.06	0.05	0.06	0.05	0.05	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.01	0.03	0.03	0.04	0.05	0.04	0.04	0.03	0.03	0.01
Central Transfers/GSDP	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03

** Actual ₹ 2978.41 crore*

@ GSDP figures communicated by the Government adopted.

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
II Expenditure Management										
Total Expenditure/GSDP	0.30	0.27	0.27	0.29	0.29	0.28	0.28	0.28	0.25	0.26
Total Expenditure/Revenue Receipts	1.6	1.4	1.11	1.12	1.06	1.25	1.27	1.26	1.11	1.19
Revenue Expenditure/Total Expenditure	0.87	0.90	0.89	0.87	0.85	0.81	0.85	0.87	0.86	0.86
Expenditure on Social Services/Total Expenditure	0.35	0.3	0.37	0.36	0.36	0.36	0.34	0.35	0.34	0.35
Expenditure on Economic Services/Total Expenditure	0.25	0.23	0.24	0.25	0.28	0.29	0.31	0.30	0.27	0.26
Capital Expenditure/Total Expenditure	0.12	0.10	0.11	0.13	0.15	0.18	0.15	0.11	0.11	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.12	0.10	0.11	0.12	0.14	0.17	0.14	0.11	0.11	0.10
III Management of Fiscal Imbalances (In *per cent*)										
Revenue deficit (surplus)/GSDP	(-) 7.76	(-) 5.02	(+) 0.37	(+) 0.67	2.50	(-) 0.31	(-) 1.67	(-) 2.19	(+) 1.01	(-) 0.80
Fiscal deficit/GSDP	(-) 11.51	(-) 7.86	(-) 2.83	(-) 3.26	(-) 1.63	(-) 5.49	(-) 5.78	(-) 4.49	(-) 2.56	(-) 4.13
Primary Deficit (surplus) /GSDP	(-) 4.40	(-) 0.70	3.11	2.47	3.39	(-) 0.93	(-) 1.72	(-) 1.03	(+) 0.78	(-) 0.84
Revenue Deficit/Fiscal Deficit	67.41	63.98	(-) 12.92	(-) 20.72	NA	(-) 5.71	(-) 28.92	(-)48.78	NA	19.34
Primary Revenue Balance/GSDP (ratio)					(-)0.025	(-)0.049	(-)0.059	(-)0.058	(-)0.024	0.041
IV Management of Fiscal Liabilities										
Fiscal Liabilities/GSDP	0.70	0.69	0.64	0.60	0.57	0.53	0.50	0.47	0.44	0.42
Fiscal Liabilities/RR	3.63	3.57	2.66	2.31	2.12	2.34	2.29	2.07	1.94	1.95
Primary deficit vis-à-vis quantum spread					1.741	(-) 0.153	(-) 0.823	(-)0.284	(+) 0.250	(-) 0.44
Debt Redemption (Principal +Interest)/ Total Debt Receipts					1.02	0.92	0.94	0.22	0.23	0.26
V Other Fiscal Health Indicators										
Return on Investment	0.50	0.58	28.61	1.80	0.52	89.58	73.49	64.11	85.65	100.09
Balance from Current Revenue (₹ in crore)	(-) 2262	(-) 1585	(-) 191	(-) 281	(+) 113	(-) 1,423	(-) 2,642	(-)2607	(-) 1,529	-3,284
Financial Assets/Liabilities	0.53	0.51	0.54	0.57	0.60	0.68	0.67	0.66	0.70	0.70

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Expenditure: Basic Parameters										
Revenue Expenditure (RE) (₹ in crore)	5588	5793	6466	7644	8,292	9,438	11,151	13946	13898	16174
Rate of Growth (*per cent*) RE	8.69	3.67	11.61	18.22	8.48	13.82	18.15	25.06	(-) 0.34	16.38
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	4748	4815	5284	6319	7,090	8,561	9,913	12294	12197	14095
Rate of Growth (*per cent*) NPRE	26.44	1.41	9.74	19.59	12.20	20.75	15.79	24.01	(-) 0.79	15.56
Plan Revenue Expenditure(₹ in crore)	840	978	1182	1325	1,202	877	1,238	1652	1701	2079
Rate of Growth (*per cent*) PRE	(-)39.39	16.43	20.86	12.10	(-) 9.28	(-) 27.04	41.16	33.44	2.97	22.22
NPRE/GSDP (*per cent*)	26.29	23.96	23.60	22.33	20.88	20.64	20.57	21.81	19.11	19.56
RE/TE[2] (*per cent*)	87.68	89.86	88.73	87.32	85.43	81.95	85.16	88.63	85.78	86.97
NPRE as *per cent* of TE	74.27	74.41	72.37	71.97	72.94	73.76	75.30	77.02	75.29	75.79
NPRE as *per cent* of RR	119.27	103.88	80.56	80.65	77.55	91.97	95.81	96.72	83.87	90.36
Percentage of NPRE to RE	84.97	83.12	81.72	82.67	85.50	90.70	88.90	88.15	87.76	87.15
PRE to RE	15.03	16.88	18.28	17.33	14.50	9.30	11.10	11.85	12.24	12.85
Buoyancy of Revenue Expenditure with										
GSDP (ratio)	0.91	0.23	0.914	1.575	0.70	0.63	1.123	1.48	(-) 0.015	1.26
RRs (ratio)	0.988	0.223	0.280	0.937	0.51	7.59	1.63	1.09	(-) 0.02	2.26
NPRE (ratio)	0.33	2.60	1.19	0.93	0.70	0.67	1.15	1.04	(-) 0.43	1.05
PRE (ratio)	(-) 0.22	0.22	0.56	1.51	(-) 0.91	(-) 0.51	0.44	0.75	(-) 0.12	0.74

Figures in brackets represent percentages (rounded) to total of each sub-heading

[2] *Total expenditure excludes loan and advances.*

Appendix-1.4

(Reference: Paragraphs 1.1.1 Page 2)

Part-A

Abstract of Receipts and Disbursements for the year 2012-13

(₹ in crore)

Receipts						Disbursements				
	2011-12		2012-13			2011-12	2012-13			
							Non-Plan	Plan	Total	
1.	2.	3	4.	5	6	7.	8.	9.	10	11
Section-A Revenue										
I-Revenue Receipts		**14542.86**		**15598.12**	**I-Revenue Expenditure**	**13897.97**	**14095.23**	**2079.02**	**16174.25**	**16174.25**
(i) Tax revenue	4107.92		4626.15		**General Services**	**5690.00**	**6571.26**	**46.93**	**6618.19**	
(ii) Non-tax revenue	1915.20		1376.88		**Social Services**	**5147.45**	**4852.53**	**1278.55**	**6131.08**	
(iii) State's share of Union Taxes and Duties	1998.37		2282.02		Education, Sports, Art and Culture	2990.15	2902	537.42	3439.42	
(iv) Non-Plan Grants	2646.86		2526.31		Health and Family Welfare	797.30	791.10	160.59	951.69	
(v) Grants for State Plan Schemes	3342.38		4179.08		Water Supply, Sanitation, Housing and Urban Development	643.62	702.17	196.89	899.06	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	532.13		607.68		Information and Broadcasting	21.42	28.90	0.40	29.30	
					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	103.38	10.60	55.97	66.57	
					Labour and Labour Welfare	44.21	44.77	6.47	51.24	
					Social Welfare and Nutrition	536.81	360.85	316.94	677.79	
					Others	10.56	12.14	3.87	16.01	
					Economic Services	**3048.55**	**2664.27**	**753.53**	**3417.80**	
					Agriculture and Allied Activities	1101.85	731.94	464.46	1196.40	
					Rural Development	357.53	257.06	109.87	366.93	
					Irrigation and Flood Control	261.32	274.02	6.76	280.78	
					Energy	150.88	230.41	0.84	231.25	
					Industry and Minerals	57.16	35.73	33.04	68.77	
					Transport	1062.18	1087.84	109.92	1197.76	
					Science, Technology and Environment	6.28	2.87	2.31	5.18	
					General Economic Services	51.35	44.40	26.33	70.73	
					Grants-in-aid and Contributions	**11.97**	**7.18**	**-**	**7.18**	
Total		**14542.86**		**15598.12**	Total	**13897.97**			**16174.25**	**16174.25**
II-Revenue Deficit carried over to Section -B					**II-Revenue surplus carried over to Section-B**	**644.89**			**(-) 576.13**	
Total:		**14542.86**		**15598.12**	**Total:**	**14542.86**			**15598.12**	**15598.12**

Receipts						Disbursements				
	2011-12		2012-13			2011-12	2012-13			
							Non-Plan	Plan	Total	
1.	2.	3	4.	5	6	7.	8.	9.	10	11
Section-B-Capital										
III-Opening cash balance including Permanent Advances and Cash Balance Investment		**634.86**		**568.72**	**III- Opening overdraft from Reserve Bank of India**					
IV- Misc. Capital Receipts	**--**			**-**	**IV- Capital Outlay**	**1809.83**	**95.53**	**1859.27**	**1954.80**	**1954.80**
					General Services	**73.30**	**7.18**	**66.38**	**73.56**	
					Social Services	**371.87**	**-**	**435.74**	**435.74**	
					Education, Sports, Art and Culture	97.73	-	144.90	144.90	
					Health and Family Welfare	29.19	-	54.79	54.79	
					Water Supply, Sanitation, Housing and Urban Development	225.37	-	223.27	223.27	
					Information and Broadcasting	0.12	-	0.27	0.27	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.22	-	6.52	6.52	
					Social Welfare and Nutrition	5.83	-	5.53	5.53	
					Others	0.41	-	0.46	0.46	
					Economics Services	**1364.66**	**88.35**	**1357.15**	**1445.50**	
					Agriculture and Allied Activities	71.62	0.43	73.05	73.48	
					Other Rural Development Programmes			0.37	0.37	
					Irrigation and Flood Control	323.50	-	255.74	255.74	
					Energy	206.50	50	214.21	264.21	
					Industry and Minerals	14.52	-	15.83	15.83	
					Transport	686.44	37.92	696.18	734.10	
					General Economic Services	62.08	-	101.77	101.77	
					Total	**1809.83**			**1954.80**	
V-Recoveries of Loans and Advances		**24.86**		**21.10**	**V- Loans and Advances disbursed**	**492.98**			**468.58**	**468.58**
From Power Projects	1.22				For Power Projects	473.56			442.53	
From Government Servants	10.55		11.36		To Government Servants	6.13			8.21	
From Others	13.09		9.74		To others	13.29			17.84	
VI-Revenue surplus brought down		**644.89**		**(-) 576.13**	**VI-Revenue deficit brought down**	**--**			**--**	

Receipts						Disbursements				
	2011-12		2012-13			2011-12	2012-13			
							Non-Plan	Plan	Total	
1.	2.	3	4.	5	6	7.	8.	9.	10	11
VII-Public Debt Receipts		**1984.05**		**3371.30**	**VII-Repayment of Public Debt**	**1127.72**				**2116.96**
Internal Debt other than Ways and Means Advances and Overdraft	1903.87		3239.48		Internal debt other than Ways and Means Advances and Overdraft		2055.92			
Net transactions under Ways and Means Advances including Overdraft --	--				Net transactions under Ways and Means Advances and Overdraft		-			
Loans and Advances from the Central Government	80.18		131.82		Repayment of Loans and Advances to Central Government		61.04			
VIII-Appropriation to Contingent Fund	**–**				**VIII-Appropriation to Contingent Fund**	**–**	**-**			
IX- Amount transferred to Contingent Fund	**–**				**IX-Expenditure from Contingent Fund**					
X- Public Account Receipts		**9236.66**		**9145.77**	**X- Public Account disbursements**	**8526.07**				**8285.47**
Small Savings and Provident Funds	2099.97		2832.33		Small Savings and Provident Funds				1720.59	
Reserve Funds	285.00		188.07		Reserve Funds				182.95	
Deposits and Advances	1780.24		1570.51		Deposits and Advances				1726.79	
Suspense and Miscellaneous	361.71		501.92		Suspense and Miscellaneous				428.50	
Remittances	4709.74		4052.94		Remittances				4226.64	
XI- Closing overdraft from Reserve Bank of India –	**–**	**--**			**XI-Cash Balance at end**	**568.72**				**(-) 295.05**
					Cash in Treasuries and Local Remittances				-	
					Departmental Cash Balance including Permanent Advances				0.19	
					Deposits with Reserve Bank				(-) 561.71	
					Cash Balance investment				266.47	
Total:		**12525.32**		**12530.76**	**Total:**	**12525.32**			**12530.76**	**12530.76**

Appendix-1.4

(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 33)
Part-B

(₹ in crore)

Summarised financial position of the Government of Himachal Pradesh as on 31 March 2013			
Assets	**As on 31 March 2012**	**As on 31 March 2013**	
Gross Capital Outlay on Fixed Assets -	**18610.82**		**20565.62**
Investments in shares of Companies, Corporations, etc.	2448.06	2767.44	
Other Capital Outlay	16162.76	17798.18	
Loans and Advances -	**951.40**		**1398.88**
Loans for Power Projects	808.62	251.16	
Other Development Loans	98.72	1106.80	
Loans to Government servants and Miscellaneous loans	44.06	40.92	
Reserve Fund Investments	**—**		
Cash -	**568.72**		**(-) 295.05**
Cash in Treasuries and Local Remittances	2.14		-
Deposits with Reserve Bank of India	(-) 382.28	(-) 561.71	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	948.67	266.47	
Cumulative excess of expenditure over receipts[♣]	**8692.54**		**9272.75**
Total	**28823.48**		**30942.20**

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

Liabilities	As on 31 March 2012	As on 31 March 2013	
Internal Debt	**18563.40**		**19746.95**
Market Loans bearing interest	10146.61	11808.83	
Market Loans not bearing interest	0.07		
Loans from Life and General Insurance Corporation of India	282.71	234.28	
Loans from the NABARD	1278.06	1479.72	
Loans from National Co-operative Development Corporation	23.11	26.90	
Special securities issued to NSSF of the Central Government	5063.00	5348.50	
Compensation and other bonds	23.30	21.07	
Loans from other Institutions	1746.54	827.65	
Loans and Advances from Central Government -	**947.30**		**1018.07**
Non-Plan Loans	9.55	8.05	
Loans for State Plan Schemes	937.13	1009.89	
Loans for Central Plan Schemes	--	-	
Loans for Centrally Sponsored Plan Schemes	0.49	-	
Other Loans	0.13	0.13	
Contingency Fund	**5.00**		**5.00**
Small Savings, Provident Funds, etc.	**6737.89**		**7849.63**
Deposits	**1757.82**		**1601.54**
Reserve Funds	**220.58**		**225.70**
Suspense and Miscellaneous Balances	**191.00**		**268.52**
Remittance Balances	**400.49**		**226.79**
Total	**28823.48**		**30942.20**

Appendix-1.5

(Reference: Paragraphs 1.1.4 ; Page 6)

Gender Budgeting

1. Budgetary allocations to schemes to benefit women to extent of 100 *per cent* allocation

(₹ in crore)

Sr. no	Name of the scheme	Year	Outlay under			Expenditure under	
			Centre Share	*State Share*	Total	Centre Share	State Share
1	Mukhyamantri Kanya Dan Yojana	2010-11	--	1.31	1.31	--	1.16
		2011-12	--	1.42	1.42	--	1.17
		2012-13	--	1.45	1.45	--	1.45
2	Awareness Campaign	2010-11	--	0.13	0.13	--	0.13
		2011-12	--	--	--	--	--
		2012-13	--	0.12	0.12	--	0.12
3	Widow Remarriage	2010-11	--	0.23	0.23	--	0.18
		2011-12	--	0.31	0.31	--	0.20
		2012-13	--	0.35	0.35	--	0.26
4	Women Commission	2010-11	--	0.49	0.49	--	0.51
		2011-12	--	0.49	0.49	--	0.62
		2012-13	--	0.72	0.72	--	0.72
5	Sabla Nutrition	2010-11	1.86	1.85	3.71	1.86	1.85
		2011-12	3.21	3.21	6.42	3.21	3.21
		2012-13	6.66	3.00	9.66	6.66	3.00
6	Sabla Non-Nutrition	2010-11	--	--	--	--	--
		2011-12	--	1.82	1.82	--	1.82
		2012-13	0.98	--	0.98	0.98	--
7	Indira Gandhi Matri Sambal Yojana	2010-11	--	--	--	--	
		2011-12	2.38		2.38	2.38	--
		2012-13	0.65		0.65	0.65	--
8	Kishori Shakti Yojana	2010-11	0.42		0.42	0.42	--
		2011-12	0.25		0.25	0.25	--
		2012-13	0.98		0.98	0.98	--
9	Financial assistance to victims of rape	2010-11	--	--	--	--	--
		2011-12	--	--	--	--	--
		2012-13	--	0.50	0.50	--	0.50
10	Scheme for providing alternative opportunities to women in moral danger	2010-11	--	--	--	--	--
		2011-12	--	--	--	--	--
		2012-13	--	1.00	1.00	--	1.00
	Total	**2010-11**	**2.28**	**4.01**	**6.29**	**2.28**	**3.83**
		2011-12	**5.84**	**7.25**	**13.09**	**5.84**	**7.01**
		2012-13	**9.27**	**7.14**	**16.41**	**9.27**	**7.05**

2. Partial budgetary allocation to schemes for the benefit to women

Sr. no	Name of the scheme	Year	Outlay under			Expenditure under	
			Centre Share	State Share	Total	Centre Share	State Share
1	Mother Terressa Matri Ashay Yojana	2010-11	--	2.76	2.76	--	2.76
		2011-12	--	2.98	2.98	--	2.98
		2012-13	--	4.24	4.24	--	4.24
2	Special Nutrition Programme	2010-11	24.66	15.30	39.96	24.66	15.30
		2011-12	28.19	20.40	48.59	28.19	16.19
		2012-13	29.66	29.40	59.06	29.66	29.40
3	Mata Shabri Sashaktikaran Yojana	2010-11	--	--	--	--	--
		2011-12	--	0.66	0.66	--	0.66
		2012-13	--	0.66	0.66	--	0.66
	Total	**2010-11**	**24.66**	**18.06**	**42.72**	**24.66**	**18.06**
		2011-12	**28.19**	**24.04**	**52.23**	**28.19**	**19.83**
		2012-13	**29.66**	**34.30**	**63.96**	**29.66**	**34.30**

Appendix-1.6

(Reference: Paragraph 1.2.2; Page 10)
Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2012-13

(₹ in crore)

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Govt. of India Scheme	**Implementing Agency**	**GoI releases**	
		2012-13	**2011-12**
National Rural Employment Guarantee Act	Project Director, DRDAs	361.30	311.38
	Total	**361.30**	**311.38**
Sarva Shiksha Abhiyan	H.P. Primary Education Society	107.37	141.93
	Total	**107.37**	**141.93**
National Institute of Technology NIT DHE	NIIT Hamirpur	45.00	70.00
	Total	**45.00**	**70.00**
Pradhanmantri Gram Sadak Yojna	H.P. Gram Sadak Dev. Agency	--	310.30
	Total	--	**310.30**
Integrated Watershed Management Programme(IWMP)	Project Director DRDA	13.43	67.78
	Total	**13.43**	**67.78**
Package for Special Category State	H.P. State Industrial Development Corporation	25.06	101.37
	Total	**25.06**	**101.37**
Development of Tourist Destinations	H.P. Tourism Dev. Board	23.84	2.70
	Total	**23.84**	**2.70**
Product/ Infrastructure	H.P. Tourism Dev. Board	10.69	--
	Total	**10.69**	--
Rural Housing IAY	Project Director DRDAs	29.00	23.09
	Total	**29.00**	**23.09**
MPs Local Area Development	Deputy Commissioners	37.50	--
	Total	**37.50**	--
Swaran Jayanti Gram Swarojgar Yojna	Project Director DRDAs	5.92	11.01
	Total	**5.92**	**11.01**
DRDA Administration	Project Director DRDAs	4.27	10.24
	Total	**4.27**	**10.24**
Hospitals and Dispensaries (Under NRHM)	Society for the Development of Ayush Institutions in H.P.	1.19	8.75
	National Rural Health Mission(Centrally sponsored)	60.26	164.71
	National Rural Health Mission(Central Sector)	0.57	0.61
	Total	**62.02**	**174.07**

Govt. of India Scheme	Implementing Agency	GoI releases	
		2012-13	2011-12
Central Rural Sanitation Scheme	State Water and Sanitation Mission	16.67	4.70
	Total	**16.67**	**4.70**
E-Governance	SITEG	6.05	0.90
	Total	**6.05**	**0.90**
National Aids Control Programme Including STD Control	HP State Aids Control Society	8.88	12.90
	Total	**8.88**	**12.90**
Support to State for Extension Reforms	State Agricultural Management & Extension Training Institute H.P.	9.31	14.48
	Total	**9.31**	**14.48**
Rashtriya Gram Swaraj Yojna	Principal Panchayati Raj Training Institute Shimla	4.40	4.24
	Total	**4.40**	**4.24**
National Afforestation Programme	State Forest Development Agency	3.62	0.33
	Total	**3.62**	**0.33**
National Rural Drinking Water Programme	State Water and Sanitation Mission	102.24	146.03
	Total	**102.24**	**146.03**
Panchayat Yuva Krida and Khel Abhiyan(PYKKA)	H.P. Sports Council	7.60	4.90
	Total	**7.60**	**4.90**
Studies in Agricultural Economic Policy and Development	H.P. University Shimla	3.01	3.57
	Total	**3.01**	**3.57**
Research and Designing in New and Renewable Energy Technologies	CSK HP Krishi Vishawavidhalaya	0.09	0.18
	Total	**0.09**	**0.18**
Rashtriya Madhyamic Shiksha Abhiyan	HP State Primary Education Society	20.35	--
	Total	**20.35**	--
Others	--	294.82	--
	Total	**294.82**	--
Grand Total		**1202.44**	

Source: CPSMS Portal of C.G.A.

Appendix-1.7

(Reference: Paragraph 1.8.2.2; Page 30)

Statement showing PPP Projects by Central Ministries/State Government

(i) Projects under implementation

(₹ in crore)

Sr. No.	Items	Mode-BOT/BOOT/BOLT/BOO etc.	Total project Cost	Pattern of Investment/Funding	Project Duration (No. of years)	Other concessions granted by State/Centre	Benefitted Population	Whether included in 12th Plan	Viability Gap Funding by GOI	Grant by State	Other Remarks, if any
1	**Urban Transport (Bus Stands)**										
(i)	Parwanu Bus Stand	DBOT	6.87	-	25	-	-	-	-	-	-
(ii)	Una Bus Stand	DBOT	50.50	-	30	-	-	-	-	-	-
(iii)	Hamirpur Bus Stand	DBOT	65.90	-	30	-	-	-	-	-	-
2	Solid Waste (Solid Waste Management for Shimla town)	BOOT	16.04	GoI share: 12.83 State share: 1.60 ULB share 1.60	20	-	3 lacs appr.	-	-	1.60	Request has been sent to the State Government to bear ULB share
3	**Other Urban Infrastructure**										
	i. Development of Parking cum-Commercial Complex, Sanjauli	DBOT	24.70	Total project cost is to be borne by the Concessionaire	30	-	20,000 appr.	-	-	-	-
	ii. Development of Parking-cum-Commercial complex, lift, Shimla	DBOT	46.11		30	-	35,000 appr.	-	-	-	-
	iii. Development of Parking-cum-Commercial complex, Chotta Shimla	DBOT	11.68		30	-	12,000 appr.	-	-	-	-
	iv. Development of Parking-cum-Commercial complex, Vikasnagar, Shimla	DBOT	--		40	-	8,000 appr.	-	-	-	-
	v. Development of Parking-cum-Commercial complex, Palampur, Kangra	DBOT	7.00		40	-	4,000 appr.	-	-	-	-
	vi. Development of Parking complex, Mandi	DBOT	60.00		40	--	6,000 appr.	--	--	-	-
	vii. Development of Parking complex, Bilaspur	DBOT	8.00		40	-	4,500 appr	--	--	-	-

Sr. No.	Items	Mode-BOT/BOOT/BOLT/BOO etc.	Total project Cost	Pattern of Investment/ Funding	Project Duration (No. of years)	Other concessions granted by State/Centre	Benefitted Population	Whether included in 12th Plan	Viability Gap Funding by GOI	Grant by State	Other Remarks, if any
4	**Tourism Projects**										
(i)	Shiwalik to Jakhoo Ropeway	BOT	12.00	-	40	-	-	--	-	-	Agreement signed on 16.03.2006
(ii)	Neugal (Palampur) Ropeway	BOT	2.00	-	40	-	-	-	-	-	Agreement signed on 26.03.2012
(iii)	Palchan to Rohtang Ropeway	BOT	245.00	-	40	-	-	-	-	-	Project awarded and Concession Agreement being signed
(iv)	Bhuntar to Bijli Mahadev Ropeway	BOT	61.88	-	40	-	-	-	-	-	Project awarded and Concession Agreement being signed

(ii) Completed projects

(₹ in crore)

Sr. No.	Items	Mode-BOT/BOOT/BOLT/BOO etc.	Total project Cost	Pattern of Investment/Funding	Project Duration (No. of years)	Other concessions granted by State/Centre	Benefitted Population	Whether included in 12th Plan	Viability Gap Funding by GOI	Grant by State	Other Remarks, if any
Sector											
1	**Urban Transport**										
(i)	Tutikandi Bus Stand	BOT	16.00	6	17	-	-	-	-	-	-
(ii)	Kangra Bus Stand	BOT	9.50	-	17	-	-	-	-	-	-
2	Tourism Projects (Ropeway-cum-Ski Centre at Solang Nallah, Manali)	BOOT	15.00	-	40	-	-	-	-	-	Commercial operation started from 23.01.2011
Social Service Sector											
3	Health Services										
	Emergency Medical Transport Service	PPP	91.30	14.69	5	-	68 lacs	-	-	15.03	-

Appendix 1.8

(Reference: Paragraphs 1.8.2.2; Pages 31)

Position of investment in PPP Projects

A. Parking Complex

Points	**1. Concession agreement for Development of Parking Complex at Sanjauli, Shimla**	**2. Concession Agreement for Development of Parking complex at Chhota Shimla**	**3. Concession agreement for development of Parking complex at Lift, Shimla.**
Agreement date	04 February 2011	12 October 2010	26 February 2011
Notice of award	18 November 2010	05 August 2010	18 November 2010
Concessioning Authority(CA)	Municipal Corporation, Shimla	Municipal Corporation, Shimla	Municipal Corporation, Shimla
Concessionaire	M/S Tantia Sanjauli Parkings Pvt. Ltd, Kolkatta	M/S P.K. Construction Co., Khalini, Shimla(H.P)	M/S Shimla Tolls & Projects Pvt. Ltd.
Type of Project	Design Build Operate Transfer(DBOT)	Design Build Operate Transfer(DBOT)	Design Build Operate Transfer(DBOT)
Const. Period	12 months starting from the compliance date.	12 months starting from the compliance date.	15 months starting from the compliance date.
Concession period	30 years	30 years	30 years
1. Transfer of assets and liabilities by concessionaire.	1.On the transfer date the concessionaire shall hand over the project site, parking complex and project assets to CA at zero cost. 2.The CA shall be responsible for the costs and expenses incurred in connection with the transfer of the project.	1.On the transfer date the concessionaire shall hand over the project site, parking complex and project assets to CA at zero cost. 2.The CA shall be responsible for the costs and expenses incurred in connection with the transfer of the project.	1.On the transfer date the concessionaire shall hand over the project site, parking complex and project assets to CA at zero cost. 2.The CA shall be responsible for the costs and expenses incurred in connection with the transfer of the project.
Performance Security	**Construction performance security-**₹100.00 lakh in shape of Bank Guarantee (BG) till issuance of construction completion certificate. **O & M performance security-**₹40 lakh in shape of BG valid up to two months after the issuance of Concession Agreement Completion Certificate.	**Construction performance security-**₹75.00 lakh in shape of BG till issuance of Construction Completion Certificate. **O & M performance security-**₹30 lakh in shape of BG valid up to two months after the issuance of Concession Agreement Completion Certificate.	**Construction performance security-**₹150 lakh in shape of BG till issuance of construction completion certificate. **O & M performance security-**₹60 lakh in shape of BG valid up to two months after the issuance of Concession Agreement Completion Certificate

2. Contingent liabilities of the CA.	**1. Termination** a. Upon termination by the concessionaire on a/c of CA event of default the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to the lowest of the following (i) 100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 100 *per cent* debt due less pending insurance claims. b. Upon termination by CA on account of concessionaire event of default during O&M period, the concessionaire shall be entitled to receive from the CA by the way of termination payment a sum equal to the lowest of the following (i) 75 *percent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 75 *percent* debt due less pending insurance claims. In addition, if the termination by the CA shall also forfeit the performance security. **2. Force Majeure(FM)** a. Where the FM event is an indirect political event one half of the costs (exceeding insurance cover) shall be reimbursed by the CA to concessionaire. b. Where the FM event is political event, the FM costs to the extent actually incurred shall be reimbursed by the CA to concessionaire c. If termination is on	**1. Termination** a. Upon termination by the concessionaire on a/c of CA event of default the concessionaire shall entitled to receive from the CA by way of termination payment a sum equal to the lowest of the following (i) 100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 100 *per cent* debt due less pending insurance claims. b. Upon termination by CA on account of concessionaire event of default during O&M period, the concessionaire shall be entitled to receive from the CA by the way of termination payment a sum equal to the lowest of the following (i) 75 *percent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 75 *percent* debt due less pending insurance claims. In addition, if the termination by the CA shall also forfeit the performance security. **2. Force Majeure(FM)** a. Where the FM event is an indirect political event one half of the costs (exceeding insurance cover) shall be reimbursed by the CA to concessionaire. b. Where the FM event is political event, the FM costs to the extent actually incurred shall be reimbursed by the CA to concessionaire.	**1. Termination** a. Upon termination by the concessionaire on a/c of CA event of default the concessionaire shall entitled to receive from the CA by way of termination payment a sum equal to the lowest of the following (i) 100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 100 *per cent* debt due less pending insurance claims. b. Upon termination by CA on account of concessionaire event of default during O&M period, the concessionaire shall be entitled to receive from the CA by the way of termination payment a sum equal to the lowest of the following (i) 75 *percent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. (ii) 75 *percent* debt due less pending insurance claims. In addition, if the termination by the CA shall also forfeit the performance security. **2. Force Majeure(FM)** a. Where the FM event is an indirect political event one half of the costs (exceeding insurance cover) shall be reimbursed by the CA to concessionaire. b. Where the FM event is political event, the FM costs to the extent actually incurred shall be reimbursed by the CA to concessionaire c. If termination is on account of non-political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)90 *per cent* of the book value

	account of non-political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)90 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 90 *per cent* of debt less pending insurance claims. d. If termination is on account of Indirect political event & Political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 100 *per cent* of debt less pending insurance claims.	c. If termination is on account of non-political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)90 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 90 *per cent* of debt less pending insurance claims. d. If termination is on account of Indirect political event & Political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 100 *per cent* of debt less pending insurance claims.	of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 90 *per cent* of debt less pending insurance claims. d. If termination is on account of Indirect political event & Political event the concessionaire shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following: (i)100 *per cent* of the book value of Project Assets based on historic investment (net of depreciation) created by concessionaire less intangible assets. or (ii) 100 *per cent* of debt less pending insurance claims.
3. Revenue sharing and flow of revenue from the project.	The annual concession fee payable to CA shall be the amount quoted by the concessionaire for development of project (₹0.95 crore) which shall be increased @ 10 *per cent* after every two years over the previous annual concession fee.	The annual concession fee payable to CA shall be the amount quoted by the concessionaire for development of project (₹0.36 crore) which shall be increased @ 10 *per cent* after every two years over the previous annual concession fee.	The annual concession fee payable to CA shall be the amount quoted by the concessionaire for development of project (₹1.00 crore) which shall be increased @ 10 *per cent* after every two years over the previous annual concession fee.
4. Accounts & Audit	By the firm of chartered accountants out of ten mutually agreed firms of chartered accountants as Statutory Auditors. All fees and expenses of Statutory Auditors will be borne by concessionaire.	By the firm of chartered accountants out of ten mutually agreed firms of chartered accountants as Statutory Auditor. All fees and expenses of Statutory Auditors will be borne by concessionaire.	By the firm of chartered accountants out of ten mutually agreed firms of chartered accountants as Statutory Auditor. All fees and expenses of Statutory Auditors will be borne by concessionaire.

B. Ropeways

Points	1. Concession agreement for Development of Passenger ropeway at Neugal (Palampur) (Agreement date 26-03-2012-BOT basis)	2. Concession Agreement for Jakhoo Ropeway Project. (Agreement date 16-03-2006-BOT basis)	3. Ropeway-cum-ski centre Project at Solang (Kullu) (Agreement date 18-01-2003-BOOT basis)
Concession period	Maximum 40 years including construction period.	Maximum 40 years including construction period.	Maximum 40 years including construction period.
1. Transfer of assets and liabilities by concessionaire	a. At nil value after concessioning period as per agreement. b.CA shall be responsible for the cost and expenses incurred in connection with transfer of the project assets and the project to CA	a. At zero cost after concessioning period as per agreement. b.CA shall not be responsible for the cost and expenses incurred in connection with transfer of the project assets and the project to CA.	a. Depreciated book value after concessioning period as per agreement. b. Promoter shall be responsible for the cost and expenses incurred in connection with the transfer of the project assets. The government shall at its own cost obtain or effect all other clearance and take such other actions as may be necessary for such transfer.
Performance Security	**Performance security** ₹10.00 lakh in shape of Bank Guarantee(BG) valid for six months beyond construction period and refundable to concessionaire after commissioning of ropeway	**Construction period performance security** ₹10.00 lakh in shape of Bank Guarantee (BG). **Operation period performance security(BG)** ₹10.00 lakh or sum equivalent to one year's MGA whichever is higher to CA on achieving the project construction completion. The amount of security deposit shall periodically escalate in accordance with escalation of WPI.	**Construction period performance security** ₹20.00 lakh in shape of Bank Guarantee (BG). **Operation period performance security.** ₹10.00 lakh for the first operating year and thereafter renew the BG for the succeeding operating years.
Land	Own cost by concessionaire. However no land lease charges shall be levied for government land/forest land/private land arranged by the concessionaire.	The concessionaire should obtain a license for Right of Way (ROW) from the CA for acquiring the site. The CA shall pay the ROW and license fee for the same.	1. GoHP will provide land free of encumbrance -Section 4 (P10 of clarification to observation). 2. Land lease rentals are to be included in the license fee.
2. Contingent liabilities of the CA	**Force Majeure (FM).** 1.Where the FM event is an indirect political event one half of the costs (exceeding insurance cover) shall be reimbursed by the CA to concessionaire. 2. When the FM is political event, the FM cost to the extent actually incurred shall be reimbursed by the CA to the concessionaire. 3.(a) If the termination is on account of **non-political event** the concessionaire	**Force Majeure(FM)** **1. Termination** In the event of promoter terminate this agreement for the government's event of default the promoter shall transfer the project assets and project to government in accordance with article 3 clause 3.3 and the government shall accept such transfer, the government shall refund the performance security or the operational period performance security, as the case may be to the promoter and pay 1.15 time the	**Force Majeure(FM)** **1. Termination** In the event of promoter terminate this agreement for the government's event of default the promoter shall transfer the project assets and project to government in accordance with article 14 and the government shall accept such transfer, the government shall refund the performance security or the operational period performance security, as the case may be to the promoter and pay 1.15 time the depreciated value of the

	shall be entitled to receive from the CA by way of termination payment a sum equal to lowest of the following i. 90 *per cent* of book value of project assets less intangible assets. ii. 90 *per cent*of debt due less pending insurance claim. (b) If the termination is on account of **indirect political events and political events.** i. 100 *per cent* of book value of project assets less intangible assets. ii. 100 *per cent* of debt due less insurance claims.	depreciated value of the project asset.	project asset.
3. Revenue sharing and the flow of revenue from the project	The concessionaire will pay Minimum Guaranteed Amount (MGA) of ₹6.00 lakh to CA during the first year of concession and this shall be escalated @ 2.5 *percent* annually after 5th year from the date of commissioning of the project. Payable on quarterly basis within seven days of commencement of the respective quarter.	The MGA for the first year of operation or day of completion of the project will be ₹57 lakh or 15 *percent* of gross revenue earned from the project whichever is higher to the CA per year. The MGA shall be escalated every year at an average value of Wholesale Price Index (WPI) for previous year. Payable on quarterly basis within seven days of commencement of the respective quarter. First such payment shall be made at the time of commissioning of the project.	1. The promoter shall be liable to pay license fee for at least 38 years (unless the agreement is terminated sooner as per the provision of this agreement) as per the bid. For this purpose the amount indicated in the financial bid against the year 2004 shall be deemed to be license fee payable in the first year of operation
4. Auditing Arrangements	Independent Auditor would be appointed to check financial books, if required.	Independent Auditor would be appointed jointly by concessionaire and CA.	As it is operated under BOOT no concrete information regarding auditing arrangement was found in the agreement although under financial information it has been mentioned that annual audited accounts delivered within 180 days.

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 52)

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

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
		Revenue-Voted			
1.	03	Administration of Justice	109.79	14.78	
2.	04	General Administration	122.34	1.30	
3.	05	Land Revenue and District Administration	469.04	27.31	
4.	06	Excise and Taxation	49.01	7.48	
5.	07	Police and Allied Organisations	631.15	2.89	
6.	08	Education	3184.41	119.99	
7.	09	Health and Family Welfare	922.89	62.12	
8.	11	Agriculture	239.43	39.96	
9.	12	Horticulture	115.22	4.42	
10.	15	Planning and Backward Area Sub-Plan	46.71	6.89	
11.	16	Forest and Wildlife	338.14	9.67	
12.	18	Industries, Minerals, Supplies and Information Technology	64.17	3.04	
13.	20	Rural Development	405.99	72.69	
14.	21	Co-operation	23.30	1.57	
15.	23	Power Development	269.83	39.93	
16.	28	Urban Development, Town and Country Planning and Housing	179.40	8.28	
17.	29	Finance	2826.94	32.62	
18.	30	Miscellaneous General Services	61.60	1.02	
19.	31	Tribal Development	655.91	24.05	
20.	32	Scheduled Caste Sub-Plan	451.08	22.54	
		Capital-Voted			
21.	01	Vidhan Sabha	3.68	1.56	42
22.	04	General Administration	2.87	2.62	91
23.	09	Health and Family Welfare	46.11	2.00	
24.	10	Public Works – Roads, Bridges and Buildings	546.35	45.41	
25.	15	Planning and Backward Area Sub-Plan	146.98	11.94	
26.	19	Social Justice and Empowerment	9.16	1.96	21
27.	29	Finance	11.16	5.07	45
28.	31	Tribal Development	166.51	8.54	
29.	32	Scheduled Caste Sub-Plan	552.28	61.22	

Appendix-2.2

(Reference: Paragraph 2.3.3; Page 53)

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

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess Expenditure
Revenue-Voted					
1.	10	Public Works-Roads, Bridges and Buildings	2104.30	2139.87	35.57
2.	14	Animal Husbandry, Dairy Development and Fisheries	208.71	213.31	4.60
3.	19	Social Justice and Empowerment	423.19	424.34	1.15
Revenue-Charged					
4.	29	*Finance*	*2296.91*	*2369.97*	*73.06*
Capital-Voted					
5.	13	Irrigation, Water Supply and Sanitation	305.77	323.98	18.21
Capital-Charged					
6.	29	Finance	1937.30	2116.96	179.66
Total			**7276.18**	**7588.43**	**312.25**

Appendix-2.3

(Reference: Paragraph 2.3.7; Page 56)

Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2009-10	19 Grants 1 Appropriation	1, 2, 4, 5, 6, 7, 8, 10, 13, 14, 16, 19, 23, 25, 26, 27, 28, 29 and 32 10	887.80	*Suo moto* replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
2010-11	19 Grants 2 Appropriations	1, 4, 5, 7, 9, 10, 11, 12, 13, 14, 16, 18, 23, 26, 27, 29, 30, 31, and 32 2 and 10	2237.64	
2011-12	6 Grants 1 Appropriation	9, 10, 13, 15, 21 and 23 29	752.51	Due for discussion from 09 July 2013. *Suo moto* replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
Total			**3877.95**	

Appendix-2.4

(Reference: Paragraph 2.3.8; Page 57)

Excess over provision during 2012-13 requiring regularisation

(In ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
	Revenue-Voted			
1.	01-Vidhan Sabha	16,98,88,000	17,11,23,111	12,35,111
2.	02-Governor and Council of Ministers	6,50,26,000	6,71,33,455	21,07,455
3.	10-Public Works-Roads, Bridges and Buildings	2104,29,91,000	2139,86,85,297	35,56,94,297
4.	13-Irrigation, Water Supply and Sanitation	1387,90,21,000	1673,11,07,887	285,20,86,887
5.	14-Animal Husbandry, Dairy Development and Fisheries	208,71,24,000	213,31,55,296	4,60,31,296
6.	19-Social, Justice and Empowerment	423,19,12,549	424,34,48,253	1,15,35,704
	Revenue-Charged			
7.	*02-Governor and Council of Ministers*	*4,12,43,000*	*4,18,27,354*	*5,84,354*
8.	*03-Administration of Justice*	*29,29,33,000*	*29,35,50,586*	*6,17,586*
9.	*29-Finance*	*2296,90,60,327*	*2369,96,73,574*	*73,06,13,247*
	Capital-Voted			
10.	03-Administration of Justice	21,19,11,000	21,21,58,857	2,47,857
11.	11-Agriculture	72,81,16,000	72,84,82,068	3,66,068
12.	13-Irrigation, Water Supply and Sanitation	305,77,23,000	323,98,62,146	18,21,39,146
13.	18-Industries, Minerals, Supplies and Information Technology	20,56,00,000	27,55,61,800	6,99,61,800
14.	21-Co-operation	85,27,000	11,42,14,000	10,56,87,000
15.	23-Power Development	393,56,01,000	481,09,19,000	87,53,18,000
	Capital-Charged			
16.	*29-Finance*	*1937,29,98,000*	*2116,96,21,383*	*179,66,23,383*
Total		**9229,96,74,876**	**9933,05,24,067**	**703,08,49,191 or say ₹703.08 crore**

Appendix-2.5

(Reference: Paragraph 2.3.9; Page 57)

Cases where supplementary provisions proved unnecessary

(In thousand of ₹)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue-Voted					
1.	03-Administration of Justice	108,07,56	95,00,75	13,06,81	1,71,64
2.	08-Education	3108,57,72	3064,42,12	44,15,60	75,83,48
3.	09-Health and Family Welfare	901,74,32	860,77,07	40,97,25	21,14,39
4.	11-Agriculture	208,19,25	199,46,92	8,72,33	31,23,32
5.	20-Rural Development	377,89,00	333,30,27	44,58,73	28,09,99
Capital-Voted					
6.	10-Public Works,- Roads, Bridges and Buildings	538,11,00	500,93,90	37,17,10	8,24,17
7.	32-Scheduled Caste Sub-Plan	533,17,07	491,06,63	42,10,44	19,11,30
Total		**5775,75,92**	**5544,97,66**	**230,78,26**	**185,38,29 or say ₹185.38 crore**

Appendix-2.6

(Reference: Paragraph 2.3.9; Page 57)

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

(₹ in crore)

Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue-Voted							
1.	19	Social Justice and Empowerment	379.92	43.27	423.19	424.34	1.15
Revenue-Charged							
2.	*29*	*Finance*	*2249.67*	*47.24*	*2296.91*	*2369.97*	*73.06*
Capital-Voted							
3.	18	Industries, Minerals, Supplies and Information Technology	15.76	4.80	20.56	27.56	7.00
Total			**2645.35**	**95.31**	**2740.66**	**2821.87**	**81.21**

Appendix-2.7

(Reference: Paragraph 2.3.10; Page 57)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sr. No.		Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.		1	Vidhan Sabha	2011-02-103-01	(-) 51.50	52.95
2		5	Land Revenue and District Administration	2029-103-02	(-) 659.22	144.95
3.	**1.**			**2053-093-01**	**(-) 740.42**	**(-) 249.34**
4.				2053-094-01	(-) 175.09	10.38
5.				2245-80-102-01	(-) 0.01	22.79
6.		6	Excise and Taxation	2045-104-02	(-) 69.60	(-) 13.96
7.				4216-01-106-08	(-) 117.55	(-) 22.88
8.		7	Police and Allied Organisations	2070-104-01	(-) 4.81	(-) 63.41
9.				2055-116-01	28.62	41.06
10.		9	Health and Family Welfare	2210-01-001-02 (NP)	(-) 361.18	(-) 16.14
11.				2210-01-001-02	(-) 19.93	(-) 19.68
12.				2210-01-110-03	(-) 1120.97	(-) 149.72
13.				2210-01-200-01	(-) 410.22	26.53
14.				2210-02-001-02	(-) 366.22	(-) 103.46
15.				2210-03-110-01 (NP)	(-) 1904.11	170.35
16.				2210-03-110-01	(-) 199.00	189.33
17.				2210-04-101-02	(-) 609.59	15.70
18.				2210-06-101-07	(-) 108.32	(-) 10.59
19.				2211-101-01	(-) 503.29	(-) 46.09
20.				2235-60-200-10	110.00	(-) 110.30
21.				2210-05-105-04	(-) 15.61	51.44
22.		10	Public Works-Roads, Bridges and Buildings	2059-80-053-05	194.00	24.69
23.				3054-03-103-06	500.00	30.35
24.	**2.**			**3054-03-103-12**	**347.40**	**571.05**
25.	**3.**			**3054-03-103-13**	**(-) 294.40**	**847.75**
26.	**4.**			**3054-04-105-02 (NP)**	**159.50**	**570.01**
27.	**5.**			**3054-04-105-02**	**2300.00**	**(-) 217.74**
28.	**6.**			**3054-04-105-07**	**(-) 5508.18**	**7010.56**
29.				2059-80-001-01	(-) 177.00	34.81
30.	**7.**			**2059-80-053-03**	**(-) 964.79**	**(-) 386.91**
31.	**8.**			**2059-80-053-04**	**(-) 68.81**	**(-) 313.11**
32.	**9.**			**2059-80-053-06**	**5.00**	**(-) 780.82**
33.				3054-03-103-04	(-) 103.95	35.95

Sr. No.		Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
34.				3054-03-103-05	(-) 159.39	46.23
35.				3054-03-103-06	(-) 690.00	181.48
36.	**10.**			**3054-03-103-08**	**(-) 390.00**	**269.79**
37.				3054-03-103-10	(-) 1702.30	182.42
38.	**11.**			**3054-03-103-11**	**(-) 1699.05**	**(-) 3321.10**
39.	**12.**			**3054-03-103-14**	**(-) 1752.06**	**1407.80**
40.				3054-04-105-03	(-) 3330.00	24.07
41.	**13.**			**3054-04-105-06**	**(-) 5508.18**	**(-) 8729.63**
42.				3054-80-001-01	(-) 252.26	(-) 32.44
43.				4059-80-051-05	10.50	(-) 19.78
44.	**14.**			**5054-03-337-03**	**(-) 4800.00**	**448.93**
45.				5054-03-337-06	(-) 151.00	60.44
46.				5054-03-337-04	115.17	46.80
47.				5054-04-337-07	114.83	15.88
48.	**15.**	11	Agriculture	**2401-001-01 (NP)**	**(-) 676.01**	**589.71**
49.	**16.**			**2401-001-01 (P)**	**600.00**	**(-) 600.30**
50.				2401-103-01	(-) 56.61	(-) 14.27
51.				2401-109-25	(-) 329.01	(-) 17.04
52.				2402-102-01	(-) 137.92	(-) 16.67
53.		12	Horticulture	2401-119-02	(-) 130.73	25.87
54.				2401-119-11	(-) 86.59	21.83
55.				2401-119-19	(-) 15.97	59.22
56.				2401-119-05	11.04	17.28
57.		13	Irrigation, Water Supply and Sanitation	2215-01-005-01	107.56	(-) 59.30
58.	**17.**			**2215-01-101-02**	**839.49**	**(-) 447.76**
59.				2215-01-101-05	(-) 4.15	28.48
60.	**18.**			**2215-01-102-03**	**1609.29**	**(-) 573.63**
61.				2215-01-102-13	89.08	149.65
62.	**19.**			**2702-80-001-02**	**(-) 738.54**	**887.32**
63.				2701-80-001-08	3.55	44.07
64.	**20.**			**2215-01-001-01**	**(-) 589.93**	**263.80**
65.				2215-01-001-02	(-) 1794.66	74.57
66.				2215-01-101-04	2.00	(-) 27.90
67.	**21.**			**2215-01-102-12**	**20.79**	**(-) 1285.21**
68.				2700-01-001-01	(-) 4.69	(-) 36.92
69.				2701-11-001-01	0.50	(-) 12.85
70.	**22.**			**2702-80-001-01**	**(-) 2166.13**	**(-) 262.37**
71.	**23.**			**2702-80-001-06**	**(-) 738.54**	**259.04**
72.				4215-01-102-16	(-) 1320.17	41.64

Sr. No.		Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
73.	**24.**	14	Animal Husbandry, Dairy Development and Fisheries	**2405-101-05-06**	**463.35**	**461.06**
74.		15	Planning and Backward Area Sub-Plan	2210-03-101-01	(-) 329.41	(-) 45.86
75.				2210-03-103-01	(-) 31.19	(-) 13.43
76.				2210-03-104-01	(-) 9.66	(-) 26.87
77.				2210-06-101-13	(-) 35.39	(-) 18.09
78.				2851-102-05	(-) 13.09	(-) 16.20
79.		16	Forest and Wildlife	2402-102-12	(-) 162.18	21.81
80.				2406-01-001-02	(-) 3054.24	119.86
81.		18	Industries, Minerals, Supplies and Information Technology	2851-102-13	(-) 61.45	16.09
82.	**25.**			**6885-01-190-01**	**0.38**	**699.62**
83.		19	Social Justice and Empowerment	2235-02-102-03	12.05	12.54
84.				2235-60-800-30	34.40	(-) 32.40
85.	**26.**			**2235-60-800-73**	**560.62**	**237.17**
86.				2235-02-102-05	(-) 60.78	31.72
87.		20	Rural Development	2515-102-01	(-) 865.55	127.58
88.	**27.**	21	Co-operation	**4425-107-02**	**0.13**	**1056.87**
89.	**28.**	23	Power Development	**6801-190-01**	**3363.94**	**8753.19**
90.		27	Labour Employment and Training	2230-03-003-05	(-) 23.60	13.05
91.		29	Finance	2054-097-01	(-) 276.23	27.03
92.	**29.**			**2071-01-101-03**	**35182.25**	**537.26**
93.				2049-01-122-01	43977.52	46.17
94.	**30.**			**2049-01-101-11**	**2149.99**	**(-) 2150.00**
95.	**31.**			**2049-01-101-14**	**1396.79**	**(-) 1396.80**
96.	**32.**			**2049-01-101-15**	**3665.39**	**(-) 3665.40**
97.	**33.**			**2049-01-101-16**	**1907.04**	**(-) 1907.05**
98.	**34.**			**2049-01-101-17**	**1915.64**	**(-) 1915.65**
99.	**35.**			**2049-01-101-18**	**1337.99**	**(-) 1338.00**
100.	**36.**			**2049-01-101-19**	**890.99**	**(-) 891.00**
101.	**37.**			**2049-01-101-51**	**(-) 179.14**	**(-) 253.77**
102.				2049-01-200-15	(-) 11.83	(-) 24.97
103.				7610-201-01	(-) 21.35	(-) 14.65
104.	**38.**			**6003-109-11**	**122.79**	**18475.21**
105.				6003-108-02	(-) 72.16	53.94
106.	**39.**	31	Tribal Development	**2059-01-796-11**	**0.93**	**(-) 550.84**
107.				2059-80-796-01	0.92	(-) 46.45
108.				2210-03-796-02 (P)	24.94	(-) 42.75
109.				2210-03-796-03	37.18	(-) 49.57
110.				2401-796-01	(-) 5.06	(-) 13.68

Sr. No.		Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
111.				2401-796-02	(-) 23.40	(-) 42.25
112.				2401-796-05	(-) 54.00	(-) 25.51
113.				2401-796-20	(-) 0.01	(-) 14.00
114.				2401-796-22	(-) 259.60	(-) 10.08
115.				2406-01-796-01	(-) 98.83	(-) 58.14
116.				2515-796-02	(-) 38.21	(-) 26.47
117.				2851-796-02	3.22	(-) 17.73
118.				3054-04-796-01	(-) 320.79	83.62
119.				3054-04-796-04	(-) 276.76	(-) 20.41
120.	**40.**			**3054-04-796-05**	**2.67**	**(-) 1620.02**
121.				2029-796-01	65.76	(-) 46.42
122.				2053-796-01	27.58	(-) 22.91
123.				2059-01-796-09	300.00	109.53
124.				2059-80-796-02	0.93	83.04
125.				2202-01-796-03	60.91	86.93
126.	**41.**			**2202-02-796-03**	**70.22**	**561.72**
127.				2210-06-796-09	23.49	(-) 16.09
128.				2215-01-796-01	269.94	(-) 23.04
129.				2403-796-02	(-) 9.92	10.89
130.				2702-80-796-03	2.00	37.32
131.	**42.**			**3054-04-796-03 (NP)**	**(-) 316.61**	**331.26**
132.				3054-04-796-03 (P)	(-) 10.00	11.23
133.				4055-796-01	(-) 19.00	(-) 17.00
134.				4202-01-796-01	24.79	(-) 57.99
135.				4055-796-02	16.60	17.00
136.				5054-04-796-01	31.90	17.32
137.		32	32-Scheduled Caste Sub-Plan	2210-04-789-01	(-) 0.19	86.23
138.				4215-01-789-02	(-) 147.63	(-) 75.15
139.				4215-01-789-04	(-) 455.26	26.52
140.				4702-789-03	(-) 286.30	57.49
141.	**43.**			**5054-03-789-02**	**(-) 2200.00**	**(-) 566.47**
142.				5054-04-789-01	90.30	(-) 142.68
143.				4215-01-789-07	455.26	(-) 22.35
144.				4702-789-02	182.56	(-) 62.11
145.				4711-01-789-01	60.94	(-) 17.75
146.				5054-03-789-04	11.40	(-) 10.97

Appendix-2.8

(Reference: Paragraph 2.3.12; Page 58)

Statement showing substantial surrenders made during the year 2012-13

(₹ in lakh)

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹10 lakh and above)	Percentage of surrender with respect to total provision
Voted					
1.	01	7610-201-04	223.36	133.82	60
2.	01	7610-201-06	15.00	15.00	100
3.	03	2014-00-105-04	485.03	442.71	91
4.	03	2059-01-053-40	84.00	84.00	100
5.	04	3435-03-103-01	50.00	35.44	71
6.	04	6216-80-190-01	254.00	254.00	100
7.	05	2029-00-103-03	100	95.54	96
8.	06	2040-101-01	564.01	434.89	77
9.	07	2070-00-108-02	188.00	174.61	93
10.	09	4210-03-105-01	300.00	200.02	67
11.	10	3054-04-105-03	5330.00	3330.00	62
12.	10	4059-01-051-08	450.00	450.00	100
13.	15	4202-01-201-08	100.00	100.00	100
14.	15	5002-01-120-01	100.00	100.00	100
15.	19	4225-80-800-03	50.00	50.00	100
16.	19	4235-02-190-02	90.00	90.00	100
17.	20	2501-06-800-04	995.00	904.45	91
18.	20	4216-02-800-01	80.00	71.59	89
19.	22	2236-02-101-06	30.00	28.63	95
20.	29	7610-00-201-01	36.00	21.35	59
21.	32	2202-02-789-04	171.00	171.00	100
22.	32	2202-02-789-05	113.00	113.00	100
23.	32	2501-06-789-02	370.00	346.51	94
24.	32	2515-789-17	137.00	137.00	100
25.	32	4215-01-789-06	927.00	727.00	78
26.	32	4402-789-03	25.50	25.50	100
27.	32	4702-00-789-09	272.00	182.00	67
28.	32	4711-01-789-07	27.45	27.45	100
29.	32	4711-01-789-10	260.80	159.10	61
30.	32	6225-01-789-02	30.00	16.50	55
Total			**11858.15 or say ₹118.58 crore**	**8921.11 or say ₹89.21 crore**	

Appendix-2.9

(Reference: Paragraph 2.3.12; Page 58)

Statement showing cent *per cent* surrenders during the year

(₹ in lakh)

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender	Percentage of Surrender
1.	01-Vidhan Sabha	Loans to Ex-Members of Legislative Assembly for purchase of vehicles (7610-201-06)	15.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
2.	03-Administration of Justice	Maintenance of Heritage Court Buildings under Thirteenth Finance Commission (2059-01-053-40)	84.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
3.	04-General Administration	Loan to Himachal Pradesh Agro Industrial Corporation (6216-80-190-01)	254.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
4.	10-Public Works-Roads, Bridges and Buildings	Treasury Organisation (4059-01-051-08)	450.00	100
The entire provision was surrendered due to non-completion of codal formalities.				
5.	15-Planning and Backward Area Sub-Plan	Construction of Buildings under Primary Education (4202-01-201-08)	100.00	100
The entire provision was surrendered due to nil expenditure on construction.				
6.	15-Planning and Backward Area Sub-Plan	Construction of Railway lines (5002-01-120-01)	100.00	100
The entire provision was surrendered due to nil expenditure on construction of Railway line.				
7.	19-Social Justice and Empowerment	Construction of Other Backward Classes Boys/Girls Hostels (4225-80-800-03)	50.00	100
The entire provision was surrendered due to non-execution of work.				
8.	19-Social Justice and Empowerment	Women's Development Corporation (4235-02-190-02)	90.00	100
The entire provision was surrendered due to nil investment.				
9.	32-Scheduled Caste Sub-Plan	Expenditure on Information and Communication Technology (2202-02-789-04)	171.00	100
The entire provision was surrendered due to non-filling up of vacant posts.				
10.	32-Scheduled Caste Sub-Plan	Expenditure in Information and Communication Technology (2202-02-789-05)	113.00	100
The entire provision was surrendered due to non-organisation of camps and seminars.				
11.	32-Scheduled Caste Sub-Plan	Computerisation of Online Departments (2515-789-17)	137.00	100
The entire provision was surrendered due to less purchase of machinery and equipment.				
12.	32-Scheduled Caste Sub-Plan	Expenditure under Rashtriya Krishi Vikas Yojna (4402-789-03)	25.50	100
The entire provision was surrendered due to less execution of works.				
13.	32-Scheduled Caste Sub-Plan	Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District (Flood Management Programme) (4711-01-789-07)	27.45	100
The entire provision was surrendered due to non-execution of works.				
Total			**1616.95 or say ₹16.17 crore**	

Appendix-2.10

(Reference: Paragraph 2.3.12; Page 58)

Statement showing surrender of funds in excess of ₹10 crore on 30 March 2013

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total provision	Amount of Surrender	Percentage of Total Provision
1.	03	2014-Administration of Justice	108.26	13.93	13
2.	05	2029-Land Revenue	157.86	13.72	9
3.	08	2202- General Education	3180.57	119.99	4
4.	09	2210-Medical and Public Health	795.89	54.01	7
5.	10	3054-Roads and Bridges	1661.69	219.30	13
6.	10	5054-Capital Outlay on Road and Bridges	504.74	46.51	9
7.	11	2401- Crop Husbandry	168.43	36.16	21
8.	13	2702-Minor Irrigation	390.95	32.15	8
9.	13	4701-Capital Outlay on Medium Irrigation	48.95	10.19	21
10.	16	2406-Forestry and Wildlife	326.55	11.07	3
11.	20	2505- Rural Development	55.24	18.16	33
12.	20	2515-Other Rural Development Programme	320.15	46.75	15
13.	23	2801-Power	267.13	39.79	15
14.	29	2049-Interest Payments	2296.84	43.83	2
15.	29	2071-Pensions and Other Retirement Benefits	2784.71	38.39	1
16.	32	5054-Capital Outlay on Road and Bridges	198.38	22.06	11
Total			**13266.34**	**766.01**	

Appendix-2.11

(Reference: Paragraph 2.3.13; Page 58)

Surrenders in excess of actual saving (₹20 lakh or more)

(₹ in crore)

Sr. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue-Voted					
1.	05-Land Revenue and District Administration	469.05	27.31	30.48	3.17
2.	07-Police and Allied Organisation	631.15	2.89	3.56	0.67
3.	12-Horticulture	115.22	4.42	4.62	0.20
4.	16-Forest and Wildlife	338.14	9.67	11.07	1.40
5.	18-Industries, Minerals, Supplies and Information Technology	64.17	3.04	3.25	0.21
6.	20-Rural Development	405.99	72.69	73.96	1.27
7.	29-Finance	2826.94	32.62	38.39	5.77
Capital-Voted					
8.	10-Public Works-Roads, Bridges and Buildings	546.35	45.41	51.01	5.60
Total		**5397.01**	**198.05**	**216.34**	**18.29**

Appendix-2.12

(Reference: Paragraph 2.3.15; Page 59)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2013	Expenditure incurred in March 2013	Total expenditure during 2012-13	Percentage of total expenditure incurred during	
						Jan-March 2013	March 2013
1.	10-Public Works-Roads, Bridges and Buildings	3054-04-105-03	20.00	20.00	20.24	99	99
2.	10-Public Works-Roads, Bridges and Buildings	4216-01-106-01	12.31	10.91	15.45	80	71
3.	10-Public Works-Roads, Bridges and Buildings	5054-04-337-07	18.62	16.45	28.30	66	58
4.	11-Agriculture	2401-00-800-14	10.96	10.96	20.02	55	55
5.	13-Irrigation, Water Supply and Sanitation	4215-01-102-21	16.40	14.99	18.50	89	81
6.	14-Animal Husbandry, Dairy Development and Fisheries	2403-00-101-01	12.99	12.99	16.13	81	81
7.	21-Co-operation	4425-00-107-02	10.57	10.57	10.57	100	100
8.	23-Power Development	6801-00-190-02	17.20	17.20	26.01	66	66
9.	25-Road and Water Transport	3055-00-190-01	50.00	50.00	73.26	68	68
10.	31-Tribal Development	6801-00-796-10	32.50	32.50	32.50	100	100
11.	31-Tribal Development	6801-00-796-11	13.10	13.10	13.10	100	100
12.	32-Scheduled Caste Sub-Plan	2225-01-789-10	11.65	11.65	11.65	100	100
13.	32-Scheduled Caste Sub-Plan	6801-00-789-02	39.64	39.64	61.80	64	64
14.	32-Scheduled Caste Sub-Plan	6801-00-789-03	22.25	22.25	22.25	100	100

Appendix-2.13

(Reference: Paragraph 2.4.1; Page 60)

(i) Year-wise details of AC and DC bills for 2008-13

(₹ in crore)

Year	AC bill		DC bill		DC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
2008-09	258	8.18	251	6.47	97	7	1.71
2009-10	209	7.30	195	3.74	93	14	3.56
2010-11	260	8.95	237	5.18	91	23	3.77
2011-12	244	4.97	235	1.48	96	9	3.49
2012-13	277	16.64	244	1.25	88	33	15.39
Total	**1248**	**46.04**	**1162**	**18.12**		**86**	**27.92**

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

(in ₹)

Sr. No.	Department	Number of AC bills	Amount
1.	Ayurveda	52	16,65,33,265
2.	Health and Family Welfare	19	11,25,02,327
3.	Health Safety and Regulation	4	20,200
4.	Labour and Employment	6	25,000
5.	Language Art and Culture	5	73,045
	Total	**86**	**27,91,53,837 or say ₹27.92 crore**

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

Appendix-2.14

(Reference: Paragraph 2.5; Page 61)

Statement showing adverse/negative balances as on 31 March 2013

(In ₹)

S. No	Major Head/Minor Head	Treasury/ DDO	Opening Balance	Credit	Debit	Closing Balance
	8448- Deposit of Local Fund					
1.	102-Municipal Fund	NAC, Chopal	(-) 16,438	--	--	(-) 16,438
	8448- Deposit of Local Fund					
2.	102-Municipal Fund	MC, Una	(-) 71,776	--	--	(-) 71,776
	8448- Deposit of Local Fund					
3.	102-Municipal Fund	NP, Chamba	(-) 7,801	--	--	(-) 7,801
	8448- Deposit of Local Fund					
4.	109-Panchayat Body Fund	PS, Nalagarh	(-) 29,211	--	--	(-) 29,211
	8448- Deposit of Local Fund					
5.	109-Panchayat Body Fund	PS, Baijnath	(-) 44,756	--	--	(-) 44,756
	8448- Deposit of Local Fund					
6.	109-Panchayat Body Fund	PS, Banjar	(-) 26,000	--	--	(-) 26,000
	8448- Deposit of Local Fund					
7.	109-Panchayat Body Fund	PS, Paonta	(-) 12,794	--	--	(-) 12,794
	8448- Deposit of Local Fund					
8.	109-Panchayat Body Fund	PS, Dehra	1,16,011	24,191	1,64,393	(-) 24,191
	8448- Deposit of Local Fund					
9.	109-Panchayat Body Fund	PS, Nagar	1,66,218	--	2,09,005	(-) 42,787
	8448- Deposit of Local Fund					
10.	109-Panchayat Body Fund	PS, Dharampur	52,527	--	63,426	(-) 10,899
	8448- Deposit of Local Fund					
11.	109-Panchayat Body Fund	PS, Hamirpur	(-) 3,528	--	2,71,782	(-) 2,75,310
	8448-Deposit of Local Fund					
12.	109-PanchayatBody Fund	PS, Narkanda	52,777	--	61,215	(-) 8,438
	8449-Other Deposit					
13.	120-Miscellaneous Deposit	Pr, DAV College, Kangra	9,79,452	7,23,91,199	7,37,40,754	(-) 3,70,103
		Total	**11,54,681**	**7,24,15,390**	**7,45,10,575**	**(-) 9,40,504 or say ₹(-)9.41 lakh**

Appendix-2.15

(Reference: Paragraph 2.8.4; Page 69)

Misclassification of expenditure under pensionary Heads (Inspection Report 2011-12)

(In ₹)

Sr. No.	Name of District Treasury/ Treasury	Paragraph Number	Nature of Expenditure			Head of account under which booked
			DCRG	Pension	Commutation	
1.	DT Bilaspur	2	1,67,537	--	5,76,883	2071-01-104-01 (DCRG) 2071-01-102-00 (Commutation)
2.	ST Ghumarwin	2	1,33,338	---	---	2071-01-104-01 (DCRG)
3.	DT Chamba	3	--	1,33,030	--	2071-01-101-02 (Pension))
4.	ST Dalhousie	3	1,58,325	---	---	2071-01-104-01 (DCRG)
5.	ST Bharmour	1	6,41,419	---	---	2071-01-104-00 (DCRG)
6.	ST Tissa	2	26,730	---	---	2071-01-104-00 (DCRG)
7.	ST Sihunta	1	13,81,780	---	---	2071-01-104-01 (DCRG)
8.	DT Hamirpur	1	9,33,385	20,45,633	---	2071-01-102-02 (Pension) 2071-01-104-01(DCRG)
9.	ST Nadaun	3	49,095	---	---	2071-01-104-01 (DCRG)
10.	ST Indora	3	15,359	---	---	2071-01-104-01 (DCRG)
11.	DT Nurpur	2	50,16,270	---	--	2071-01-104-01 (DCRG))
12.	ST Fatehpur	2	1,48,015	---	---	2071-01-104-00/ 01 (DCRG)
13.	ST Khundian	1	67,423	---	---	2071-01-104-01 (DCRG)
14.	DT Kinnaur	3	--	---	16,35,360	2071-01-102-01 (Commutation)
15.	ST Pooh	2	6,20,985	--	--	2071-01-104-01 (DCRG)
16.	ST Sangla	2	1,99,353	---	---	2071-01-104-01 (DCRG)
17.	ST Moorang	2	15,19,756	---	---	2071-01-104-00 (DCRG)
18.	ST Nichar	3	9,91,645	---	---	2071-01-104-01-00/01 (DCRG)
19.	DT Kullu	3	--	7,82,382	---	2071-01-105-01 (Pension) 2071-01-101-02 (Pension)
20.	ST Nirmand	1	4,68,400	---	---	2071-01-104-00/01 (DCRG)
21.	ST Udaipur	3	2,20,048	---	---	2071-01-104-01 (DCRG)
22.	ST Thunag	2	62,160	---	---	2071-01-104-01 (DCRG)
23.	ST Kotli	1	7,15,428	---	---	2071-01-104-01 (DCRG)
24.	ST Aut	1	49,288	---	---	2071-01-104-01 (DCRG)
25.	ST Baldwara	3	7,873	--	--	2071-01-104-01(DCRG)
26.	Capital Try	4	8,69,865	--	--	2071-01-104-01(DCRG)
27.	DT Shimla	1	--	18,03,72,374	--	2071-01-101-02(Pension) 2071-01-105-01(Pension)
28.	ST Rohru	1	22,30,994	--	--	2071-01-104-01(DCRG)
29.	ST Nankhari	2	10,42,315	--	--	2071-01-104-00/01(DCRG)
30.	ST Junga	5	22,278	--	--	2071-01-104-01(DCRG)
31.	STNerwa	2	31,85,905	--	--	2071-01-104-00(DCRG)
32.	ST Chirgaon	1	9,34,938	--	--	2071-01-104-00/01(DCRG)
33.	ST Pachhad	4	71,489	--	--	2071-01-104-01(DCRG)
34.	ST Arki	2	43,923	--	--	2071-01-104-01(DCRG)
35.	ST Ramshahar	1	6,33,312	--	--	2071-01-104-01(DCRG)
36.	DT Una	3	--	4,55,470	--	2071-01-101-02(Pension)
37.	ST Haroli	4	94,891	--	--	2071-01-104-00/01(DCRG)
38.	ST Bangana	1	8,60,484	--	--	2071-01-104-01(DCRG)
39.	ST Amb	1	5,92,655	--	--	2071-01-104-00/01(DCRG)
Total			**2,41,76,661 or say ₹ 2.42 crore**	**18,37,88,889 or say ₹18.38 crore**	**22,12,243 or say ₹0.22 crore**	

Appendix-3.1

(Reference: Paragraph 3.1; Page 71)
Utilisation Certificates outstanding as on 31 March 2013

(₹ in lakh)

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
1	2055- Police	2008-09	1	25.00	1	25.00
		2010-11	1	25.00	1	25.00
			2	**50.00**	**2**	**50.00**
2	2075- Miscellaneous General Services	2006-07	4	2.75	-	-
		2007-08	9	18.42	-	-
		2008-09	6	0.79	-	-
		2009-10	4	5.29	-	-
		2010-11	3	4.00	-	-
		2011-12	15	173.47	-	-
			41	**204.72**	-	-
3	2202- General Education	2009-10	78	210.73	75	21.58
		2010-11	5143	17448.16	2558	9312.73
		2011-12	17946	21506.68	11814	12114.59
			23167	**39165.57**	**14447**	**21448.89**
4	2204- Sports & Youth services	2008-09	3	1.05	-	-
		2009-10	1	2.33	-	-
		2010-11	2	277.57	1	217.57
		2011-12	21	377.75	21	377.75
			27	**658.70**	**22**	**595.33**
5	2205- Art and Culture	2006-07	157	18.57	-	-
		2007-08	229	46.55	-	-
		2008-09	343	41.76	-	-
		2009-10	29	190.80	-	-
		2010-11	104	211.21	104	211.21
		2011-12	113	222.81	113	222.81
			975	**731.70**	**217**	**434.02**
	Medical and Public Health					
6	2210- Medical & Public Health	2009-10	1	412.80	1	412.80
		2010-11	1	21.60	-	-
		2011-12	669	3950.54	1	170.00
			671	**4384.94**	**2**	**582.80**

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
7	2211-Family Health	2009-10	19	1152.58	-	-
		2010-11	3	1500.00	-	-
		2011-12	5	3023.00	5	3023.00
			27	**5675.58**	**5**	**3023.00**
	Total (Medical and Public Health)		**698**	**10060.52**	**7**	**3605.80**
	Urban Development					
8	2217- Urban Development	2008-09	21	2872.57	12	2192.49
		2009-10	24	6189.00	21	6128.00
		2010-11	41	3739.15	21	3076.09
		2011-12	43	10497.27	26	5525.50
			129	**23297.99**	**80**	**16922.08**
9	3054- Road & Bridges	2008-09	2	600.00	2	600.00
		2009-10	2	600.00	-	-
		2010-11	4	600.00	2	276.00
		2011-12	1	600.00	1	600.00
			9	**2400.00**	**5**	**1476.00**
	Total(Urban Development)		**138**	**25697.99**	**85**	**18398.08**
10	2220- Information and Publicity	2010-11	1	13.38	-	-
		2011-12	-	-	-	-
			1	**13.38**	-	-
	Social Justice and Empowerment					
11	2225- Welfare of SC, ST & Other Backward Classes	2006-07	10	599.17	5	554.00
		2007-08	21	719.33	7	231.00
		2008-09	33	1121.92	22	470.36
		2009-10	32	1587.00	15	943.80
		2010-11	34	2497.32	21	1534.54
		2011-12	22	7166.00	22	7166.00
			152	**13690.74**	**92**	**10899.70**
12	2235- Social Security & Welfare	2006-07	18	50.53	-	-
		2007-08	50	603.65	38	503.59
		2008-09	98	510.95	84	463.96
		2009-10	141	707.45	93	590.63
		2010-11	265	1447.83	263	1441.23
		2011-12	624	1425.76	619	1412.46
			1196	**4746.17**	**1097**	**4411.87**

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
13	2250- Other Social Community Services	2010-11	1	0.27	-	-
			1	**0.27**	-	-
	Total(Social Justice and Empowerment)		**1349**	**18437.18**	**1189**	**15311.58**
14	2230- Labour and Employment	2010-11	1	5.00	-	-
		2011-12	1	5.00	1	5.00
			2	**10.00**	**1**	**5.00**
	Secretariat and Social Services					
15	3451-Secretariat Economic Services	2009-10	1	3.66	1	3.66
		2010-11	1	7.65	1	7.65
		2011-12	3	15.31	3	15.31
			5	**26.62**	**5**	**26.62**
16	2251- Secretariat Social Services	2009-10	4	170.57	2	65.57
		2010-11	3	82.01	2	71.45
		2011-12	3	51.53	3	51.53
			10	**304.11**	**7**	**188.55**
	Total (Secretariat and Social Services)		**15**	**330.73**	**12**	**215.17**
17	2401- Crop Husbandry	2010-11	1	6.50	-	-
		2011-12	32	890.00	27	825.50
			33	**896.50**	**27**	**825.50**
18	2403- Animal Husbandry	2007-08	1	50.00	1	50.00
		2008-09	1	7.25	-	-
		2009-10	7	105.00	-	-
		2010-11	18	197.74	18	197.74
		2011-12	18	2290.95	18	2290.95
			45	**2650.94**	**37**	**2538.69**
19	2404- Diary Development	2011-12	3	500.00	**-**	**-**
			3	**500.00**	**-**	**-**
20	2405- Fisheries	2011-12	9	688.80	1	0.80
			9	**688.80**	**1**	**0.80**
21	2408- Food Storage & Ware Housing	2010-11	5	19.88	1	2.49
		2011-12	15	36.90	8	20.40
			20	**56.78**	**9**	**22.89**
22	2425- Co-operation	2010-11	33	24.56	8	7.06
		2011-12	58	170.46	44	100.96
			91	**195.02**	**52**	**108.02**

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
	Rural Development					
23	2216-Housing	2007-08	6	79.56	2	25.28
		2008-09	18	398.59	18	398.59
		2009-10	93	515.60	93	515.60
		2010-11	65	1176.24	58	1104.70
		2011-12	60	1330.65	60	1330.65
			242	**3500.64**	**231**	**3374.82**
24	2501- Special Programme	2007-08	6	159.12	-	-
		2008-09	18	141.53	18	141.53
		2009-10	29	406.20	20	366.13
		2010-11	46	710.52	27	562.00
		2011-12	61	1648.71	61	1648.71
			160	**3066.08**	**126**	**2718.37**
25	2505- Rural Employment	2008-09	2	816.89	2	816.89
		2009-10	2	224.04	2	224.04
		2010-11	-	-	-	-
		2011-12	18	4930.67	9	284.87
			22	**5971.60**	**13**	**1325.80**
26	2515- Other Rural Development Programmes	2008-09	408	11637.91	162	1908.92
		2009-10	478	10133.60	409	9520.61
		2010-11	605	15945.28	564	15682.28
		2011-12	383	19765.40	353	19652.67
			1874	**57482.19**	**1488**	**46764.48**
	Total (Rural Development)		**2298**	**70020.51**	**1858**	**54183.47**
28	2801- Power	2011-12	2	212.00	2	212.00
			2	**212.00**	**2**	**212.00**
29	2810- Non-Conventional Source of Energy	2011-12	2	255.00	**-**	**-**
			2	**255.00**	-	-
30	2851- Village & Small Scale Industries	2005-06	1	0.03	-	-
		2006-07	499	27.99	-	-
		2007-08	65	17.38	-	-
		2008-09	-	-	-	-
		2009-10	110	1039.44	86	469.95
		2010-11	110	1076.57	87	728.23
		2011-12	101	1759.94	100	1759.83
			886	**3921.35**	**273**	**2958.01**
31	3055- Road Transport	2011-12	3	7325.60	-	-
			3	**7325.60**	**-**	**-**

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
32	3425- Other Scientific Research	2010-11	1	13.07	-	-
			1	**13.07**	-	-
33	3435- Ecology Environment	2010-11	1	5.20	-	-
		2011-12	3	16.81	-	-
			4	**22.01**	-	-
34	3452- Tourism	1998-99	1	137.00	1	137.00
		2010-11	7	74.51	7	74.51
		2011-12	16	706.62	16	706.62
			24	**918.13**	**24**	**918.13**
35	3604- Compensation and assignments to Local Bodies	2008-09	1	49.59	1	49.59
		2009-10	7	273.52	7	273.52
		2010-11	20	469.09	20	469.09
		2011-12	51	1197.16	51	1197.16
			79	**1989.36**	**79**	**1989.36**
36	2406-Forest and Wild Life (Forest Account)	2008-09	1	1.20	-	-
		2009-10	2	57.01	-	-
		2010-11	5	97.80	-	-
		2011-12	24	787.82	7	508.42
			32	**943.83**	**7**	**508.42**
37	2415-Agriculture Research and Education (Forest Account)	2011-12	32	9552.01	32	9552.01
		2010-11	4	25.00	-	-
		2011-12	4	25.00	4	25.00
			40	**9602.01**	**36**	**9577.01**
	Grand Total		**29987**	**195571.40**	**18387**	**133906.16**

Appendix – 3.2

(Reference: Paragraph 3.2; Page 73)
Statement showing performanceof the autonomous bodies

S.No.	Name of the body	Period of entrustment	Year upto which Accounts were rendered	Delay in Submission of Accounts (in months)	Period upto which Separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of SARs
1.	HP State Veterinary Council, Shimla	2005-06 onwards	2011-12	2 months	2011-12	Yet to be placed	9 months
2.	HP State Legal Service Authority, Shimla	Audit is being conducted in accordance with the Section 18 (2) of the Legal Services Authorities Act, 1987.	2011-12	1½ months	2011-12	-do-	-do-
3.	District Legal Service Authority, Shimla		2011-12	½ month	2011-12	-do-	-do-
4.	District Legal Service Authority, Rampur		2011-12	1½ months	2011-12	-do-	-do-
5.	District Legal Service Authority, Solan		2011-12	1½ months	2011-12	-do-	-do-
6.	District Legal Service Authority, Nahan		2011-12	One month	2011-12	-do-	-do-
7.	District Legal Service Authority, Una		2011-12	One month	2011-12	-do-	-do-
8.	District Legal Service Authority, Hamirpur		2011-12	1½ months	2011-12	-do-	-do-
9.	District Legal Service Authority, Kangra at Dharamshala		2012-13	1½ months	2011-12	-do-	-do-
10.	District Legal Service Authority, Chamba		2012-13	one month	2011-12	-do-	-do-
11.	District Legal Service Authority, Mandi		2012-13	1½ months	2011-12	-do-	-do-
12.	District Legal Service Authority, Bilaspur		2012-13	one month	2011-12	-do-	-do-
13.	District Legal Service Authority, Kullu		2011-12	2 months	2011-12	-do-	-do-
14.	HP Building & Construction Worker Welfare Board, Shimla	2011-12 onwards	2011-12	9 Months	Yet to be issued*	--	--

*Accounts were rendered after a delay of 9 months

Appendix 3.3

(Reference: Paragraph 3.4; Page 74)

Department wise and duration wise break-up of the cases of theft, misappropriation/losses, etc.

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years to More		Total No. of Cases.	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1.	Education	2	2.55	3	2.9	--	--	--	--	--	--	1	0.59	6	6.04
2.	Rural Development	1	4.68	1	--	--	--	--	--	--	--	--	--	2	4.68
3.	Agriculture	--	--	2	9.46	--	--	--	--	--	--	--	--	2	9.46
4.	Horticulture	1	1.54	1	0.06	1	1.29	--	--	--	--	--	--	3	2.89
5.	Land Revenue	--	--	--	--	--	--	1	2.57	--	--	--	--	1	2.57
6.	Police	1	0.08	2	1.51	--	--	--	--	--	--	--	--	3	1.59
7.	Fisheries	1	1.28	--	--	--	--	--	--	--	--	--	--	1	1.28
8.	Revenue	--	--	1	0.31	--	--	--	--	--	--	1	0.02	2	0.33
9.	Home Guard	--	--	--	--	2	25.37	--	--	--	--	1	0.05	3	25.42
10.	Animal Husbandry	--	--	1	0.17	--	--	--	--	--	--	2	0.93	3	1.1
11.	Director Planning	--	--	1	2.97	--	--	--	--	--	--	--	--	1	2.97
12.	Health	--	--	1	0.95	--	--	--	--	--	--	--	--	1	0.95
13.	Forest	1	0.63	1	2.38	--	--	--	--	--	--	2	0.40	4	3.41
14.	Public Works	--	--	--	--	4	5.44	3	3.04	1	0.55	7	2.14	15	11.17
15.	Irrigation and Public Health	--	--	1	0.89	2	7.71	--	--	1	0.25	1	0.06	5	8.91
	Total:	**7**	**10.76**	**15**	**21.6**	**9**	**39.81**	**4**	**5.61**	**2**	**0.80**	**15**	**4.19**	**52**	**82.77**

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

Appendix-3.4

(Reference: Paragraph 3.4; Page 74)

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

(₹ in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Education	4	3.57	2	2.47	6	6.04
Rural Development	2	4.68	0	0.00	2	4.68
Agriculture	0	0.00	2	9.46	2	9.46
Land Revenue	0	0.00	1	2.57	1	2.57
Horticulture	1	0.06	2	2.83	3	2.89
Fisheries	1	1.28	0	0.00	1	1.28
Police	0	0.00	3	1.59	3	1.59
Revenue	1	0.31	1	0.02	2	0.33
Home Guard	0	0	3	25.42	3	25.42
Animal Husbandry	1	0.17	2	0.93	3	1.10
Director Planning	1	2.97	0	0	1	2.97
Health	0	0	1	0.95	1	0.95
Forests	0	0	4	3.41	4	3.41
Public Works	2	0.77	13	10.40	15	11.17
Irrigation and Public Health	1	0.25	4	8.66	5	8.91
Total:	**14**	**14.06**	**38**	**68.71**	**52**	**82.77**

Appendix-3.5

(Reference: Paragraph 3.5; Page 75)

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

(₹ in crore)

Name of Minor Head	2010-11		2011-12		2012-13	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-Pay and Accounts Office-Suspense	25.24	20.24	24.12	15.61	32.12	23.87
Net	5.00 Dr.		8.51 Dr.		8.25 Dr	
102-Suspense Account (Civil)	1,15.37	99.53	1,14.34	78.29	138.36	125.42
Net	15.84 Dr.		36.05 Dr.		12.94 Dr	
107-Cash Settlement Suspense Account	3.26	2.42	0.04	0.02	0.02	0.00
Net	0.84 Dr.		0.02 Dr.		0.02 Dr	
109-Reserve Bank Suspense-Headquarters	(-)1.32	(-)0.10	(-) 0.68	1.19	1.28	1.76
Net	1.22 Cr.		1.87 Cr.		0.48 Cr	
110-Reserve Bank Suspense-Central Accounts Office	4.19	0.20	11.78	0.93	92.33	92.31
Net	3.99 Dr.		10.85 Dr.		0.02 Dr	
112-Tax Deducted at Source (TDS) Suspense	2,39.60	2,69.19	2,03.84	2,20.58	227.46	255.56
Net	29.59 Cr.		16.74 Cr.		28.10 Cr	
129-Material Purchase Settlement Suspense Account	58.09	3,58.47	1,52.66	3,72.84	80.40	331.81
Net	3,00.38 Cr.		2,20.18 Cr.		2,51.41 Cr.	

Appendix-3.6

(Reference: Paragraph 3.6; Page 76)

Details of Revenue Receipts under Minor Head 800-'Other Receipts' during 2012-13

(₹ in crore)

Sl. No.	Major head		Receipt under minor head 800	Total Receipt	Percentage
1.	0045	Other Taxes and Duties on Commodities and Services	198.88	331.72	59.95
2.	0057	Supplies and Disposals	0.02	0.02	100.00
3.	0058	Stationery and Printing	3.60	6.16	58.44
4.	0070	Other Administrative Services	36.14	45.71	79.06
5.	0211	Family Welfare	0.02	0.02	100.00
6.	0217	Urban Development	6.05	6.05	100.00
7.	O230	Labour and Employment	3.65	6.74	54.15
8.	0235	Social Security and Welfare	3.80	5.76	65.97
9.	0250	Other Social Services	0.12	0.12	100.00
10.	0407	Plantation	0.02	0.02	100.00
11.	0408	Food Storage and Ware Housing	0.07	0.07	100.00
12.	0425	Cooperation	2.83	3.24	87.34
13.	0506	Land Reforms	0.33	0.33	100.00
14.	0515	Other Rural Development Programmes	2.01	3.10	64.83
15.	0575	Other Special Areas Programme	0.38	0.38	100.00
16.	0700	Major Irrigation	0.28	0.28	100.00
17.	0801	Power	637.21	637.15	100.01*
18.	0851	Village and Small Industries	0.26	0.52	50.00
19.	0852	Industries	6.17	6.17	100.00
20.	1054	Roads and Bridges	10.89	10.94	99.54
21.	1055	Road Transport	0.92	0.92	100.00
22.	1425	Other Scientific Research	1.30	1.30	100.00
23.	1452	Tourisum	0.20	0.26	76.92
24.	1456	Civil Supplies	0.03	0.03	100.00
		Total	**915.17**	**1067.00**	**85.77**

** Excess due to direct refund of ₹0.06 crore*