



सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I)

2015-16



GOVERNMENT OF HIMACHAL PRADESH

FINANCE ACCOUNTS

Volume-I

2015-16

GOVERNMENT OF HIMACHAL PRADESH

Table of Contents

Subject	Page(s)
Volume I	
▪ Certificate of the Comptroller and Auditor General of India	(iii-v)
▪ Guide to Finance Accounts (Introduction)	(vii-xii)
1. Statement of Financial Position	2-3
2. Statement of Receipts and Disbursements	4-8
Annexure-A Cash balances and investment of cash balance	
3. Statement of Receipts (Consolidated Fund)	9-12
4. Statement of Expenditure (Consolidated Fund)	13-16
5. Statement of Progressive Capital Expenditure	17-20
6. Statement of Borrowings and Other Liabilities	21-24
7. Statement of Loans and Advances given by the Government	25-26
8. Statement of Investments of the Government	27
9. Statement of Guarantees given by the Government	28
10. Statement of Grants-in-Aid given by the Government	29-31
11. Statement of Voted and Charged Expenditure	32
12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	33-36
13. Summary of balances under Consolidated Fund,Contingency Fund and Public Account	37-38
▪ Notes to Accounts	39-52
Volume II	
Part I- Detailed Statements	
14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	53-73
15. Detailed Statement of Revenue Expenditure by Minor Heads	74-118
16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	119-153
17. Detailed Statement of Borrowings and Other Liabilities	154-165
18. Detailed Statement of Loans and Advances given by the Government	166-172
19. Detailed Statement of Investments	173-187
20. Detailed Statement of Guarantees given by the Government	188-191
21. Detailed Statement on Contingency Fund and Other Public Account transactions	192-198
22. Detailed Statement on Investment of Earmarked Funds	199-200

Subject	Page(s)
Volume II	
Part II: Appendices	
I. Comparative Expenditure on Salary	201-208
II. Comparative Expenditure on Subsidy	209-217
III. Grants-in-Aid given by the State Government (Institution wise and Scheme wise)	218-244
IV. Details of Externally Aided Projects	245-247
V. Plan Scheme Expenditure	248-252
A-Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	
B-State Plan Schemes	
VI. Direct transfer of Central Scheme funds to implementing Agencies in the state (Funds routed out side the State Budget) (Unaudited Figures)	253-256
VII. Acceptance and Reconciliation of Balances in respect of the closing balances shown in Statements 18 and 21	257
VIII. Financial results of Irrigation Works	258
IX. Statement of Commitments - List of Incomplete Capital Works	259-260
X. Statement on Maintenance expenditure with segregation of salary and non-salary portion	261-268
XI. Statement on Implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows	269
XII. Statement on Committed Liabilities of the state in future	270

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Himachal Pradesh for the year ending 31 March 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

The treasuries, offices, and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the

Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Himachal Pradesh for the year 2015-16.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2016.



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

The 10 October 2016
New Delhi

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Himachal Pradesh for 2015-16 is ₹ 5.00 crore.

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

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

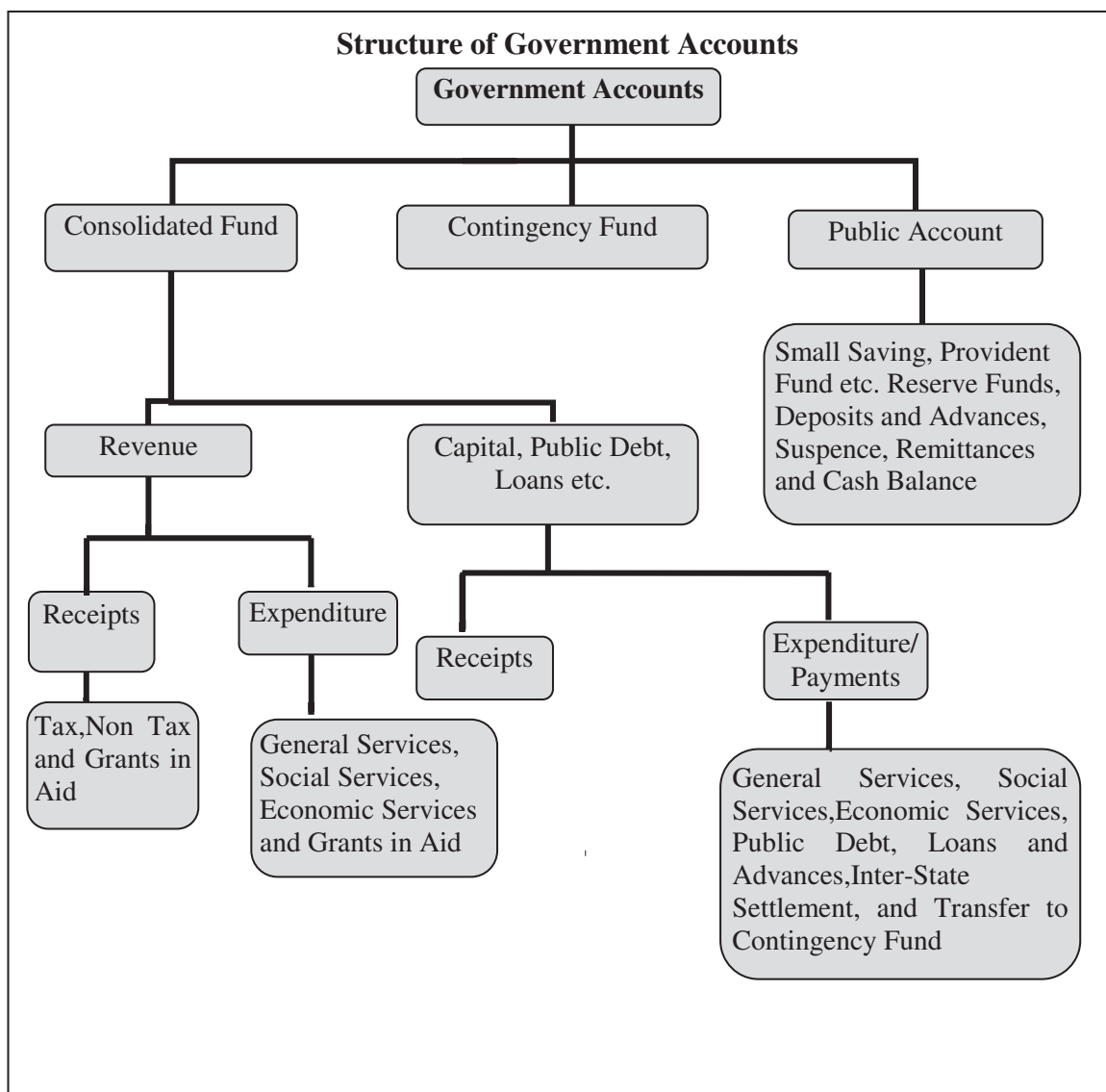
represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2015)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt and Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

Part I of Volume II

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

Part II of Volume II

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

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

E. Rounding:

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

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sr. no)		As on 31 March 2016	As on 31 March 2015	
	Notes to Account	Statement			
Cash					
(i) Cash in Treasuries and Local Remittances		21	...	...
(ii) Departmental Balances		21	0.16	0.16	
(iii) Permanent Imprest		21	0.03	0.03	
(iv) Cash Balance Investments		21	5,56.80	...	
(v) Deposits with Reserve Bank of India	2(vi)	21	(-),3,40.76	(-),7,39.51	
(vi) Investments from Earmarked Funds ²		...	...	...
Capital Expenditure					
(i) Investments in shares of Companies Corporations etc		16	8,19	30,40.67	27,31.65
(ii) Other Capital Expenditure			...	2,40,68.19	2,15,12.73
Contingency Fund (un-recouped)		...	...	...
Loans and Advances		7,18	27,84.07	23,46.81	
Advances with departmental officers		...	...	...
Suspense and Miscellaneous Balances³		...	...	...
Remittance Balances		...	...	...
Cumulative excess of expenditure over receipts⁴		12	1,17,20.08	1,28,57.75	
Total			4,18,29.24	3,87,09.62	

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

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

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

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

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sr. no.)		As on 31 March 2016	As on 31 March 2015
	Notes to Account	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,17	2,68,60.93	2,46,57.64
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,17	4.85	5.53
Loans for State Plan Schemes		6,17	10,44.07	10,65.22
Other loans		6,17	0.13	0.13
Contingency Fund (corpus)		21	5.00	5.00
Liabilities on Public Account				
(i) Small Savings Provident Funds etc.		21	1,06,39.90	99,21.47
(ii) Reserve Funds		21	2,19.32	2,28.48
(iii) Deposits		21	24,27.68	23,12.81
(iv) Remittance Balances		21	3,63.45	2,15.88
(v) Suspense and Miscellaneous Balances *		21	2,63.91	2,97.46
Cumulative excess of receipts over expenditure		
Total			4,18,29.24	3,87,09.62

*See footnote 3 at page 2 (Vol.-I)

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Part-I Consolidated Fund					
Section-A: Revenue			(₹ in crore)		
Revenue Receipts (Ref. Statement 3 & 14)	2,34,40.48*	1,78,43.45	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	2,23,02.81	1,97,87.05
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	66,95.81	59,40.16	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	79,50.27	81,95.49
Non-tax revenue (Ref. Statement 3 & 14)	18,37.15*	20,81.45	Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix-III)	26,02.32	21,47.05
Interest receipts (Ref. Statement 3 & 14)	93.84	1,00.93	Subsidies (Ref. Appendix-II)	13,46.08	8,01.34
Others (Ref. Statement 3)	17,43.31	19,80.52	General Services	73,46.65	61,22.67
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	36,11.17	26,44.17	Pension (Ref. Statement 4-A, 4-B & 15)	38,36.44	29,14.49
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	31,55.00	28,49.14
Grants from Central Government (Ref. Statement 3 & 14)	1,12,96.35	71,77.67	Others (Ref. Statement 4-B)	3,55.21	3,59.04
			Social services	21,01.98	16,67.44
			Economic services	9,45.55	8,43.93
			Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	9.96	9.13
Revenue Deficit	...	(-19,43.60)	Revenue Surplus	11,37.67*	...
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	650.00	Capital Expenditure (Ref. Statement 4A, & 16)	28,64.49	24,72.89
			General Services (Ref. Statement 4-A & 16)	88.51	82.82
			Social Services (Ref. Statement 4 -A & 16)	7,92.02	5,21.96
			Economic Services (Ref. Statement 4 -A & 16)	19,83.96	18,68.11
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	25.90	40.56	Loans and Advances disbursed (Ref. Statement 4-A, & 18)	4,63.16	4,74.19
General Services (Ref. Statement 18)	...	...	General Services (Ref. Statement 4 -A, & 18)	...	...
Social Services (Ref. Statement 18)	2.20	0.29	Social Services (Ref. Statement 4 -A, & 18)	0.35	2.00
Economic Services (Ref. Statement 18)	15.24	30.88	Economic Services (Ref. Statement 4 -A, & 18)	4,49.39	4,64.93
Others (Ref. Statement 18)	8.46	9.39	Others (Ref. Statement 4-A, & 18)	13.42	7.26

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

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

* Includes an amount of ₹8.05 crore by way of book adjustment. (See also footnote at page no. 59 (Vol. II).)

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Section-B: Capital (₹ in crore)					
Public debt receipts (Ref. Statement 3,6 & 17)	61,29.21	1,08,76.88	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	39,47.74	82,59.81
Internal Debt # (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	60,79.69	1,07,51.57	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	38,76.40	81,93.26
Loans from Govt. of India (Ref. Statement 3,6 & 17)	49.52	1,25.31	Loans from Govt. of India (Ref. Statement 4 -A, 6 & 17)	71.34	66.55
Inter State Settlement Account (Net)	...	...	Inter State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	2,95,95.59*	2,94,10.89	Total Expenditure Consolidated Fund (Ref. Statement 4)	2,95,78.20	3,09,93.94
Deficit in Consolidated Fund	...	(-15,83.05)	Surplus in Consolidated Fund	17.39	...
Part-II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account³					
Small savings (Ref. Statement 21)	31,15.93	31,52.87	Small savings (Ref. Statement 21)	23,97.50	19,67.70
Reserves and Sinking Funds (Ref. Statement 21)	2,34.99	1,60.73	Reserves & Sinking Funds (Ref. Statement 21)	2,44.14	1,59.04
Deposits (Ref. Statement 21)	23,44.83	21,37.12	Deposits (Ref. Statement 21)	22,29.97	16,33.27
Advances (Ref. Statement 21)	63.52	84.55	Advances (Ref. Statement 21)	63.52	84.55
Suspense and Misc. (Ref. Statement 21)	2,07,00.23	56,49.15	Suspense and Misc.⁴ (Ref. Statement 21)	2,12,90.58	56,20.71
Remittances (Ref. Statement 21)	51,39.18	45,52.46	Remittances (Ref. Statement 21)	49,91.61	45,40.55
Total Receipts Public Account (Ref. Statement 21)	3,15,98.68	1,57,36.88	Total Disbursements Public Account (Ref. Statement 21)	3,12,17.32	1,40,05.82
Deficit in Public Account	...	...	Surplus in Public Account	3,81.36	17,31.06
Opening Cash Balance	(-7,39.51)	(-8,87.49)	Closing Cash Balance	(-3,40.76)	(-7,39.51)
Increase in cash Balance	...	...	Decrease in cash balances	(-398.75)	(-1,47.98)

³ For details please refer to statement 6 & 17

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

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

#Includes receipt of ₹ 13,07.17 crore on Special Securities issued to National Small Savings Funds

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1 April 2015 1	As on 31 March 2016 2
(₹ in crore)		
(A) General Cash Balances -		
(1) Cash in Treasuries	...	...
(2) Remittances in Transit Local	...	...
(3) Deposit with Reserve Bank*	(-)7,39.51	(-)3,40.76 (a)
Total	(-)7,39.51	(-)3,40.76
(4) Investments held in the "Cash Balance Investment Account"	...	5,56.80
Total-(A)	...	2,16.04
(B) Other Cash Balances and Investments -		
(1) Cash with departmental Officers, viz., Public Works etc.	0.16	0.16
(2) Permanent Advance for contingent expenditure with departmental officers	0.03	0.03
Total-(B)	0.19	0.19
Total-(A) & (B)	(-)7,39.32	2,16.23

* The balance under the head "Deposit with Reserve Bank" is arrived at after taking into account the Inter Government monetary settlements pertaining to transactions of financial year 2015-16 advised to the Reserve Bank of India till 5/2016.

(a) There was a difference of ₹ 11.55 crore (Dr) between the figures reflected in the account for ₹ 3,40.76 crore (Cr) and as intimated by the Reserve Bank of India for ₹ 3,52.31 crore (Dr). The difference of ₹ 2.73 crore (Dr) has been reconciled and remaining difference of ₹ 8.82 crore (Dr) is under reconciliation.

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

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

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

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

(c) Ways and Means Advances:The limit for ordinary ways and means advances to the State Government was ₹ 2,85.00 crore with effect from 11.11.2013. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The limit of Special Drawing Facility is revised by the Reserve Bank of India from time to time.

* The cash balance (Deposit with Reserve Bank of India) above in the closing cash balance of the year as on 31 March 2016 but worked out by May 2016 and not simply the daily balance on 31 March 2016.

ANNEXURE -A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank of India during 2015-16 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	334
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	25
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	...
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(v) Number of days on which overdrafts were taken	06

To make up the deficiency in the Cash Balance, Government treasury bills for ₹ 2,06,39.78 crore were invested on 87 occasions and ₹ 2,00,82.98 crore rediscounted on 181 occasions during the year 2015-16

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

(₹ in crore)

	Opening balance 1 April 2015	Purchases during the year 2015-16	Sales during the year 2015-16	Closing balance on 31 March 2016	Interest realised during the year 2015-16
1	2	3	4	5	6
Government of India Treasury Bills	...	2,06,39.78	2,00,82.98	5,56.80	39.59
Total	...	2,06,39.78	2,00,82.98	5,56.80	39.59

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I -TAX & NON TAX REVENUE

(₹ in crore)

	Description	Actuals	
		2015-16	2014-15
A.	Tax Revenue		
A.1	Own Tax revenue	66,95.81	59,40.16
	Sales Tax (Taxes on Sales Trade etc.)	39,92.99	36,60.57
	State Excise	11,31.22	10,44.14
	Others	9,33.75	6,97.84
	Taxes on Vehicles	3,17.05	2,20.10
	Stamps and Registration fees	2,05.52	1,90.58
	Taxes on goods and passengers	1,15.28	1,10.05
	Land Revenue	...	16.88
A.2	Share of net proceeds of Taxes	36,11.17	26,44.17
	Corporation Tax	11,35.61	9,23.41
	Taxes on Income other than Corporation Tax	7,86.68	6,59.41
	Service Tax	6,21.90	3,89.69
	Customs	5,79.13	4,27.66
	Union Excise Duties	4,84.57	2,41.48
	Other Taxes and Duties on Commodities and Services	2.93	...
	Taxes on Wealth	0.32	2.50
	Other Taxes on Income and Expenditure	0.03	0.02
	Total A Tax Revenue	1,03,06.98	85,84.33
B	Non-tax Revenue		
	Power	9,23.68	11,21.51
	Education Sports Art and Culture	2,06.37	1,61.19
	Non-ferrous Mining and Metrological Industries	1,55.08	1,61.52
	Dividends and Profits	1,11.94	1,71.00
	Interest receipts	93.85	1,00.93
	Police	48.54	39.83
	Public Works	43.00	34.13
	Water Supply and Sanitation	41.80	38.69
	Forestry and Wild life	34.47	1,15.78
	Other Administrative Services	32.81	35.57
	Misc. General Services	19.37 *	3.42
	Co-operation	14.77	8.67
	Crop Husbandry	14.21	8.30
	Village and Small Industries	11.03	0.67
	Roads and Bridges	10.57	12.03
	Stationery and Printing	8.32	7.79
	Labour and Employment	7.32	7.82
	Public Service Commission	7.03	5.63
	Urban Development	6.80	9.05
	Social Security and Welfare	6.40	5.78
	Medical and Public Health	5.72	3.35
	Contributions and Recoveries towards Pension and Other Retirement benefits	5.71	4.61

*See **footnote at page No. 59 (Vol.II)

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

(₹ in crore)

B	Description	Actuals	
		2015-16	2014-15
	Non-tax Revenue		
	Other General Economic Services	5.04	2.98
	Industries	4.65	4.08
	Fisheries	3.98	2.97
	Other Rural Development Programmes	3.78	2.50
	Housing	3.57	3.79
	Information and Publicity	1.25	1.73
	Other Agricultural Programmes	1.12	0.60
	Minor Irrigation	0.94	1.37
	Animal Husbandry	0.93	0.78
	Tourism	0.90	0.60
	Food Storage and Warehousing	0.53	0.05
	Road Transport	0.38	1.32
	Other Special Areas Programmes	0.33	0.49
	Land Reforms	0.27	0.27
	Jails	0.27	0.20
	Major Irrigation	0.16	0.10
	Other Social Services	0.09	0.13
	Civil Supplies	0.07	0.02
	Medium Irrigation	0.04	0.06
	Supplies and Disposals	0.04	0.06
	Family Welfare	0.02	0.07
	Plantations	...	0.01
	Total B Non Tax Revenue	18,37.15 *	20,81.45

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2015-16	2014-15
C	Grants-in-aid and Contribution		
	Grants-in-aid from Central Government		
C.1	Non- Plan Grants	85,24.32	11,99.03
	Grants under the provision to Article-275(1) of the Constitution	82,23.75	9,61.82
	Grants towards contribution to State Disaster Response Fund	2,12.72	147.06
	Grants under National Disaster Response Fund	82.22	65.30
	Other Grants	5.63	24.85
C.2	Grants for State/Union Territory Plan Schemes	7,55.52	43,32.60
	Block Grants(of which Externally Aided Project)*	7,55.52	43,20.68
	Other Grants	...	11.92
C.3	Grants for Central Plan Schemes	37.96	31.30
C.4	Grants for Centrally Sponsored Plan Schemes	19,78.55	16,14.74
	Total C	1,12,96.35	71,77.67
	Total Revenue Receipts (A+B+C)	2,34,40.48 **	1,78,43.45

* Includes ₹ 5,33.81 crore for 2015-16 in respect of Grants under Externally Aided Project

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

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

(₹ in crore)

	Description	Actuals	
		2015-16	2014-15
D.	Capital Receipts		
	Disinvestment proceeds	...	6,50.00
	Total D Capital Receipt	...	6,50.00
E.	Public Debt Receipts		
	Internal Debt	60,79.69	1,07,51.57
	Market Loans	24,50.00	23,45.00
	WMA ¹ from the RBI	17,85.41	68,60.30
	Bonds	...	...
	Loans from Financial Institutions	5,37.11	4,44.29
	Special Securities issued to National Small Savings Fund	13,07.17	11,01.98
	Other Loans	...	...
	Loans and Advances from Central Govt.	49.52	1,25.31
	Non Plan Loans	...	...
	Loans for State Plan Schemes	49.52	1,25.31
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	Total E Public Debt	61,29.21	1,08,76.88
F.	Loans and Advances by State Government (Recoveries)*	25.90	40.56
G.	Inter State Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	2,95,95.59 **	2,94,10.89

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

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

^[1] WMA: Ways and Means Advances(* see * remarks at page no. 154 (Vol-II))

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	2,13.90	...	...	2,13.90
	Parliament/State/Union Territory Legislatures	22.82	...	...	22.82
	President, Vice President/Governor, Administrator of Union Territories	5.50	...	...	5.50
	Council of Minister	13.64	...	...	13.64
	Administration of Justice	1,40.27	...	...	1,40.27
	Elections	31.67	...	...	31.67
A.2	Fiscal Services	1,96.94	...	...	1,96.94
	Land Revenue	1,42.55	...	...	1,42.55
	Stamps and Registration	2.20	...	...	2.20
	State excise	4.15	...	...	4.15
	Taxes on Sales, Trade etc.	3.93	...	...	3.93
	Taxes on Vehicles	6.41	...	...	6.41
	Other Taxes and Duties on Commodities and Services	36.64	...	...	36.64
	Other Fiscal Services	1.06	...	...	1.06
A.3	Interest Payments	31,55.00	...	...	31,55.00
	Interest Payments	31,55.00	...	...	31,55.00
A.4	Administrative Services	13,56.65	88.51	...	14,45.16
	Public Service Commission	14.09	...	...	14.09
	Secretariat-General Service	63.54	...	...	63.54
	District Administration	1,44.05	...	...	1,44.05
	Treasury and Accounts Administration	32.87	...	...	32.87
	Police	7,43.72	22.71	...	7,66.43
	Jails	23.81	...	...	23.81
	Supplies and Disposals	1.21	...	...	1.21
	Stationery and Printing	24.12	...	...	24.12
	Public Works	2,23.12	61.45	...	2,84.57
	Vigilance	22.71	...	...	22.71
	Other Administrative Services	63.41	4.35	...	67.76
A.5	Pension and Miscellaneous General Services	38,65.97	...	...	38,65.97
	Pensions and Other Retirement Benefits	38,36.44	...	...	38,36.44
	Miscellaneous General Services	29.53	...	...	29.53
	Total General Services	87,88.46	88.51	...	88,76.97
B	Social Services				
B.1	Education, Sports Art and Culture	41,32.16	2,99.29	...	44,31.45
	General Education	40,48.89	1,53.55	...	42,02.44
	Technical Education	52.10	75.74	...	1,27.84
	Sports and Youth Services	17.31	42.75	...	60.06
	Art and Culture	13.86	27.25	...	41.11
B.2	Health and Family Welfare	13,00.16	1,17.23	...	14,17.39
	Medical and Public health	10,12.22	1,17.23	...	11,29.45
	Family Welfare	2,87.94	...	...	2,87.94

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services-concl.				
B.3	Water Supply, Sanitation, Housing and Urban Development	12,67.23	3,54.39	...	16,21.62
	Water Supply, Sanitation	8,82.10	3,17.98	...	12,00.08
	Housing	75.18	35.62	...	1,10.80
	Urban Development	3,09.95	0.79	...	3,10.74
B.4	Information and Broadcasting	30.65	0.98	...	31.63
	Information and Publicity	30.65	0.98	...	31.63
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	57.36	6.63	0.35	64.34
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	57.36	6.63	0.35	64.34
B.6	Labour and Labour Welfare	1,03.46	...	...	1,03.46
	Labour and Employment	1,03.46	...	...	1,03.46
B.7	Social Welfare and Nutrition	10,71.64	12.90	...	10,84.54
	Social Security and Welfare	6,34.46	12.90	...	6,47.36
	Nutrition	55.87	...	...	55.87
	Relief on Account of Natural Calamities	3,81.31	...	...	3,81.31
B.8	Others	17.26	0.60	...	17.86
	Other Social Services	0.69	0.60	...	1.29
	Secretariat- Social Services	16.57	...	...	16.57
	Total Social Services	79,79.92	7,92.02	0.35	87,72.29
C	Economic Services				
C.1	Agriculture and Allied Activities	15,54.34	48.00	26.09	16,28.43
	Crop Husbandry	4,03.29	-1.69	26.09	4,27.69
	Soil and Water Conservation	43.00	28.90	...	71.90
	Animal Husbandry	2,56.38	5.13	...	2,61.51
	Dairy Development	18.82	...	...	18.82
	Fisheries	12.79	1.35	...	14.14
	Forestry and Wild Life	4,04.24	9.42	...	4,13.66
	Plantations	1.06	...	...	1.06
	Food, Storage and Warehousing	1,72.95	4.71	...	1,77.66
	Agricultural Research and Education	1,98.30	...	...	1,98.30
	Co-operation	33.51	0.18	...	33.69
	Other Agricultural Programmes	10.00	...	...	10.00
C.2	Rural Development	10,04.97	4.61	...	10,09.58
	Special Programmes for Rural	39.23	...	...	39.23
	Rural Employment	4,55.59	...	...	4,55.59
	Land Reforms	4.56	...	...	4.56
	Other Rural Development Programmes	5,05.59	4.61	...	5,10.20
C.3	Irrigation and Flood Control	3,37.69	1,42.22	...	4,79.91
	Major Irrigation	8.66	...	...	8.66
	Medium Irrigation	10.40	...	...	10.40
	Minor Irrigation	3,08.79	67.86	...	3,76.65
	Flood Control and Drainage	9.84	41.90	...	51.74
	Command Area Development	..	32.46	...	32.46

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services-concl.				
C.4	Energy	9,73.00	2,65.00	4,12.26	16,50.26
	Power	9,69.23	2,65.00	4,12.26	16,46.49
	New and Renewable energy	3.77	...	...	3.77
C.5	Industry and Minerals	71.49	64.94	11.04	1,47.47
	Village and Small Industries	58.95	64.94	...	1,23.89
	Industries	5.51	...	...	5.51
	Non- Ferrous Mining and Metallurgical Industries	7.03	...	...	7.03
	Other Outlays on Industries and Minerals	...	...	11.05	11.05
C.6	Transport	14,79.12	13,27.14	...	28,06.26
	Civil Aviation	1.08	1.20	...	2.28
	Roads and Bridges	11,33.31	12,73.74	...	24,07.05
	Road Transport	3,44.67	52.20	...	3,96.87
	Inland Water Transport	0.06	...	...	0.06
C.7	Science Technology and Environment	7.58	...	...	7.58
	Other Scientific Research	7.33	...	...	7.33
	Ecology and Environment	0.25	...	...	0.25
C.8	General Economic Service	96.28	1,32.05	...	2,28.33
	Secretariat- Economic Services	28.59	...	...	28.59
	Tourism	44.77	5.05	...	49.82
	Census Surveys and Statistics	10.30	...	...	10.30
	Civil Supplies	10.52	...	...	10.52
	Other General Economic Service	2.10	1,27.00	...	1,29.10
	Total Economic Services	55,24.47	19,83.96	4,49.39	79,57.82
D.	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	9.96	...	...	9.96
	Total -Loans, Grants-in-aid and Contributions	9.96	...	...	9.96
E.	Loans to Government servants etc.				
	Loans to Government servants etc.	...	...	13.42	13.42
	Total-Loans to Government servants	...	...	13.42	13.42
F.	Public Debt				
	Internal Debt of the State Government	...	...	38,76.40	38,76.40
	Loans and Advances from the Central Government	...	...	71.34	71.34
	Total-Public Debt	...	...	39,47.74	39,47.74
	Total Consolidated Fund Expenditure	2,23,02.81	28,64.49	44,10.90	2,95,78.20

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

(₹ in crore)

Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	79,50.27	...	79,50.27	81,95.49	...	81,95.49	73,23.04	...	73,23.04
Pensions	38,36.44	...	38,36.44	29,14.49	...	29,14.49	28,55.08	...	28,55.08
Interest	31,55.00	...	31,55.00	28,49.14	...	28,49.14	24,80.86	...	24,80.86
Maintenance	16,47.22	...	16,47.22	17,52.76	...	17,52.76	15,03.75	...	15,03.75
Subsidy	13,46.08	...	13,46.08	8,01.34	...	8,01.34	4,67.15	...	4,67.15
Grants-In-Aid General (Non-Salary)	12,64.70	...	12,64.70	10,42.28	...	10,42.28	4,48.30	...	4,48.30
Other Charges	10,75.03	...	10,75.03	4,92.82	...	4,92.82	5,51.51	...	5,51.51
Suspense	10,35.78	...	10,35.78	11,13.41	...	11,13.41	10,07.04	...	10,07.04
Major Works	...	24,82.10	24,82.10	...	20,66.27	20,66.27	...	1,539.04	15,39.04
Grants-In-Aid	8,12.95*	...	8,12.95	7,01.06	...	7,01.06	5,58.46	...	5,58.46
Grants-In-Aid of Capital Assets	5,34.63	...	5,34.63	4,12.84	...	4,12.84	4,31.13	...	4,31.13
Energy Charges	4,30.02	...	4,30.02	2,60.01	...	2,60.01	2,33.52	...	2,33.52
Material And Supply	3,27.57	50.85	3,78.42	3,10.32	45.89	3,56.21	3,08.45	45.47	3,53.92
Social Security Pension	2,92.11	...	2,92.11	2,32.35	...	2,32.35	1,97.54	...	1,97.54
Wages	2,23.86	...	2,23.86	2,22.81	...	2,22.81	2,21.58	...	2,21.58
Investment	...	3,11.03	3,11.03	...	359.21	3,59.21	...	2,68.13	2,68.13
Honorarium	1,45.80	...	1,45.80	1,49.93	...	1,49.93	1,39.36	...	1,39.36
Medical Reimbursement	1,36.01	...	1,36.01	1,24.34	...	1,24.34	1,20.89	...	1,20.89
Office Expenses	1,33.15	...	1,33.15	1,64.67	...	1,64.67	1,15.59	...	1,15.59
Scholarships, Stipends & Concession	93.68	...	93.68	73.12	...	73.12	99.86	...	99.86
Subsidy On Interests	55.73	...	55.73	55.67	...	55.67	...	...	...
Machinery & Equipment	46.99	...	46.99	54.95	...	54.95	42.53	...	42.53
Travel Expenses	43.33	...	43.33	43.38	...	43.38	42.94	...	42.94
Moter Vehicles	36.89	...	36.89	36.24	...	36.24	46.87	...	46.87
Minor Works	34.75	...	34.75	38.73	...	38.73	44.42	...	44.42
Advertising & Publicity	22.12	...	22.12	20.71	...	20.71	20.22	...	20.22
Others	19.21	9.40	28.61	22.34	5.50	28.20	28.20	6.00	34.20
Professional & Special Service	18.11	...	18.11	12.06	...	12.06	...	...	...
Rent,Rates & Taxes	15.31	...	15.31	11.20	...	11.20	11.13	...	11.13
Remuneration to Out Sourced Employees	15.29	...	15.29	...	...	...	...	...	...
Lands	12.68	...	12.68	...	...	...	...	...	...
Compensations	...	71.19	71.19	...	52.66	52.66	...	37.66	37.66
Advances	...	...	...	...	...	...	...	10.00	10.00
Gross Total				2,21,08.46	25,29.53	2,46,37.99	1,92,99.43	19,06.31	2,12,05.74
Deduct	24,57.90	60.06	25,17.96	23,21.41	56.64	23,78.05	19,46.93	50.44	1,997.37
Total	2,23,02.81	28,64.51	2,51,67.32	1,97,87.05	24,72.89	2,22,59.94	1,73,52.49	18,55.86	1,92,08.35

* Includes ₹ 9.96 crore on account of Compensation and Assignments to Local Bodies and Panchyati Raj Institutions (Major Head-3604).

Note: Total Grants-in Aid ₹ 26,12.28 crore (Grants-in Aid ₹ 8,12.95 crore+ Grants-in Aid non salary ₹ 12,64.70 crore+ Grants-in Aid of Capital Assets ₹ 5,34.63 crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	per cent Increase (+)/Decrease (-)
1		2	3	4	5	6
(₹ in crore)						
A.	General Services					
4055	Capital outlay on Police	27.21	2,13.16	22.71	2,35.87	(-)16.54
4058	Capital Outlay on Stationery and Printing	...	3.70	...	3.70	...
4059	Capital Outlay on Public Works	52.61	7,32.39	61.45	7,93.84	(+)16.80
4070	Capital Outlay on Other Administrative Services	3.00	15.88	4.35	20.23	(+)45.00
	Total-A. General Services	82.82	9,65.13	88.51	10,53.64	(+)6.87
B.	Social Services (a, b, c, d, e, g, j)					
(a)	Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	1,30.96	18,81.23	2,99.30	21,80.53	(+)1,28.54
	Total-B (a) Education, Sports, Art and Culture	1,30.96	18,81.23	2,99.30	21,80.53	(+)1,28.54
(b)	Health and Family Welfare-					
4210	Capital Outlay on Medical and Public Health	62.27	8,76.87	1,17.22	9,94.09	(+)88.24
4211	Capital Outlay on Family Welfare	...	33.22	...	33.22	...
	Total-B (b) Health and Family Welfare	62.27	9,10.09	1,17.22	10,27.31	(+)88.24
(c)	Water Supply and Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	2,89.07	42,98.30	3,17.98	46,16.28	(+)10.00
4216	Capital Outlay on Housing	19.96	7,51.58	35.62	7,87.20	(+)78.46
4217	Capital Outlay on Urban Development	0.89	94.47	0.79	95.26	(-)11.24
	Total-B (c) Water Supply and Sanitation, Housing and Urban Development	3,09.92	51,44.35	3,54.39	54,98.74	(+)14.35
(d)	Information and Broadcasting					
4220	Information and Publicity	1.25	6.85	0.98	7.83	(-)21.60
	Total-B (d) Information and Broadcasting	1.25	6.85	0.98	7.83	(-)21.60

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	per cent Increase (+)/Decrease (-)
1		2	3	4	5	6
(₹ in crore)						
B	Social Services-concl.					
(e)	Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes-					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9.69	1,69.28	6.63	1,75.91	(-)31.58
	Total-B (e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes	9.69	1,69.28	6.63	1,75.91	(-)31.58
(g)	Social Welfare and Nutrition-					
4235	Capital Outlay on Social Security and Welfare	7.82	70.29	12.90	83.19	(+)64.96
	Total-B(g) Social Welfare and Nutrition	7.82	70.29	12.90	83.19	(+)64.96
(h)	Other Social Services-					
4250	Capital Outlay on Other Social Services	0.05	7.07	0.60	7.67	(+)11,00.00
	Total-B(h) Other Social Services-	0.05	7.07	0.60	7.67	(+)11,00.00
	Total-B Social Services	5,21.96	81,89.16	7,92.02	89,81.18	(+)51.74
C	Economic Services-(a, b, d, e, f, g, j)					
(a)	Agriculture and Allied Activities-					
4401	Capital Outlay on Crop Husbandry	-2.58	75.75	-1.69	74.06	(-)34.50
4402	Capital Outlay on Soil and Water Conservation	20.20	3,20.73	28.90	3,49.63	(+)43.07
4403	Capital Outlay on Animal Husbandry	10.25	85.51	5.13	90.64	(-)49.95
4404	Capital Outlay on Dairy Development	...	5.38	...	5.38	...
4405	Capital Outlay on Fisheries	1.30	30.37	1.35	31.72	(+)3.85
4406	Capital Outlay on Forestry and Wildlife	3.80	1,13.09	9.42	1,22.51	(+)1,47.89
4408	Capital Outlay on Food Storage and Warehousing	0.17	21.65	4.71	26.36	(+)26,70.59
4415	Capital Outlay on Agricultural Research and Education	...	3.42	...	3.42	...
4416	Capital Outlay on Agricultural Financial Institutions	...	9.49	...	9.49	...
4425	Capital Outlay on Co-operation	0.17	77.52	0.18	77.70	(+)5.88

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	per cent Increase (+)/Decrease (-)
1		2	3	4	5	6
(₹ in crore)						
C	Economic Services-(a, b, d, e, f, g, j)-contd.					
(a)	Agriculture and Allied Activities-concltd.					
4435	Capital Outlay on Other Agricultural Programmes	...	2.21	...	2.21	...
	Total C (a) Agriculture and Allied Activities	33.31	7,45.12	48.00	7,93.12	(+)44.10
(b)	Rural Development-					
4515	Other Rural Development Programmes	0.63	16.32	4.61	20.93	(+)6,31.75
	Total C (b) Rural Development	0.63	16.32	4.61	20.93	(+)6,31.75
(d)	Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	...	2,73.19	...	2,73.19	...
4701	Capital Outlay on Medium Irrigation	30.60	4,75.14	...	4,75.14	(-)1,00.00
4702	Capital Outlay on Minor Irrigation	1,22.76	15,60.33	67.86	16,28.19	(-)44.72
4705	Capital Outlay on Command Area Development	25.00	1,06.52	32.46	1,38.98	(+)29.84
4711	Capital Outlay on Flood Control Projects	3,27.72	8,36.66	41.90	8,78.56	(-)87.21
	Total C (d) Irrigation and Flood Control	5,06.08	32,51.84	1,42.22	33,94.06	(-)71.90
(e)	Energy-					
4801	Capital Outlay on Power Projects	3,08.23	19,67.50	2,65.00	22,32.50	(-)14.03
	Total C- (e) Energy	3,08.23	19,67.50	2,65.00	22,32.50	(-)14.03
(f)	Industry and Minerals-					
4851	Capital Outlay on Village and Small Industries	39.26	1,98.15	64.94	2,63.09	(+)65.41
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.12	...	0.12	...
4858	Capital Outlay on Engineering Industries	...	3.87	...	3.87	...
4859	Capital Outlay on Telecommunication and Electronic Industries	...	2.97	...	2.97	...
4885	Capital Outlay on Industries and Minerals	...	70.34	...	70.34	...
	Total-C (f) Industry and Minerals	39.26	2,75.45	64.94	3,40.39	(+)65.41

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	per cent Increase (+)/Decrease (-)
1		2	3	4	5	6
(₹ in crore)						
C.	Economic Services-(a, b, d, e, f, g, j) conold.					
(g)	Transport					
5002	Capital Outlay on Indian Railways Commercial Lines	2.00	12.00	...	12.00	(-)1,00.00
5053	Capital Outlay on Civil Aviation	0.61	82.32	1.20	83.52	(+)96.72
5054	Capital Outlay on Roads and Bridges	836.38	74,25.38	12,73.74	86,99.12	(+)52.29
5055	Capital Outlay on Road Transport	53.75	6,58.32	52.20	7,10.52	(-)2.88
5056	Capital Outlay on Inland Water Transport	...	0.18	...	0.18	...
	Total-C (g) Transport	8,92.74	81,78.20	13,27.14	95,05.34	(+)48.66
C (j)	General Economic Services-					
5452	Capital Outlay on Tourism	2.22	83.39	5.05	88.44	(+)1,27.48
5465	Capital Outlay on Investment in General Financial and Trading Institutions	...	3.29	...	3.29	...
5475	Capital Outlay on Other General Economic Services	85.64	5,68.98	1,27.00	6,95.98	(+)48.30
	Total C (j) General Economic Services	87.86	6,55.66	1,32.05	7,87.71	(+)50.30
	Total C Economic Services	18,68.11	1,50,90.08	19,83.96	1,70,74.14	(+)6.20
	Grand Total	24,72.89	2,42,44.37	28,64.49	2,71,08.86	(+)15.84

EXPLANATORY NOTES

In 2015-16, the Government invested ₹ 93.51 crore in Statutory Corporations/Boards, ₹2,17.08 crore in Government and other Companies, and ₹ 0.44 crore in Cooperative societies. During the year, share capital amounting to ₹ 0.40 crore was redeemed by Co-operative Bank, ₹ 1.66 crore by Co-operative Societies and ₹ 0.05 crore previous year reconciled figure deposited during the year

The total investment of the Government in share capital and debentures of different concerns at the end of 2013-14, 2014-15 and 2015-16 was ₹ 30,24.83 crore ₹ 27,31.65 crore and ₹30,40.67 crore respectively. The dividend received there from was ₹1,03.40 crore ₹1,71.00 crore and ₹1,11.94 crore respectively.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES¹

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2015	Receipt during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase(+) /Decrease (-)		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government							
Market Loans	1,51,95.97	24,50.00	7,85.55	1,68,60.42	(+)16,64.45	(+)10.95	40.93
Compensation and other Bonds	7.02	...	7.02	...	(-)7.02	(-)1,00.00	...
Loans from Financial Institutions	22,45.24	5,37.11	4,32.63	23,49.72	(+)1,04.48	(+)4.65	5.70
Special Securities issued to National Small Savings Fund	66,75.64	13,07.17	3,32.02	76,50.79	(+)9,75.15	(+)14.61	18.57
Ways and Means Advances from the Reserve Bank of India	5,33.77	17,85.41 *	23,19.18 **	...	(-)5,33.77	(-)1,00.00	...
Total- 6003	2,46,57.64	60,79.69	38,76.40	2,68,60.93	(+)22,03.29	(+)8.94	65.20
6004 Loans and Advances from the Central Govt.							
01 Non-Plan Loans -							
201 House Building Advances	0.79	...	0.24	0.55	(-)0.24	(-)30.38	...
800 Other Loans	4.74	...	0.44	4.30	(-)0.44	(-)9.28	0.01
Total - 01	5.53	...	0.68	4.85	(-)0.68	(-)12.30	0.01
02 Loans for State/Union Territory Plan Schemes							
101 Block Loans	6,36.25	59.31	25.37	6,70.19	(+)33.94	(+)5.33	1.63
105 State plan loans consolidated in terms of recommendations of 12th Finance Commission	4,28.97	-9.79	45.29	3,73.89	(-)55.08	(-)12.84	0.91
Total - 02	10,65.22	49.52	70.66	10,44.08	(-)21.14	(-)1.98	2.53

¹ Detailed Account is at page no. 154 to 156)

*Includes ₹ 9,01,23.34 crore on account of Over Draft from Reserve Bank of India

**Includes ₹ 11,50,00.82 crore on account of Over Draft from Reserve Bank of India

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2015	Receipt during the year	Repayments during the year	Balance as on 31 March 2016	Net Increase(+) /Decrease (-)		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
A Public Debt -concl.							
6004 Loans and Advances from the Central Govt.							
<i>07 Pre-1984-85 Loans -</i>							
102 National Loan Scholarship Scheme	0.13	...	...	0.13	...	...	...
Total 07	0.13	...	...	0.13	...	...	...
Total (6004)	10,70.88	49.52	71.34	10,49.06	(-)21.82	(-)2.04	2.55
Total-A Public Debt	2,57,28.52	61,29.21	39,47.74	2,79,09.99	(+)21,81.47	(+)8.48	67.75
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	99,21.47	31,15.93	23,97.50	1,06,39.90	(+)7,18.43	(+)7.24	25.83
Reserve funds bearing interest	8.96	2,35.00	2,43.24	0.72	(-)8.24	(-)91.96	...
Reserve funds not bearing interest	2,19.52	-0.01	0.90	2,18.61	(-)0.91	(-)0.41	0.53
Deposits bearing interest	32.10	1,76.70	2,00.41	8.39	(-)23.71	(-)73.86	0.02
Deposits not bearing interest	22,81.26	21,68.13	20,29.56	24,19.83	(+)1,38.57	(+)6.07	5.87
Total-B Other Liabilities	1,24,63.31	56,95.75	48,71.61	1,32,87.45	(+)8,24.14	(+)6.61	32.25
Total Public Debt and other liabilities	3,81,91.83	1,18,24.96	88,19.35	4,11,97.44	(+)30,05.61	(+)7.87	1,00.00

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

- 1 **Amortisation arrangements:-** The State Government has not constituted Sinking Fund for loans raised by it in the open market.
- 2 **Loans from Small Saving Fund:** - Loans out of the collection in the “Small Savings Scheme” and “Public Provident Fund” in the Post offices are being shared between the State Government and the Central Government in the ratio of 3: 1. A separate fund viz. “National Small Savings Fund” was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. During the year 2015-16 loan amounting to ₹ 13,07.17 crore was obtained and repayment of ₹ 3,32.02 crore was made. The balance outstanding at the end of the year was ₹ 76,50.79 crore which was 28.48 percent of the total Internal Debt of the State Government as on 31 March 2016.
- 3 **Internal Debt of the State Government, Market Loans etc.**
 - (a) **Market Loans:-** Long term loans raised in the open market fall under this category. During the year six loans amounting to ₹ 6,50.00 crore, ₹ 5,00.00 crore, ₹ 2,00.00 crore, ₹ 5,00.00 crore, ₹ 3,00.00 crore, ₹ 3,00.00 crore, bearing interest @ 8.07 % , 8.25%,8.16 % , 7.95 % , 8.14%, 8.17% respectively per annum were floated by the State Government at par which were realised in cash These loans are redeemable in April - 2025, May 2025, August 2025, September 2025, October 2025, January 2025 and November 2025 respectively.
Five long term Loans i.e. 5.85%, 6.20%, 7.39%, 7.53% and 7.77% for ₹ 175.51 crore, ₹ 141.22 crore, ₹ 56.25 crore, ₹ 212.57 crore and ₹ 200.00 crore, were notified for discharge.
 - (b) **Loans from the Life Insurance Corporation of India :-** These are also long term interest bearing loans granted by the Life Insurance Corporation of India for various schemes of the State Government and are repayable in accordance with the terms and conditions agreed upon by the State Government. During the year an amount of ₹ 38.83 crore were repaid to the Life Insurance Corporation of India.
 - (c) **Loans from General Insurance Corporation of India:** - These are long term interest bearing loans granted by the General Insurance Corporation of India for various schemes of the State Government and are repayable in accordance with the terms and conditions agreed upon by the State Government. During the year an amount of ₹0.15 crore were repaid.
 - (d) **Loans from the National Bank for Agriculture and Rural Development:** - These loans are granted by the National Bank for Agriculture and Rural Development for the Primary Agriculture Credit Societies. During the year loan amounting to ₹ 5,00.00 crore was obtained by the State Government from this bank, and an amount of ₹3,04.00 crore was repaid during the year.
 - (e) **Compensation and other Bonds:-** During the year an amount of ₹ 7.02 crore was repaid. There is no outstanding balance for compensation and other bonds after the repayment of ₹ 7.02 crore.
 - (g) **Loans from other Institutions:** - These loans are granted by the various autonomous bodies such as New India Insurance Company, Oriental Fire Insurance Company, United India Insurance Company, National Insurance Corporation. of India, Municipal Corporation Loans from housing Urban Development Corporation, H.P. Forest Corporation Ltd. , and Loans from LIC (Negotiated) etc. An amount of ₹ 71.15 crore was repaid during the year.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES
EXPLANATORY NOTES

(h) **Ways and Means Advances from the Reserve Bank of India:** - Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance i.e. ₹ 0.55 crore which the State Government is required to maintain with the Reserve Bank of India. An amount of ₹ 884.17 crore was obtained and ₹ 11,69.17 crore was repaid during the year 2015-16.

(i) **Overdraft from the Reserve Bank of India :-** Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below i.e. ₹ 0.55 crore, even after taking Ways & Means Advances, which is required to maintain with the Reserve Bank of India. An amount of ₹ 9,01.24 crore was obtained and ₹ 11,50.01 crore was repaid during the year 2015-16.

4 Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2014-15 and 2015-16 are as shown below:-

	2015-2016	2014-2015	Net increase(+)/ decrease(-) during the
(₹ in crore)			
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	3,85,49.89	3,56,49.99	(+28,99.90
(b) Other Obligations	26,47.55	25,41.84	(+1,05.71
Total (i)	4,11,97.44	3,81,91.83	(+)30,05.61
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	31,55.00	28,49.14	(+3,05.86
(b) Other Obligations	...	...	...
Total (ii)	31,55.00	28,49.14	(+)3,05.86
(iii) Deduct			
(a) Interest received on loans and advances given by Government	53.38	65.24	(-)11.87
(b) Interest realised on investment of cash balances	39.59	12.01	(+27.58
Total (iii)	92.97	77.25	(+)15.72
(iv) Net interest charges	30,62.03	27,71.89	(+)2,90.14
(v) Percentage of gross interest item (ii) to total Revenue Receipts	13.46	15.97	(-)2.51
(vi) Percentage of net interest item (iv) to total Revenue Receipts	13.06	15.53	(-)2.47

Note: The Government also received ₹1,11.94 crore during the year as dividend on investments (Major Head-0050 page no. 56 Vol.-II) in various undertakings.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in Crore)

Loanee Group	Balance on 1 April 2015	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2016 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Municipalities/Municipal Councils/ Municipal Corporations	0.57	...	...	...	0.57	...	*
Urban Development Authorities	2.01	...	...	...	2.01	...	*
Housing Boards	0.86#	...	...	...	0.86	...	*
Statutory Corporations	15,48.17	3,05.17	...	...	18,53.34	305.17	*
Co-operative Societies/Co-operative Banks	64.08	...	15.18	...	48.90	(-)15.18	*
Panchayati Raj Institutions	0.36	...	0.01	...	0.35	(-)0.01	*
Government Servant	35.76	13.42	8.46	...	40.72	4.96	*
Others	6,95.01#	1,44.57	2.25	...	8,37.02	142.32	*
Total:-	23,46.81	4,63.16	25.90	...	27,84.07	4,37.26	*

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

(₹ in Crore)

SI. No.	Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of Interest
	Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2011-12	Mar-11	HTC-F(11)3/2011	7,00.00 Interest Free
	Loans to Himachal Pradesh Horticultural Produce Marketing & Processing Corporation Limited(HPMC)	2012-13	Mar-10	HTC-F(1)3/2010-Vol-11	5,00.00 Interest Free

#Previous year misclassification rectified during the year

*Not available

Note:For details, refer section 1 of Detail Statement of Loans and Advances made by the Govt..(page no. 166 to 169 Vol.-II)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section:2 Summary of Loans and Advances: Sector-wise

(₹ in crore)

Sector	Balance on 1 April 2015	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2016 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	25.54	0.35	2.20		23.69	(-)1.85	*
Economic Services	22,84.50	4,49.39	15.24		27,18.65	4,34.15	*
Other Services	36.77	13.42	8.46		41.73	4.96	*
Total:	23,46.81	4,63.16	25.90		27,84.07	4,37.26	

Section: 3 Summary of repayments in arrears from loanee entities

(₹ in Crore)

Loanee - entity	Amount of arrears as on 31 March 2016			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2016
	Principal	Interest	Total		
1	2	3	4	5	6
Municipalities/Municipal Councils/Municipal Corporation	0.57	....	0.57	2001-02	0.57
Urban Development Authority	2.01	....	2.01	1995-96	2.01
Housing Boards	1.16	....	1.16	2009-10	1.16
H.P.M.C	14.54	.....	14.54	2015-16	38.09
H.P Krishi Vishavdyala	5.61	.....	5.61	1987-88	5.61
Marketing Facilities	1.63	.....	1.63	1987-88	1.63
Village and Small Industries	0.62	.....	0.62	1987-88	0.62
Rural Development	0.13	.....	0.13	1992-93	0.13
Himachal Pradesh state Electricity Board	74.75	.....	74.75	1987-88	74.75
General Financial Institution	0.10	....	0.10	1985-86	0.10
Total :	1,01.12		1,01.12		1,24.67

*Not available

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative summary of Government Investment in the share capital and debentures of different concerns for 2014-15 and 2015-16

Name of the concern	2015-16			2014-15		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
(₹ in crore)						
1. Statutory Corporations/Boards	6	12,77.68	...	6	11,84.17	...
2. Government Companies	20	5,94.25	0.70	20	3,77.17	0.35
3. Other Joint Stock Companies and Partnerships						
(i) Central Govt. Companies	1	10,98.14	1,10.78	1	10,98.14	1,69.86
(ii) Other Companies	13	0.10	0.01	13	0.10	0.02
4. Co-operative Bank	9	14.05	...	9	14.45	0.28
5. Co-operative Institutions and Local Bodies						
(i) Co-operative Societies	17	56.45	0.45	17	57.62	0.49
Total	66	30,40.67	1,11.94	66	27,31.65	1,71.00

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2016 in various sectors are shown below :-

(₹ in crore)										
Sector (No. of guarantees within bracket)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year 2015-16	Additions during the year	Deletions (Other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2015-16	Guarantee Commission or Fee		Other Material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (1)*	48,49.96	24,54.60	3,00.00	1,04.01	--	--	26,50.59	--	--	--
Co-operative Banks (1)*	2,50.00	2,12.11	57.35	42.71	--	--	2,26.75	--	--	--
State Financial Corporation (1)*	95.25	32.26	--	8.16	--	--	24.10	--	--	--
Local Bodies (1)*	12.00	5.12	--	0.06	--	--	5.06	--	--	--
Other Institutions (10) *	44,50.32	15,77.24	9.64	7,78.99	--	--	8,07.89	--	...	--
Total	96,57.53	42,81.33	3,66.99	9,33.93	--	--	37,14.39	--	...	--

*Figures in brackets indicate the number of institutions

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid						Funds Allocated for Creation of Capital Assets						
	2015-16			2014-15			2015-16			2014-15			
	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	
(₹ in crore)													
1.	Panchayati Raj Institutions												
(i)	Zila Parishads	12.22	...	12.22	96.47	...	96.47	...	...	...	87.67	...	87.67
(ii)	Panchayat Samities	40.74	...	40.74	82.96	...	82.96	...	...	...	53.87	...	53.87
(iii)	Gram Panchayats	2,55.02	1,19.36	3,74.38	79.13	5,22.33	6,01.46	2,01.54	6.75	2,08.29	38.62	12.30	50.92
	Total	3,07.98	1,19.36	4,27.34	2,58.56	5,22.33	7,80.89	2,01.54	6.75	2,08.29	1,80.16	12.30	1,92.46
2.	Urban Local Bodies												
(i)	Municipal Corporations	41.70	94.14	1,35.84	22.73	70.78	93.51	9.31	69.78	79.09	4.86	70.78	75.64
(ii)	Municipalities/ Municipal Councils	87.77	40.68	1,28.45	61.98	0.68	62.66	33.24	28.33	61.57	14.32	0.13	14.45
(iii)	Others	24.56	30.69	55.25	25.34	20.73	46.07	...	25.38	25.38	3.35	20.73	24.08
	Total	1,54.03	1,65.51	3,19.54	1,10.05	92.19	2,02.24	42.55	1,23.49	1,66.04	22.53	91.64	1,14.17
3.	Public Sector Undertakings												
(i)	Government Companies	6.95	...	6.95	4.47	0.54	5.01	--	--	--	--	--	--
(ii)	Statutory Corporations	1,14.97	3.71	1,18.68	2.36	46.44	48.80	--	10.00	10.00	--	--	--
	Total	1,21.92	3.71	1,25.63	6.83	46.98	53.81	--	10.00	10.00	--	--	--
4.	Autonomous Bodies												
(i)	Universities	6.00	3,12.52	3,18.52	0.15	2,54.75	2,54.90	...	1.50	1.50	...	...	...
(ii)	Development Authorities	13.99	95.63	1,09.62	1.40	54.52	55.92	...	14.56	14.56	--	10.28	10.28
(iii)	Cooperative Institutions	5.94	24.29	30.23	5.94	27.31	33.25	...	0.75	0.75	--	0.81	0.81
(iv)	Others	5.42	1,78.08	1,83.50	9.77	1,48.33	1,58.10	...	33.45	33.45	--	12.22	12.22
	Total	31.35	6,10.52	6,41.87	17.26	4,84.91	5,02.17	...	50.26	50.26	--	23.31	23.31

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Name/ Category of the Grantee	Total Funds Released as Grants-in-aid						Funds Allocated for Creation of Capital Assets						
	2015-16			2014-15			2015-16			2014-15			
	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	Non-Plan	Plan including CSS and CP	Total	
(₹ in crore)													
5.	Education												
(i)	Elementary Education	...	1,81.46	1,81.46	...	2,52.66	2,52.66	--	--	--	--	9.83	9.83
(ii)	Secondary Educations	12.99	1,29.06	1,42.05	23.72	51.52	75.24	--	--	--	--	--	--
(iii)	Higher Education	0.65	17.24	17.89	1.31	12.68	13.99	--	--	--	--	--	--
	Total	13.64	3,27.76	3,41.40	25.03	3,16.86	3,41.89	--	--	--	--	9.83	9.83
6.	Others												
(i)	Forests	...	13.60	13.60		10.99	10.99	...	0.07	0.07	...	0.06	0.06
(ii)	Social Welfare	26.50	37.29	63.79	18.51	47.73	66.24	...	0.32	0.32	...	8.27	8.27
(iii)	Misc.	10.22	6,68.89	6,79.11	5.31	1,92.64	1,97.95	...	99.64	99.64	...	64.74	64.74
	Total	36.72	7,19.78	7,56.50	23.82	2,51.36	2,75.18	...	1,00.04	1,00.04	...	73.07	73.07
7.	Non-Government Organisations												
	Total	6,65.64	19,46.64	26,12.28*	4,41.55	17,14.63	21,56.18	2,44.09	2,90.54	5,34.63	2,02.69	2,10.15	4,12.84

* Includes ₹ 9.96 crore on account of compensation and assignment to local bodies and Panchyati Raj Institution {Major Head 3604 (page no.112 Vol.II)}

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

Name / Category of the Grantee		Total Value of Grants-in-aid in kind		Value of Grants-in-aid in kind being Capital Asset in Nature	
	(1)	(2)		(3)	
		2015-16	2014-15	2015-16	2014-15
1.	Panchayati Raj Institutions				
(i)	Zila Parishads	--	--	--	--
(ii)	Panchayat Samities	--	--	--	--
(iii)	Gram Panchayats	--	--	--	--
2.	Urban Local Bodies	--	--	--	--
(i)	Municipal Corporations	--	--	--	--
(ii)	Municipalities/ Municipal Councils	--	--	--	--
(iii)	Others	--	--	--	--
3.	Public Sector Undertakings	--	--	--	--
(i)	Government Companies	--	--	--	--
(ii)	Statutory Corporations	--	--	--	--
4.	Autonomous Bodies	--	--	--	--
(i)	Universities	--	--	--	--
(ii)	Development Authorities	--	--	--	--
(iii)	Cooperative Institutions	--	--	--	--
(iv)	Others	--	--	--	--
5.	Non-Government Organisations	--	--	--	--
	Total	--	--	--	--

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2015-16			2014-15		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	31,98.94	1,91,03.87	2,23,02.81	28,94.20	1,68,92.85	1,97,87.05
Expenditure Heads (Capital Account)	41.02	28,23.47	28,64.49	23.12	2,449.77	2,472.89
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund (a)	39,47.73	4,63.16	44,10.89	82,59.81	4,74.19	87,34.00
Total	71,87.69	2,23,90.50	2,95,78.19	1,11,77.13	1,98,16.81	3,09,93.94
(a) The figures have been arrived as follows: -						
E. Public Debt						
Internal Debt of the State Government	38,76.40	...	38,76.40	81,93.26	...	81,93.26
Loans and Advances from the Central Government	71.33	...	71.33	66.55	...	66.55
F. Loans and Advances*						
Loans for Social Services	...	0.35	0.35	...	2.00	2.00
Loans for Economic Services	...	4,49.39	4,49.39	...	4,64.93	4,64.93
Loans to Government Servants etc.	...	13.42	13.42	...	7.26	7.26
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a)	39,47.73	4,63.16	44,10.89	82,59.81	4,74.19	87,34.00

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2014-15 and 2015-16 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2014-15	36.06	63.94
2015-16	24.30	75.70

* Detailed account is given in Statement No.18

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
		(₹ in Crore)	
CAPITAL AND OTHER EXPENDITURE-			
Gross Capital Expenditure -			
General Services			
Capital outlay on Police	2,13.15	22.71	2,35.86
Capital outlay on Printing and Stationery	3.70	...	3.70
Capital outlay on Public Works	7,32.39	61.45	7,93.84
Capital Outlay on Other Administrative Services	15.88	4.35	20.23
Total-General Services	9,65.12	88.51	10,53.63
Social Services			
Education, Sports, Art and Culture	18,81.47	2,99.29	21,80.76
Health and Family Welfare	9,10.11	1,17.23	10,27.34
Water Supply and Sanitation, Housing and Urban Development	51,45.05	3,54.42	54,99.47
Information and Broadcasting	6.85	0.98	7.83
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	1,69.27	6.63	1,75.90
Social Welfare and Nutrition	70.31	12.91	83.22
Other Social Services	7.07	0.60	7.67
Total-Social Services	81,90.13	7,92.06	89,82.19
Economic Services			
Agriculture and Allied Activities	17,07.35	1,08.02	18,15.37
Rural Development	16.32	4.61	20.93
Irrigation and Flood Control	38,19.54	1,42.22	39,61.76
Energy	32,63.34	2,65.00	35,28.34
Industry and Minerals	2,75.61	64.94	3,40.55
Transport	82,48.99	13,27.14	95,76.13
General Economic Services	6,55.65	1,32.05	7,87.70
Total - Economic Services	1,79,86.80	20,43.98	2,00,30.78
Total - Gross Capital Expenditure	2,71,42.05	29,24.55	3,00,66.60

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
	(₹ in Crore)		
CAPITAL AND OTHER EXPENDITURE-			
Recovery Capital Expenditure			
Social Services			
Education, Sports, Art and Culture	0.24	...	0.24
Water Supply and Sanitation, Housing and Urban Development	0.71	0.04	0.75
Total - Social Services	0.95	0.04	0.99
Economic Services			
Agriculture and Allied Activities	9,62.24	60.02	10,22.26
Irrigation and Flood Control	5,67.69	...	5,67.69
Industry and Minerals	0.15	...	0.15
Transport	70.80	...	70.80
Total - Economic Services	16,00.88	60.02	16,60.90
Total-Recovery Capital Expenditure	16,01.83	60.06	16,61.89
Total-Net Capital Expenditure	2,55,40.22	28,64.49	2,84,04.71
	(-12,95.85)		(-12,95.85)
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Social Services			
Education, Sports, Art and Culture	8.86	(-)1.94	6.92
Water Supply and Sanitation, Housing and Urban Development	12.67	(-)0.26	12.41
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	2.90	(+)0.35	3.25
Social Welfare and Nutrition	1.10	...	1.10

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
		(₹ in Crore)	
LOANS AND ADVANCES-			
Loans and Advances for various services -			
Economic Services			
Agriculture and Allied Activities	1,13.10	(+)10.92	1,24.02
Rural Development	0.49	...	0.49
Energy	21,22.49	(+)4,12.26	25,34.75
Industry and Minerals	48.31	(+)10.97	59.28
General Economic Services	0.10	...	0.10
Loans to Government Servants	35.77	(+)4.96	40.73
Miscellaneous Loans	1.02	...	1.02
Total - Loans and Advances	23,46.81	4,37.26	27,84.07
Total - Capital and Other Expenditure	2,78,87.03	33,01.75	3,11,88.78
Deduct			
Contribution from Miscellaneous Capital Receipts	12,95.85	...	12,95.85
Net-Capital and Other Expenditure	2,65,91.18	33,01.75	2,98,92.93
Principal Sources of Funds -			
Revenue (+)Surplus/(-)Deficit		(+)11,37.67*	
Add- Adjustment on Account of Retirement / Disinvestment	(-)12,95.85	...	(-)12,95.85
Debt-			
Internal Debt of the State Government	2,46,57.64	22,03.29	2,68,60.93
Loans and Advances from the Central Government	10,70.87	(-)21.81	10,49.06
Small Savings, Provident Funds etc.	99,21.47	7,18.43	1,06,39.90
Total - Debt	3,56,49.98	28,99.91	3,85,49.89

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

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

Heads	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
		(₹ in Crore)	
Other Receipt-			
Contingency Fund	5.00	...	5.00
Reserve Funds	2,28.48	(-)9.15	2,19.33
Deposits and Advances	23,12.81	1,14.86	24,27.67
Suspense and Miscellaneous (other than amount closed to Government Account & Cash Balances Investment Account)	2,97.27	(-)33.55	2,63.72
Remittances	2,15.88	1,47.57	3,63.45
Total-Other Receipt	30,59.44	2,19.73	32,79.17
Total - Debt and other Obligation	3,87,09.42	31,19.64	4,18,29.06
Other Receipt-			
Deduct - Cash Balance	(-)7,39.51	(+)3,98.75	(-)3,40.76
Deduct - Investment	...	(+)5,56.80	5,56.80
Add - Amount closed to Government Account	...	...	...
Net - Provision of Funds	3,94,48.93	33,01.75	4,16,13.02 (a)

The difference of ₹ 1,17,20.08 lakh between progressive figures of capital and other expenditure and net provision of funds is explained below:-

1. Revenue Deficit:-

(i) Revenue Deficit upto 31 March, 2016	(-)1,28,36.39	
(ii) Current year deficit (-)/ surplus(+)	(+)11,37.67*	(-)1,16,98.72

2. Amount adjusted under:-

(i) Inter-State Settlement	(-)1.43	
(ii) Net Amount adjusted under " 7999-Appropriation to Contingency Fund"	(-)5,00.00	
(iii) Miscellaneous Government Account	(-)7.43	
(iv) Net Amount adjusted proforma	(-)7,50.00	(-)21.36

Net Total align="right">**(-)1,17,20.08**

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

(a) The closing balance of ₹ 4,16,13.02 lakh is less by ₹ 11,37.67 lakh (Revenue Surplus)

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

A. The following is a summary of the balances as on 31 March 2016:-

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	(₹ in crore)
	A to D,G,H, and part of L (Major Head		
3,88,28.94 (a)	8680 only)	Government Account	
	E	Public Debt	2,79,09.99
27,84.07	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	5.00
		Public Account	
	I	Small Savings, Provident Funds etc.	1,06,39.90
	J	Reserve Fund	
		(i) Reserve Funds Bearing Interest	0.71
		(ii) Reserve Funds not Bearing Interest	2,18.62
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	8.38
		(ii) Deposits not Bearing Interest	24,19.83
0.54		(iii) Advances	
	L	Suspense and Miscellaneous	
5,56.80		(i) Investment	
		(ii) Other Items (Net)	2,63.72
	M	Remittances	
		(i) Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Office	3,63.54
0.10		(ii) Inter Government Adjustment Account	
-3,40.76 (b)	N	Cash Balance	
Total			4,18,29.69

(a) Please see 'B' on page no. 38 (Vol.-I) to understand how this figure is arrived at.

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also foot note (a) on page 197 (Vol.-II).

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

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

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

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

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

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

			(₹ in crore)
Dr.	Details	Cr.	
3,71,02.12	A. Amount at the Debit of Government Account on 1 April 2015		
	B. Receipt Heads (Revenue Account)		2,34,40.48*
	C. Receipt Heads (Capital Account)		
2,23,02.81	D. Expenditure Heads (Revenue Account)		
28,64.49	E. Expenditure Heads (Capital Account)		
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)		
	G. Amount at the debit of Government Account on 31 March 2016		3,88,28.94
6,22,69.42	Total		6,22,69.42

Note:-

A summary of 'Receipts, Disbursements and balance under haead of account relating to Debt, Contingency fund and Public Account' is given in Statement no. 17, 18 and 21.

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

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Himachal Pradesh for the period 1 April 2015 to 31 March 2016. The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 17 District Treasuries, 75 Public Works Divisions, 89 Forest Divisions, 52 Irrigation Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts were excluded at the end of the Financial Year.

(ii) Basis of Accounting

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

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

(iii) Currency in which Accounts are kept

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

(iv) Form of Accounts

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

(v) Classification between Revenue and Capital

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

2. Quality of Accounts:

(i) Advance payments

Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money in advance and submit adjustment bills thereafter. However, the State Government has not introduced a system for identifying such adjustment vouchers, following which, the Accountant General (A&E) is unable to certify whether all advances have been settled and that there is no misappropriation or fraud. Over the years, the Accountant General (A&E) has been requesting the State Government to adopt the

mode of Abstract Contingent (AC) bills and subsequent submission of Detailed Countersigned Contingent (DC) bills (vouchers in support of final expenditure) prevalent in the Central Government and other States to ensure greater transparency. The State Government is yet to do this.

(ii) Outstanding Utilization Certificates

In terms of Rule 164 of the Himachal Pradesh Financial Rules, 2009 (Revised), where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification, should be forwarded to the Accountant General(A&E) within the dates specified in the sanction. Grants-in-aid given by the Government are accounted for under the respective major heads of account. A significant proportion of the outstanding UCs of the State is awaited from the departments of Education, Rural Development and Social Justice.

Details of outstanding UCs up to March 2016 were as under:

Year	Number of UCs awaited	Amount (₹ in crore)
Up to 2013-2014	1,238	882.23
2014-2015	1,706	1,343.17
2015-16*	14,882	2,612.27
Total	17,826	4,837.67

(* Except where the sanction orders state otherwise, UCs in respect of grants disbursed during 2015-16 become due only during 2016-17)

The purpose for which Grants-in-Aid were utilized can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes. Thus expenditure shown in the accounts cannot be treated as final to the extent of non-receipt of UCs, nor can it be confirmed that the amount has been expended for the purpose sanctioned.

(iii) Transfer of Funds to Personal Deposit Accounts

Under Rule 12.7 of the Himachal Pradesh Financial Rules Volume I, 1971, Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund and booking these as final expenditure against the concerned service Major Heads to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year, and reopened the next year, if necessary. These rules have not been followed by the State Government, despite persistent correspondence over the past many years by the Accountant General (A&E).

Details of balances in Personal Deposit accounts are as under:

(₹ in crore)

PD Accounts as on 01.04.2015		PD Accounts opened during the year 2015-16	PD Accounts closed during the year 2015-16	Closing Balance	
Number	Amount			Number	Amount
113	361.00	Nil	Nil	113*	231.42

* 30 Personal Deposit Accounts have nil balances and 3 Personal Deposit Accounts amounting to ₹ 0.11 crore are inoperative since 2010-11 onwards.

(iv) Reconciliation of Receipt and Expenditure

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

(v) Cash Balance (deposit with Reserve Bank of India)

The difference of ₹ 11.55 crore (net debit) between the cash balance of the State Government as worked out by the Accountant General and as reported by the Reserve Bank of India is mainly due to non reconciliation of figures by the Agency Banks, and is being reviewed.

3. Other items

(i) Liabilities on Pensionary Benefits

Expenditure during the year on pension and other retirement benefits to State Government employees recruited on or before 14 May 2003 was ₹ 3,836.44 crore (including ₹ 11.02 crore of Pension to legislators, ₹ 407.44 crore of leave encashment benefit and ₹ 187.71 crore of Government Contribution for Defined Contribution Pension Scheme), constituting 17.20 per cent of the total revenue expenditure of ₹ 22,302.81 crore. State Government employees recruited with effect from 15 May 2003 are eligible for the New Pension Scheme.

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

The Government of Himachal Pradesh, however, did not follow the above procedure in transferring Government contribution. The State Government transfers the employer's (Government's) contribution directly to NSDL/ Trustee Bank without routing it through the Public Account. During 2015-16, the State Government deducted ₹ 176.70 crore towards employees' contribution which was credited to the Public Account. However, as in previous years, the State Government did not credit the employer's contribution to the Public Account, and instead, directly transferred ₹ 187.71 crore to NSDL/Trustee Bank. The excess contribution of ₹ 11.01 crore by the Government during the year 2015-16 represented past liabilities. Since the State Government did not route the employer's contribution through the Public Account, it has not been possible to ascertain the

quantum of past liabilities representing employer's share remaining to be transferred to NSDL. Such short contributions over the years, if any, will attract interest, which will also have to be included at the time of transferring the employer's contribution to NSDL, but in the absence of information on quantum of short contribution over the years, it has not been possible to estimate this.

As on 1 April 2015, ₹ 32.07 crore representing employees' contribution yet to be transferred to NSDL was available in the Public Account under Major Head 8342-117. (The interest accruing on such retained balances which constitute liabilities of the State Government- since the inception of the Scheme, has not been estimated. It has also not been possible to estimate whether the employees' contributions over the years under the Scheme have been correctly assessed). Against ₹ 208.77 crore (₹ 32.07 crore opening balance plus ₹ 176.70 crore deducted from the employees during the year), the State Government transferred ₹ 200.41 crore leaving a balance of ₹ 8.36 crore in the Public Account as on 31 March 2016. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities under the scheme besides erroneously enhancing the liquidity position of the State Government.

(ii) Guarantees

The information contained in statement 9 of the Finance Accounts for the year 2015-16 is based on information received from the State Government/ corporation/ Boards/ Government Companies, Cooperative Society/Bank consisting of 14 Statutory Corporation/ Boards/ Government Companies, Cooperative Society/Bank. The outstanding amounts guaranteed against their liabilities stood at ₹ 3,714.39 crore at the end of 2015-16.

Under the Himachal Pradesh Fiscal Responsibility and Budget Management (HP FRBM) Act (as amended), the total outstanding guarantees should be limited to 40 *per cent* of revenue receipt for the year preceding the current year. Thus the outstanding guarantees work out to be 20.81 *per cent* of the Revenue Receipts during 2014-15 which is within the target of FRBM Act.

(iii) Loans and Advances

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

During 2015-16 loans amounting to ₹ 463.16 crore were given by the State Government to various entities. During 2015-16 the state government received ₹ 8.46 crore towards repayment of advances by Government Servant and ₹ 17.44 crore as repayment of other outstanding loans. Out of total outstanding loans of ₹ 2,784.08 crore, as on 31 March 2016, the terms and conditions have not been finalized by the State Government in respect of loans amounting to ₹ 18.48 crore.

(iv) Investment

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts the investment of Government in 66 entities was ₹ 3,040.67 crore as on 31 March, 2016 on which an

amount of ₹ 111.94 crore was received as dividend/interest (i.e. 3.68 *per cent* of total invested amount). Out of these ₹ 110.78 crore was received as dividend/interest from 01 Central Govt. Company i.e. Satluj Jal Vidyut Nigam (Previously Nathpa Jhakri Power Corporation) wherein invested amount was ₹ 1,098.14 crore and rest of dividend/interest amount of ₹ 1.16 crore only was received on invested amount of ₹ 1,942.53 crore in 65 entities. Details are given in Statement 19. These figures, however, have not been reconciled with the figures of the investee organizations, which is to be done.

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

In furtherance of the recommendation of the Thirteen Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31st March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010), against future repayment to the Ministry of Finance. Out of the excess repayment of ₹ 15.58 crore, Ministry of Finance had adjusted ₹ 10.57 crore during the year 2013-14 and adjustments are still pending for ₹ 5.01 crore. During the year 2014-15 and 2015-16 no excess adjusted by the Ministry of Finance towards excess repayment of Central Loans. The principal amount (which is not estimated) out of the balances pending for adjustment by Ministry of Finance of ₹ 5.01 crore will constitute an adverse balances in the loan account of the State of Himachal Pradesh and also an overstatement of public Debt of the Government, till it is adjusted or written off. Details of Ministry wise breakup of loans written off are given in **Annexure- B**.

(vi) Reserve Funds

Details of book adjustments carried out by the Accountant General (A&E) towards contribution to various Reserve / Deposit Funds and utilization of fund balances to meet the expenditure incurred under the relevant service major heads, are indicated in **Annexure-A**. Detailed information on reserve funds and the investments from the earmarked funds is available in Statements 21 and 22 respectively.

There were eight Reserve Funds earmarked for specific purposes. The total accumulated balance as at the end of 31 March, 2016 in these funds was ₹ 219.33 crore including ₹ 1.54 crore of two in-operative reserve funds (in-operative since 1971) i.e. Depreciation Reserve Funds Government Commercial Departments and Undertakings under MH 8115-103 (bearing interest) and same fund under MH- 8226-101 (not bearing interest). The State Government has not initiated any action to close these in-operative reserve funds. No investment was made by the Government from reserve fund balances of ₹ 219.33 crore.

The State Government, however, has not created two significant reserve funds (viz. Consolidated Sinking Fund and the Guarantee Redemption Fund). Details of significant reserve funds are as under:

(a) Consolidated Sinking Fund

In terms of the recommendations of the Twelfth Finance Commission, State Governments were required to create a Consolidated Sinking Fund to be administered by the Reserve Bank of India (RBI) for redemption of outstanding liabilities. As per RBI's guidelines of 2006, the State

Government was required to make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding liabilities at the end of the previous financial year. Outstanding liabilities are defined as comprising Internal Debt and Public Account liabilities (Statement No. 6) of the State Government. The State Government has not, however, created a Consolidated Sinking Fund and accordingly contribution to the extent of ₹ 190.96 crore (0.5 *per cent* of outstanding liabilities of ₹ 38,191.83 crore as on 31 March 2015) were not made to Consolidated Sinking Fund during the financial year.

(b) Guarantee Redemption Fund

The State Government was required to set up a Guarantee Redemption Fund as recommended by the Twelfth Finance Commission to meet the contingent liabilities arising from the guarantees given, and make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year. The Govt. of Himachal Pradesh has not, however, created Guarantee Redemption Fund. Based on the figures provided by 14 guaranteed entities/State Government, the outstanding guarantees as on 31 March 2015 amounted to ₹ 4,281.33 crore in respect of these 14 entities. On this basis ₹ 21.41 crore was liable to be contributed to this fund during the year 2015-16.

The Himachal Pradesh Financial Rules, 2009 do not prescribe a minimum of guarantee fees. No guarantee fees was received during the year 2015-16.

(c) State Disaster Response Fund

The Fourteenth Finance Commission (FFC) had made provision of funds for the State Disaster Response Fund (SDRF) in its recommendations. In terms of the guidelines, the Centre and the State Governments are required to contribute to the Fund in the proportion of 90:10. Further, if the State does not have adequate balance under SDRF, Government of India provides additional assistance from the National Disaster Response Fund (NDRF). During 2015-16, the State Government received ₹ 212.40 crore (₹ 10.62 crore for capacity building and ₹ 201.78 crore towards Central Government share of 90 *per cent* contribution to SDRF). Against its own share of ₹ 23.50 crore, the State Government released only ₹ 22.60 crore. Against the corpus of ₹ 243.94 crore (₹ 8.94 crore opening balance plus ₹ 235.00 crore transferred in 2015-16) the State Government adjusted ₹ 243.24 crore towards expenditure on account of natural calamities during the year, leaving a balance of ₹ 0.70 crore in the Fund as on 31 March 2016, which however, had not been invested. The Public Account under Major Head 8121 pertaining to SDRF belongs to the category 'Reserve Fund bearing interest' and the State Government is required to pay interest on uninvested balance. Consequently, the State Government is required to pay interest of ₹ 0.72 crore (estimated at 8.00 *per cent* applicable on Ways and Means Advances) which was not done.

In the meantime, during 2015-16, the State Government received an additional assistance of ₹ 82.22 crore under NDRF and an expenditure of ₹ 11.01 crore has been incurred under Major Head 2245-Relief on account of natural calamities. The State Government however has not adjusted/utilized the amount received from Government of India.

(vii) Interest Adjustments

Government is liable to pay /adjust interest in respect of balances under categories- 'I. Small Savings Provident Funds etc.', 'J-Reserve Funds (a. Reserve Funds bearing Interest)' and 'K-Deposits (a. Deposits bearing Interest)', and specific sub-major heads. An amount of ₹ 910.55 crore on account of interest on Small Savings, Provident Fund etc., has been charged to Major Head '2049 Interest Payment' during the year. No amount has been charged to '05- Interest on Reserve

Funds' and '60- Interest on other Obligations'. The State Government was required to pay interest on balance of ₹ 32.07 crore lying in interest bearing deposits (Defined Contribution Pension Scheme for Government employees) that had not been invested. This interest has been estimated at 8.7 *per cent*, which is the rate of interest payable on General Provident Funds in 2015-16 and comes to ₹ 2.79 crore. The interest liabilities payable on balances retained in interest bearing reserve funds and deposits in previous years has not been estimated.

(viii) Status of Suspense and Remittance Balances

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

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

(ix) Contingency Fund

The Contingency Fund of the State of Himachal Pradesh has a corpus of ₹ 5.00 crore. No amount has been spent during 2015-16 from the Contingency Fund.

(x) Rush of Expenditure

Rush of expenditure, particularly in the closing months of the financial year shall be avoided in terms of Rule 43(3) of Himachal Pradesh Financial Rules 2009. It is also mentioned in the H.P. Govt. letter No. Fin.1-C(14)-1/83 dated 06.09.1995 and corrigendum of even number dated 06.02.1997, to regulate the expenditure in the phased manner, the administrative departments shall ensure that both the Non-Plan and Plan budget of the respective departments is allowed to be spent in a controlled manner i.e. 25 *per cent* in the 4th quarter. The trend of expenditure incurred during the last quarter, month of March and last three days of March 2016 as compared to the total expenditure during 2015-16 is as under:

(₹ in crore)

Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Expenditure incurred during Last three days of March 2016	Total Expenditure	Percentage of total expenditure incurred during		
				Jan to March 2016	March 2016	Last three days of March 2016
8,623.57	4,594.75	1,003.47	25,167.30	34.26	18.26	3.99

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

Balances under Major Head 8670 represent cheques issued by treasuries that remain unencashed. All treasuries in Himachal Pradesh operate the Real Time Gross Settlement (RTGS) system whereby payments are made electronically. As on 31 March 2016, cheques valued at ₹ 0.37 crore issued by the New Delhi Treasury, remained unencashed which is under reconciliation.

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

Till March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 364.56 crore to the implementing agencies in Himachal Pradesh as on 31.03.2016. Details are at Appendix-VI. Despite Government of India's decision to release all assistance to CSSs/ ACA directly to the State Government and not to implementing agencies, the direct transfers to implementing agencies has increased by 30.88 *per cent*, as compared to 2014-15.

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

The Government of Himachal Pradesh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005.

The achievements of the government during the year 2015-16 against fiscal targets laid down in the Himachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act and rules framed there under, were as follows:-

Sr. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Deficit	1,137.67 <i>Surplus</i>	Eliminate Revenue Deficit by 2011-12	Achieved during the year
2	Fiscal Deficit	2,164.08	3 percent or less	1.96
3	Debt and Other Obligations	41,197.44	40.1	37.28

* Source: GSDP figure (₹ 1,10,511 crore) is taken from the Economic and Statistics Department, Government of Himachal Pradesh as the same was not available on the website of Ministry of Statistics and Programme Implementation, Govt of India.

The outstanding guarantees (as estimated by the State Government) on long term debt at the end of year was 20.81 *per cent* of revenue receipt of previous financial year, which was well within the target of 40 *per cent* of revenue receipt of previous financial year.

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

(xiv) Committed liabilities

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

(xv) Impact on revenue surplus and fiscal deficit:

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

(₹ in crore)

Sl. No.		Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
3 (vi) (c)	Short contribution to State Disaster Response Fund, non payment of Interest on balance in the fund and non adjustment of NDRF amount	72.63	0	0	72.63
3(vii)	Non-payment of interest on interest bearing Deposits.	2.79	0	0	2.79
	Total Impact	75.42 (Overstatement)		75.42 (Understatement)	

Annexure-A

'T' Periodical adjustments:

(₹ in crore)

Sl.No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Interest Payment on General Provident Funds (GPF)	2049 Dr.	8009 Cr.	891.14	Represents interest on GPF contributions of State Government employees
2.	Interest Payment on Employees Insurance and Pension Fund	2049 Dr.	8011 Cr.	19.41	Represents interest on contributions towards Group Insurance Scheme of the State Government employees
3.	Expenditure met from State Disaster Response Fund	8121 Dr.	2245 (-) Dr	243.24	Represents the expenditure met from State Disaster Response Fund
4.	Transfer to State Disaster Response Fund	2245 Dr.	8121 Cr.	235.00	Represents transfer of amount to State Disaster Response Fund.

Annexure-A

‘II’ Book Adjustments:

(₹ in crore)

Sl.No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	G.P.F Subscription/ Recoveries	2014	8009	29.71	...
2	-do-	2029	8009	39.72	...
3	-do-	2052	8009	17.16	...
4	-do-	2053	8009	30.19	...
5	-do-	2055	8009	174.55	...
6	-do-	2059	8009	47.65	...
7	-do-	2070	8009	10.65	...
8	-do-	2202	8009	964.39	...
9	-do-	2210	8009	201.95	...
10	-do-	2211	8009	37.93	...
11	-do-	2215	8009	101.80	...
12	-do-	2230	8009	11.11	...
13	-do-	2401	8009	36.86	...
14	-do-	2403	8009	45.21	...
15	-do-	2406	8009	62.52	...
16	-do-	2515	8009	25.38	...
17	-do-	2702	8009	53.02	...
18	-do-	3054	8009	168.45	...
19		Others		213.30	
		Total		2,271.55	

Annexure-A

'III' Other Adjustments:

Sl.No.	Book adjustment	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1	Transfer to Revenue Receipt head	8443 (-) Cr	0075 Cr.	8.05	Lapsed deposits transferred to Revenue head

Annexure-B**Adjustment of excess repayment against written off Central Loans**

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

Annexure-C

Status of Suspense and Remittance Balances

(₹ in crore)

Name of Minor Head	2013-14		2014-15		2015-16	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658 -Suspense Accounts						
101-Pay and Accounts Office-Suspense	35.69	17.76	45.63	23.37	55.66	18.15
Net	17.93 Dr		22.26 Dr		37.51 Dr.	
102-Suspense Account (Civil)	145.05	142.13	139.08	131.80	194.87	212.23
Net	2.92 Dr.		7.28 Dr		17.36 Cr	
110-Reserve Bank Suspense-Central Accounts Office	36.39	8.68	36.40	36.40	8.29	...
Net	27.71 Dr.		-nil-		8.29 Dr	
112-Tax Deducted at Source (TDS) Suspense	242.53	274.83	263.90	285.67	284.65	303.47
Net	32.30 Cr.		21.77 Cr		18.82 Cr	
129-Material Purchase Settlement Suspense Account	60.80	343.12	68.51	370.99	143.71	407.35
Net	282.32 Cr		302.48 Cr		263.64 Cr	
8782 Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer						
102-Public Works Remittances	4,285.65	4,464.49	4,322.98	4,507.75	4,801.22	5,144.55
Net	178.84 Cr		184.77 Cr		343.33 Cr	
103- Forest Remittances	640.67	667.88	217.57	250.76	190.00	212.00
Net	27.21 Cr		33.19 Cr		22.00 Cr	
105-Reserve Bank of India Remittances	2.39	...	2.39	...	2.39	...
Net	2.39 Dr		2.39 Dr		2.39 Dr	

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