

सत्यमेव जयते

# FINANCE ACCOUNTS

## (VOLUME-I)

### 2019-20



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## GOVERNMENT OF HIMACHAL PRADESH



# **FINANCE ACCOUNTS**

## **Volume-I**

**2019-20**

**GOVERNMENT OF HIMACHAL PRADESH**



# **Volume-I**



## Table of Contents

Subject	Page(s)
<b>Volume I</b>	
▪ 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 investments of cash balances	
3. Statement of Receipts (Consolidated Fund)	9-12
4. Statement of Expenditure (Consolidated Fund)	13-16
5. Statement of Progressive Capital Expenditure	17-21
6. Statement of Borrowings and Other Liabilities	22-25
7. Statement of Loans and Advances given by the Government	26-27
8. Statement of Investments of the Government	28
9. Statement of Guarantees given by the Government	29
10. Statement of Grants-in-Aid given by the Government	30-32
11. Statement of Voted and Charged Expenditure	33
12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	34-37
13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account	38-39
▪ Notes to Accounts	40-70
<b>Volume II</b>	
<b>Part I- Detailed Statements</b>	
14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	71-90
15. Detailed Statement of Revenue Expenditure by Minor Heads	91-130
16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	131-165
17. Detailed Statement of Borrowings and Other Liabilities	166-177
18. Detailed Statement of Loans and Advances given by the State Government	178-185
19. Detailed Statement of Investments	186-201
20. Detailed Statement of Guarantees given by the Government	202-206
21. Detailed Statement on Contingency Fund and Other Public Account transactions	207-212
22. Detailed Statement on Investment of Earmarked Funds	213

## Table of Contents

Subject	Page(s)
<b>Volume II</b>	
<b>Part II: Appendices</b>	
I. Comparative Expenditure on Salary	214-221
II. Comparative Expenditure on Subsidy	222-228
III. Grants-in-aid given by the State Government (Institution wise and Scheme wise)	229-251
IV. Details of Externally Aided Projects	252-253
V. Plan Scheme Expenditure	254-255
A-Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	
B-State Plan Schemes	
VI. Direct transfer of Central Scheme fund to implementing Agencies in the state (Funds routed out side the State Budget) (Unaudited Figures)	256-264
VII. Acceptance and Reconciliation of Balances	265
VIII. Financial results of Irrigation Works	266
IX. Statement of Commitments-List of Incomplete Capital Works	267-268
X. Maintenance Expenditure with Segregation of Salary and non-salary portion	269-276
XI. Major Policy decisions during the year or New Schemes Proposed in the Budget	277
XII. Statement on Committed Liabilities of the state in future	278



## **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 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

The treasuries, offices and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal 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 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2020.

### **Emphasis of Matter**

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

(i) During the year 2019-20, expenditure of ₹ 1,373.77 crore has been kept under the Head 8658-102-Suspense Account (Public Account), including an amount of ₹ 747.32 crore under the State Disaster Response Fund/National Disaster Response Fund. The bills/vouchers relevant to this expenditure show that amounts were withdrawn from the treasury by various DDOs and retained in different savings bank accounts outside the Government account without incurring actual expenditure. Except for sanction orders, no proof of actual expenditure had been supplied by the DDOs/Treasuries. This is in violation of Rule 183(3) (V) and Rule 184(1) of Himachal Pradesh Treasury Rules, and it entails the risk of misappropriation as the expenditure incurred from the savings bank accounts is outside the purview of the monitoring mechanism of Government accounts.

(ii) During the year 2019-20, 1,399 Utilization Certificates (UCs) for a total amount of ₹ 1,785.36 crore, due for submission, were not submitted by the bodies and authorities concerned against the grants-in-aid provided by 30 departments. In addition to this, 1,083 UCs for a total amount of ₹ 1,062.58 crore due for submission up to 2018-19 were also outstanding as of 31 March 2020. Thus, a total of 2,482 UCs for an amount of ₹ 2,847.94 crore were due for submission as of 31 March 2020. Therefore, there is no assurance that the amount of ₹ 2,847.94 crore has actually been spent/utilised for the purpose for which it was sanctioned/authorized by the Legislature. High pendency of UCs is fraught with risk of misappropriation.

The audit observations on above issues are detailed in the State Finances Audit Report of the Government of Himachal Pradesh for the year 2019-20.



**Date: 26 April 2021**  
**Place: New Delhi**

**(Girish Chandra Murmu)**  
**Comptroller and Auditor General of India**



## **A. Broad overview of the structure of Government accounts**

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

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

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, Public Debt, Loans and Advances raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans. No money 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 2019-20 is ₹ 5.00 crore.

**Part III: Public Account:** All other public money 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

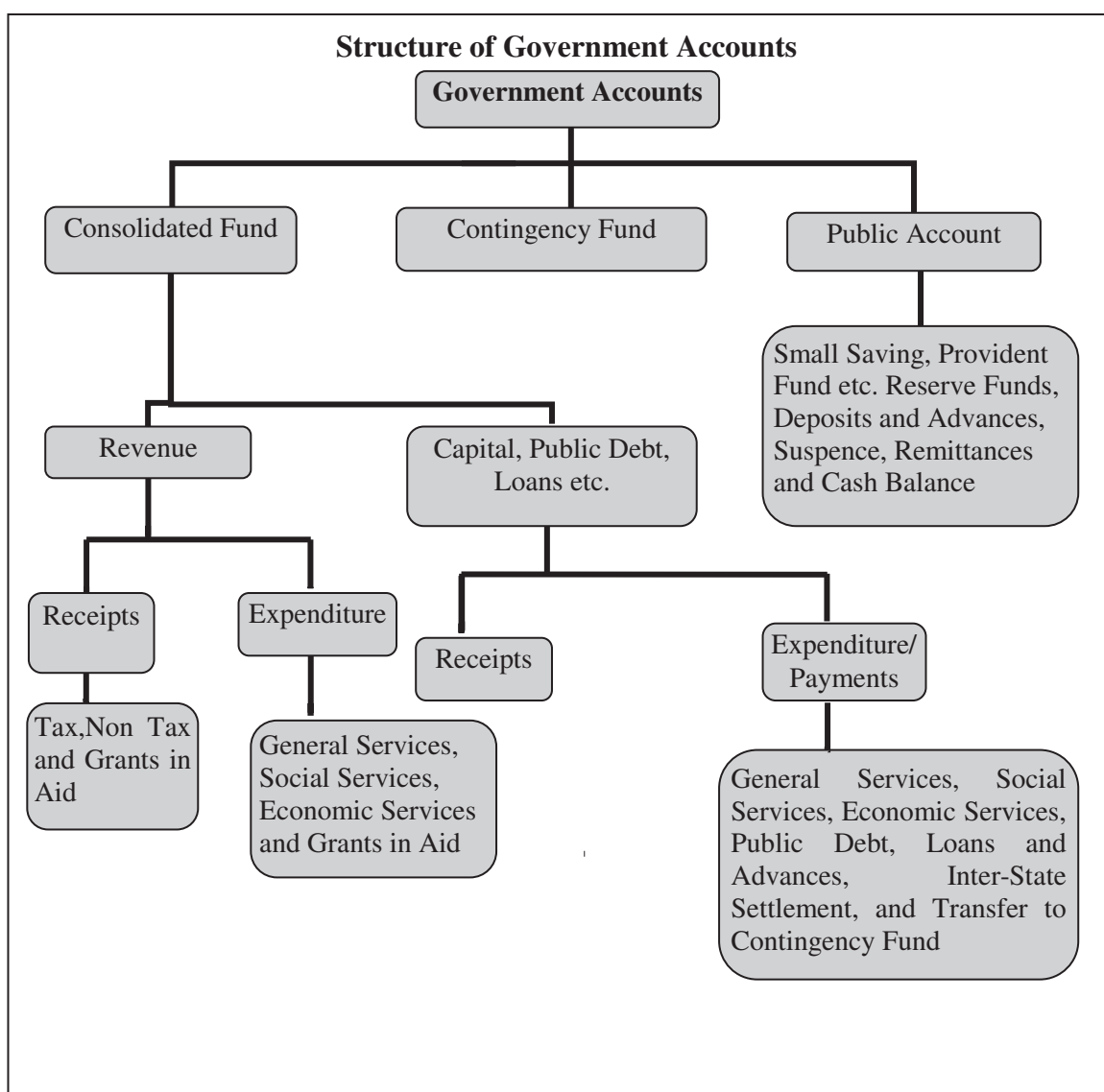
represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

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 2020)

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

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

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



## **B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

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

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



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

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

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

**Part I of Volume II**

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



## Part II of Volume II

**Part II Contains twelve appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### C. Ready Reckoner

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

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

### D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

**E. Rounding:**

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

---

**1. STATEMENT OF FINANCIAL POSITION**

## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>1</sup>	Reference (Sr. no)		As on 31 March 2020	As on 31 March 2019
	Notes to Account	Statement		
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		21	...	...
(ii) Departmental Balances		21	0.16	0.16
(iii) Permanent Cash Imprest		21	0.03	0.03
(iv) Cash Balance Investments		21	9,82.06	1,02.09
(v) Deposits with Reserve Bank of India		21	77.93	(-)49.58
(vi) Investments from Earmarked Funds <sup>2</sup>		...	...	...
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies Corporations etc		16 { 8,19	42,61.06	38,48.83
(ii) Other Capital Expenditure		{ ...	3,98,59.83	3,50,98.15
<b>Contingency Fund (un-recouped)</b>		...	...	...
<b>Loans and Advances</b>		7,18	73,90.50	69,53.33
<b>Advances with departmental officers</b>		...	...	...
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>		...	...	...
<b>Remittance Balances</b>		...	...	...
<b>Cumulative excess of expenditure over receipts<sup>4</sup></b>		...	89,20.62*	89,34.62
<b>Total</b>			<b>6,14,92.19</b>	<b>5,48,87.63</b>

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

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

<sup>3</sup>In 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.

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

\* Differs from statement No. 12 by an amount of ₹ 45.68 crore due to cumulative Capital Receipts.(year 2017-18 ₹ 34.82 , year 2018-19 ₹ 8.82, year 2019-20 ₹ 2.04 )

## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sr. no.)		As on 31 March 2020	As on 31 March 2019
	Notes to Account	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6,17	3,95,27.78	3,53,63.18
(ii) Loans and Advances from Central Government		...	...	...
Non-Plan Loans		6,17	2.75	3.22
Loans for State Plan Schemes		6,17	10,40.94	10,58.42
Other loans		6,17	0.13	0.13
<b>Contingency Fund (corpus)</b>		21	5.00	5.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds etc.		21	1,55,37.13	1,43,49.52
(ii) Reserve Funds		21	27,22.31	3,17.60
(iii) Deposits & Advances		21	33,80.30	32,06.58
(iv) Remittance Balances		21	6,06.29	5,09.49
(v) Suspense and Miscellaneous Balances *		21	(-)13,30.44	74.49
<b>Cumulative excess of receipts over expenditure</b>			...	...
<b>Total</b>			<b>6,14,92.19</b>	<b>5,48,87.63</b>

\*See footnote 3 at page 2 Vol.-I

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>			<b>(₹ in crore)</b>		
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>3,07,42.41*</b>	<b>3,09,50.32</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>3,07,30.43</b>	<b>2,94,42.11</b>
<b>Tax revenue ( raised by the State)</b> (Ref. Statement 3 & 14)	<b>76,23.82</b>	<b>75,72.81</b>	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	1,14,77.37	1,09,55.94
<b>Non-tax revenue</b> (Ref. Statement 3 & 14)	<b>25,01.51*</b>	<b>28,30.07</b>	Grants-in-aid <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	34,96.22	36,24.07
Interest receipts (Ref. Statement 3 & 14)	2,45.36	3,85.88	Subsidies (Ref. Appendix-II)	10,67.78	12,82.60
Others (Ref. Statement 3)	22,56.15	24,44.19	<b>General Services</b>	<b>1,02,86.67</b>	<b>94,61.22</b>
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>46,77.56</b>	<b>54,29.77</b>	Pension (Ref. Statement 4-A, 4-B & 15)	54,89.75	49,74.77
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>1,59,39.52</b>	<b>1,51,17.67</b>	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	42,34.02	40,21.52
			Others (Ref. Statement 4-B)	5,62.90	4,64.93
			<b>Social services</b>	<b>31,59.90</b>	<b>29,82.42</b>
			<b>Economic services</b>	<b>12,32.22</b>	<b>11,26.48</b>
			<b>Compensation and assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	<b>10.27</b>	<b>9.39</b>
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>11.98*</b>	<b>15,08.21</b>
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>2.04</b>	<b>8.82</b>	<b>Capital Expenditure</b> (Ref. Statement 4A, & 16)	<b>51,73.91</b>	<b>45,83.41</b>
			<b>General Services</b> (Ref. Statement 4-A & 16)	2,03.75	2,27.13
			<b>Social Services</b> (Ref. Statement 4 -A & 16)	12,58.40	11,87.22
			<b>Economic Services</b> (Ref. Statement 4 -A & 16)	37,11.76	31,69.06
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3,7 & 18)	<b>21.04</b>	<b>21.83</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, & 18)	<b>4,58.21</b>	<b>4,67.98</b>
General Services (Ref. Statement 18)	...	...	General Services (Ref. Statement 18)	...	...
Social Services (Ref. Statement 18)	0.37	0.52	Social Services (Ref. Statement 4 -B, & 18)	1.00	2.00
Economic Services (Ref. Statement 18)	13.21	13.24	Economic Services (Ref. Statement 4 -C, & 18)	4,50.98	4,58.38
Others (Ref. Statement 18)	7.46	8.07	Others (Ref. Statement 4-D, & 18)	6.23	7.60

<sup>1</sup>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 'General', 'Social' 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. The expenditure booked in the object head Salary is excluding ROP.

<sup>2</sup>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 ₹ 2.64 crore by way of book adjustment. {See also footnote at page no.78 (Vol. II )}

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Section-B: Capital</b>			(₹ in crore)		
<b>Public debt receipts</b> <i>(Ref. Statement 3,6 &amp; 17)</i>	<b>1,08,47.39</b>	<b>64,27.40</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	<b>67,00.75</b>	<b>46,73.35</b>
Internal Debt <sup>3</sup> (Market Loans, NSSF etc.) <i>(Ref. Statement 3,6 &amp; 17)</i>	1,07,76.91	63,59.99	Internal Debt <sup>&amp;</sup> (Market loans, NSSF etc.) <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	66,12.32	45,88.28
Loans from Govt. of India <i>(Ref. Statement 3,6 &amp; 17)</i>	70.48	67.41	Loans from Govt. of India <i>(Ref. Statement 4 -A, 6 &amp; 17)</i>	88.43	85.07
<b>Inter State Settlement Account (Net)</b>	...	...	<b>Inter State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>4,16,12.88*</b>	<b>3,74,08.37</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>4,30,63.30</b>	<b>3,91,66.85</b>
<b>Deficit in Consolidated Fund</b>	<b>(-)14,50.42</b>	<b>(-)17,58.48</b>	<b>Surplus in Consolidated Fund</b>	...	...
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b>	...	...	<b>Contingency Fund</b>	...	...
<b>Part III Public Account<sup>3</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	<b>38,34.47</b>	<b>37,53.46</b>	<b>Small savings</b> <i>(Ref. Statement 21)</i>	<b>26,46.87</b>	<b>26,40.31</b>
<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>24,04.71</b>	<b>5,00.34</b>	<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	...	<b>5,07.77</b>
<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>40,15.45</b>	<b>35,18.78</b>	<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>38,41.76</b>	<b>31,09.86</b>
<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>44.74</b>	<b>61.66</b>	<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>44.72</b>	<b>61.66</b>
<b>Suspense and Miscellaneous</b> <i>(Ref. Statement 21)</i>	<b>3,74,81.51</b>	<b>3,61,27.15</b>	<b>Suspense and Miscellaneous<sup>4</sup></b> <i>(Ref. Statement 21)</i>	<b>3,97,66.41</b>	<b>3,55,04.44</b>
<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>77,35.47</b>	<b>74,47.76</b>	<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>76,38.67</b>	<b>73,35.52</b>
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>5,55,16.35</b>	<b>5,14,09.15</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>5,39,38.43</b>	<b>4,91,59.56</b>
<b>Deficit in Public Account</b>	...	...	<b>Surplus in Public Account</b>	<b>15,77.92</b>	<b>22,49.59</b>
<b>Opening Cash Balance</b>	<b>(-)49.58</b>	<b>(-)5,40.68</b>	<b>Closing Cash Balance</b>	<b>77.93</b>	<b>(-)49.58</b>
<b>Increase in cash Balance</b>	<b>1,27.51</b>	...	<b>Decrease in cash balances</b>	...	<b>4,91.10</b>

<sup>3</sup> For details please refer to statement 6 & 17

<sup>4</sup> '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)

<sup>&</sup>Includes payment of ₹ 5,69.10 crore on Special Securities issued to National Small Savings Funds of the central government. [page no.22 (Vol.- I) and page no. 166 (Vol-II)].

**ANNEXURE -A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	As on 1 April 2019 1	As on 31 March 2020 2
<b>(₹ in crore)</b>		
<b>(A) General Cash Balances -</b>		
(1) Cash in Treasuries	...	...
(2) Remittances in Transit Local	...	...
(3) Deposit with Reserve Bank*	(-)49.58	77.93 (a)
<b>Total</b>	<b>(-)49.58</b>	<b>77.93</b>
(4) Investments held in the "Cash Balance Investment Account"	1,02.09	9,82.06
<b>Total-(A)</b>	<b>52.51</b>	<b>10,59.99</b>
<b>(B) Other Cash Balances and Investments -</b>		
(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
<b>Total-(B)</b>	<b>0.19</b>	<b>0.19</b>
<b>Total-(A) &amp; (B)</b>	<b>52.70</b>	<b>10,60.18</b>

\* 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 2019-20 advised to the Reserve Bank of India till 7/2020.

(a) There was a difference of ₹ 17.28 crore (Dr) between the figures reflected in the account for ₹ 77.93 crore (Dr) and as intimated by the Reserve Bank of India for ₹ 60.65 crore (Cr). After reconciliation the difference increased by ₹ 0.18 crore (Dr.) and stood at ₹ 17.46 crore (Dr.) as on 31 July 2020.



**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 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Drawing Facility/Over Draft.

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

\* The cash balance (Deposit with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2020 but worked out by July 2020 and not simply the daily balance on 31 March 2020

**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 2019-20 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	327
(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	13

To make up the deficiency in the Cash Balance, 14 day treasury bills for ₹ 3,26,43.59 crore were invested on 114 occasions and ₹ 3,17,63.62 crore rediscounted on 189 occasions, and 91 day treasury bills for ₹ 11,84.16 crore were invested on 1 occasion and ₹ 11,84.16 crore rediscounted on 1 occasion during the year 2019-20

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

(₹ in crore)					
	Opening balance as on 1 April 2019	Purchases during the year 2019-20	Sales during the year 2019-20	Closing balance on 31 March 2020	Interest realised during the year 2019-20
1	2	3	4	5	6
Government of India Treasury Bills	1,02.09*	3,38,27.75	3,29,47.78	9,82.06	55.02
<b>Total</b>	<b>1,02.09</b>	<b>3,38,27.75</b>	<b>3,29,47.78</b>	<b>9,82.06</b>	<b>55.02</b>

\* Opening balance changed due to Previous year figure reconciled.

## 3. STATEMENT OF RECEIPTS ( CONSOLIDATED FUND )

## I -TAX &amp; NON TAX REVENUE

(₹ in crore)

	Description	Actuals	
		2019-20	2018-19
<b>A.</b>	<b>Tax Revenue</b>		
A.1	<b>Own Tax revenue</b>	<b>76,23.82</b>	<b>75,72.81</b>
	State Goods and Services Tax (SGST)	35,50.34	33,42.68
	State Excise	16,60.02	14,81.63
	Sales Tax (Taxes on Sales Trade etc.)	11,69.53	11,85.43
	Taxes on Vehicles	4,65.53	4,08.01
	Others	4,10.01	7,91.74
	Stamps and Registration fees	2,59.58	2,50.55
	Taxes on goods and passengers	1,04.03	1,04.38
	Land Revenue	4.79	8.39
A.2	<b>Share of net proceeds of Taxes</b>	<b>46,77.56</b>	<b>54,29.77</b>
	Corporation Tax	15,94.86	18,88.31
	Central Goods and Services Tax (CGST)	13,27.34	13,40.15
	Taxes on Income other than Corporation Tax	12,49.68	13,90.66
	Customs	2,96.49	3,84.89
	Union Excise Duties	2,06.16	2,55.78
	Other Taxes and Duties on Commodities and Services	2.96	2.80
	Taxes on Wealth	0.07	0.69
	Integrated Goods and Services Tax (IGST)	...	1,07.00
	Service Tax	...	49.66
	Other Taxes on Income and Expenditure	...	9.83
	<b>Total A Tax Revenue</b>	<b>1,23,01.38</b>	<b>1,30,02.58</b>
<b>B</b>	<b>Non-tax Revenue</b>		
	Power	10,21.68	11,34.34
	Dividends and Profits	2,48.44	1,81.92
	Non-ferrous Mining and Metrological Industries	2,46.30	2,21.05
	Interest receipts	2,45.36	3,85.88
	Education Sports Art and Culture	2,38.59	2,14.59
	Forestry and Wild life	83.61	76.32
	Water Supply and Sanitation	67.07	62.13
	Police	55.28	72.89
	Public Works	53.51	69.92
	Other Administrative Services	49.65	51.34
	Social Security and Welfare	38.79	9.61
	Medical and Public Health	24.79	12.02
	Other General Economic Services	13.36	8.52
	Roads and Bridges	12.44	80.72
	Stationery and Printing	12.04	11.30
	Contributions and Recoveries towards Pension and Other Retirement benefits	12.02	27.60
	Public Service Commission	8.65	13.86
	Crop Husbandry	8.48	10.94

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

(₹ in crore)

B	Description	Actuals	
		2019-20	2018-19
	<b>Non-tax Revenue</b>		
	Labour and Employment	7.80	7.99
	Industries	7.30	8.69
	Co-operation	6.84	24.65
	Urban Development	6.62	4.29
	Tourism	5.89	1.33
	Miscellaneous General Services	5.17 *	20.76
	Housing	3.55	3.64
	Other Rural Development Programmes	3.52	5.18
	Fisheries	3.16	3.38
	Information and Publicity	2.41	2.08
	Civil Supplies	2.08	0.07
	Village and Small Industries	1.89	0.93
	Major Irrigation	1.36	0.12
	Animal Husbandry	0.98	1.18
	Minor Irrigation	0.84	0.84
	Road Transport	0.64	0.38
	Other Agricultural Programmes	0.63	0.53
	Jails	0.23	0.29
	Other Scientific Research	0.21	...
	Medium Irrigation	0.15	0.07
	Other Special Areas Programmes	0.11	0.18
	Food Storage and Warehousing	0.03	98.37
	Supplies and Disposals	0.03	0.13
	Other Social Services	0.02	0.01
	Plantations	0.01	0.01
	Family Welfare	(-)0.02	0.03
	<b>Total B Non Tax Revenue</b>	<b>25,01.51 **</b>	<b>28,30.07</b>

\* See \* footnote at page no.78 (Vol.II)

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

## 3. STATEMENT OF RECEIPTS ( CONSOLIDATED FUND )

## II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2019-20	2018-19
<b>C</b>	<b>Grants-in-aid and Contribution</b>		
	Grants-in-aid from Central Government		
<b>C.6</b>	<b>Centrally Sponsored Schemes</b>	<b>49,15.06 *</b>	<b>40,10.49</b>
<b>C.7</b>	<b>Finance Commission Grant</b>	<b>86,17.82</b>	<b>88,31.25</b>
<b>C.8</b>	<b>Other Transfer/Grants to State/Union Territories with Legislatures</b>	<b>24,06.64</b>	<b>22,75.93</b>
	<b>Total C Grants-in-aid and Contribution</b>	<b>1,59,39.52</b>	<b>1,51,17.67</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>3,07,42.41 **</b>	<b>3,09,50.32</b>

\* Includes ₹ 6,44.95 crore for 2019-20 in respect of Grants under Externally Aided Project page no. 87 (Vol-II).

\*\* 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	
		2019-20	2018-19
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	...	...
	Others	2.04	8.82
	<b>Total D Capital Receipt</b>	<b>2.04</b>	<b>8.82</b>
<b>E.</b>	<b>Public Debt Receipts</b>		
	<b>Internal Debt</b>	<b>1,07,76.91</b>	<b>63,59.99</b>
	Market Loans	65,80.00	42,10.00
	WMA <sup>1</sup> from the RBI	34,43.68	14,95.93
	Bonds	...	...
	Loans from Financial Institutions	7,53.23	6,54.06
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	<b>Loans and Advances from Central Govt.</b>	<b>70.48</b>	<b>67.41</b>
	Non Plan Loans	..	0.04
	Loans for State Plan Schemes	70.48	67.37
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	<b>Total E Public Debt</b>	<b>1,08,47.39</b>	<b>64,27.40</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)*</b>	21.04	21.83
<b>G.</b>	<b>Inter State Settlement</b>	...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>4,16,12.88 **</b>	<b>3,74,08.37</b>

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

\*\* See\* footnote at page no. 5 (Vol-I)

<sup>1</sup> WMA: Ways and Means Advances

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>3,62.02</b>	...	...	<b>3,62.02</b>
	Parliament/State/Union Territory	41.53	...	...	41.53
	President, Vice President/Governor, Administrator of Union Territories	7.21	...	...	7.21
	Council of Minister	15.87	...	...	15.87
	Administration of Justice	2,06.64	...	...	2,06.64
	Elections	90.77	...	...	90.77
<b>A.2</b>	<b>Fiscal Services</b>	<b>2,87.49</b>	<b>0.08</b>	...	<b>2,87.57</b>
	Land Revenue	1,73.77	...	...	1,73.77
	Stamps and Registration	19.64	...	...	19.64
	State excise	7.26	...	...	7.26
	Taxes on Sales, Trade etc.	35.27	...	...	35.27
	Taxes on Vehicles	2.62	...	...	2.62
	Collection Charges Under States Goods And Services Tax	0.37	...	...	0.37
	Other Taxes and Duties on Commodities and Services	47.48	...	...	47.48
	Other Fiscal Services	1.08	0.08	...	1.16
<b>A.3</b>	<b>Interest Payments</b>	<b>42,34.01</b>	...	...	<b>42,34.01</b>
	Interest Payments	42,34.01	...	...	42,34.01
<b>A.4</b>	<b>Administrative Services</b>	<b>19,38.05</b>	<b>2,03.66</b>	...	<b>21,41.71</b>
	Public Service Commission	21.48	...	...	21.48
	Secretariat-General Service	83.31	...	...	83.31
	District Administration	2,10.13	...	...	2,10.13
	Treasury and Accounts Administration	63.14	...	...	63.14
	Police	11,42.93	62.40	...	12,05.33
	Jails	34.04	...	...	34.04
	Supplies and Disposals	1.48	...	...	1.48
	Stationery and Printing	27.21	0.42	...	27.63
	Public Works	2,37.20	1,24.93	...	3,62.13
	Vigilance	29.41	...	...	29.41
	Other Administrative Services	87.72	15.91	...	1,03.63
<b>A.5</b>	<b>Pension and Miscellaneous General Services</b>	<b>55,13.63</b>	...	...	<b>55,13.63</b>
	Pensions and Other Retirement Benefits	54,89.74	...	...	54,89.74
	Miscellaneous General Services	23.89	...	...	23.89
	<b>Total General Services</b>	<b>1,23,35.20</b>	<b>2,03.74</b>	...	<b>1,25,38.94</b>
<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports Art and Culture</b>	<b>61,37.18</b>	<b>2,85.69</b>	<b>1.00</b>	<b>64,23.87</b>
	General Education	60,37.87	2,85.69	1.00	63,24.56
	Technical Education	62.42	...	...	62.42
	Sports and Youth Services	19.31	...	...	19.31
	Art and Culture	17.58	...	...	17.58
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>20,75.06</b>	<b>2,31.78</b>	...	<b>23,06.84</b>
	Medical and Public health	16,61.55	2,31.78	...	18,93.33
	Family Welfare	4,13.51	...	...	4,13.51

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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>B</b>	<b>Social Services-concl.</b>				
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>14,25.25</b>	<b>7,26.77</b>	...	<b>21,52.02</b>
	Water Supply, Sanitation	9,42.18	5,98.92	...	15,41.10
	Housing	35.73	51.32	...	87.05
	Urban Development	4,47.34	76.53	...	5,23.87
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>48.07</b>	<b>0.39</b>	...	<b>48.46</b>
	Information and Publicity	48.07	0.39	...	48.46
<b>B.5</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities</b>	<b>53.57</b>	<b>6.16</b>	...	<b>59.73</b>
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	53.57	6.16	...	59.73
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>2,70.22</b>	...	...	<b>2,70.22</b>
	Labour and Employment	2,70.22	...	...	2,70.22
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>20,15.11</b>	<b>6.64</b>	...	<b>20,21.75</b>
	Social Security and Welfare	12,28.63	6.64	...	12,35.27
	Nutrition	42.49	...	...	42.49
	Relief on Account of Natural Calamities	7,43.99	...	...	7,43.99
<b>B.8</b>	<b>Others</b>	<b>22.49</b>	<b>0.98</b>	...	<b>23.47</b>
	Other Social Services	0.84	0.98	...	1.82
	Secretariat- Social Services	21.65	...	...	21.65
	<b>Total Social Services</b>	<b>1,20,46.95</b>	<b>12,58.41</b>	<b>1.00</b>	<b>1,33,06.36</b>
<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>21,57.44</b>	<b>72.00</b>	<b>24.05</b>	<b>22,53.49</b>
	Crop Husbandry	5,98.15	12.02	...	6,10.17
	Soil and Water Conservation	74.12	21.75	...	95.87
	Animal Husbandry	3,44.76	15.03	...	3,59.79
	Dairy Development	22.72	...	...	22.72
	Fisheries	22.89	6.22	...	29.11
	Forestry and Wild Life	4,69.58	13.45	...	4,83.02
	Plantations	1.28	...	...	1.28
	Food, Storage and Warehousing	3,20.66	3.29	...	3,23.95
	Agricultural Research and Education	2,56.25	...	...	2,56.25
	Co-operation	32.03	0.24	24.05	56.32
	Other Agricultural Programmes	15.00	...	...	15.00
<b>C.2</b>	<b>Rural Development</b>	<b>11,99.28</b>	<b>13.11</b>	...	<b>12,12.39</b>
	Special Programmes for Rural Development	35.76	...	...	35.76
	Rural Employment	2,35.72	...	...	2,35.72
	Land Reforms	4.16	...	...	4.16
	Other Rural Development Programmes	9,23.64	13.11	...	9,36.75
<b>C.3</b>	<b>Irrigation and Flood Control</b>	<b>4,25.92</b>	<b>7,35.74</b>	...	<b>11,61.66</b>
	Major Irrigation	9.65	9.07	...	18.72
	Medium Irrigation	12.15	85.00	...	97.15
	Minor Irrigation	3,74.74	2,80.06	...	6,54.80
	Command Area Development	...	34.93	...	34.93
	Flood Control and Drainage	29.38	3,26.68	...	3,56.06



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

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
<b>C</b>	<b>Economic Services-concltd.</b>				
<b>C.4</b>	<b>Energy</b>	<b>4,10.62</b>	<b>2,54.66</b>	<b>4,23.03</b>	<b>10,88.31</b>
	Power	4,06.20	2,54.66	4,23.03	10,83.89
	New and Renewable energy	4.42	...	...	4.42
<b>C.5</b>	<b>Industry and Minerals</b>	<b>1,47.46</b>	<b>29.95</b>	<b>3.90</b>	<b>1,81.31</b>
	Village and Small Industries	1,25.95	29.95	...	1,55.90
	Industries	11.59	...	...	11.59
	Non- Ferrous Mining and Metallurgical Industries	9.92	...	...	9.92
	Other Outlays on Industries and Minerals	...	...	3.90	3.90
<b>C.6</b>	<b>Transport</b>	<b>19,09.38</b>	<b>24,34.92</b>	<b>...</b>	<b>43,44.30</b>
	Indian Railways-Commercial Lines	...	1,41.58	...	1,41.58
	Civil Aviation	14.93	5.34	...	20.27
	Roads and Bridges	15,45.75	22,05.12	...	37,50.87
	Road Transport	3,41.11	82.88	...	4,23.99
	Inland Water Transport	0.09	...	...	0.09
	Other Transport Services	7.50	...	...	7.50
<b>C.7</b>	<b>Science Technology and Environment</b>	<b>14.11</b>	<b>...</b>	<b>...</b>	<b>14.11</b>
	Other Scientific Research	12.66	...	...	12.66
	Ecology and Environment	1.45	...	...	1.45
<b>C.8</b>	<b>General Economic Service</b>	<b>73.80</b>	<b>1,71.38</b>	<b>...</b>	<b>2,45.18</b>
	Secretariat- Economic Services	28.74	...	...	28.74
	Tourism	20.14	33.69	...	53.83
	Census Surveys and Statistics	10.40	...	...	10.40
	Civil Supplies	12.25	...	...	12.25
	Other General Economic Service	2.27	1,37.69	...	1,39.96
	<b>Total Economic Services</b>	<b>63,38.01</b>	<b>37,11.76</b>	<b>4,50.98</b>	<b>1,05,00.75</b>
<b>D.</b>	<b>Loans, Grants-in-aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10.27	...	...	10.27
	<b>Total -Loans, Grants-in-aid and Contributions</b>	<b>10.27</b>	<b>...</b>	<b>...</b>	<b>10.27</b>
<b>E.</b>	<b>Loans to Government servants etc.</b>				
	Loans to Government servants etc.	...	...	6.23	6.23
	<b>Total-Loans to Government servants etc.</b>	<b>...</b>	<b>...</b>	<b>6.23</b>	<b>6.23</b>
<b>F.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	66,12.32	66,12.32
	Loans and Advances from the Central Government	...	...	88.43	88.43
	<b>Total-Public Debt</b>	<b>...</b>	<b>...</b>	<b>67,00.75</b>	<b>67,00.75</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>3,07,30.43</b>	<b>51,73.91</b>	<b>71,58.96</b>	<b>4,30,63.30</b>

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

(₹ in crore)

Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	1,14,77.37	...	1,14,77.37	1,09,55.94	...	1,09,55.94	1,05,19.04	...	1,05,19.04
Pensions	54,89.75	...	54,89.75	49,74.77	...	49,74.77	47,08.85	...	47,08.85
Major Works	...	45,10.87	45,10.87	...	39,87.95	39,87.95	...	34,13.82	34,13.82
Interest	42,34.02	...	42,34.02	40,21.52	...	40,21.52	37,88.22	...	37,88.22
Maintenance	21,96.31	...	21,96.31	21,24.12	...	21,24.12	20,54.77	...	20,54.77
Other Charges	15,11.67	...	15,11.67	16,34.92	...	16,34.92	11,62.65	...	11,62.65
Grants-in-aid	13,24.53*	...	13,24.53	12,03.69	...	12,03.69	12,12.51	...	12,12.51
Grants-in-aid General (Non-Salary)	13,37.25	...	13,37.25	15,95.55	0.49	15,96.04	10,09.61	0.49	10,10.10
Subsidy	10,67.78	...	10,67.78	12,82.60	...	12,82.60	9,06.79	...	9,06.79
Suspense	8,87.90	...	8,87.90	13,83.35	...	13,83.35	12,24.50	...	12,24.50
Grants-in-aid for Capital Assets	8,44.71	...	8,44.71	8,34.23	...	8,34.23	6,72.48	0.36	6,72.84
Social Security Pension	7,25.16	...	7,25.16	5,92.51	...	5,92.51	4,40.99	...	4,40.99
Investment	...	4,13.76	4,13.76	...	3,17.87	3,17.87	...	2,41.55	2,41.55
Energy Charges	3,79.72	...	3,79.72	4,48.34	...	4,48.34	5,99.85	...	5,99.85
Material and Supply	3,23.17	51.82	3,74.99	3,56.34	51.97	4,08.31	3,38.62	50.38	3,89.00
Honorarium	2,96.44	...	2,96.44	2,13.29	...	2,13.29	1,91.60	...	1,91.60
Wages	2,64.86	...	2,64.86	2,54.48	...	2,54.48	2,46.79	...	2,46.79
Compensations	6.23	1,98.13	2,04.36	...	1,00.14	1,00.14	...	87.72	87.72
Medical Reimbursement	1,64.18	...	1,64.18	1,48.82	...	1,48.82	1,53.41	...	1,53.41
Office Expenses	1,56.32	...	1,56.32	1,58.39	...	1,58.39	1,97.66	...	1,97.66
Machinery & Equipment	34.14	60.54	94.68	32.77	1,81.05	2,13.82	53.41	...	53.41
Remuneration to Out Sourced Employees	74.92	...	74.92	46.12	...	46.12	29.11	...	29.11
Minor Works	70.33	...	70.33	72.62	...	72.62	84.10	...	84.10
Motor Vehicles	63.59	...	63.59	46.90	...	46.90	51.77	...	51.77
Travel Expenses	48.49	...	48.49	40.96	...	40.96	42.80	...	42.80
Others	22.95	...	22.95	28.75	2.07	30.82	24.63	9.91	34.54
Advertising & Publicity	35.85	...	35.85	40.45	...	40.45	35.54	...	35.54
Scholarships, Stipends & Concession	29.57	...	29.57	1,27.58	...	1,27.58	1,86.38	...	1,86.38
Rent, Rates & Taxes	25.99	...	25.99	28.18	...	28.18	29.50	...	29.50
Professional & Special Service	26.31	...	26.31	21.05	...	21.05	21.57	...	21.57
Lands	14.65	...	14.65	18.90	...	18.90	17.35	...	17.35
<b>Gross Total</b>	<b>3,31,34.16</b>	<b>52,35.12</b>	<b>3,83,69.28</b>	<b>3,26,87.14</b>	<b>46,40.62</b>	<b>3,73,27.76</b>	<b>3,00,04.50</b>	<b>38,04.23</b>	<b>3,38,08.73</b>
Deduct	24,03.73	61.21	24,64.94	32,45.03	57.21	33,02.24	29,51.34	48.56	29,99.90
<b>Total</b>	<b>3,07,30.43</b>	<b>51,73.91</b>	<b>3,59,04.34</b>	<b>2,94,42.11</b>	<b>45,83.41</b>	<b>3,40,25.52</b>	<b>2,70,53.16</b>	<b>37,55.67</b>	<b>3,08,08.83</b>

\* Includes ₹ 10.27 crore on account of Compensation and Assignments to Local Bodies and Panchyati Raj Institutions (Major Head-3604).

Note: Total Grants-in aid ₹ 35,06.49 crore ((Grants-in aid ₹ 13,24.53 crore+ Grants-in aid non salary ₹ 13,37.25 crore+ Grants-in aid for creation of Capital Assets ₹ 8,44.71 crore in Revenue Expenditure))

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in per cent during the year 2019-20
1		2	3	4	5	6
(₹ in crore)						
<b>A.</b>	<b>Capital Account of General Services</b>					
4047	Capital Outlay On Other Fiscal Services	...	...	0.08	0.08	(+)100.00
4055	Capital outlay on Police	65.67	3,89.29	62.40	4,51.69	(-)4.98
4058	Capital Outlay on Stationery and Printing	0.41	4.11	0.42	4.53	(+)2.44
4059	Capital Outlay on Public Works	1,39.06	12,20.13	1,24.93	13,45.06	(-)10.16
4070	Capital Outlay on Other Administrative Services	21.99	67.39	15.91	83.30	(-)27.65
	<b>Total-A. Capital Account of General Services</b>	<b>2,27.13</b>	<b>16,80.92</b>	<b>2,03.74</b>	<b>18,84.66</b>	<b>(-)10.30</b>
<b>B.</b>	<b>Capital Account of Social Services (a, b, c, d, e, g, h)</b>					
<b>(a)</b>	<b>Capital Account of Education, Sports, Art and Culture</b>					
4202	Capital Outlay on Education, Sports, Art and Culture	3,26.90	31,44.71	2,85.69	34,30.40	(-)12.61
	<b>Total-B (a) Capital Account of Education, Sports, Art and Culture</b>	<b>3,26.90</b>	<b>31,44.71</b>	<b>2,85.69</b>	<b>34,30.40</b>	<b>(-)12.61</b>
<b>(b)</b>	<b>Capital Account of Health and Family Welfare-</b>					
4210	Capital Outlay on Medical and Public Health	3,45.61	18,88.09	2,31.78	21,19.87	(-)32.94
4211	Capital Outlay on Family Welfare	...	33.22	...	33.22	...
	<b>Total-B (b) Capital Account of Health and Family Welfare</b>	<b>3,45.61</b>	<b>19,21.31</b>	<b>2,31.78</b>	<b>21,53.09</b>	<b>(-)32.94</b>
<b>(c)</b>	<b>Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>					
4215	Capital Outlay on Water Supply and Sanitation	4,17.69	58,88.12	5,98.92	64,87.04	(+)43.39
4216	Capital Outlay on Housing	73.47	9,54.02	51.32	10,05.34	(-)30.14
4217	Capital Outlay on Urban Development	1.21	99.12	76.53	1,75.65	(+)62,24.79
	<b>Total-B (c) Capital Account of Water Supply and Sanitation, Housing and Urban Development</b>	<b>4,92.37</b>	<b>69,41.26</b>	<b>7,26.77</b>	<b>76,68.03</b>	<b>(+)47.61</b>

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in per cent during the year 2019-20
1		2	3	4	5	6
(₹ in crore)						
<b>B</b>	<b>Capital Account of Social Services (a, b, c, d, e, g, h)-concl.</b>					
<b>(d)</b>	<b>Capital Accounts of Information and Broadcasting</b>					
4220	Capital Outlay on Information and Publicity	0.49	9.25	0.39	9.64	(-)20.41
	<b>Total-B (d) Capital Account of Information and Broadcasting</b>	<b>0.49</b>	<b>9.25</b>	<b>0.39</b>	<b>9.64</b>	<b>(-)20.41</b>
<b>(e)</b>	<b>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities-</b>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	10.15	1,99.99	6.16	2,06.15	(-)39.31
	<b>Total-B (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and Minorities</b>	<b>10.15</b>	<b>1,99.99</b>	<b>6.16</b>	<b>2,06.15</b>	<b>(-)39.31</b>
<b>(g)</b>	<b>Capital Account of Social Welfare and Nutrition</b>					
4235	Capital Outlay on Social Security and Welfare	9.70	1,16.73	6.64	1,23.37	(-)31.55
	<b>Total-B (g) Capital Account of Social Welfare and Nutrition</b>	<b>9.70</b>	<b>1,16.73</b>	<b>6.64</b>	<b>1,23.37</b>	<b>(-)31.55</b>
<b>(h)</b>	<b>Capital Account of Other Social Services</b>					
4250	Capital Outlay on Other Social Services	2.00	11.17	0.98	12.15	(-)51.00
	<b>Total-B (h) Capital Account of Other Social Services</b>	<b>2.00</b>	<b>11.17</b>	<b>0.98</b>	<b>12.15</b>	<b>(-)51.00</b>
	<b>Total-B Capital Account of Social Services</b>	<b>11,87.22</b>	<b>1,23,44.42</b>	<b>12,58.41</b>	<b>1,36,02.83</b>	<b>(+)6.00</b>

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in per cent during the year 2019-20
1		2	3	4	5	6
(₹ in crore)						
<b>C</b>	<b>Capital Account of Economic Services-(a, b, d, e, f, g, j)</b>					
<b>(a)</b>	<b>Capital Account of Agriculture and Allied Activities</b>					
4401	Capital Outlay on Crop Husbandry	8.76	97.18	12.02	1,09.20	(+)37.21
4402	Capital Outlay on Soil and Water Conservation	34.92	4,42.14	21.75	4,63.89	(-)37.71
4403	Capital Outlay on Animal Husbandry	12.62	1,15.27	15.03	1,30.30	(+)19.10
4404	Capital Outlay on Dairy Development	...	5.38	...	5.38	...
4405	Capital Outlay on Fisheries	3.65	41.01	6.22	47.23	(+)70.41
4406	Capital Outlay on Forestry and Wildlife	11.17	1,47.76	13.45	1,61.21	(+)20.41
4408	Capital Outlay on Food Storage and Warehousing	3.17	35.82	3.29	39.11	(+)3.79
4415	Capital Outlay on Agricultural Research and Education	...	3.42	...	3.42	...
4416	Capital Outlay on Agricultural Financial Institutions	...	9.49	...	9.49	...
4425	Capital Outlay on Co-operation	0.16	78.17	0.24	78.41	(+)50.00
4435	Capital Outlay on Other Agricultural Programmes	...	2.21	...	2.21	...
	<b>Total C (a) Capital Account of Agriculture and Allied Activities</b>	<b>74.45</b>	<b>9,77.85</b>	<b>72.00</b>	<b>10,49.85</b>	<b>(-)3.29</b>
<b>(b)</b>	<b>Capital Account of Rural Development-</b>					
4515	Capital Outlay on other Rural Development Programmes	16.01	42.69	13.11	55.80	(-)18.11
	<b>Total C (b) Capital Account of Rural Development</b>	<b>16.01</b>	<b>42.69</b>	<b>13.11</b>	<b>55.80</b>	<b>(-)18.11</b>
<b>(d)</b>	<b>Capital Account of Irrigation and Flood Control-</b>					
4700	Capital Outlay on Major Irrigation	...	2,73.75	9.07	2,82.82	(+)1,00.00
4701	Capital Outlay on Medium Irrigation	59.00	5,72.20	85.00	6,57.20	(+)44.07
4702	Capital Outlay on Minor Irrigation	2,26.60	21,00.61	2,80.06	23,80.67	(+)23.59
4705	Capital Outlay on Command Area Development	42.01	2,41.84	34.93	2,76.77	(-)16.85

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in per cent during the year 2019-20
1		2	3	4	5	6
(₹ in crore)						
<b>C.</b>	<b>Capital Account of Economic Services-(a, b, d, e, f, g, j) contd.</b>					
<b>(d)</b>	<b>Capital Account of Irrigation and Flood Control-concltd.</b>					
4711	Capital Outlay on Flood Control Projects	1,37.02	11,23.13	3,26.68	14,49.81	(+)1,38.42
	<b>Total C (d) Capital Account of Irrigation and Flood</b>	<b>4,64.63</b>	<b>43,11.53</b>	<b>7,35.74</b>	<b>50,47.27</b>	<b>(+)58.35</b>
<b>(e)</b>	<b>Capital Account of Energy-</b>					
4801	Capital Outlay on Power Projects	2,50.00	28,72.39	2,54.66	31,27.05	(+)1.86
	<b>Total C- (e) Capital Account of Energy</b>	<b>2,50.00</b>	<b>28,72.39</b>	<b>2,54.66</b>	<b>31,27.05</b>	<b>(+)1.86</b>
<b>(f)</b>	<b>Capital Account of Industry and Minerals-</b>					
4851	Capital Outlay on Village and Small Industries	46.43	4,38.67	29.95	4,68.62	(-)35.49
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	...
	<b>Total-C (f) Capital Account of Industry and Minerals</b>	<b>46.43</b>	<b>5,15.97</b>	<b>29.95</b>	<b>5,45.92</b>	<b>(-)35.49</b>
<b>(g)</b>	<b>Capital Account of Transport</b>					
5002	Capital Outlay on Indian Railways-Commercial Lines	60.00	2,15.02	1,41.58	3,56.60	(+)1,35.97
5053	Capital Outlay on Civil Aviation	3.13	94.57	5.34	99.91	(+)70.61
5054	Capital Outlay on Roads and Bridges	19,40.98	1,36,29.39	22,05.12	1,58,34.51	(+)13.61

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in per cent during the year 2019-20
1		2	3	4	5	6
(₹ in crore)						
<b>C.</b>	<b>Capital Account of Economic Services-(a, b, d, e, f, g, j) conclud.</b>					
<b>(g)</b>	<b>Capital Account of Transport-conclud.</b>					
5055	Capital Outlay on Road Transport	80.60	9,28.97	82.88	10,11.85	(+)2.83
5056	Capital Outlay on Inland and Water Transport	...	0.18	...	0.18	...
	<b>Total-C (g) Capital Account of Transport</b>	<b>20,84.71</b>	<b>1,48,68.13</b>	<b>24,34.92</b>	<b>1,73,03.05</b>	<b>(+)16.80</b>
<b>(j)</b>	<b>Capital Account of General Economic Services-</b>					
5452	Capital Outlay on Tourism	53.86	1,48.70	33.69	1,82.39	(-)37.45
5465	Investments in General Financial and Trading Institutions	...	3.29	...	3.29	...
5475	Capital Outlay on Other General Economic Services	1,78.97	11,81.09	1,37.69	13,18.78	(-)23.07
	<b>Total C (j) Capital Account of General Economic Services</b>	<b>2,32.83</b>	<b>13,33.08</b>	<b>1,71.38</b>	<b>15,04.46</b>	<b>(-)26.39</b>
	<b>Total C Capital Account of Economic Services</b>	<b>31,69.06</b>	<b>2,49,21.64</b>	<b>37,11.76</b>	<b>2,86,33.40</b>	<b>(+)17.13</b>
	<b>Grand Total</b>	<b>45,83.41</b>	<b>3,89,46.98</b>	<b>51,73.91</b>	<b>4,41,20.89</b>	<b>(+)12.88</b>

## EXPLANATORY NOTES

In 2019-20, the Government invested ₹ 1,18.19 crore in Statutory Corporations/Boards, ₹ 2,95.23 crore in Government and other Companies, and ₹ 0.34 crore in Cooperative societies. During the year, share capital amounting to ₹ 0.04 crore was redeemed by Co-operative Bank, ₹ 1.48 crore by Co-operative Societies and previous year reconciled figure ₹ 0.22 crore deposited and ₹ 0.13 crore reduced.

The total investment of the Government in share capital and debentures of different concerns at the end of 2017-18, 2018-19 and 2019-20 was ₹ 35,32.97 crore, ₹ 38,48.83 crore and ₹ 42,61.06 crore respectively. The dividend received there from at the end of 2017-18, 2018-19 and 2019-20 was ₹ 2,55.58 crore, ₹ 1,81.91 crore and ₹ 2,48.44 crore respectively.

6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES<sup>1</sup>

## (i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) /Decrease (-) during the year 2019-20		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
<b>A Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	2,36,82.16	65,80.00	21,20.00	2,81,42.16	(+)44,60.00	(+)18.83	45.24
Compensation and other Bonds	28,90.50	...	...	28,90.50	...	...	4.65
Loans from Financial Institutions	26,93.46	7,53.23	4,79.54	29,67.15	(+)2,73.69	(+)10.16	4.77
Special Securities issued to National Small Savings Fund	60,97.06	...	5,69.10	55,27.96	(-)5,69.10	(-)9.33	8.89
Ways and Means Advances from the Reserve Bank of India	...	34,43.68	34,43.68	...	...	...	...
<b>Total- 6003</b>	<b>3,53,63.18</b>	<b>1,07,76.91</b>	<b>66,12.32</b>	<b>3,95,27.77</b>	<b>(+)41,64.59</b>	<b>(+)11.78</b>	<b>63.54</b>
<b>6004 Loans and Advances from the Central Govt.</b>							
<i>01 Non-Plan Loans -</i>							
201 House Building Advances	0.23	...	0.06	0.17	(-)0.06	(-)26.09	...
800 Other Loans	2.99	...	0.41	2.58	(-)0.41	(-)13.71	...
<b>Total - 01</b>	<b>3.22</b>	<b>...</b>	<b>0.47</b>	<b>2.75</b>	<b>(-)0.47</b>	<b>(-)14.60</b>	<b>...</b>
<i>02 Loans for State/Union Territory Plan Schemes</i>							
101 Block Loans	8,20.96	71.66	42.67	8,49.95	(+)28.99	(+)3.53	1.37
105 State plan loans consolidated in terms of recommendations of 12 <sup>th</sup> Finance Commission	2,37.46	(-)1.18*	45.29	1,90.99	(-)46.47	(-)19.57	0.31
<b>Total - 02</b>	<b>10,58.42</b>	<b>70.48</b>	<b>87.96</b>	<b>10,40.94</b>	<b>(-)17.48</b>	<b>(-)1.65</b>	<b>1.67</b>

<sup>1</sup> Detailed Account is at page no. 166 to 168 Vol-II\*Represents the Debt waiver in terms of 12<sup>th</sup> Finance Commission.



## 6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES

## (i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) /Decrease (-) during the year 2019-20		As Percentage of total liability
					Amount	Percentage	
(₹ in crore)							
<b>A Public Debt -concl.</b>							
<b>6004 Loans and Advances from the Central Govt.</b>							
<i>07 Pre-1984-85 Loans -</i>							
102 National Loan Scholarship Scheme	0.13	...	...	0.13	...	...	...
<b>Total 07</b>	<b>0.13</b>	<b>...</b>	<b>...</b>	<b>0.13</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total (6004)</b>	<b>10,61.77</b>	<b>70.48</b>	<b>88.43</b>	<b>10,43.82</b>	<b>(-)17.95</b>	<b>(-)1.69</b>	<b>1.68</b>
<b>Total-A Public Debt</b>	<b>3,64,24.95</b>	<b>1,08,47.39</b>	<b>67,00.75</b>	<b>4,05,71.59</b>	<b>(+)41,46.64</b>	<b>(+)11.38</b>	<b>65.22</b>
<b>B Other Liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds etc.	1,43,49.53	38,34.47	26,46.87	1,55,37.13	(+)11,87.60	(+)8.28	24.97
Reserve funds bearing interest	1.00	18,86.65	...	18,87.65	(+)18,86.65	(+)18,86,65.00	3.03
Reserve funds not bearing interest	3,16.60	5,18.06	...	8,34.66	(+)5,18.06	(+)1,63.63	1.34
Deposits bearing interest	(-)1.41	8,21.27	8,21.51	(-)1.65	(-)0.24	(+)17.02	...
Deposits not bearing interest	32,08.52	31,94.18	30,20.25	33,82.45	(+)1,73.93	(+)5.42	5.44
<b>Total-B Other Liabilities</b>	<b>1,78,74.24</b>	<b>1,02,54.63</b>	<b>64,88.63</b>	<b>2,16,40.24</b>	<b>(+)37,66.00</b>	<b>(+)21.07</b>	<b>34.78</b>
<b>Total Public Debt and Other liabilities</b>	<b>5,42,99.19</b>	<b>2,11,02.02</b>	<b>1,31,89.38</b>	<b>6,22,11.83</b>	<b>(+)79,12.64*</b>	<b>(+)14.57</b>	<b>1,00.00</b>

\*Differs from Fiscal Deficit of current year due to non inclusion of net amount of Civil Advances, Suspense and Miscelaneous, Remittances and Cash Balance during the year.

## 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 2019-20 repayment of ₹ 5,69.10 crore was made. The balance outstanding at the end of the year was ₹ 55,27.96 crore which was 13.99 percent of the total Internal Debt of the State Government as on 31 March , 2020.
- 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 17 loans amounting to ₹ 4,00.00 crore, ₹ 2,00.00 crore, ₹ 5,00.00 crore, ₹ 2,50.00 crore, ₹ 2,50.00 crore, ₹ 2,00.00 crore, ₹ 2,00.00 crore, ₹ 5,00.00 crore, ₹ 5,00.00 crore, ₹ 5,00.00 crore, ₹ 2,00.00 crore, ₹ 3,00.00 crore, ₹ 5,00.00 crore, ₹ 5,00.00 crore, ₹ 6,60.00 crore, ₹ 5,00.00 crore and ₹ 4,20.00 crore bearing interest @ 8.02 % , 8.12%, 7.13 % , 7.05%, 7.18%, 6.30%, 7.25%, 7.17%, 7.20%, 7.18%, 7.11%, 7.11%, 6.95%, 6.95%, 6.29%, 6.95% and 7.30% respectively per annum were floated by the State Government at par which were realised in cash. These loans are redeemable in April 2031, May 2029, July 2029, Aug. 2029, Aug 2029, Oct. 2022, Oct.2029, Jan. 2030, Jan. 2035, Jan. 2032, Feb. 2028, Feb. 2030, Feb. 2033, Feb. 2034, March 2026, March 2029, and March 2030 respectively.
- Six long term Loans i.e. 8.26%, 8.22%, 8.25%, 8.52%, 8.38%, and 8.26% for ₹ 2,00.00 crore, ₹ 1,00.00 crore, ₹ 2,00.00 crore, ₹ 3,00.00 crore, ₹ 6,20.00 crore, and ₹ 7,00.00 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 ₹ 9.96 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 ₹ 0.13 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 ₹ 7,00.00 crore was obtained by the State Government from this bank, and an amount of ₹ 4,30.00 crore was repaid during the year.
- (e) Compensation and other Bonds: -** This loan was obtained by State Government on account of Himachal Pradesh Special Bonds under UDAY. The balance outstanding at the end of the year is ₹ 28,90.50 crore
- (f) Loans from National Co-operative Development Corporation: -** These loans are granted by the National Co-operative Development Corporation to the State Government. During the year an amount of ₹ 53.23 crore was obtained and ₹ 13.93 crore was repaid.

**6.STATEMENT OF BORROWINGS AND OTHER LIABILITIES  
EXPLANATORY NOTES**

- (g) **Loans from other Institutions:** - These loans are granted by the various autonomous bodies such as New India Insurance Company, Oriental Fire Insurance Company, United India Insurance Company, National Insurance Corporation of India, Municipal Corporation Loans from Housing Urban Development Corporation, and Loans from LIC (Negotiated) etc. An amount of ₹ 25.52 crore was repaid during the year.
- (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 ₹ 25,15.36 crore Ordinary Ways and Means Advances was obtained and ₹ 25,15.36 crore was repaid. An amount of ₹ 9,28.32 crore as Overdraft was obtained and ₹ 9,28.32 crore was repaid during the year 2019-20.

**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 2018-19 and 2019-20 are as shown below:-

	2019-20	2018-19	Net increase(+)/ decrease(-) during the year 2019-20
	(₹ in crore )		
<b>(i) Gross Debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	5,61,08.72	5,07,74.50	(+53,34.22
(b) Other Obligations	61,03.11	35,24.71	(+25,78.41
<b>Total (i)</b>	<b>6,22,11.83</b>	<b>5,42,99.21</b>	<b>(+79,12.63</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	42,34.02	40,21.52	(+2,12.50
(b) Other Obligations	...	...	...
<b>Total (ii)</b>	<b>42,34.02</b>	<b>40,21.52</b>	<b>(+2,12.50</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	1,86.00	39.77	(+1,46.23
(b) Interest realised on investment of cash balances	55.02	66.90	(-)11.88
<b>Total (iii)</b>	<b>2,41.02</b>	<b>1,06.67</b>	<b>(+1,34.35</b>
<b>(iv) Net interest charges</b>	<b>39,93.00</b>	<b>39,14.85</b>	<b>(+78.15</b>
(v) Percentage of gross interest item (ii) to total Revenue Receipts	13.77	12.99	(+0.78
(vi) Percentage of net interest item (iv) to total Revenue Receipts	12.99	12.65	(+0.34

Note: The Government also received ₹ 2,48.44 crore during the year as dividend on investments (Major Head- 0050 page no. 75 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 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2019-20 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Municipalities/Municipal Councils/ Municipal Corporations	7.57	...	...	...	7.57	...	*
Urban Development Authorities	0.01	...	...	...	0.01	...	*
Housing Boards	1.16	...	...	...	1.16	...	*
Statutory Corporations	56,31.97	3,75.93	...	...	60,07.90	3,75.93	*
Co-operative Societies/Co-operative Banks	1,15.82**	24.05	13.14	...	1,26.73	10.91	*
Panchayati Raj Institutions	0.32	...	0.04	...	0.28	(-)0.04	*
Government Servant	33.08	6.23	7.46	...	31.85	(-)1.23	*
Others	11,63.40**	52.00	0.40	...	12,15.00	51.60	*
<b>Total:-</b>	<b>69,53.33</b>	<b>4,58.21</b>	<b>21.04</b>	<b>...</b>	<b>73,90.50</b>	<b>4,37.17</b>	<b>*</b>

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

( ₹ in Crore)

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

\*Not available

\*\* Opening balance change due to previous year figures reconciled

Note:For details, refer section 1 of Detail Statement of Loans and Advances made by the State Govt.(page no. 178 to 182 Vol.-II)

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

## Section: 1 Summary of loans and Advances: Sector wise

(₹ in Crore)

Sector	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year 2019-20 (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	28.01	1.00	0.38	...	28.63	0.62	*
Economic Services	68,91.21	4,50.98	13.20	...	73,28.99	4,37.78	*
Other Services	34.11	6.23	7.46	...	32.88	(-)1.23	*
<b>Total:</b>	<b>69,53.33</b>	<b>4,58.21</b>	<b>21.04</b>	...	<b>73,90.50</b>	<b>4,37.17</b>	*

## Section: 3 Summary of repayments in arrears from loanee entities

(₹ in Crore)

Loanee - entity	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	Principal	Interest	Total		
1	2	3	4	5	6
Municipalities/Municipal Councils/Municipal Corporation	0.57	...	0.57	2001-02	7.57
Housing Boards	1.16	...	1.16	2009-10	1.16
H.P.M.C	14.54	...	14.54	2015-16	60.09
H.P Krishi Vishavidyala	5.61	...	5.61	1987-88	5.61
Himachal Pradesh State Electricity Board Ltd.	74.75	...	74.75	1987-88	29,77.93
General Financial Institution	0.10	...	0.10	1985-86	0.10
<b>Total :</b>	<b>96.73</b>	<b>...</b>	<b>96.73</b>		<b>30,52.46</b>

\*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 2018-19 and 2019-20

(₹ in crore)

Name of the concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1. Statutory Corporations/Boards	6	16,79.05	...	6	16,03.56	...
2. Government Companies	23	14,19.67	...	21	10,81.74	1.90
3. Other Joint Stock Companies and Partnerships						
(i) Central Govt. Companies	1	10,98.14	2,47.93	1	10,98.14	1,79.35
(ii) Other Companies	13	0.10	0.01	13	0.10	0.01
<b>Total - Other Joint Stock Companies and Partnerships</b>	<b>14</b>	<b>10,98.24</b>	<b>2,47.94</b>	<b>14</b>	<b>10,98.24</b>	<b>1,79.36</b>
4. Co-operative Bank	9	13.41	0.14	9	13.44	0.07
5. Co-operative Institutions and Local Bodies						
(i) Co-operative Societies	17	50.69	0.36	17	51.85	0.58
<b>Total</b>	<b>69</b>	<b>42,61.06</b>	<b>2,48.44</b>	<b>67</b>	<b>38,48.83</b>	<b>1,81.91</b>

**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 2020 in various sectors are shown below :-

(₹ in crore)										
Sector (No. of guarantees within bracket)	Maximum amount guaranteed during the year 2019-20	Outstanding at the beginning of the year 2019-20	Additions during the year	Deletions (Other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2019-20	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)*	3,25.00	8,00.00	3,25.00	...	...	...	11,25.00	...	...	...
Co-operative Banks (1)*	38.52	2,75.11	38.52	72.82	...	...	2,40.81	...	...	...
State Financial Corporation (1)*	...	5.80	...	3.20	...	...	2.60	...	...	...
Local Bodies (1)*	...	4.73	...	0.04	...	...	4.69	...	...	...
Other Institutions (12) *	2,76.18	5,08.14	2,76.18	2,10.35	...	...	5,73.97	0.01	0.01	...
<b>Total</b>	<b>6,39.70</b>	<b>15,93.78</b>	<b>6,39.70</b>	<b>2,86.41</b>	...	...	<b>19,47.07</b>	<b>0.01</b>	<b>0.01</b>	...

\*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 out of Total Funds						
	2019-20			2018-19			2019-20			2018-19			
	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)													
<b>1.</b>	<b>Panchayati Raj Institutions</b>												
(i)	Zila Parishads	1,37.54	...	1,37.54	1,15.14	...	1,15.14	27.30	...	27.30	29.00	...	29.00
(ii)	Panchayat Samities	21.78	...	21.78	31.01	...	31.01	9.38	...	9.38	24.00	...	24.00
(iii)	Gram Panchayats	5,90.39	82.78	6,73.17	4,57.10	1,43.66	6,00.77	4,99.86	1.08	5,00.94	3,69.21	0.71	3,69.92
	<b>Total</b>	<b>7,49.71</b>	<b>82.78</b>	<b>8,32.49</b>	<b>6,03.25</b>	<b>1,43.66</b>	<b>7,46.92</b>	<b>5,36.54</b>	<b>1.08</b>	<b>5,37.62</b>	<b>4,22.21</b>	<b>0.71</b>	<b>4,22.92</b>
<b>2.</b>	<b>Urban Local Bodies</b>												
(i)	Municipal Corporations	62.74	61.43	1,24.17	65.10	66.51	1,31.61	19.13	21.57	40.70	21.32	50.50	71.82
(ii)	Municipalities/ Municipal Councils	2,38.02	47.52	2,85.54	2,51.09	54.96	3,06.05	33.35	33.91	67.26	24.60	46.95	71.55
(iii)	Others	10.26	15.55	25.81	9.38	41.48	50.86	...	...	...	...	...	...
	<b>Total</b>	<b>3,11.02</b>	<b>1,24.50</b>	<b>4,35.52</b>	<b>3,25.57</b>	<b>1,62.95</b>	<b>4,88.52</b>	<b>52.48</b>	<b>55.48</b>	<b>1,07.96</b>	<b>45.92</b>	<b>97.45</b>	<b>1,43.37</b>
<b>3.</b>	<b>Public Sector Undertakings</b>												
(i)	Government Companies	1.63	...	1.63	19.11	...	19.11	...	...	...	...	...	...
(ii)	Statutory Corporations	1,85.27	10.57	1,95.84	1,52.89	12.40	1,65.29	5.00	7.28	12.28	5.00	7.28	12.28
	<b>Total</b>	<b>1,86.90</b>	<b>10.57</b>	<b>1,97.47</b>	<b>1,72.00</b>	<b>12.40</b>	<b>1,84.40</b>	<b>5.00</b>	<b>7.28</b>	<b>12.28</b>	<b>5.00</b>	<b>7.28</b>	<b>12.28</b>
<b>4.</b>	<b>Autonomous Bodies</b>												
(i)	Universities	12.88	3,55.36	3,68.24	20.00	3,53.00	3,73.00	...	...	...	...	...	...
(ii)	Development Authorities	24.66	52.30	76.96	61.47	90.80	1,52.27	15.00	25.96	40.96	15.00	26.34	41.34
(iii)	Cooperative Institutions	7.71	22.44	30.15	19.29	24.36	43.65	...	0.72	0.72	...	0.89	0.89
(iv)	Others	9.68	1,22.99	1,32.67	84.43	2,77.10	3,61.53	...	58.65	58.65	...	69.41	69.41
	<b>Total</b>	<b>54.93</b>	<b>5,53.09</b>	<b>6,08.02</b>	<b>1,85.19</b>	<b>7,45.26</b>	<b>9,30.45</b>	<b>15.00</b>	<b>85.33</b>	<b>1,00.33</b>	<b>15.00</b>	<b>96.64</b>	<b>1,11.64</b>



**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 out of Total Funds						
	2019-20			2018-19			2019-20			2018-19			
	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)													
<b>5.</b>	<b>Education</b>												
(i)	Elementary Education	0.19	4,12.23	4,12.42	0.13	3,64.43	3,64.56	...	...	...	...	...	...
(ii)	Secondary Educations	15.47	1,88.16	2,03.63	24.31	1,54.28	1,78.59	...	19.50	19.50	...	...	...
(iii)	Higher Education	3.73	15.77	19.50	0.91	17.50	18.41	...	...	...	...	...	...
	<b>Total</b>	<b>19.39</b>	<b>6,16.16</b>	<b>6,35.55</b>	<b>25.35</b>	<b>5,36.21</b>	<b>5,61.56</b>	<b>0.00</b>	<b>19.50</b>	<b>19.50</b>	...	...	...
<b>6.</b>	<b>Others</b>												
(i)	Forests	...	42.59	42.59	...	15.19	15.19	...	0.38	0.38	...	0.10	0.10
(ii)	Social Welfare	29.83	3,28.29	3,58.12	25.69	45.19	70.88	...	36.52	36.52	...	3.18	3.18
(iii)	Misc.	16.84	3,79.89	3,96.73	33.12	6,02.92	6,36.04	1.95	28.19	30.14	1.61	1,39.13	1,40.74
	<b>Total</b>	<b>46.67</b>	<b>7,50.77</b>	<b>7,97.44</b>	<b>58.81</b>	<b>6,63.30</b>	<b>7,22.11</b>	<b>1.95</b>	<b>65.09</b>	<b>67.04</b>	<b>1.61</b>	<b>1,42.41</b>	<b>1,44.02</b>
	<b>GrossTotal</b>	<b>13,68.62</b>	<b>21,37.87</b>	<b>35,06.49*</b>	<b>13,70.17</b>	<b>22,63.78</b>	<b>36,33.95</b>	<b>6,10.97</b>	<b>2,33.76</b>	<b>8,44.73**</b>	<b>4,89.74</b>	<b>3,44.49</b>	<b>8,34.23</b>

\* Includes ₹ 10.27 crore on account of compensation and assignment to local bodies and Panchyati Raj Institution {Major Head 3604 (page no.124 Vol-II).

\*\* ₹ 8,44.73 crore Grant in Aid Creation of Capital Assets(Revenue Expenditure ₹ 8,44.73 crore. Page no. 16 Vol-I)

**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)	
		2019-20	2018-19	2019-20	2018-19
<b>1.</b>	<b>Panchayati Raj Institutions</b>				
(i)	Zila Parishads	--	--	--	--
(ii)	Panchayat Samities	--	--	--	--
<b>2.</b>	<b>Urban Local Bodies</b>	--	--	--	--
(i)	Municipal Corporations	--	--	--	--
(ii)	Municipalities/ Municipal Councils	--	--	--	--
(iii)	Others	--	--	--	--
<b>3.</b>	<b>Public Sector Undertakings</b>	--	--	--	--
(i)	Government Companies	--	--	--	--
(ii)	Statutory Corporations	--	--	--	--
<b>4.</b>	<b>Autonomous Bodies</b>	--	--	--	--
(i)	Universities	--	--	--	--
(ii)	Development Authorities	--	--	--	--
(iii)	Cooperative Institutions	--	--	--	--
(iv)	Others	--	--	--	--
<b>5.</b>	<b>Non-Government Organisations</b>	--	--	--	--
	<b>Total</b>	--	--	--	--

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					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	43,03.65	2,64,26.78	3,07,30.43	41,64.65	2,52,77.46	2,94,42.11
Expenditure Heads (Capital Account)	16.40	51,57.51	51,73.91	10.93	45,72.48	45,83.41
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund (a)	67,00.75	4,58.21	71,58.96	46,73.35	4,67.98	51,41.33
<b>Total</b>	<b>1,10,20.80</b>	<b>3,20,42.50</b>	<b>4,30,63.30</b>	<b>88,48.93</b>	<b>3,03,17.92</b>	<b>3,91,66.85</b>
<b>(a) The figures have been arrived as follows: -</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	66,12.32	...	66,12.32	45,88.28	...	45,88.28
Loans and Advances from the Central Government	88.43	...	88.43	85.07	...	85.07
<b>F. Loans and Advances*</b>						
Loans for Social Services	...	1.00	1.00	...	2.00	2.00
Loans for Economic Services	...	4,50.98	4,50.98	...	4,58.38	4,58.38
Loans to Government Servants etc.	...	6.23	6.23	...	7.60	7.60
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	...	...	...	...	...
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...
<b>Total (a)</b>	<b>67,00.75</b>	<b>4,58.21</b>	<b>71,58.96</b>	<b>46,73.35</b>	<b>4,67.98</b>	<b>51,41.33</b>

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	22.60	77.41
2019-20	25.59	74.41

\* 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 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
<b>CAPITAL AND OTHER EXPENDITURE-</b>		<b>(₹ in Crore)</b>	
<b>Gross Capital Expenditure -</b>			
<b>General Services</b>			
Capital Outlay on Other Fiscal Services	...	0.08	0.08
Capital Outlay on Police	3,89.28	62.40	4,51.68
Capital Outlay on Printing and Stationery	4.11	0.42	4.53
Capital Outlay on Public Works	12,20.13	1,24.93	13,45.06
Capital Outlay on Other Administrative Services	67.39	15.91	83.30
<b>Total-General Services</b>	<b>16,80.91</b>	<b>2,03.74</b>	<b>18,84.65</b>
<b>Social Services</b>			
Education, Sports, Art and Culture	31,44.95	2,85.69	34,30.64
Health and Family Welfare	19,21.34	2,31.78	21,53.12
Water Supply and Sanitation, Housing and Urban Development	69,42.00	7,26.77	76,68.77
Information and Broadcasting	9.25	0.39	9.64
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes and Minorities	1,99.96	6.15	2,06.11
Social Welfare and Nutrition	1,16.77	6.64	1,23.41
Other Social Services	11.17	0.98	12.15
<b>Total-Social Services</b>	<b>1,23,45.44</b>	<b>12,58.40</b>	<b>1,36,03.84</b>
<b>Economic Services</b>			
Agriculture and Allied Activities	21,58.86	1,33.21	22,92.07
Rural Development	42.69	13.11	55.80
Irrigation and Flood Control	48,79.23	7,35.74	56,14.97
Energy	41,68.23	2,54.66	44,22.89
Industry and Minerals	5,16.13	29.95	5,46.08
Transport	1,49,38.91	24,34.92	1,73,73.83
General Economic Services	13,33.08	1,71.38	15,04.46
<b>Total - Economic Services</b>	<b>2,80,37.13</b>	<b>37,72.97</b>	<b>3,18,10.10</b>
<b>Total - Gross Capital Expenditure</b>	<b>4,20,63.48</b>	<b>52,35.11</b>	<b>4,72,98.59</b>

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

Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
		(₹ in Crore)	
<b>CAPITAL AND OTHER EXPENDITURE concld-</b>			
<b>Recovery Capital Expenditure</b>			
<b>Social Services</b>			
Education, Sports, Art and Culture	0.24	...	0.24
Water Supply and Sanitation, Housing and Urban Development	0.75	...	0.75
<b>Total - Social Services</b>	<b>0.99</b>	<b>...</b>	<b>0.99</b>
<b>Economic Services</b>			
Agriculture and Allied Activities	11,81.02	61.21	12,42.23
Irrigation and Flood Control	5,67.69	...	5,67.69
Industry and Minerals	0.15	...	0.15
Transport	70.80	...	70.80
<b>Total - Economic Services</b>	<b>18,19.66</b>	<b>61.21</b>	<b>18,80.87</b>
<b>Total-Recovery Capital Expenditure</b>	<b>18,20.65</b>	<b>61.21</b>	<b>18,81.86</b>
<b>Total-Net Capital Expenditure</b>	<b>4,02,42.83</b>	<b>51,73.90</b>	<b>4,54,16.73</b>
Disinvestment	(-)12,95.85		(-)12,95.85
<b>LOANS AND ADVANCES-</b>			
<b>Loans and Advances for various services -</b>			
<b>Social Services</b>			
Education, Sports, Art and Culture	6.98	(+)0.93	7.91
Water Supply and Sanitation, Housing and Urban Development	16.70	(-)0.30	16.40
Welfare of Scheduled Caste, Schedule Tribe and other Backward Classes	3.25	...	3.25
Social Welfare and Nutrition	1.08	...	1.08

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

Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
		<b>(₹ in Crore)</b>	
<b>LOANS AND ADVANCES-</b>			
<b>Loans and Advances for various services -</b>			
<b>Economic Services</b>			
Agriculture and Allied Activities	2,11.76	(+)10.91	2,22.67
Rural Development	0.46	(-)0.04	0.42
Energy	65,97.08	(+)4,23.03	70,20.11
Industry and Minerals	81.81	(+)3.88	85.69
General Economic Services	0.10	...	0.10
Loans to Government Servants	33.09	(-)1.24	31.85
Miscellaneous Loans	1.02	...	1.02
<b>Total - Loans and Advances</b>	<b>69,53.33</b>	<b>4,37.17</b>	<b>73,90.50</b>
<b>Total - Capital and Other Expenditure</b>	<b>4,71,96.16</b>	<b>56,11.07</b>	<b>5,28,07.23</b>
Deduct			
Contribution from Miscellaneous Capital Receipts (Disinvestment)	12,95.85		12,95.85
<b>Net-Capital and Other Expenditure</b>	<b>4,59,00.31</b>	<b>56,11.07</b>	<b>5,15,11.38</b>
<b>Principal Sources of Funds -</b>			
Revenue (+)Surplus/(-)Deficit		(+)11.98*	
Add- Adjustment on Account of Retirement / Disinvestment	(-)12,95.85	...	(-)12,95.85
<b>Debt-</b>			
Internal Debt of the State Government	3,53,63.18	41,64.59	3,95,27.77
Loans and Advances from the Central Government	10,61.76	(-)17.95	10,43.81
Small Savings, Provident Funds etc.	1,43,49.53	11,87.60	1,55,37.13
<b>Total - Debt</b>	<b>5,07,74.47</b>	<b>53,34.24</b>	<b>5,61,08.71</b>

\* 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 2019	During the year 2019-20	On 31 March 2020
1	2	3	4
		<b>(₹ in Crore)</b>	
<b>Other Receipt-</b>			
Contingency Fund	5.00	...	5.00
Reserve Funds	3,17.60	24,04.71	27,22.31
Deposits and Advances	32,06.58	1,73.71	33,80.29
Suspense and Miscellaneous (other than amount closed to Government Account & Cash Balances Investment Account )	74.30	(-)14,04.93	(-)13,30.63
Remittances	5,09.49	96.80	6,06.29
<b>Total-Other Receipt</b>	<b>41,12.97</b>	<b>12,70.29</b>	<b>53,83.26</b>
<b>Total - Debt and other Obligation</b>	<b>5,48,87.44</b>	<b>66,04.53</b>	<b>6,14,91.97</b>
<b>Other Receipt-</b>			
Deduct - Cash Balance	(-)49.58	(+)1,27.51	(+)77.93
Deduct - Investment	1,02.09	(+)8,79.97	9,82.06
Add - Amount closed to Government Account	...	...	...
<b>Net Provision of Funds</b>	<b>5,48,34.93</b>	<b>55,97.05</b>	<b>6,04,31.98</b> <sup>(a)</sup>

The difference of ₹ 89,66.30 crore 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, 2019	(-)89,56.51	
(ii) Current year deficit (-)/ surplus(+)	(+)11.98*	(-)89,44.53

**2 . Amount adjusted under:-**

(i) Inter-State Settlement	(-)1.43	
(ii) Net Amount adjusted under " 7999-Appropriation to Contingency Fund"	(-)5.00	
(iii) Miscellaneous Government Account	(-)7.84	
(iv) Net Amount adjusted proforma	(-)7.50	(-)21.77
<b>Net Total</b>		<b>(-)89,66.30</b>

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

(a) The closing balance of ₹ 6,04,31.98 crore is less by ₹ 11.98 crore.(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 2020:-

Debit balance	Sector of the General Account	Name of Account	Credit balance
		<b>Consolidated Fund</b>	<b>(₹ in crore)</b>
5,30,41.48 (a)	A to D,G,H, and part of L (Major Head 8680 only)	Government Account	
	E	<b>Public Debt</b>	4,05,71.59
73,90.49	F	<b>Loans and Advances</b>	...
	H	<b>Contingency Fund</b>	
...		Contingency Fund	5.00
		<b>Public Account</b>	
...	I	Small Savings, Provident Funds etc.	1,55,37.13
	J	<b>Reserve Fund</b>	
...		(i) Reserve Funds Bearing Interest	18,87.65
...		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	8,34.65
	K	<b>Deposits and Advances</b>	
...		(i) Deposits Bearing Interest	(-)1.65
...		(ii) Deposits not Bearing Interest	33,82.45
...		(iii) Advances	(-)0.52
	L	<b>Suspense and Miscellaneous</b>	
9,82.06		(i) Investment	...
		(ii) Other Items (Net)	(-)13,30.63
	M	<b>Remittances</b>	
...		(i) Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Office	6,12.45
...		(ii) Inter Government Adjustment Account	(-)6.16
77.93 (b)	N	<b>Cash Balance</b>	...
<b>Total</b>			<b>6,14,91.96</b>

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

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also foot note (a) on page 211 (Vol.-II).



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

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

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

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

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

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

		(₹ in crore)	
Dr.	Details	Cr.	
4,78,81.59	A. Amount at the Debit of Government Account on 1 April 2019		
	B. Receipt Heads (Revenue Account)	3,07,42.41*	
	C. Receipt Heads (Capital Account)	2.04	
3,07,30.43	D. Expenditure Heads (Revenue Account)	...	
51,73.91	E. Expenditure Heads (Capital Account)	...	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...	
	G. Amount at the debit of Government Account on 31 March 2020	5,30,41.48	
<b>8,37,85.93</b>	<b>Total</b>	<b>8,37,85.93</b>	

**Note:-**

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

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

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

## Notes to Accounts

### 1. Summary of Significant Accounting Policies:

#### (i) Entity and Accounting Period

These accounts present the transactions of the Government of Himachal Pradesh for the period 1 April 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Himachal Pradesh have been compiled based on the initial accounts rendered by 18 District Treasuries, 87 Public Works Divisions, 89 Forest Divisions, 60 Jal Shakti Vibhag and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts were excluded at the end of the Financial Year.

#### (ii) Basis of Accounting

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

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

#### (iii) Currency in which Accounts are kept

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

#### (iv) Form of Accounts

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

**(v) Classification between Capital and Revenue accounts**

Capital Expenditure is broadly the expenditure incurred with the objective of creating/acquiring/increasing concrete assets of a material and permanent character or reducing permanent liabilities. All other recurring expenditure incurred for running of the entity including establishment and administrative expenditure and for maintenance of its assets is classified as Revenue expenditure. In terms of the Indian Government Accounting Standards (IGAS) 2, notified by the Government of India, Grants-in-aid are to be classified as Revenue expenditure in the books of the grantor and as Revenue receipts in the books of the recipient.

**(vi) Compliance with Indian Accounting Standards**

With a view to improving standards of Governmental accounting and financial reporting which will enhance the quality of decision-making and public accountability, the Government Accounting Standards Advisory Board (GASAB) has formulated Indian Government Accounting Standards (IGASs) for cash system of accounting. The IGASs specifies the disclosure requirements in the Financial Statements of the Union and the State Governments. Accordingly, following three IGASs became mandatory from the effective date after their notification by Ministry of Finance, Government of India.

1. Guarantees given by the Governments – IGAS-1
2. Accounting and Classification of Grants-in-aid – IGAS-2
3. Loans and Advances made by Government – IGAS-3

It has been noticed that IGAS-2 and IGAS-3 are not fully complied in view of observations made in Para No. 3 (xiii) and Para No. 3 (iv) detailed below respectively.

**(vii) Cash balance of the State**

The cash balance of the State comprises the cash balances of all its three parts viz., Consolidated Fund, Contingency Fund and Public Account. Further information including the minimum cash balance to be maintained and investment of cash balances is given as Explanatory Notes under Annexure to Statement No. 2 (Volume-I).

**2. Quality of Accounts:**

**(i) Goods and Service Tax (GST)**

“During the year 2019-20, the State’s GST collection was ₹ 3,550.34 crore as compared to ₹ 3,342.68 crore in 2018-19, registering an increase of ₹ 207.66 crore (6.21 *per cent*). This included Advance Apportionment of IGST amounting to ₹ 32.63 crore. In addition, the State

received ₹ 1,327.34 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹ 4,877.68 crore. The State received compensation of ₹ 1,877.33 crore during 2019-20 on account of loss of revenue arising out of implementation of GST.

**(ii) Abstract Contingent (AC) Bills**

Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money in advance and submit adjustment bills thereafter. The State Government had identified (June 2017) six departments namely Youth Services and Sports, Ayurveda, Health and Family Welfare, Prosecution, Agriculture and Horticulture to operate Abstract Contingent (AC) bills. The State Government has not developed a mechanism for identifying Abstract Contingent advances. Therefore, the office of the Principal Accountant General (A&E), Himachal Pradesh could not identify AC Bills and monitor their adjustment through Detailed Contingent Bills.

**(iii) Outstanding Utilization Certificates**

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

The status of outstanding UCs as per the records of the O/o the Principal Accountant General (A&E), Himachal Pradesh is given below:

<b>Year (*)</b>	<b>Number of Utilization Certificates awaited</b>	<b>Amount (₹ in crore)</b>
Upto 2017-2018	479	469.65
2018-19	604	592.93
2019-20	1,399	1,785.36
<b>Total</b>	<b>2,482</b>	<b>2,847.94</b>

(\* The year mentioned above relates to "Due year" i.e., after 12 months' of actual drawl).

There is a clearance of 13,619 UCs amounting to ₹ 2,395.16 crore (1,324 UCs amounting to ₹ 836.22 crore upto 2018-19 and 12,295 UCs amounting to ₹ 1,558.94 crore for 2019-20) during 2019-20.

Out of total outstanding UCs of amount ₹ 2,847.94 crore, UCs of ₹ 2,294.98 crore i.e. 80.58 *per cent* of wanting UCs in terms of outstanding amount pertain to six departments viz. Panchayati Raj Department (956 UCs: ₹ 1,171.90 crore), Urban Development (166 UCs: ₹ 476.19 crore), Rural Development (194 UCs: ₹ 253.11 crore), Agriculture & Horticulture (31 UCs: ₹ 156.72 crore), Ayush (82 UCs: ₹ 122.71 crore) and Education Department (46 UCs: ₹ 114.35 crore) as on 31 March 2020.

**(iv) Transfer of Funds to Personal Deposit Accounts**

Under Rule 12.7 of the Himachal Pradesh Financial Rules Vol-I, 1971 Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund to be utilized for specific purposes and booked as final expenditure against the concerned service Major Heads without any actual cash flow. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year, and reopened next year, if necessary. This Rule has not been followed by the State Government, despite persistent correspondence over the past many years.

Details of balances in Personal Deposit Accounts are as under:

(₹ in crore)

PD Accounts as on 01.04.2019		PD Accounts opened during the year 2019-20	PD Accounts closed during the year 2019-20	Additions during the year	Disbursements during the year	Closing balance as on 31.03.2020		Operative Accounts		Inoperative Accounts	
No.	Amt.					No.	Amt.	No.	Amt.	No.	Amt.
112	2.56	Nil	Nil	0.61	0.35	112	2.82**	102	2.59	10	0.23*

\* Amount lying unspent for more than one year.

\*\* Out of total amount of ₹ 2.82 crore on account of Personal Deposit, ₹ 2.75 crore are depicted in accounts under Major Head 8443-106 (Personal Deposits) and remaining amount of ₹ 0.07 crore are under Major Head 8448-109 (Panchayat Bodies Funds).

**(v) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E)**

Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed in respect of all 102 CCOs/COs for receipts of ₹ 30,744.45 crore (100 *per cent*) and for expenditure of ₹ 35,904.34 crore (100 *per cent*) in respect of all 102 CCOs/COs. Further, the reconciliation of cyber receipt for the year 2019-20 has also been completed.

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

There was a difference of ₹ 17.28 crore (Dr.) in Cash Balance as on 31 March 2020 between the figures reflected in the account of Principal Accountant General (A&E) and intimated by the Reserve Bank of India. The Cash Balance of the year 2019-20 as worked out by the Office of the Principal Accountant General (A&E) was ₹ 77.93 crore (Dr.) whereas ₹ 60.65 crore (Cr.) was reported by Reserve Bank of India. After reconciliation the difference increased by ₹ 0.18 crore (Dr.) and stood at ₹ 17.46 crore (Dr.) as on 31 July 2020.

The differential cash balance of previous five years is as under:-

(₹ in crore)			
Year	AG figure	RBI figure	Difference
2014-15	739.51 Cr.	746.24 Dr.	6.73 Dr.
2015-16	340.76 Cr.	352.31 Dr.	11.55 Dr.
2016-17	443.27 Cr.	434.67 Dr.	8.60 Cr.
2017-18	540.68 Cr.	483.37 Dr.	57.31 Cr.
2018-19	49.58 Cr.	45.28 Dr.	4.30 Cr.

**Note:** No penal interest has been imposed on the agency banks by the State Government as per record available in the office of the Principal Accountant General (A&E), Himachal Pradesh.

**(vii) Booking under Minor Head 800 - 'Other Receipts' and 'Other Expenditure'**

Minor Head 800-Other Receipts / Other Expenditure is to be operated either due to non-availability of a specific head of account or due to incorrect identification of receipts/ expenditure under the available heads of account at the budget preparation stage. Routine operation of MH 800 is to be discouraged, since it renders the accounts opaque. During 2019-20, the State Government booked ₹ 1,275.05 crore constituting 3.55 *per cent* of the total expenditure (₹ 35,904.34 crore) relating to Revenue and Capital Major Heads, under Minor Head '800- Other Expenditure'. Similarly, the Government also booked ₹ 1,637.27 crore, constituting 5.33 *per cent* of the total receipts (₹ 30,744.45 crore) under Minor Head '800- Other Receipts'. Details of significant booking (more than 25 *per cent*) under Minor Head 800- Other Receipts and Other Expenditure are given in **Annexure-B and C** respectively.

**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 ₹ 5,023.14 crore (including

₹ 372.40 crore of leave encashment benefit), constituting 16.35 *per cent* of the total Revenue Expenditure of ₹ 30,730.43 crore.

State Government employees recruited with effect from 15 May 2003 are eligible for the Defined Contribution Pension Scheme. As per prescribed procedure, both the contributions (employer and employees) 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 transferred to the designated pension fund through National Securities Depository Limited (NSDL)/ Trustee Bank.

During the year 2019-20, a total amount of ₹ 821.27 crore was credited to the Major Head 8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees (Employees' Share: ₹ 349.31 crore, Government Share: ₹ 471.91 crore and Interest: ₹ 0.05 crore). The Government transferred ₹ 821.51 crore to NSDL (Employees' Share: ₹ 350.29 crore and Government Share: ₹ 471.22 crore). However, adverse balances of ₹ 1.41 crore (2018-19) under the Major Head 8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees has further gone up to ₹ 1.64 crore at the end of the year (2019-20), which needs to be reconciled with the State Government. In this regard, the NSDL confirmed a total amount of ₹ 821.41 crore was credited during the current year. The difference of ₹ 0.10 crore is under reconciliation between the State Government and NSDL.

**(ii) Expenditure on Ecology and Environment under Major Head-3435**

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to "Environment", "Waste Management", "Prevention and Control of Pollution", "Environment Research and Education", "Environmental Protection" etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. Normally, the expenditure relating to environment protection is booked under the Major Head 3435 – Ecology and Environment. During the year, the Government of Himachal Pradesh has incurred expenditure of ₹ 1.45 crore against the budget allocation of ₹ 1.45 crore under MH 3435- Ecology & Environment. The expenditure incurred during the years 2017-18, 2018-19 and 2019-20 was each below 0.01 *per cent* of the total Revenue Expenditure. The Budget allocation vis-à-vis expenditure under MH 3435 – Ecology and Environment of H.P. State for last three years upto the Object Head level is given in **Annexure -F**.



**(iii) Guarantees**

The information contained in Statement-9 of the Finance Accounts for the year 2019-20 is based on information received from the State Government for guarantees extended to 16 Statutory Corporations/Boards/Government Companies, Cooperative Society/Banks for loans raised by them. The outstanding loan amounts guaranteed stood at ₹ 1,947.07 crore as on 31 March 2020. Under the Himachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act (as amended by Act No. 25 of 2011), the total outstanding guarantees should be limited to 40 *per cent* of revenue receipt for the year preceding the current year. The outstanding guarantees is 6.29 *per cent* of the Revenue Receipts (2018-19) which is within the target of the Act.

**(iv) Loans and Advances**

Except in respect of loans and advances made to Government servants where the Principal 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 the State Government departments who are responsible for maintaining such accounts. The Statements, however, do not contain details regarding repayment in arrears, since these have not been furnished by the State Government departments.

During 2019-20, loans amounting to ₹ 458.21 crore were given by the State Government to various entities. The State Government received a total repayment of ₹ 21.04 crore, out of which, ₹ 7.46 crore was received as repayment of loans and advances to Government Servants and ₹ 13.58 crore as repayment of other outstanding loans. Total loans of ₹ 7,390.50 crore were outstanding as on 31 March 2020.

The loans and advances given by the State Government have not been confirmed by the respective entities (borrowers).

**(v) Investment**

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts, the investment of State Government in 69 entities was ₹ 4,261.06 crore as on 31 March, 2020 on which an amount of ₹ 248.44 crore was received as dividend/interest (i.e. 5.83 *per cent* of total investments). Out of this, ₹ 247.93 crore was received as dividend/interest from a Central Government Company i.e. Satluj Jal Vidyut Nigam (previously Nathpa Jhakri Power Corporation) wherein invested amount of State Government



was ₹ 1,098.14 crore. The balance dividend/interest amount of ₹ 0.51 crore was received on invested amount of ₹ 3,162.92 crore in 68 entities, as per details given in Statement-19. However, these figures require confirmation from the State Government as no reconciliation has been done with these entities.

**(vi) Adjustment of excess repayment against written off Central loans**

In furtherance of the recommendation of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010), against future repayment to the Ministry of Finance. Against the excess repayments of ₹ 15.58 crore, Ministry of Finance had adjusted ₹ 10.57 crore during 2013-14, ₹ 0.55 crore during 2018-19 and ₹ 1.19 crore during 2019-20. In the absence of break-up of principal and interest, the remaining excess repayments of ₹ 3.27 crore were pending for adjustment by Ministry of Finance. Thus, there will be an adverse balance in the loan account of the State of Himachal Pradesh and also an overstatement of Public Debt of the State Government, till it is adjusted or written off.

**(vii) Reserve Funds**

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

However, an overview of the significant Reserve Funds is as under:

**(i) Interest bearing Reserve Funds**

There are two interest bearing Reserve Funds in Himachal Pradesh namely (i) State Disaster Response Fund and (ii) State Compensatory Afforestation Fund maintained under MH 8121-General and Other Reserve Fund with accumulated balance of ₹ 1,887.65 crore as on 31 March 2020. In terms of the SDRF guidelines, balances lying in the Funds are required to be invested. No investments had been made from the fund with regard to the amount lying in the fund as on 31 March 2019 or to the fresh funds received during 2019-20.

**(ii) Non-interest bearing Reserve Funds**

There are three non-interest bearing Reserve Funds in Himachal Pradesh namely (i) Industrial Development Fund, (ii) Electricity Development Fund and (iii) National Disaster Response Fund. The accumulated balances under these funds as on 31 March, 2020 was ₹ 834.66 crore. Out of these three funds, funds mentioned at (i) and (ii) above are maintained under MH 8229-Development and Welfare Funds and fund mentioned at (iii) above is maintained under MH 8235-General and Other Reserve Funds.

The status of the Major Reserve Funds is given below:

**(a) Consolidated Sinking Fund**

In terms of the recommendations of the Twelfth Finance Commission, State Governments were required to create Consolidated Sinking Fund to be administered by the Reserve Bank of India 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. This is an optional Fund. The Government of H.P. has not created the Consolidated Sinking Fund yet.

**(b) Guarantee Redemption Fund**

The State Governments were required to set up Guarantee Redemption Fund as per recommendation of Twelfth Finance Commission to meet the contingent liabilities arising from the guarantees given, and make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding guarantees as at the end of the previous year. This is also an optional fund. The Government of H.P. has not created the Guarantee Redemption Fund yet.

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

**(i)** As per recommendations of the Thirteenth Finance Commission (TFC) the State Disaster Response Fund (SDRF) has been constituted by the State Government for meeting the expenditure for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, hailstorm, landslide, avalanche, cloud burst, etc.

In terms of Government of India's guidelines, the Centre and the State Government are required to contribute to the Fund in the proportion of 90:10. As per guidelines of the SDRF, the receipt of Central share is accounted for as Revenue under MH 1601-Grants-in-aid from Central Government 07-Finance Commission grants 104-Grant in aid for State disaster response fund in the State Accounts. In order to enable transfer of the total amount of contribution (Central share and State share) to the SDRF, the State Government would make suitable budget provision under the head 2245-Relief on Account of Natural Calamities-05

SDRF- 101-Transfer to Reserve Fund and Deposit Accounts-SDRF. On receipt of Central share, the State would transfer the amount, along with its share to the Public Account under Reserve Fund bearing interest below the Major Head 8121- General and Other Reserve Fund. The actual expenditure on relief works will be booked only under respective Sub/Minor Head within MH 2245.

During the year 2019-20, the Central Government released ₹ 197.23 crore towards its share of SDRF. An amount of ₹ 61.07 crore was withheld by the Central Government due to mis-utilization of SDRF by State Government. However, the State Government released its full share of ₹ 28.70 crore on ₹ 258.30 crore (₹ 197.23 crore + ₹ 61.07 crore) instead of ₹ 21.91 crore (on ₹ 197.23 crore). The entire amount of ₹ 225.93 crore (₹ 197.23 crore + ₹ 28.70 crore) has been transferred to the Public Accounts under the head 8121- General and Other Reserve Fund- 122- State Disaster Response Fund. Subsequently, the whole amount has been transferred to the Savings Bank Accounts of different DDOs, and accounted for as expenditure. However, no voucher/sub-voucher for the amounts has been provided. Further, the transfer of fund to DDOs Savings Bank Accounts was a violation of SDRF guidelines.

In terms of guidelines issued by the Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, unspent balances lying under SDRF are required to be invested in specified instruments. The State Government is also required to pay interest at the rate applicable to over draft (Regulation guidelines of RBI) on half yearly basis to the SDRF. However, State Government neither invested unspent balances nor paid any interest on un-invested amount during the year 2019-20.

An amount ₹ 0.07 crore was estimated as interest on uninvested amount of ₹ 1.00 core lying in the fund as on 31 March 2019 (taking Ways and Means Advance average interest rate for the year 2019-20 at 7.49 *per cent*) on the uninvested amount. The State Government neither invested unspent balances nor paid any interest on uninvested amount during the year 2019-20. Non-payment of interest of ₹ 0.07 crore has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit.

(ii) Natural calamities of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst, pest attack, cold wave & frost etc. considered to be of severe nature by Government of India and requiring expenditure by a State Government in excess of the balance available under SDRF, will qualify for immediate relief assistance from NDRF. As per provision of the NDRF, on receipt of funds from NDRF the State Government shall take it as Revenue under MH 1601-Grants-in-aid from Central Government. In order to

enable transfer of receipt of NDRF, the State Government would make suitable budget provision under the head 2245-Relief on Account of Natural Calamities-80-General- 103-Assistance to States from NDRF. The State's SDRF account should distinctly show the receipt of assistance from NDRF. Immediately upon receipt of funds from NDRF, the State would transfer the amount to the Public Account under the head 8235-General and Other Reserve Funds- 125 National Disaster Response Fund. The actual expenditure out of NDRF should be booked under respective Minor Head within MH 2245.

During 2019-20, the State Government received ₹ 518.06 crore from Government of India under NDRF, which has been transferred to the Public Accounts under the head 8235-General and Other Reserve Funds- 125 National Disaster Response Fund. Subsequently, the whole amount has been transferred to the Savings Bank Accounts of different DDOs. Transfer of fund to DDOs Savings Bank Accounts was a violation of NDRF guidelines.

**(viii) State Compensatory Afforestation Fund**

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April,2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will setup the State Compensatory Afforestation Fund for this purpose.

**Accounting Arrangements:**

The money received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Accounts of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act; 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* shall be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under

8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

**Status of the State Compensatory Afforestation Fund:**

During the year 2019-20, the State Government received ₹ 1,660.72 crore from Government of India, which has been credited under Major Head 8121-129 State Compensatory Afforestation Fund. No expenditure has been incurred from the fund by the State Government during the year.

**(ix) Cess levied by the State Government:**

**(a) Building and Other Construction Workers Welfare Cess:** The Government of India (GoI) enacted “The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996” and the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act), to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. In exercise of the powers conferred by sub-section (1) of section 14 of the Cess Act, GoI framed the Building and Other Construction Workers’ Welfare Cess Rules, 1998 (Cess Rules). Accordingly, Himachal Pradesh Building and Other Construction Workers Rules 2008 were framed under the Act and the Himachal Pradesh Building and Other Construction Workers Welfare Board (Board) was constituted in March 2009.

Section 3 of the Cess Act provides for the levy and collection of cess from every employer in relation to the building or other construction work, and paid to the Board after deducting the cost of collection of such cess not exceeding one *per cent* of the amount collected. As per section 5 of the Cess rules, the proceeds of the cess collected shall be transferred to the Board along with the form of challan prescribed (and in the head of account of the Board) under the accounting procedures of the State.

It was noted that no rules have been framed by the Government of Himachal Pradesh for accounting of labour cess and no sub head has been provided by the Government for booking and collection of labour cess. The Labour Cess collected is being levied at the rate of one *per cent* of the cost of construction by Building and Roads/Jal Shakti Vibhag and is being booked under 8443-Civil Deposit-108-Public Works Deposits. Since the Public Works Deposits do not have any sub head below it for booking this cess, hence the amount of Cess collected, and transferred to the Labour Welfare Board and balance yet to be transferred cannot be ascertained in the absence of prescribed accounting rules.

Further, as the Board is an autonomous body, cess details are not available in Government Accounts. However, as per information furnished by Public Works and Jal Shakti Divisions of State ₹ 32.56 crore were collected and ₹ 29.17 crore were remitted to the Board during the year 2019-20, from 8443-Civil Deposit-108-Public Works Deposits on account of labour cess.

**(b) HP Transport Infrastructure Fund:** The HP Transport Infrastructure Development Fund is to be generated mainly by imposing 10 *per cent* Cess on one time tax and 5 *per cent* Cess on other taxes levied under Himachal Motor Vehicle Taxation Act 1972. During the year, ₹ 13.93 crore were collected and credited to Major Head 0041-00-102-08. No procedure regarding the fund utilization and accounting thereof has so far prescribed by the State Government.

**(c) HP Road Safety Fund:** To reduce the road accident fatalities Supreme Court Committee on Road Safety has directed the State Government to set up Road Safety Fund which would be non-lapsable and ensure that a steady flow of money accrues to the Fund by diversion of significant portion of the fines/compounding fee collected from traffic violations. The fund should not be solely dependent on budgetary allocations which may vary according to the financial constraints of the Government.

During 2019-20, the State Government has transferred ₹ 7.43 crore for Road Safety Fund and ₹ 2.00 crore for Transport Infrastructure Fund in the bank account of Director, Transport Department. However, the transfer of money has been accounted for as revenue expenditure under MH 2041 for the Financial Year, as against the provisions of providing the credit of the same in the Public Account. Consequently, there is no investment of these funds by the Government.

**(x) Status of Suspense and Remittance Balances**

Statement 21 of the Finance Accounts depicts net balances under Suspense and Remittance Heads. The balances under these heads have not been booked under final heads of account. 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-D**.

**(xi) Contingency Fund**

The Contingency Fund of the State of Himachal Pradesh has a corpus of ₹ 5.00 crore. No amount has been spent from the Contingency Fund during 2019-20.



**(xii) Parking of money in the Savings Bank Account of DDOs.**

As per Rule 183 (3) (V) of Himachal Pradesh Treasury Rules, no money is to be withdrawn from the Treasury unless it is required for immediate disbursement. Rule 184 (1) stipulates that it is a serious irregularity to draw money and deposit them in the cash chest or bank.

During the year 2019-20, the State Government/DDOs drew an amount of ₹ 1,373.77 crore (examined on the test checked basis) from treasuries merely based on sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account in contravention of the existing Treasury Rules. The State Government treated these amounts as expenditure incurred against the budget provisions made by the State Legislative Assembly without incurring actual expenditure.

The entire amount of ₹ 1,373.77 crore (Revenue Expenditure ₹ 1,202.25 crore and Capital Expenditure ₹ 171.52 crore) has been kept in abeyance under “Suspense” in the books of the Principal Accountant General (A&E) due to non-furnishing of vouchers and other documents as a proof of expenditure. Thus, the said amount has not been taken into account as Revenue expenditure/Capital expenditure in the Finance Accounts and as actual expenditure in the Appropriation Accounts against the budget provisions for the year 2019-20. The Major Head wise position for the amount kept in abeyance under Suspense is given in **Annexure-E**.

**(xiii) Funds transferred to HP Kaushal Vikas Nigam**

The Government of India launched Pradhan Mantri Kaushal Vikas Yojana (July 2015) with an objective to enable a large number of Indian Youth to take up industry-relevant skill training and knowledge for helping them in securing a better livelihood. The scheme is implemented in the State through Himachal Pradesh Kaushal Vikas Nigam.

During the year 2019-20, the State Government provided fund amounting to ₹ 88.26 crore to HP Kaushal Vikas Nigam through Grants-in-Aid under the MH 2230-Labour and Employment. The utilization of Grants is not ascertainable from the records of Principal Accountant General (A&E), due to lack of Utilisation Certificates and related vouchers/sub-vouchers.

**(xiv) Overstatement of Expenditure: MH 2040**

The MH 2040 “Expenses on Taxes on Sales, Trades etc.” includes ₹ 15.90 crore on account of grant-in-aid paid amounting to ₹ 7.95 crore to Gau Vansh Samvardhan Board (Animal Husbandry Department) and ₹ 7.95 crore for Ambulance Services (Health & Family Welfare Department) which are not related to the expenses on taxes and thus, it is misclassification of expenditures. Therefore, to this extent, the revenue expenditure under MH 2040 is overstated

and expenditure under MH 2403 Animal Husbandry and MH 2211 Family Welfare are understated by ₹ 7.95 crore each respectively. However, there was no impact on overall revenue expenditure.

**(xv) Funds transferred to Autonomous Bodies, etc.:** The State Government provides Grants in Aid to State/ District level autonomous bodies and authorities, societies, non-government organizations, etc., for implementation of Centrally Sponsored Schemes and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, unspent balances remain in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. During 2019-20 the State Government released ₹ 805.49 crore as grants to autonomous bodies, Public Sector Undertakings. Details of such grants are available in Statement no. 10 and Appendix III of Finance Accounts.

**(xvi) Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside the State Budget)**

In spite of Government of India's decision to release all assistance to Centrally Sponsored Schemes (CSSs)/ Additional Central Assistance (ACA) to the State Government and not directly to the implementing agencies with effect from 1 April 2014, substantial funds were transferred directly to implementing agencies during 2019-20 also.

As per the PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹ 1,372.69 crore directly to the implementing agencies in H.P. during 2019-20 as per details in Appendix-VI. Thus, the direct transfers of funds to implementing agencies has increased by 42.68 *per cent* in 2019-20, as compared to 2018-19 (₹ 962.08 crore).

**(xvii) Ujwal DISCOM Assurance Yojana (UDAY)**

Pursuant to the revival package for electricity distribution companies, the State Government of Himachal Pradesh, took over the debt of the DISCOMs to the extent of ₹ 2,890.50 crore (75 *per cent* of loans outstanding as on 30 September 2015) by issuing bonds to the participating lender banks, through the Reserve Bank of India during 2016-17. The amount has been distributed as loan to Himachal Pradesh State Electricity Board under Major Head-6801-Loans for Power Projects. The State Government disbursed ₹ 227.78 crore towards interest to bond holders and received interest of ₹ 113.89 crore from Himachal Pradesh State Electricity Board during the year 2019-20.



**(xviii) Fiscal Responsibility and Budget Management (FRBM/MTFP) Act.**

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive reduction of revenue deficit and debt management etc.

The status of significant parameters in terms of Target and Achievement is as under:-

Sl. No.	Parameters - Targets	Achievements
(i)	Eliminate Revenue Deficit by financial year 2011-12 and maintain revenue surplus thereafter.	As per the Accounts, the Government of Himachal Pradesh had a Revenue Surplus of ₹ 11.98 crore in 2019-20.
(ii)	Reduce Fiscal Deficit to three <i>per cent</i> or less of GSDP by financial year 2011-12 and maintain Fiscal Deficit at the level of three <i>per cent</i> or less of GSDP thereafter.	As per the Accounts, the Government of Himachal Pradesh had a Fiscal Deficit of ₹ 5,597.06 crore i.e. 3.38 <i>per cent</i> of GSDP during 2019-20.
(iii)	Maintain outstanding risk weighted guarantees on long term debt below forty <i>per cent</i> of total revenue receipts in preceding financial year.	The outstanding guarantees (as estimated by the State Government) on long term debt as at the end of year 31 March 2020 was 6.29 <i>per cent</i> of revenue receipts of preceding financial year, which was well below the target of 40 <i>per cent</i> .

*Note:- GSDP: GSDP figure (₹ 1,65,472 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, Government of India.*

**(xix) Committed liabilities**

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

**(xx) 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)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
3 (vii) (C) (i)	Non-payment of Interest on balance lying under SDRF.	0.07	---	---	0.07
	<b>Total Impact</b>	<b>0.07</b>	---	---	<b>0.07</b>

**Note:** Reference Para 3 (xii) -During 2019-20, ₹ 1,373.77 crore (figure based on test check basis) has been kept in abeyance under "Suspense" in place of taken into account as Revenue Expenditure (₹ 1,202.25 crore) and Capital Expenditure (₹ 171.52 crore).

## Annexure-A

(Refer to Para1(ii) &amp; 3(vii) of Notes to Accounts)

## 'T' Periodical adjustments:

(₹ in crore)

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Transfer from State Disaster Response Fund	8121 Dr.	2245 (-) Dr	Nil	Represents the expenditure met from State Disaster Response Fund. However, kept under OB Suspense Major Head 8658-102.
2.	Transfer to State Disaster Response Fund	2245 Dr.	8121 Cr.	225.93	Represents transfer of amount to State Disaster Response Fund.
3	Transfer from National Disaster Response Fund	8235 Dr.	2245 (-) Dr	Nil	Represents the expenditure met from State Disaster Response Fund. However, kept under OB Suspense Major Head 8658-102.
4	Transfer to National Disaster Response Fund	2245 Dr.	8235 Cr.	518.06	Represents transfer of amount to National Disaster Response Fund.
5	GPF Interest	2049 Dr.	8009 Cr.	1,147.87	Adjustment of interest on GPF balances.
6	Interest on balances in State Government Employees Insurance Scheme	2049 Dr.	8011 Cr.	15.16	Adjustment of interest on balances in State Government Employees Insurance Scheme.

**'II' Book Adjustments:****(₹ in crore)**

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	G.P.F Subscription/ Recoveries	2014	8009	36.26	...
2	-do-	2029	8009	31.94	...
3	-do-	2053	8009	32.94	...
4	-do-	2055	8009	213.07	...
5	-do-	2059	8009	55.52	...
6	-do-	2202	8009	1,213.83	...
7	-do-	2210	8009	238.98	...
8	-do-	2211	8009	39.73	...
9	-do-	2215	8009	120.81	...
10	-do-	2401	8009	37.57	...
11	-do-	2403	8009	55.88	...
12	-do-	2406	8009	64.06	...
13	-do-	2515	8009	29.44	...
14	-do-	2702	8009	62.34	...
15	-do-	3054	8009	233.32	...
16	-do-	Other	8009	173.96	...
	<b>Total</b>			<b>2,639.65</b>	

**‘III’ Other Adjustments:****(₹ in crore)**

Sl. No.	Book adjustment	Head of Account		Amount	Remarks
		From	To		
1	Transfer to Revenue Receipt head	8443 (-) Cr	0075 Cr.	1.36	Lapsed deposits credited to Revenue head.
2	Transfer to Revenue Receipt head	6004 (-)Cr	0075 Cr	1.19	Adjustment of amount pertaining to central plan schemes/centrally sponsored plan schemes as per the recommendation of 13 finance commission.
3	Transfer to Revenue Receipt head	8448 (-)Cr	0075 Cr	0.09	Adjustment of amount misclassified in previous years.

## Annexure-B

(Refer to in Para 2(vii) of Notes to Accounts)

Statement of Major Head-wise receipts booked under  
Minor Head 800-Other Receipts

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipt under Minor Head-800	Percentage
01	0057	Supplies and Disposals	0.03	0.03	100
02	0217	Urban Development	6.62	6.62	100
03	0250	Other Social Services	0.02	0.02	100
04	0407	Plantations	0.01	0.01	100
05	0408	Food Storage and Warehousing	0.03	0.03	100
06	0575	Other Special Areas Programmes	0.11	0.11	100
07	0801	Power	1,021.68	1,021.68	100
08	1055	Road Transport	0.64	0.64	100
09	1425	Other Scientific Research	0.21	0.21	100
10	1456	Civil Supplies	2.08	2.08	100
11	4000	Miscellaneous Capital Receipts	2.04	2.04	100
12	1452	Tourism	5.89	5.75	97.54
13	0235	Social Security and Welfare	38.79	36.73	94.68
14	0851	Village and Small Industries	1.89	1.59	83.92
15	0401	Crop Husbandary	8.48	5.94	70.09

**Annexure-B (Concl.)****(Refer to in Para 2(vii) of Notes to Accounts)****Statement of Major Head-wise receipts booked under  
Minor Head 800-Other Receipts****(₹ in crore)**

<b>Sl. No.</b>	<b>Major Head</b>	<b>Description</b>	<b>Total Receipts</b>	<b>Receipt under Minor Head-800</b>	<b>Percentage</b>
16	0045	Other Taxes and Duties on Commodities and Services	312.10	210.37	67.40
17	0425	Cooperation	6.84	4.35	63.49
18	0515	Other Rural Development Programmes	3.51	2.22	63.45
19	1475	Other General Economic Services	13.36	8.59	64.30
20	0075	Miscellaneous General Services	5.17	2.80	54.16
21	0070	Other Administrative Services	49.65	26.87	54.11
22	0403	Animal Husbandary	0.98	0.53	54.08
23	0230	Labour and Employment	7.80	4.08	52.30
24	0029	Land Revenue	4.79	2.40	50.05
25	0056	Jails	0.23	0.11	47.07
26	1054	Roads and Bridges	12.44	4.81	38.65
27	0059	Public Works	53.51	16.47	30.79
28	0049	Interest Receipts	245.36	61.51	25.07

## Annexure-C

(Refer to in Para 2(vii) of Notes to Accounts)

Statement of Major Head-wise expenditures booked under  
Minor Head 800-Other Expenditure

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head-800	Percentage
01	2043	Collection Charges under State Goods and Service Tax	0.37	0.37	100
02	4700	Capital Outlay on Major Irrigation	9.07	9.07	100
03	5475	Capital Outlay on other General Economic Services	137.69	137.63	99.96
04	2075	Miscellaneous General Services	23.89	23.65	99.01
05	5452	Capital Outlay on Tourism	33.69	33.05	98.10
06	2407	Plantation	1.28	1.23	96.09
07	4711	Capital Outlay on Flood Control Projects	326.68	309.64	94.78
08	4070	Capital Outlay on Other Administrative Services	15.91	12.91	81.14
09	4851	Capital Outlay on Village and Small Industries	29.95	22.08	73.71
10	4701	Capital Outlay on Medium Irrigation	85.00	55.00	64.70

**Annexure-C (Concl.)****(Refer to in Para 2(vii) of Notes to Accounts)****Statement of Major Head-wise expenditures booked under  
Minor Head 800-Other Expenditure****(₹ in crore)**

<b>Sl. No.</b>	<b>Major Head</b>	<b>Description</b>	<b>Total Expenditure</b>	<b>Expenditure under Minor Head-800</b>	<b>Percentage</b>
11	2852	Industries	11.59	7.19	62.04
12	4401	Capital Outlay on Crop Husbandry	12.02	6.74	56.06
13	2230	Labour, Employment and Skill Development	270.22	128.52	47.56
14	4235	Capital Outlay on Social Security and Welfare	6.64	2.76	41.58
15	2851	Village and Small Industries	125.95	31.81	25.25



## Annexure-D

(Refer Para 3(x) of Notes to Accounts)

## Status of Suspense and Remittances Balances

(₹ in crore)

Name of Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<b>8658 -Suspense Accounts</b>						
101-Pay and Accounts Office-Suspense	86.03	36.55	96.21	35.55	124.62	56.33
Net	49.48 Dr.		60.66 Dr.		68.29 Dr.	
102-Suspense Account (Civil)	171.47	164.12	149.77	131.53	1,551.08	164.34
Net	7.35 Dr.		18.24 Dr.		1,386.74 Dr.	
110-Reserve Bank Suspense-Central Accounts Office	0.03	0.03	0.57	---	3,755.23	3,755.23
Net	Nil		0.57 Dr.		Nil	
112-Tax Deducted at Source (TDS) Suspense	400.08	453.76	484.05	497.09	447.74	468.23
Net	53.68 Cr.		13.04 Cr.		20.49 Cr.	
129-Material Purchase Settlement Suspense Account	270.59	347.59	164.43	305.64	139.79	244.17
Net	77.00 Cr.		141.21 Cr.		104.38 Cr.	
<b>8782- Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer</b>						
102-Public Works Remittances	6,668.66	7,037.44	7,185.44	7,660.51	7,507.51	8,104.89
Net	368.78 Cr.		475.07 Cr.		597.38 Cr.	
103- Forest Remittances	120.04	151.49	151.59	187.49	124.72	141.58
Net	31.45 Cr.		35.90 Cr.		16.86 Cr.	

## Annexure-E

(Refer to in Para 3(xii) of Notes to Accounts)

## Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)

Sl. No.	Major Head	Voucher Month	Amount	Total Amount
1	2013	05/2019	1.31	1.58
		02/2019	0.11	
		03/2020	0.16	
2	2015	03/2020	8.65	8.65
3	2029	06/2019	0.38	0.38
4	2041	07/2019	7.44	9.44
		03/2020	2.00	
5	2053	02/2020	2.26	8.36
		03/2020	6.10	
6	2055	03/2020	0.44	0.44
7	2070	08/2019	2.63	7.50
		09/2019	0.10	
		10/2019	0.51	
		11/2019	0.10	
		12/2019	0.10	
		01/2020	0.10	
		02/2020	3.86	
		03/2020	0.10	
8	2075	07/2019	0.40	6.22
		03/2020	5.82	

## Annexure-E (Contd.)

(Refer to in Para 3(xii) of Notes to Accounts)

## Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)

Sl. No.	Major Head	Voucher Month	Amount	Total Amount
9	2202	10/2019	10.00	89.85
		02/2020	1.67	
		03/2020	78.18	
10	2205	06/2019	0.08	5.03
		07/2019	0.48	
		08/2019	0.17	
		09/2019	0.21	
		10/2019	0.26	
		11/2019	0.10	
		12/2019	3.06	
		01/2020	0.54	
		02/2020	0.05	
		03/2020	0.08	
		11	2210	
12	2215	05/2019	5.87	28.62
		07/2019	4.68	
		08/2019	2.69	
		09/2019	3.83	
		11/2019	0.55	
		03/2019	11.00	

## Annexure-E (Contd.)

(Refer to in Para 3(xii) of Notes to Accounts)

## Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)

Sl. No.	Major Head	Voucher Month	Amount	Total Amount
13	2216	06/2019	0.26	16.69
		09/2019	0.52	
		10/2019	3.84	
		11/2019	6.13	
		12/2019	0.32	
		01/2019	0.45	
		02/2020	1.80	
		03/2020	3.37	
14	2217	05/2019	1.57	18.06
		01/2020	4.08	
		03/2020	12.41	
15	2225	12/2019	1.03	31.35
		02/2019	0.20	
		03/2019	30.12	
16	2235	07/2019	0.90	3.60
		08/2019	2.70	
17	2236	03/2020	26.22	26.22
18	2245	04/2019	0.24	
		06/2019	119.90	
		07/2019	23.80	
		08/2019	34.68	

## Annexure-E (Contd.)

(Refer to in Para 3(xii) of Notes to Accounts)

## Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)

Sl. No.	Major Head	Voucher Month	Amount	Total Amount
18	2245	09/2019	43.77	747.32
		10/2019	41.47	
		11/2019	36.99	
		12/2019	2.57	
		01/2020	42.74	
		02/2020	71.75	
		03/2020	329.41	
19	2401	12/2019	1.37	47.90
		02/2020	2.00	
		03/2020	44.53	
20	2402	03/2020	1.31	1.31
21	2403	03/2020	11.91	11.91
22	2405	01/2020	0.77	6.77
		02/2020	2.60	
		03/2020	3.40	
23	2501	10/2019	0.43	27.54
		02/2019	0.16	
		03/2020	26.95	
24	2851	08/2019	1.14	
		09/2019	0.15	
		10/2019	1.98	

## Annexure-E (Contd.)

(Refer to in Para 3(xii) of Notes to Accounts)

## Major Head wise details of amount kept in abeyance under Suspense

(₹ in crore)

Sl. No.	Major Head	Voucher Month	Amount	Total Amount
24	2851	11/2019	0.20	10.37
		12/2019	0.16	
		01/2020	2.46	
		02/2020	0.25	
		03/2020	4.03	
25	2852	05/2019	5.00	8.43
		12/2019	3.43	
26	3425	03/2020	0.56	0.56
27	3452	06/2019	30.00	73.00
		10/2019	38.00	
		12/2019	0.11	
		02/2020	0.22	
		03/2020	4.67	
28	4055	01/2020	0.33	8.79
		03/2020	8.46	
29	4059	03/2020	15.05	15.05
30	4216	03/2020	1.15	1.15
31	4235	07/2019	0.95	0.95
32	4402	03/2020	1.80	1.80
33	4515	03/2020	4.89	4.89
34	5053	03/2020	5.00	5.00

**Annexure-E (Concl.)****(Refer to in Para 3(xii) of Notes to Accounts)****Major Head wise details of amount kept in abeyance under Suspense****(₹ in crore)**

<b>Sl. No.</b>	<b>Major Head</b>	<b>Voucher Month</b>	<b>Amount</b>	<b>Total Amount</b>
35	5054	06/2019	2.91	18.79
		07/2019	2.29	
		03/2020	13.59	
36	5055	03/2020	23.04	23.04
37	5452	01/2020	15.00	23.36
		03/2020	8.36	
38	5475	06/2019	1.18	68.70
		07/2019	11.88	
		08/2019	0.59	
		03/2020	55.05	
<b>Grand Total</b>				<b>1,373.77</b>

**Annexure-F**  
**(Ecology and Environment)**

**(Refer to Para 3(ii) of Notes to Accounts)**

**Expenditure under MH – 3435 - compiled based on vouchers/ information received from the State Government**

MAJOR HEAD	SUB-MAJOR HEAD	MINOR HEAD	SUB HEAD	SUB-HEAD DESCRIPTION	DTL HEAD	SOE HEAD	SOE DESCRIPTION	BUDGET ALLOTMENT 2017-18	PROGRESIVE EXPENDITURE 2017-18	BUDGET ALLOTMENT 2018-19	PROGRESIVE EXPENDITURE 2018-19	BUDGET ALLOTMENT 2019-20	PROGRESIVE EXPENDITURE 2019-20
3435	03	101	03	Conservation and Management of pongdam wet land	00	42	Grants-In-Aid General ( Non-Salary)	...	...	63,22,000	63,22,000	...	...
3435	03	101	03	Conservation and Management of pongdam wet land	00	42	Grants-In-Aid General ( Non-Salary)	...	...	6,32,000	6,32,000	...	...
3435	03	101	04	Conservation and Management of Renuka lake wetland	00	42	Grants-In-Aid General ( Non-Salary)	44,56,400	44,56,400	...	...	...	...
3435	03	101	04	Conservation and Management of Renuka lake wetland	00	42	Grants-In-Aid General ( Non-Salary)	5,05,000	5,05,000	...	...	...	...
3435	03	101	05	Conservation and Management of Chandertal lake	00	42	Grants-In-Aid General ( Non-Salary)	10,40,000	10,40,000	...	...	...	...
3435	03	101	05	Conservation and Management of Chandertal lake	00	42	Grants-In-Aid General ( Non-Salary)	2,60,000	2,60,000	...	...	...	...
3435	03	101	06	Conservation and Management of Rewalsar Wetland	00	42	Grants-In-Aid General ( Non-Salary)	28,67,000	28,67,000	...	...	12,00,000	12,00,000
3435	03	101	06	Conservation and Management of Rewalsar Wetland	00	42	Grants-In-Aid General ( Non-Salary)	3,19,000	3,19,000	...	...	1,33,000	1,33,000
3435	03	101	07	Conservation and Management of Khanjjiar wetland	00	42	Grants-In-Aid General ( Non-Salary)	48,00,000	48,00,000	...	...	...	...
3435	03	101	07	Conservation and Management of Khajjiar wetland	00	42	Grants-In-Aid General ( Non-Salary)	5,33,000	5,33,000	...	...	...	...
3435	03	103	01	Scheme for Ecological Development	00	41	Grants-In-Aid General ( Non-Salary)	1,000	...	1,000	...	1,000	...
3435	03	103	01	Scheme for Ecological Development	00	41	Grants-In-Aid General (Salary)	3,00,000	3,00,000	3,00,000	3,00,000	5,00,000	5,00,000
3435	03	103	01	Scheme for Ecological Development	00	42	Grants-In-Aid General (Salary)	7,70,000	7,70,000	9,00,000	9,00,000	9,00,000	9,00,000
3435	03	103	01	Scheme for Ecological Development	00	42	Grants-In-Aid General ( Non-Salary)	27,00,000	27,00,000	28,00,000	28,00,000	1,18,00,000	1,18,00,000
							<b>TOTAL</b>	<b>1,85,51,400</b>	<b>1,85,50,400</b>	<b>1,09,55,000</b>	<b>1,09,54,000</b>	<b>1,45,34,000</b>	<b>1,45,33,000</b>





**© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
2020  
[www.cag.gov.in](http://www.cag.gov.in)**

**[www.aghp.cag.gov.in](http://www.aghp.cag.gov.in)**