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No EDN-HE(3)A(1)-16/2025-Misc
Directorate of Higher Education
Himachal Pradesh
E-Mail: genbrhedu@gmail.com

Dated: Shimla 171001 the March, 2026

To

1. The Registrar, HPU Shimla-5
2. The Registrar, SPU Mandi, District Mandi, HP.
3. The Registrars, all the Pvt. Universities in HP.
4. All the Principal(s) of Govt./Skt./Pvt. Colleges, in HP.


Subject: Regarding release of the second edition of the publication on State Finances 2023–24 in December, 2025.

Please find enclosed herewith a copy of letter dated 03-03-2026 along with its enclosures received from Under Secretary (Higher Education) on the subject cited above.

In this regard, it is informed that the Comptroller and Auditor General (CAG) of India has released the second edition of the publication titled “State Finances 2023–24” which provides a comprehensive fiscal analysis of the State. The publication is supported by an interactive dashboard and visual analytics tool available on the official website of the CAG (<https://cag.gov.in>).

You are requested to kindly bring the contents of the aforesaid publication and the associated dashboard to the notice of the concerned officials for information and reference.

Encl.: As Above


Director of Hr. Education
Himachal Pradesh

Endst. No. Even


Dated: Shimla-171001

the March, 2026

Copy for information and further necessary action to: -

1. The Secretary, Education Govt. of Himachal Pradesh HP Shimla – 2 for information please.
2. In charge, IT Cell Directorate of Higher Education HP Shimla-1 to upload the same on department website.
3. Guard file

शिक्षा निदेशालय उच्चतर शिक्षा
20 MAR 2026
शिमला-1


Director of Hr. Education
Himachal Pradesh

Branch Officer
General Branch
for n/a

[Signature]
06/03/2025

Supdt(G)
Ann 19
[Signature]
6/3/2026

Add. Dir
1050/9
PS Cell
DHE...
05 MAR 2025
Branch Budget-10

From No. EDUA-G006/3/2026
Government of Himachal Pradesh
Department of Higher Education

To The Secretary (Education) to the
Government of Himachal Pradesh

~~The Director of Higher Education,
Himachal Pradesh, Shimla-1.~~

Dated, Shimla-02. the

03- March, 2026

Subject:- Regarding release of the second edition of the publication on
State Finance 2023-24 in December, 2025.

Sir,

I am directed to enclose herewith a photocopy of letter No. Fin-D(F)10-3/2025 dated 23.02.2026 alongwith its enclosures received from the Joint Secretary (Finance) to the Govt. of Himachal Pradesh on the subject cited above and to request you to examine the matter and take appropriate action, under intimation to this department.

Yours faithfully

Signed by Manjeet Singh
(Manjeet Singh)
Date: 03-03-2026 14:40:28
Under Secretary(Hr.Edu) to the
Government of Himachal Pradesh

File No. Fin-D(F)10-3/2025
Government of Himachal Pradesh
Department of Finance, Section-D

From

The Principal Secretary (Finance) to the
Government of Himachal Pradesh.

To

1. All the Administrative Secretaries to the
Government of Himachal Pradesh.
2. All HOD' in Himachal Pradesh.

Dated:-

Shimla-2

23rd February, 2026

Subject:-

Regarding release of the second edition of the publication on State
Finances: 2023-24 in December, 2025.

Sir,

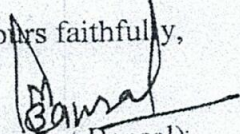
I am directed to enclose herewith a photocopy of letter No. 189/05-
GA/2026 dated 11.02.2026 received from the O/o the Comptroller & Auditor General of India
on the subject cited above.

The said publication contains a comprehensive fiscal analysis of the States
and is supported by an interactive dashboard and visual analytics tool on the official website of
the CAG (<https://cag.gov.in>) for accessing detailed data and related information.

5/2/26
S (Cdy)
CD
6 (Cdy)
You are, therefore, requested to kindly bring the contents of the aforesaid
publication and the associated dashboard to the notice of all concerned Departments, Public
Sector Enterprises and other Institutions under your administrative control for information and
appropriate action.

Encls:- As above.

Yours faithfully,


(Manjeet Bansal)

Joint Secretary (Finance) to the
Government of Himachal Pradesh.

26/2/26
SL RM

गीता मेनन, आई.ए.ए.एस
उप - नियंत्रक एवं महालेखापरीक्षक

Geeta Menon, IA&AS
Deputy Comptroller & Auditor General
Government Accounts



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यमिच्छा
Dedicated to Truth in Public Interest

21/02/2026
भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुर शाह जफर मार्ग,
नई दिल्ली - 110 124

OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR M. 'G,
NEW DELHI-110124

11/02/2026

दिनांक / Dated: _____

56427119

18/2/26

Himachal Pradesh

N
2/2/26
Dear Sir,
Sany (Fin)

I am pleased to inform you that the Comptroller and Auditor General of India has released the second edition of the *Publication on State Finances: 2023-24* in December 2025.

2. The Publication presents a comprehensive fiscal analysis of all 28 States, covering key parameters such as revenue, expenditure, deficits, public debt, guarantees, and devolution of resources from the Union Government. It provides a ten-year trend analysis from FY 2014-15 to 2023-24, inter-State comparisons, and an assessment of fiscal responsibility and consolidation efforts in light of the recommendations of the Fifteenth Finance Commission. In addition to macro-fiscal indicators, the Publication offers a granular economic classification of expenditure and examines the fiscal space available to States. The second edition significantly expands the analytical scope of the first edition by incorporating additional data and analysis on States' Own Tax Revenue, subsidy composition, Personal Deposit Accounts, Abstract Contingent Bills, misclassification between Revenue and Capital Expenditure, Grant-in-Aid for Salaries, and Ways and Means Advances.

3. To enhance accessibility and usability, an interactive dashboard and visual analytics tool has been hosted on the official website of the CAG (<https://cag.gov.in>) enabling users to explore and download the underlying datasets. A step-by-step guide for accessing the Publication, dashboard, and related data is enclosed as Annexure-I.

4. This initiative is intended to support evidence-based fiscal policymaking and promote wider engagement on public financial management issues. You are requested to bring this Publication, along with the associated interactive dashboard available on the CAG website, to the attention of all the Departments, Public Sector Enterprises and other institutions in the State. I trust that the publication and its accompanying analytical tools will be found useful. I would welcome any comments or suggestions for strengthening editions of the Publication in the future.

Encl: As above.

20/2/26
50 (Fin)
20/2/26
Sh S.R.

Regards

Yours sincerely,

Geeta Menon

(Geeta Menon)

Shri Sanjay Gupta, IAS
Chief Secretary to Government of Himachal Pradesh
Himachal Pradesh

Dashboard user manual

Step by step guide to use dashboard via images

Image : 1 (Homepage)

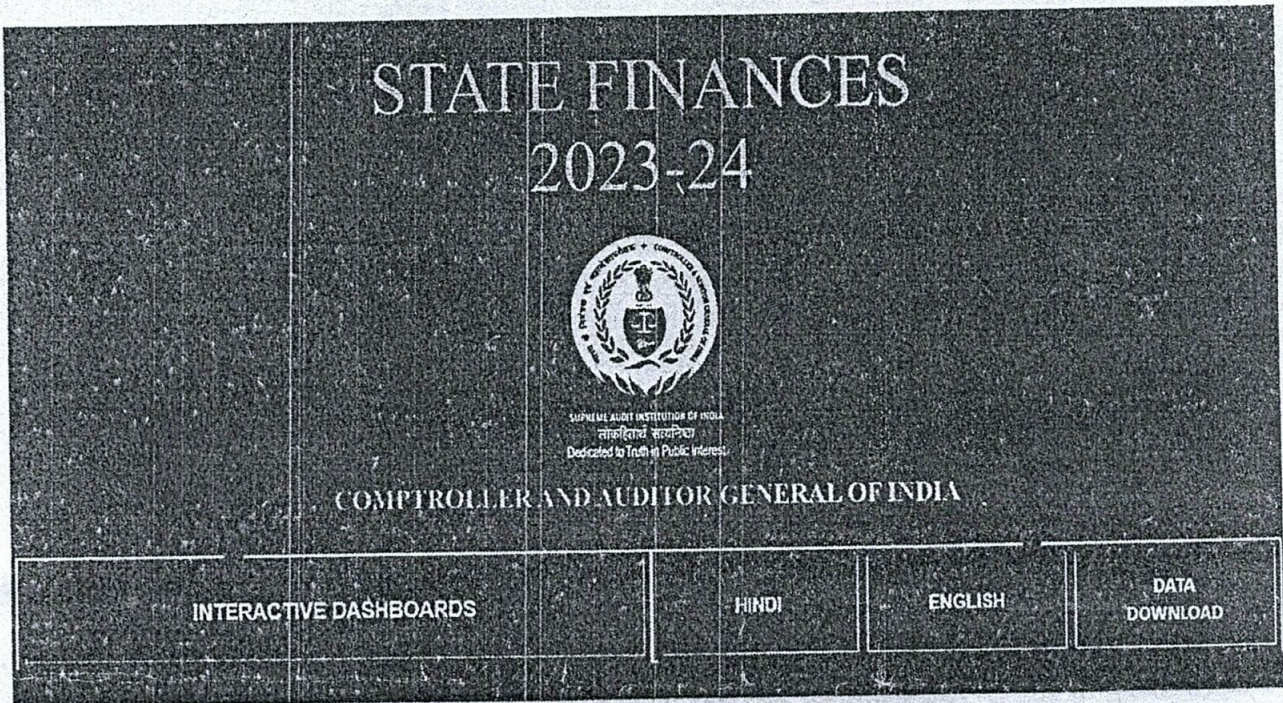
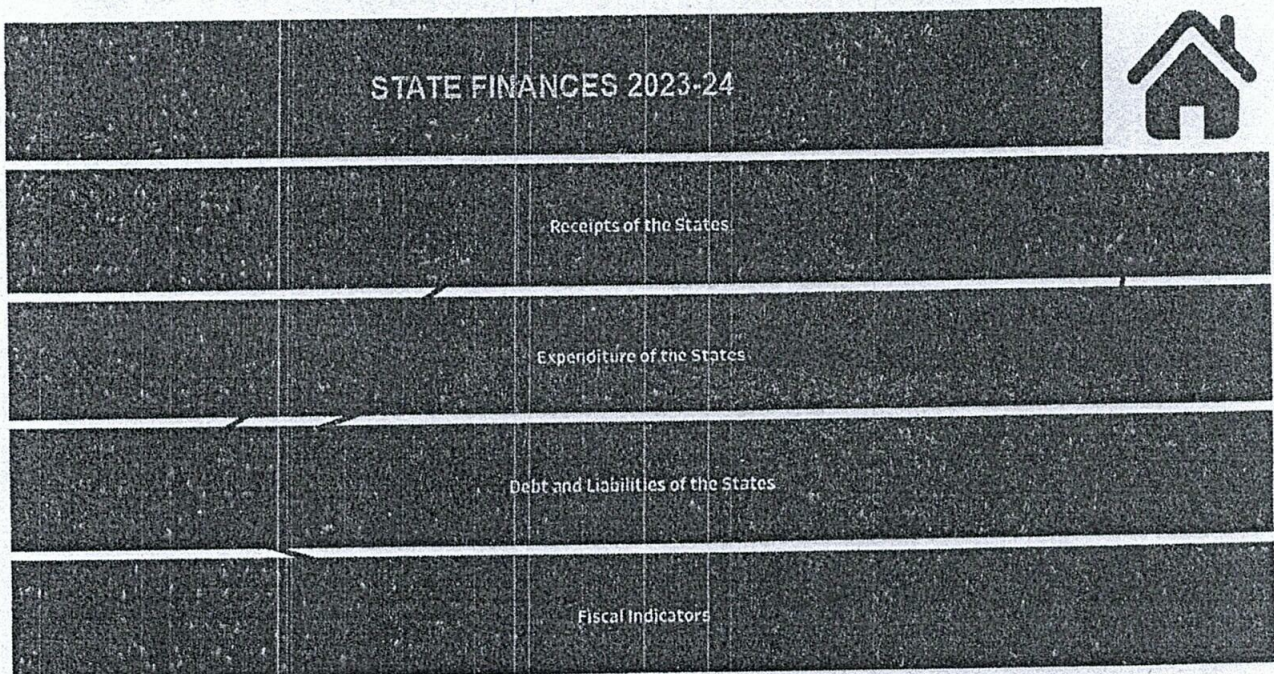


Image 2: (Landing page)



Draft List

Draft No.	Subject	Status	Approved By	Last Updated On
DFA/984301	Regarding release of the second edition of the publication on State Finance 2023-24 in December, 2025.	SIGNED	Manjeet Singh, O/o Under Secretary- (Education)	02/03/2026 04:38 PM