



GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2011-12



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APPROPRIATION ACCOUNTS

2011-2012

**APPROPRIATION ACCOUNTS
2011 - 2012
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2011 - 2012 presents the accounts of sums expended in the year ended with the 31 March, 2012 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

**APPROPRIATION
SUMMARY**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
	1	3
	(Rupees in thousands)	
1- Vidhan Sabha-		
Voted	14,65,88	1,29,60
Charged	26,21	..
2- Governor and Council of Ministers-		
Voted	6,35,50	..
Charged	4,00,26	..
3- Administration of Justice-		
Voted	97,22,80	25,00,01
Charged	23,54,96	..
4- General Administration-		
Voted	1,18,01,28	2,74,89
Charged	5,84,77	..
5- Land Revenue and District Administration-		
Voted	4,18,66,57	1
Charged	..	..
6- Excise and Taxation-		
Voted	53,71,32	2,00,00
Charged	..	..
7- Police and Allied Organisations-		
Voted	5,52,47,72	20,93,76
Charged	4,00	..
8- Education-		
Voted	29,19,40,93	23,84,22
Charged	23	..

**ACCOUNTS
OF APPROPRIATION ACCOUNTS**

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
12,96,69	1,06,47	1,69,19	23,13	..	..
25,06	..	1,15	..	..	..
6,24,26	..	11,24	..	..	..
3,19,65	..	80,61	..	..	..
81,26,82	24,95,63	15,95,98	4,38	..	..
21,23,31	..	2,31,65	..	..	..
1,02,27,57	2,74,88	15,73,71	1	..	..
5,40,98	..	43,79	..	..	..
3,53,11,17	..	65,55,40	1	..	..
..
43,21,32	1,99,37	10,50,00	63	..	..
..
5,17,03,02	20,93,76	35,44,70	..	..	..
4,00	..	..	..	..	..
27,14,29,99	22,40,40	2,05,10,94	1,43,82	..	..
..	..	23	..	..	..

**APPROPRIATION
SUMMARY**

Number and name of grant/appropriation	Total grant/appropriation		
	Revenue	Capital	
	1	2	3
	(Rupees in thousands)		
9- Health and Family Welfare-			
Voted		7,40,86,50	16,54,00
<i>Charged</i>		8,27	..
10- Public Works (Roads, Bridges and Buildings)-			
Voted		18,02,47,40	4,86,13,60
<i>Charged</i>		..	..
11- Agriculture-			
Voted		1,86,67,20	78,92,60
<i>Charged</i>		..	..
12- Horticulture-			
Voted		1,45,75,66	17,35,00
<i>Charged</i>		..	..
13- Irrigation, Water Supply and Sanitation-			
Voted		11,34,33,72	3,71,71,09
<i>Charged</i>		..	..
14- Animal Husbandry, Dairy Development and Fisheries-			
Voted		1,86,72,35	2,91,18
<i>Charged</i>		38,01	..
15- Planning and Backward Area Sub Plan-			
Voted		46,43,79	90,40,00
<i>Charged</i>		..	..

**ACCOUNTS
OF APPROPRIATION ACCOUNTS**

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
7,19,04,01	16,56,00	21,82,49	..	..	2,00 (2,00,000)
8,27	..	..	..	..	..
20,24,46,29	4,34,91,43	..	51,22,17	2,21,98,89 (2,21,98,89,300)	..
..
1,75,01,18	78,86,97	11,66,02	5,63	..	..
..
1,35,00,76	17,11,07	10,74,90	23,93	..	..
..
14,85,04,65	3,51,52,05	..	20,19,04	3,50,70,93 (3,50,70,92,616)	..
..
1,80,30,33	2,88,16	6,42,02	3,02	..	..
38,01	..	..	..	..	..
37,01,01	1,29,46,18	9,42,78	..	..	39,06,18 (39,06,18,281)
..

**APPROPRIATION
SUMMARY**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(Rupees in thousands)		
16- Forest and Wildlife-		
Voted	3,63,89,24	2,03,50
<i>Charged</i>	4,35,73	..
17- Election -		
Voted	18,54,09	..
<i>Charged</i>	..	..
18- Industries, Minerals, Supplies and Information Technology-		
Voted	55,30,06	14,70,00
<i>Charged</i>	..	..
19- Social Justice and Empowerment-		
Voted	3,59,67,88	10,58,00
<i>Charged</i>	6,38	..
20- Rural Development-		
Voted	3,85,90,56	..
<i>Charged</i>	..	..
21- Co-Operation-		
Voted	27,62,70	6,56,90
<i>Charged</i>	..	..
22- Food and Civil Supplies-		
Voted	1,24,34,17	1,25,09
<i>Charged</i>	..	..

**ACCOUNTS
OF APPROPRIATION ACCOUNTS**

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
3,15,53,24	2,03,50	48,36,00	..	..	..
4,35,73	..	..	..	..	..
17,42,61	..	1,11,48	..	..	..
..
45,97,42	14,49,25	9,32,64	20,75	..	..
..
3,47,97,69	9,65,09	11,70,19	92,91	..	..
6,38	..	..	..	..	..
3,10,83,25	..	75,07,31	..	..	..
..
20,28,60	6,58,68	7,34,10	..	..	1,78
..	..	..	..	..	(1,77,841)
1,18,71,56	6	5,62,61	1,25,03	..	..
..

**APPROPRIATION
SUMMARY**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(Rupees in thousands)		
23- Power Development-		
Voted	1,64,30,60	3,87,42,61
<i>Charged</i>	..	..
24- Printing and Stationery-		
Voted	20,66,58	..
<i>Charged</i>	..	..
25- Road and Water Transport-		
Voted	99,36,94	19,90,00
<i>Charged</i>	..	..
26- Tourism and Civil Aviation-		
Voted	18,99,21	1,96,21
<i>Charged</i>	..	2,97,86
27- Labour Employment and Training-		
Voted	69,47,25	50,26,11
<i>Charged</i>	..	..
28- Urban Development, Town and Country Planning and Housing-		
Voted	1,23,38,30	16,00,00
<i>Charged</i>	..	1,91,23
29- Finance-		
Voted	22,57,26,69	6,73,01
<i>Charged</i>	21,50,58,18	10,99,24,52
30- Miscellaneous General Services-		
Voted	53,82,17	9,67,12
<i>Charged</i>	..	..

ACCOUNTS
OF APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
1,45,08,97	4,99,65,92	19,21,63	..	..	1,12,23,31
..	..	..	..	..	(1,12,23,31,000)
19,00,50	..	1,66,08	..	..	..
..
98,82,99	19,90,00	53,95	..	..	..
..
15,60,85	1,96,19	3,38,36	2	..	..
..	2,97,86	..	..	..	..
65,54,58	50,26,00	3,92,67	11	..	..
..
1,21,83,42	14,38,52	1,54,88	1,61,48	..	..
..	1,91,23	..	..	..	..
22,50,91,45	5,06,15	6,35,24	1,66,86	..	..
21,29,70,50	11,27,72,01	20,87,68	..	..	28,47,49
					(28,47,49,231)
46,24,25	9,67,12	7,57,92	..	..	..
..

**APPROPRIATION
SUMMARY**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(Rupees in thousands)		
31- Tribal Development-		
Voted	5,74,95,65	1,41,03,51
<i>Charged</i>	<i>32,70</i>	<i>..</i>
32- Scheduled Caste Sub Plan-		
Voted	4,14,91,38	4,98,30,46
<i>Charged</i>	<i>..</i>	<i>..</i>
Total		
Voted	1,35,56,22,09	23,06,22,48
<i>Charged</i>	<i>21,89,49,70</i>	<i>11,04,13,61</i>
Grand Total	1,57,45,71,79	34,10,36,09

ACCOUNTS
OF APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
5,48,31,23	1,28,48,54	26,64,42	12,54,97	..	..
32,70	..	..	..	..	..
4,00,95,39	4,95,91,23	13,95,99	2,39,23	..	..
..
1,34,75,37,07	23,63,48,62	6,53,54,84	94,07,13	5,72,69,82	1,51,33,27
				(5,72,69,81,916)	(1,51,33,27,122)
21,65,04,59	11,32,61,10	24,45,11	..	..	28,47,49
					(28,47,49,231)
1,56,40,41,66	34,96,09,72	6,77,99,95	94,07,13	5,72,69,82	1,79,80,76
				(5,72,69,81,916)	(1,79,80,76,353)

**APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.**

No advance was drawn out of the Contingency Fund in 2011-2012.

The excess over the following voted grants requires regularisation:-

Revenue Section

10-Public Works (Roads, Bridges and Buildings)

13-Irrigation, Water Supply and Sanitation

Capital Section

9-Health and Family Welfare

15-Planning and Backward Area Sub Plan

21-Co-Operation

23- Power Development

The excess over the appropriation in the following grants also requires regularisation:-

Capital Section

29-Finance

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide page 325 Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-concl.d.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2011-2012 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
	<i>(Rupees in thousands)</i>		<i>(Rupees in thousands)</i>	
Total expenditure according to Appropriation Accounts	21,65,04,59	11,32,61,10	1,34,75,37,07	23,63,48,62
Deduct- Total of recoveries shown in Appendix	..	..	17,42,44,79	65,56,05
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	21,65,04,59	11,32,61,10	1,17,32,92,28	22,97,92,57

The detail of recoveries referred to above are given in Appendix at page 325.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year ending 31st March 2012 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation 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.

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 Accountant General (A&E). The audit of these accounts is independently conducted through the office of 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 explanation given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31st March 2012 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Himachal Pradesh being presented separately for the year ended 31st March 2012.



(VINOD RAI)

Comptroller and Auditor General of India

Date:

Place: New Delhi

APPROPRIATION ACCOUNTS

GRANT NO. 1 - VIDHAN SABHA

(HEADS 2011-PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES, 2216-HOUSING AND
7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	14,65,88				
			14,65,88	12,96,69	-1,69,19
Supplementary	..				
Amount surrendered during the year (31st March 2012)					1,13,69
Charged					
Original	26,21				
			26,21	25,06	-1,15
Supplementary	..				
Amount surrendered during the year (31st March 2012)					1,33
Capital Section					
Voted					
Original	60,01				
			1,29,60	1,06,47	-23,13
Supplementary	69,59				
Amount surrendered during the year (31st March 2012)					13,13

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,69.19 lakh in the voted provision in the Revenue Section, the surrender of ₹ 1,13.69 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 23.13 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 69.59 lakh obtained in March 2012 proved excessive.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
03- Himachal Pradesh Vidhan Sabha Members- Non-Plan			
O	4,90.26		
		4,65.09	4,65.09
R	-25.17		..

Reduction in provision by ₹ 25.17 lakh through reappropriation in March 2012 was due to non drawl of salary for the month of March in March 2012 and rebate in income tax to Members of Legislative Assembly.

103- Legislative Secretariat -			
01- Staff of Legislature Secretariat- Non-Plan			
O	9,52.71		
		8,46.21	7,90.71
R	-1,06.50		-55.50

In view of the final saving of ₹ 55.50 lakh the reduction in provision by ₹ 1,06.50 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for final saving of ₹ 55.50 lakh were awaited (July 2012).

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2216- Housing -			
07- Other Housing -			
053- Maintenance and Repairs -			
01- Other Maintenance Expenditure- Non-Plan			
O	14.49		
		32.49	32.49
R	18.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

Augmentation in provision by ₹ 18.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of residential buildings of Members of Legislative Assembly.

Capital Section

(v) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
06- House Building Advances to Ex-Members of Legislative Assembly- Non-Plan			
O	15.00		
		5.00	2.50
R	-10.00		-2.50

Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2012 was due to non completion of codal formalities for release of loan.

202- Advances for Purchase of Motor Conveyances -			
05- Loans to Members of Legislative Assembly for Purchase of Vehicles- Non-Plan			
O	30.00		
		6.87	6.87
R	-23.13		..

Reduction in provision by ₹ 23.13 lakh through reappropriation/surrender in March 2012 was due to less receipt of requests from Members of Legislative Assembly for grant of loans for purchase of vehicles.

(vi) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
04- House Building Advances/Loans to Members of Legislative Assembly for Construction of Houses- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 1- conclud.

O	15.00			
S	69.59	99.60	92.10	-7.50
R	15.01			

In view of final saving of ₹ 7.50 lakh, augmentation in provision by ₹ 15.01 lakh through reappropriation in March 2012 was due to receipt of more request for house building advance proved injudicious.

Reasons for final saving of ₹ 7.50 lakh were awaited (July 2012).

- 202- Advances for Purchase of Motor Conveyances -
06- Loans to Ex-Members of Legislative Assembly for
Purchase of Vehicles-
Non-Plan

O	0.01			
		5.00	5.00	..
R	4.99			

Augmentation in provision by ₹ 4.99 lakh through reappropriation in March 2012 was due to receipt of more request from ex-members of Legislative Assembly for grant of loans for the purchase of vehicles.

APPROPRIATION ACCOUNTS

GRANT NO. 2 - GOVERNOR AND COUNCIL OF MINISTERS

(HEADS 2012-PRESIDENT/VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES, 2013-COUNCIL OF MINISTERS AND 2216-HOUSING)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	4,84,33				
			6,35,50	6,24,26	-11,24
Supplementary	1,51,17				
Amount surrendered during the year (31st March 2012)					11,75
Charged					
Original	3,99,40				
			4,00,26	3,19,65	-80,61
Supplementary	86				
Amount surrendered during the year (31st March 2012)					81,50

NOTES AND COMMENTS

(i) In view of the final saving of ₹ 11.24 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,51.17 lakh obtained in March 2012 proved excessive.

(ii) **Saving in the voted grant occurred mainly under the following heads:-**

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2013- Council of Ministers -					
101- Salary of Ministers and Deputy Ministers -					
01- Emoluments of Minister/Deputy Minister- Non-Plan					
O	4,14.05				
S	1,43.17		5,45.47	5,45.57	+0.10
R	-11.75				

Reduction in provision by ₹ 11.75 lakh through surrender in March 2012 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

(iii) Saving in the charged appropriation occurred mainly under the following heads:-

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2012- President/Vice-President/ Governor/Administrator of Union Territories -			
03- Governor/Administrator of Union Territories -			
090- Secretariat -			
01- Governor's Secretariat Staff- Non-Plan			
<i>O</i>	2,18.42		
		1,58.76	1,58.77
<i>R</i>	-59.66		+0.01
Reduction in provision by ₹ 59.66 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts partly offset by excess mainly due to more entitlement of staff for liveries, more expenditure on petrol, oil and lubricant .			
103- Household Establishment -			
01- Household Establishment of the Governor- Non-Plan			
<i>O</i>	1,27.66		
		1,03.76	1,03.56
<i>R</i>	-23.90		-0.20
Reduction in provision by ₹ 23.90 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on water, telephone and electricity bills.			
107- Expenditure from Contract Allowance -			
01- Contract Allowances of Governor- Non-Plan			
<i>O</i>	9.18		
		7.18	7.18
<i>R</i>	-2.00		..
Reduction in provision by ₹ 2.00 lakh through reappropriation in March 2012 was due to less expenditure on water, telephone and electricity bills.			
110- State Conveyance and Motor Cars -			
01- Purchase of Motor Car to Governor- Non-Plan			
<i>O</i>	7.07		
		4.84	4.84
<i>R</i>	-2.23		..

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

Reduction in provision by ₹ 2.23 lakh through reappropriation in March 2012 was due to less expenditure on petrol and repair of vehicles.

800- Other Expenditure - 02- Gardens Non-Plan	O	3.00			
			2.10	2.10	..
	R	-0.90			

Reduction in provision by ₹ 0.90 lakh through reappropriation in march 2012 was due to less expenditure on maintenance of gardens.

06- Repairs- Non-Plan	O	3.34			
		
	R	-3.34			

Entire provision of ₹ 3.34 lakh was reappropriated in March 2012 due to nil expenditure on repair works. The same provision was also reappropriated during 2009-10 and 2010-2011.

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2012- President/Vice-President/ Governor/Administrator of Union Territories -			
03- Governor/Administrator of Union Territories -			
104- Sumptuary Allowances -			
01- Sumptuary Allowance of the Governor- Non-Plan			
O	5.48		
S	0.86	10.15	..
R	3.81		

Augmentation in provision by ₹ 3.81 lakh through reappropriation in March 2012 was due to more expenditure on sumptuary allowance.

108- Tour Expenses - 01- Travel Expenses for Governor and His Establishments- Non-Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 2-concl.

<i>O</i>	7.07				
			9.37	9.37	..
<i>R</i>	2.30				

Augmentation in provision by ₹ 2.30 lakh through reappropriation in March 2012 was due to more touring by the Governor.

800- Other Expenditure -
03- Electricity-
Non-Plan

<i>O</i>	2.50				
			6.40	6.40	..
<i>R</i>	3.90				

Augmentation in provision by ₹ 3.90 lakh through reappropriation in March 2012 was due to more receipt of electricity bills.

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant/ appropriation (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	97,22,76			
Supplementary	4	97,22,80	81,26,82	-15,95,98
Amount surrendered during the year (31st March 2012)				15,66,24
Charged				
Original	23,54,96			
Supplementary	..	23,54,96	21,23,31	-2,31,65
Amount surrendered during the year (31st March 2012)				2,21,45
Capital Section				
Voted				
Original	23,00,01			
Supplementary	2,00,00	25,00,01	24,95,63	-4,38
Amount surrendered during the year (31st March 2012)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 15,95.98 lakh in the voted provision in the Revenue Section, surrender of ₹ 15,66.24 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 2,31.65 lakh in the charged appropriation in the Revenue Section, the surrender of ₹ 2,21.45 lakh proved inadequate.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2014- Administration of Justice -				
105- Civil and Session Courts -				
01- Civil and Session Courts Establishment- Non-Plan				
O	68,27.25			
		54,90.40	54,89.77	-0.63
R	-13,36.85			
Reduction in provision by ₹ 13,36.85 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity, water charges and telephone bills and more entitlement for liveries of staff .				
03- Upgradation of Judiciary Infrastructure- Non-Plan				
O	2,69.82			
		2,07.24	2,07.12	-0.12
R	-62.58			
Reduction in provision by ₹ 62.58 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less receipt of rent, rate and taxes charges.				
04- Expenditure on Morning and Evening Courts under Thirteenth Finance Commission- Non-Plan				
O	5,55.00			
		3.77	3.77	..
R	-5,51.23			
Reduction in provision by ₹ 5,51.23 lakh through reappropriation/surrender in March 2012 was mainly due to non completion of codal formalities and less training programmes.				
114- Legal Advisors and Counsels -				
01- Advocate General- Non-Plan				
O	3,94.97			
		4,02.23	3,73.57	-28.66
R	7.26			

Reasons for final saving of ₹ 28.66 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- 05- Expenditure on Training of Judicial Academy/
Judicial Officers under Thirteenth Finance
Commission-
Non-Plan

O	1,00.00			
S	0.01	39.02	39.02	..
R	-60.99			

Reduction in provision by ₹ 60.99 lakh through reappropriation/surrender in March 2012 was mainly due to less training programme of judicial officers partly offset by excess due to more expenditure on purchase of computers appliances etc.

- 800- Other Expenditure -
02- Himachal Pradesh State Legal Services Authority-
Non-Plan

O	1,06.21			
		73.56	68.62	-4.94
R	-32.65			

Reduction in provision by ₹ 32.65 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil and lubricant and repair of vehicles.

- 2059- Public Works -
01- Office Buildings -
053- Maintenance and Repairs -
40- Maintenance of Heritage Court Buildings Under
Thirteenth Finance Commission-
Non-Plan

O	71.00			
		20.00	20.00	..
R	-51.00			

Reduction in provision by ₹ 51.00 lakh through reappropriation in March 2012 was due to less expenditure on heritage court buildings under thirteenth Finance Commission.

- 58- Maintenance of Advocate General Office
Buildings-
Non-Plan

O	1.00	1.00	..	-1.00
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Reasons for final saving of ₹ 1.00 lakh were awaited (July 2012). Same provision was also remained unutilised during the year 2009-10 and 2010-11.

- 86- Maintenance of Himachal Pradesh State Judicial
Academy Buildings.-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

O	1.00			
R	-1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reappropriated in March 2012 due to non completion of codal formalities. Same provision was also surrendered during the year 2010-11.

(iv) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice - 102- High Courts - 04- Expenditure on Court Managers under Thirteenth Finance Commission- Non-Plan			
(i) S	0.01		
	18.83	18.84	+0.01
R	18.82		
105- Civil and Session Courts - 05- Expenditure on Court Managers under Thirteenth Finance Commission- Non-Plan			
(ii) S	0.01		
	38.21	38.39	+0.18
R	38.20		

Augmentation in provision by Rs.57.02 lakh in the above two cases through reappropriation in March 2012 was due to appointment of court manger as Thirteenth Finance Commission award.

108- Criminal Courts - 01- Road and Diet Money to Witness- Non-Plan			
O	38.16		
	69.06	69.06	..
R	30.90		

Augmentation in provision by ₹ 30.90 lakh through reappropriation in March 2012 was due to more expenditure on road and diet money to witnesses.

114- Legal Advisors and Counsels - 02- Other Law Officers- Non-Plan			
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APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

O	11,82.56			
		12,61.76	12,49.25	-12.51
R	79.20			

In view of the final saving of ₹ 12.51 lakh the augmentation in provision by ₹ 79.20 lakh through reappropriation in March 2012 was mainly due to payment of council fees to advocates for court cases, clear the pending liabilities of medical reimbursement claim bills partly offset by saving due to non filling up of vacant posts proved excessive.

Reasons for final saving of ₹ 12.51 lakh were awaited (July 2012).

- 800- Other Expenditure -
03- Expenditure on Alternative Dispute Resolution Centers under Thirteenth Finance Commission- Non-Plan

S	0.01			
		3,50.00	3,50.00	..
R	3,49.99			

Augmentation in provision by ₹ 3,49.99 lakh through reappropriation in March 2012 was due to more expenditure on Alternative Dispute Resolution centers under Thirteenth Finance Commission.

- 2070- Other Administrative Services -
105- Special Commission of Enquiry -
01- Lokayukta- Non-Plan

	10.17	+10.17
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An expenditure of ₹ 10.17 lakh incurred without budget provision; reasons for which were awaited (July 2012).

- 04- Himachal Pradesh State Human Rights Commission.- Non-Plan

O	0.08			
		9.94	9.94	..
R	9.86			

Augmentation in provision by ₹ 9.86 lakh through reappropriation in March 2012 was due to payment of arrear on account of revision of pay scales and clearance of pending liability of telephone, electricity and water charges bills.

- 2216- Housing-
05- General Pool Accommodation -
053- Maintenance and Repairs -
01- Other Maintenance Expenditure- Non-Plan

O	24.15	24.15	31.61	+7.46
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APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Reasons for final excess of ₹ 7.46 lakh were awaited (July 2012).

(v) **Saving in the charged appropriation occurred mainly under following heads:-**

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice -			
102- High Courts -			
03- Expenditure on Alternative Dispute Resolution under Thirteenth Finance Commission- Non-Plan			
<i>O</i>	2,99.00		
<i>R</i>	-2,99.00		

Entire provision of ₹ 2,99.00 lakh was surrendered/reappropriated in March 2012 due to non completion of codal formalities. Same provision was also surrendered/reappropriated in 2010-11.

2070- Other Administrative Services -			
105- Special Commission of Enquiry -			
01- Lokayukta- Non-Plan			
<i>O</i>	1,70.64		
<i>R</i>	-14.94	1,55.70	1,45.66
			-10.04

In view of the final saving of ₹ 10.04 lakh the reduction in provision by ₹ 14.94 lakh through reappropriation in March 2012 mainly due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant, repair of vehicles, regularisation of daily wages staff, non conducting of training programmes for staff and less touring by the staff partly offset by excess due to more expenditure on telephone, water charges, electricity bills, publication and clear the pending liability of medical reimbursement bills proved unrealistic.

Reasons for final saving of ₹ 10.04 lakh were awaited (July 2012).

(vi) **Above charged saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice -			
102- High Courts -			

APPROPRIATION ACCOUNTS
GRANT NO. 3- conclud.

01- High Court Establishments-
Non-Plan

<i>O</i>	18,85.32			
		19,77.81	19,77.65	-0.16
<i>R</i>	92.49			

Augmentation in provision by ₹ 92.49 lakh through reappropriation in March 2012 was mainly due to more expenditure on central heating installation, telephone, electricity, water charges and security charges, payment of arrear on account of pay revision partly offset by saving due to less engagement of helpers for domestic help for Judges.

APPROPRIATION ACCOUNTS

GRANT NO. 4 - GENERAL ADMINISTRATION

(HEADS 2051-PUBLIC SERVICE COMMISSION, 2052-SECRETARIAT-GENERAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2251-SECRETARIAT-SOCIAL SERVICES, 3425-OTHER SCIENTIFIC RESEARCH, 3435-ECOLOGY AND ENVIRONMENT, 3451-SECRETARIAT-ECONOMIC SERVICES, 4216-CAPITAL OUTLAY ON HOUSING AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,18,01,28				
			1,18,01,28	1,02,27,57	-15,73,71
Supplementary	..				
Amount surrendered during the year (31st March 2012)					16,05,56
Charged					
Original	5,84,77				
			5,84,77	5,40,98	-43,79
Supplementary	..				
Amount surrendered during the year (31st March 2012)					43,55
Capital Section					
Voted					
Original	..				
			2,74,89	2,74,88	-1
Supplementary	2,74,89				
Amount surrendered during the year (31st March 2012)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 15,73.71 lakh in the voted provision in the Revenue Section the surrender of ₹ 16,05.56 lakh in March 2012 proved excessive.

Revenue Section

- (ii) **Saving in the voted grant occurred mainly under the following heads:-**

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non-Plan			
O	39,56.44		
		33,60.41	-0.17
R	-5,96.03		
Reduction in provision by ₹ 5,96.03 lakh through reappropriation/surrender in March 2012 was mainly due to non drawl of salary for the month of March in March 2012 partly offset by excess due to purchase of vehicles and increase in petrol prices, revision of pay scales of Secretariat canteen employees, payment of hospitality bills of Vidhan Sabha at Dharamsala, payment of more council fees to advocates, clearance of pending medical reimbursement claims and enhancement of daily wages rates.			
02- Department of Revenue- Non-Plan			
O	4,04.62		
		3,01.15	-0.01
R	-1,03.47		
Reduction in provision by ₹ 1,03.47 lakh through reappropriation/surrender in March 2012 was mainly due to non drawl of salary for the month of March in March 2012 and non filling up of vacant posts.			
03- Department of Excise and Taxation- Non-Plan			
(i) O	63.48		
		42.10	-0.01
R	-21.38		
04- Department of Home- Non-Plan			
(ii) O	2,71.00		
		2,07.66	..
R	-63.34		
Reduction in provision by ₹ 84.72 lakh through reappropriation/surrender in March 2012 in the above two cases was due to non drawl of salary for the month of March in March 2012.			
05- Department of Public Works- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(i)	O	3,27.97			
	R	-70.52	2,57.45	2,57.43	-0.02
	06- Department of Finance- Non-Plan				
(ii)	O	4,85.88			
	R	-83.52	4,02.36	4,02.30	-0.06
	07- Department of Law- Non-Plan				
(iii)	O	3,14.87			
	R	-74.66	2,40.21	2,40.04	-0.17

Reduction in provision by ₹ 2,28.70 lakh through reappropriation/surrender in March 2012 in the above three cases was due to non drawl of salary for the month of March in March 2012 and non filling up of vacant posts.

2070- Other Administrative Services -
115- Guest Houses, Government Hostels etc. -
01- Hospitality Organisation-
Non-Plan

O	1,01.51			
R	-34.80	66.71	66.71	..

Reduction in provision by ₹ 34.80 lakh through reappropriation in March 2012 was due to conducting of less training and seminars and non drawl of salary for the month of March in March 2012 partly offset by excess due to hike in petrol, oil and lubricant charges and clearance of pending electricity and telephone bills.

2075- Miscellaneous General Services -
800- Other Expenditure -
03- Gallantry Awards-
Non-Plan

O	2,00.00			
R	-65.50	1,34.50	1,68.27	+33.77

In view of the final excess of ₹ 33.77 lakh the reduction in provision by ₹ 65.50 lakh through surrender in March 2012 due to receipt of less cases for Gallantry Awards proved injudicious.

Reasons for final excess of ₹ 33.77 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

10-	Payment of Pension to Ex-Servicemen who are above 65 Years of Age- Non-Plan				
	O	1,97.00			
			1,61.08	1,61.08	..
	R	-35.92			
	Reduction in provision by ₹ 35.92 lakh through surrender in March 2012 was due to receipt of less cases from beneficiaries.				
2216-	Housing-				
05-	General Pool Accommodation-				
800-	Other Expenditure -				
04-	Estate Management- Non-Plan				
	O	55.08			
			42.68	42.68	..
	R	-12.40			
	Reduction in provision by ₹ 12.40 lakh through reappropriation/surrender in March 2012 was mainly due to non drawl of salary for the month of March in March 2012 partly offset by excess due to more expenditure on electricity and telephone bills.				
2235-	Social Security and Welfare -				
60-	Other Social Security and Welfare Programmes -				
200-	Other Programmes -				
01-	Directorate of Sainik Welfare- Non-Plan				
	O	68.71			
			46.82	49.45	+2.63
	R	-21.89			
	Reduction in provision by ₹ 21.89 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts.				
02-	District Staff- Non-Plan				
	O	2,27.33			
			1,15.55	1,13.49	-2.06
	R	-1,11.78			
	Reduction in provision by ₹ 1,11.78 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more touring by the staff.				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

04-	Special Employment Exchange- Non-Plan				
	O	21.39			
	R	-4.48	16.91	16.96	+0.05
	Reduction in provision by ₹ 4.48 lakh through reappropriation in March 2012 was due to non filling up of vacant posts.				
05-	Himachal Pradesh Freedom Fighters Welfare Fund- Non-Plan				
	O	3,90.00			
	R	-16.10	3,73.90	3,73.90	..
	Reduction in provision by ₹ 16.10 lakh through reappropriation in March 2012 was due to less receipt of cases from beneficiaries..				
2251-	Secretariat-Social Services -				
090-	Secretariat -				
01-	Department of Health and Family Welfare- Non-Plan				
(i)	O	2,57.75			
	R	-33.16	2,24.59	2,24.59	..
02-	Department of Local Self Government- Non-Plan				
(ii)	O	86.22			
	R	-10.52	75.70	75.70	..
03-	Department of Education- Non-Plan				
(iii)	O	2,23.55			
	R	-37.38	1,86.17	1,86.17	..
04-	Department of Languages, Culture Affairs and Welfare- Non-Plan				
(iv)	O	1,14.65			
	R	-13.34	1,01.31	1,01.30	-0.01

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	05-	Department of Housing- Non-Plan				
(v)	O	58.63				
			47.48	47.48	..	
	R	-11.15				
	06-	Department of Food and Supplies- Non-Plan				
(vi)	O	84.27				
			69.36	69.36	..	
	R	-14.91				
		Reduction in provision by ₹ 120.46 lakh through reappropriation/surrender in March 2012 in the above six cases was mainly due to non filling up of vacant posts and less training programmes for staff.				
	3425-	Other Scientific Research -				
	60-	Others -				
	001-	Direction and Administration -				
	02-	Department of Environment and Scientific Technologies- Non-Plan				
	O	1,57.74				
			1,39.71	1,39.44	-0.27	
	R	-18.03				
		Reduction in provision by ₹ 18.03 lakh through reappropriation in March 2012 was due to non filling up of vacant posts, less expenditure on publicity and advertisement partly offset by excess due to receipt of more electricity and telephone bills.				
		Plan				
	O	1,49.00				
			81.86	81.86	..	
	R	-67.14				
		Reduction in provision by ₹ 67.14 lakh through surrender in March 2012 was due to less expenditure on professional and special service.				
	03-	Provision for World Bank Assisted Environmentally Sustainable Project- Plan				
	O	1.00				
			
	R	-1.00				
		Entire provision of ₹ 1.00 lakh was surrendered in March 2012 was due to non completion of codal formalities.				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

200- Assistance to other Scientific Bodies -
01- Grant-in-Aid to Implementing Agencies-
Plan

O	7,00.00			
		3,17.05	3,17.05	..
R	-3,82.95			

Reduction in provision by ₹ 3,82.95 lakh through surrender in March 2012 was due to cut in Plan ceiling.

3435- Ecology and Environment -
03- Environmental Research and Ecological
Regeneration- -
103- Research and Ecological Regeneration -
01- Scheme for Ecological Development-
Non-Plan

O	7.70			
		5.77	5.77	..
R	-1.93			

Reduction in provision by ₹ 1.93 lakh through reappropriation in March 2012 was due to receipt of less proposals under Ecological Development Scheme.

Plan

O	50.00			
		14.50	14.50	..
R	-35.50			

Reduction in provision by ₹ 35.50 lakh through surrender in March 2012 was due to receipt of less proposals under Ecological Development Scheme and non completion of codal formalities.

3451- Secretariat-Economic Services -
090- Secretariat -
01- Department of Agriculture-
Non-Plan

(i)	O	1,71.82			
			1,40.15	1,40.10	-0.05
	R	-31.67			

02- Department of Horticulture-
Non-Plan

(ii)	O	81.04			
			57.29	57.29	..
	R	-23.75			

04- Department of Animal Husbandry-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(iii)	O	75.26			
			50.66	50.65	-0.01
	R	-24.60			
Reduction in provision by ₹ 80.02 lakh through reappropriation in March 2012 in the above three cases was mainly due to non filling up of vacant posts.					
05- Department of Rural Integrated Development and Panchayati Raj- Non-Plan					
	O	57.99			
			42.72	42.72	..
	R	-15.27			
Reduction in provision by ₹ 15.27 lakh through reappropriation in March 2012 was due to non filling up of vacant posts, receipt of less medical reimbursement claims and less training programmes for staff.					
06- Department of Forest Farming and Environmental Conservation- Non-Plan					
(i)	O	1,94.60			
			1,59.73	1,59.73	..
	R	-34.87			
07- Department of Industries- Non-Plan					
(ii)	O	1,73.46			
			1,40.43	1,40.43	..
	R	-33.03			
08- Department of Transport and Tourism- Non-Plan					
(iii)	O	90.77			
			76.43	76.43	..
	R	-14.34			
09- Department of Labour, Employment and Training- Non-Plan					
(iv)	O	54.67			
			37.52	37.51	-0.01
	R	-17.15			
12- Department of Science and Technology- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(v)	O	60.26			
			44.09	44.09	..
	R	-16.17			
13-	Other Secretariat Department- Non-Plan				
(vi)	O	89.61			
			77.86	77.86	..
	R	-11.75			

Reduction in provision by ₹ 1,27.31 lakh through reappropriation in March 2012 in the above six cases was due to non filling up of vacant posts and less training programmes for staff.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2051- Public Service Commission -			
103- Staff Service Commission -			
01- Himachal Pradesh Subordinate Service Selection Board- Non-Plan			
O	2,09.02		
		3,14.72	
R	1,05.70	3,14.72	..

Augmentation in provision by ₹ 1,05.70 lakh through reappropriation in March 2012 was mainly due to engagement of more professional services to conduct various examinations, more publication of official articles and payment of arrear on account of pay revision.

2052- Secretariat-General Services -			
091- Attached Offices -			
01- Resident Commissioner- Non-Plan			
O	1,28.11		
		1,47.22	
R	19.11	1,47.22	..

Augmentation in provision by ₹ 19.11 lakh through reappropriation in March 2012 was due to purchase of new vehicle and increase in petrol, oil, lubricant charges partly offset by saving due to non filling up of vacant posts.

2053- District Administration -			
800- Other Expenditure -			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

01- Expenditure on Celebration of Himachal Day,
Republic Day and Independence Day-
Non-Plan

O	16.50				
		27.82	27.82	..	
R	11.32				

Augmentation in provision by ₹ 11.32 lakh through reappropriation in March 2012 was due to more expenditure on celebration of Himachal Day and Republic Day functions.

2059- Public Works -
01- Office Buildings -
053- Maintenance and Repairs -
27- Maintenance Expenditure on Secretariat Buildings-
Non-Plan

O	18.55				
		60.78	60.78	..	
R	42.23				

Augmentation in provision by ₹ 42.23 lakh through reappropriation in March 2012 was due to more expenditure on maintenance work of Himachal Pradesh Secretariat buildings.

28- Maintenance Expenditure on Himachal Pradesh
Resident Commissioner (New Delhi) Buildings-
Non-Plan

O	6.00				
		59.43	59.43	..	
R	53.43				

Augmentation in provision by ₹ 53.43 lakh through reappropriation in March 2012 was due to more expenditure on maintenance works.

2070- Other Administrative Services -
115- Guest Houses, Government Hostels etc. -
02- Management of Himachal Bhawan at New Delhi-
Non-Plan

O	2,30.00				
		2,60.66	2,60.66	..	
R	30.66				

Augmentation in provision by ₹ 30.66 lakh through reappropriation in March 2012 was due to clear the pending liabilities of Himachal Pradesh Tourism Development Corporation management of Himachal Bhawan at New Delhi.

2075- Miscellaneous General Services -

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

800-	Other Expenditure -				
14-	Helicopter Services for all other Purposes- Non-Plan				
	O	7,26.00			
			10,46.01	10,46.01	..
	R	3,20.01			

Augmentation in provision by ₹ 3,20.01 lakh through reappropriation in March 2012 was due to meet the liability of Helicopter charges.

2216-	Housing -				
05-	General Pool Accommodation -				
053-	Maintenance and Repairs -				
04-	Expenditure on Maintenance of Government Accommodation at New Delhi- Non-Plan				
	R	2.00	2.00	2.00	..

Provision of funds by ₹ 2.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of Government residential accommodation at New Delhi. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2235-	Social Security and Welfare -				
60-	Other Social Security and Welfare Programmes -				
200-	Other Programmes -				
08-	Assistance for Marriage of Daughters and Grand Daughters of Freedom Fighters- Non-Plan				
	O	0.22			
			4.60	4.60	..
	R	4.38			

Augmentation in provision by ₹ 4.38 lakh through reappropriation in March 2012 was due to receipt of more cases of marriage of daughters and grand daughters of freedom fighters.

(iv) Saving in the charged appropriation occurred mainly under following heads:-

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2051- Public Service Commission -			
102- State Public Service Commission -			
01- State Public Service Commission- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 4-concl.

<i>O</i>	5,84.77				
		5,41.22	5,40.98	-0.24	
<i>R</i>	-43.55				

Reduction in provision by ₹ 43.55 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts.

Capital Section

(v) **Saving in the Capital Section occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4235- Capital Outlay on Social Security and Welfare-			
02- Social Welfare -			
051- Construction -			
01- Construction of Sainiks Rest House and Buildings of Sainik Welfare Department-Plan			
<i>S</i>	24.88	..	24.88
<i>R</i>	-24.88		+24.88

In view of final excess of ₹ 24.88 lakh the reduction in provision by ₹ 24.88 lakh obtained through supplementary in March 2012 was reappropriated in March 2012 due to non completion of codal formalities proved injudicious.

Reasons for incurring expenditure of ₹ 24.88 lakh were awaited (July 2012).

800- Other Expenditure -			
02- Construction of Sainik Rest House and Buildings-Plan			
<i>R</i>	24.88	24.88	..
			-24.88

In view of the final saving of ₹ 24.88 lakh the augmentation in provision by ₹ 24.88 lakh through reappropriation in March 2012 due to expenditure on construction of Sainik Rest house proved injudicious. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for final saving of ₹ 24.88 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 5 - LAND REVENUE AND DISTRICT ADMINISTRATION

(HEADS 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2245-RELIEF ON ACCOUNT OF NATURAL CALAMITIES, 2401-CROP HUSBANDRY, 2506-LAND REFORMS, 2702-MINOR IRRIGATION, 3454-CENSUS SURVEYS AND STATISTICS AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	4,14,50,88			
Supplementary	4,15,69	4,18,66,57	3,53,11,17	-65,55,40
Amount surrendered during the year (31st March 2012)				62,54,24
Capital Section				
Voted				
Original	1			
Supplementary	..	1	..	-1
Amount surrendered during the year (31st March 2012)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 65,55.40 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,15.69 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 62,54.24 lakh proved inadequate which points out the need for good budgeting and better control over expenditure.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2029- Land Revenue -			
102- Survey and Settlement Operations -			
01- Settlement Officer-Establishment- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	33,70.91			
		25,41.56	25,39.79	-1.77
R	-8,29.35			

Reduction in provision by ₹ 8,29.35 lakh through surrender in March 2012 was due to non filling up of vacant posts, less training programmes for staff, less purchase of survey equipment and regularisation of daily waged workers.

02- Settlement and Demarcation of Forest-
Non-Plan

O	5,59.38			
		3,79.13	3,79.11	-0.02
R	-1,80.25			

Reduction in provision by ₹ 1,80.25 lakh through surrender in March 2012 was due to non filling up of vacant posts and regularisation of daily waged workers .

103- Land Records -
02- District Establishment Charges-
Non-Plan

O	94,17.37			
		73,05.71	71,56.86	-1,48.85
R	-21,11.66			

In view of the final saving of ₹ 1,48.85 lakh the reduction in provision by ₹ 21,11.66 lakh through reappropriation/surrender in March 2012 mainly due to non filling up of vacant posts and less training programmes for staff proved inadequate.

Reasons for substantial final saving of ₹ 1,48.85 lakh were awaited (July 2012).

03- Strengthening of Primary and Supervisory Land
Record Agencies Headquarter Staff-
Non-Plan

O	93.24			
		72.03	73.01	+0.98
R	-21.21			

Reduction in provision by ₹ 21.21 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less training programmes for staff.

04- Strengthening of Primary and Supervisory Land
Records Agencies District Staff-
Non-Plan

O	16,77.15			
		13,16.53	14,52.46	+1,35.93
R	-3,60.62			

In view of the final excess of ₹ 1,35.93 lakh the reduction in provision by ₹ 3,60.62 lakh through surrender in March 2012 due to non filling up of vacant posts proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for substantial final excess of ₹ 1,35.93 lakh were awaited (July 2012).

2030- Stamps and Registration -				
03- Registration -				
001- Direction and Administration -				
01- Scheme of Registration-				
Non-Plan				
O	11.29			
		3.86	4.39	+0.53
R	-7.43			

Reduction in provision by ₹ 7.43 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity charges.

2053- District Administration -				
093- District Establishments -				
01- General Establishment-				
Non-Plan				
O	90,17.74			
S	1,49.37	82,08.20	73,30.16	-8,78.04
R	-9,58.91			

In view of the substantial final saving of ₹ 8,78.04 lakh the reduction in provision by ₹ 9,58.91 lakh through surrender in March 2012 due to non filling up of vacant posts, less expenditure on telephone, water and electricity charges and regularisation of daily wages workers proved inadequate.

Reasons for substantial final saving of ₹ 8,78.04 lakh were awaited (July 2012).

094- Other Establishments -				
01- Sub Divisional Establishment-				
Non-Plan				
O	8,30.60			
		7,93.38	7,75.83	-17.55
R	-37.22			

In view of the final saving of ₹ 17.55 lakh the reduction in provision by ₹ 37.22 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts and less training programme for staff partly offset by excess due to clear pending medical reimbursement claims proved inadequate.

Reasons for final saving of ₹ 17.55 lakh were awaited (July 2012).

04- Land Acquisition Staff-				
Non-Plan				
O	1,43.56			
		92.06	92.06	..
R	-51.50			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 51.50 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts, less training programmes for staff and regularisation of daily waged workers.

2216- Housing -				
05- General Pool Accommodation -				
053- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				
	O	5.68		
			61.11	5.63
	R	55.43		-55.48

In view of the final saving of ₹ 55.48 lakh the augmentation in provision by ₹ 55.43 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of buildings proved unrealistic.

Reasons for final saving of ₹ 55.48 lakh were awaited (July 2012).

2235- Social Security and Welfare -				
01- Rehabilitation -				
202- Other Rehabilitation Schemes -				
01- Rehabilitation of Displaced Persons- Non-Plan				
	O	79.00		
			50.52	47.74
	R	-28.48		-2.78

Reduction in provision by ₹ 28.48 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement bills and less touring by the staff.

2245- Relief on Account of Natural Calamities -				
02- Floods, Cyclones etc. -				
106- Repairs and Restoration of Damaged Roads and Bridges -				
01- Repair of Roads and Bridges- Non-Plan				
	O	1,37,29.71		
			70,00.00	70,00.00
	R	-67,29.71		..

Reduction in provision by ₹ 67,29.71 lakh through reappropriation/surrender in March 2012 was due to less expenditure on repair of road and bridges under natural calamities.

2506- Land Reforms -				
102- Consolidation of Holdings -				
01- Headquarters Establishment- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	1,90.33			
		1,54.43	1,53.67	-0.76
R	-35.90			

Reduction in provision by ₹ 35.90 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on telephone, water and electricity charges and less training programmes for staff.

02- District Establishments-
Non-Plan

O	10,47.78			
		3,25.14	2,72.69	-52.45
R	-7,22.64			

In view of the final saving of ₹ 52.45 lakh the reduction in provision by ₹ 7,22.64 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts, less touring by the staff, less training programmes for staff, less receipt of medical reimbursement claims and rent, rate and taxes charges proved inadequate.

Reasons for final saving of ₹ 52.45 lakh were awaited (July 2012).

2702- Minor Irrigation -
80- General -
800- Other Expenditure -
07- Scheme for Improvement of Irrigation Statistics-
Centrally Sponsored Scheme
Plan

O	25.68			
S	22.70	19.44	20.51	+1.07
R	-28.94			

Reduction in provision by ₹ 28.94 lakh through reappropriation/surrender in March 2012 was mainly due to less expenditure on irrigation schemes, telephone, water and electricity charges and non filling up of vacant posts .

3454- Census Surveys and Statistics -
01- Census -
800- Other Expenditure -
01- Expenditure on Census -
Centrally Sponsored Scheme
Plan

O	2,77.56			
		17.96	50.10	+32.14
R	-2,59.60			

In view of the final excess of ₹ 32.14 lakh the reduction in provision by ₹ 2,59.60 lakh through surrender in March 2012 due to less expenditure on census survey of statistics proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for final excess of ₹ 32.14 lakh were awaited (July 2012).

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2030- Stamps and Registration -			
02- Stamps-Non-Judicial -			
101- Cost of Stamps -			
01- Central Store Nasik- Non-Plan			
O	97.02		
		80.00	+28.91
R	-17.02		
In view of the final excess of ₹ 28.91 lakh the reduction in provision by ₹ 17.02 lakh through reappropriation in March 2012 due to less expenditure on stamps and non judicial papers proved unrealistic.			
Reasons for final excess of ₹ 28.91 lakh were awaited (July 2012).			
2245- Relief on account of Natural Calamities -			
02- Floods, Cyclones etc. -			
101- Gratuitous Relief-			
01- Cash Doles- Non-Plan			
(i) O	0.01		
		..	25,40.73
R	-0.01		+25,40.73
107- Repair and Restoration of Damaged Government Office Buildings -			
01- Repair and Restoration of Damage to Government Office Buildings- Non-Plan			
(ii) O	0.01		
		..	7,67.50
R	-0.01		+7,67.50
108- Repair and Restoration of Damaged Government Residential Buildings -			
01- Expenditure on Repair of Damaged Government Residential Buildings- Non-Plan			
(iii) O	0.01		
		..	1,07.50
R	-0.01		+1,07.50

APPROPRIATION ACCOUNTS
GRANT NO. 5-contd.

An expenditure of ₹ 34,15.73 lakh incurred without budget provision in the above three cases proved unjustified; reasons for which were awaited (July 2012).

109-	Repair and Restoration of Damaged Water Supply, Drainage and Sewerage Works -				
01-	Expenditure on Damaged Water Supply Drainage and Sewerage Work- Non-Plan				
	O	0.01			
			11,50.00	11,50.00	..
	R	11,49.99			

Augmentation in provision by ₹ 11,49.99 lakh through reappropriation in March 2012 was due to more expenditure on damaged water supply, drainage and sewerage.

111-	Ex-Gratia Payment to Bereaved Families -				
01-	Ex-Gratia Payment- Non-Plan				
	O	0.01			
			37,50.00	22,86.00	-14,64.00
	R	37,49.99			

In view of the substantial final saving of ₹ 14,64.00 lakh the augmentation in provision by ₹ 37,49.99 lakh through reappropriation in March 2012 was due to more expenditure on ex-gratia payment to bereaved families proved injudicious.

Reasons for substantial final saving of ₹ 14,64.00 lakh were awaited (July 2012).

113-	Assistance for Repairs/Construction of Houses -				
01-	Repair and Construction of Houses Assistance- Non-Plan				
	O	0.01			
			10,00.00	1,25.00	-8,75.00
	R	9,99.99			

In view of the substantial final saving of ₹ 8,75.00 lakh the augmentation in provision by ₹ 9,99.99 lakh through reappropriation in March 2012 was due to more assistance on construction of houses proved injudicious.

Reasons for substantial final saving of ₹ 8,75.00 lakh were awaited (July 2012).

114-	Assistance to Farmers for Purchase of Agricultural inputs -				
01-	Expenditure for Purchase of Agriculture Inputs- Non-Plan				
	O	0.01			
			34.00	34.00	..
	R	33.99			

APPROPRIATION ACCOUNTS

GRANT NO. 5-contd.

Augmentation in provision by ₹ 33.99 lakh through reappropriation in March 2012 was due to more expenditure on purchase of agriculture inputs.

193-	Assistance to Local Bodies and other Non Government Bodies/Institutions -				
01-	Assistance to Local Bodies and other Non Government Boards/Institutions- Non-Plan				
	O	0.01			
			1,66.00	1,66.00	..
	R	1,65.99			

Augmentation in provision by ₹ 1,65.99 lakh through reappropriation in March 2012 was due to more expenditure on assistance to local bodies and other non Government Boards.

2401-	Crop Husbandry -				
111-	Agricultural Economics and Statistics -				
04-	Agriculture Census- Centrally Sponsored Scheme Plan				
	O	25.84			
	S	29.12	26.24	57.52	+31.28
	R	-28.72			

In view of the final excess of ₹ 31.28 lakh the reduction in provision by ₹ 28.72 lakh through reappropriation/surrender in March 2012 mainly due to less expenditure on honorarium for agriculture census staff, regularisation of daily waged workers and less receipt of medical reimbursement claims partly offset by excess due to payment of arrear on account of revision of pay scales proved injudicious.

Reasons for final excess of ₹ 31.28 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 5- conclud.

Calamity Relief Fund

To give effect to the Thirteenth Finance Commission's recommendations, the Government of Himachal Pradesh constituted a State Disaster Response Fund and National Disaster Response Fund Himachal Pradesh vide notification No. Rev (DMC) (F)4 - 2/2000-VII Date:- 21/02/2011 to fulfill the objectives of receiving contributions from the Government of India and Government of Himachal Pradesh to incur relief on the occurrence of natural calamities viz. Floods, Hailstorm, Cyclones, Fire , Drought etc. The contribution is to be made to fund in the ratio of 90:10 by Government of India and State Government

The contribution to the Fund from the Central Government in accordance with the recommendations of the Thirteenth Finance Commission has been classified in the Public Account under Major Head 8235-General and Other Reserve Funds,111- National Calamity Fund up to Year 2010-11 and funds were transferred from this year to Major Head 8121-General and Other Reserve Funds,122- State Disaster Response Fund to maintain its identity as different from other components of receipts under the State Calamity Relief Fund. As such the Fund is not a part of the general resources of the State Government. The unspent balance of any advance of other authorization made from the Fund is kept in such a manner as specified by the Government of India from time to time. This Fund is administered by a State level Committee with Chief Secretary being its Ex-Officio Chairperson.

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds from Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 901- Deduct -Amount met from State Disaster Response Fund to 8121- General and Other Reserve Fund 122- State Disaster Response Fund by taking into account credit of ₹ 4,80,48.05 lakh (₹ 4,32,43.24 lakh by the Government of India and ₹ 48,04.81 lakh by the State Government during the year). An amount of ₹ 4,76,62.27 lakh (₹ 1,41,76.73 lakh and ₹ 3,34,85.54 lakh) was financed as relief on the advice of the State Government. The balance at the credit of the fund at the end of March 2012 was ₹ 3,85.78 lakhs (For detail see Statement 18 of Finance Accounts of the Government of Himachal Pradesh for the year 2011-12) .

APPROPRIATION ACCOUNTS

GRANT NO. 6 - EXCISE AND TAXATION

(HEADS 2039-STATE EXCISE, 2040-TAXES ON SALES, TRADE ETC., 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2216-HOUSING, 3604-COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

		Total grant		Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)			
Revenue Section					
Voted					
Original	40,00,02				
		53,71,32		43,21,32	-10,50,00
Supplementary	13,71,30				
Amount surrendered during the year (31st March 2012)					9,87,31
Capital Section					
Voted					
Original	..				
		2,00,00		1,99,37	-63
Supplementary	2,00,00				
Amount surrendered during the year (31st March 2012)					-63

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10,50.00 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 13,71.30 lakh obtained in March 2012 proved excessive and surrender of ₹ 9,87.31 lakh unrealistic.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head		Total grant		Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)			
2039- State Excise -					
001- Direction and Administration -					
01- Expenditure on District Establishment- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

O	4,38.96			
		2,74.08	2,57.86	-16.22
R	-1,64.88			

In view of the final saving of ₹ 16.22 lakh the reduction in provision by ₹ 1,64.88 lakh through reappropriation/surrender in March 2012 mainly due to non filling up of vacant posts, less expenditure on telephone, electricity, petrol, oil and lubricant charges, less receipt of medical reimbursement claim bills, less touring and less transfer of the staff proved unrealistic.

Reasons for final saving of ₹ 16.22 lakh were awaited (July 2012).

- 2040- Taxes on Sales, Trade etc. -
101- Collection Charges -
01- Headquarters and Field Staff-
Centrally Sponsored Scheme
Non-Plan

S	1,89.79	1,89.79	1,62.68	-27.11
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Reasons for final saving of ₹ 27.11 lakh were awaited (July 2012).

Non-Plan

O	1,81.06			
S	1,94.98	3,21.67	3,52.97	+31.30
R	-54.37			

In view of the final excess of ₹ 31.30 lakh the reduction in provision by ₹ 54.37 lakh through reappropriation/surrender in March 2012 mainly due to non filling up of vacant posts, less expenditure on telephone, electricity, petrol, oil and lubricant charges and less training programmes for staff proved injudicious.

Reasons for final excess of ₹ 31.30 lakh were awaited (July 2012).

- 2045- Other Taxes and Duties on Commodities and
Services -
104- Collection Charges-Taxes on Goods and
Passengers -
01- Headquarters Establishment-
Non-Plan

O	3,58.79			
S	34.78	3,28.68	3,10.44	-18.24
R	-64.89			

In view of the final saving of ₹ 18.24 lakh the reduction in provision by ₹ 64.89 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts, less expenditure on telephone, electricity bills and petrol, oil and lubricants proved inadequate.

Reasons for final saving of ₹ 18.24 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

02- District Establishment-
Non-Plan

O	26,68.98			
S	44.71	20,35.48	20,35.30	-0.18
R	-6,78.21			

Reduction in provision by ₹ 6,78.21 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts, less receipt of rent, rates and taxes bills, petrol, oil and lubricants, less training to staff and less engagement of daily waged workers.

3604- Compensation and Assignments to Local Bodies
and Panchayati Raj Institutions -

107- Tax on Entry of Goods into Local Area -

02- Grant-in-Aid to Panchayats/Rural Bodies-
Non-Plan

O	2,26.27			
S	6,73.69	8,56.23	7,98.97	-57.26
R	-43.73			

In view of the final saving of ₹ 57.26 lakh the reduction in provision by ₹ 43.73 lakh through surrender in March 2012 due to receipt of less cases of Grant-in-Aid to rural bodies proved unrealistic.

Reasons for final saving of ₹ 57.26 lakh were awaited (July 2012).

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions -			
107- Tax on Entry of Goods into Local Area -			
01- Grant-in-Aid to Local Urban Bodies- Non-Plan			
O	1,21.00		
S	2,33.35	3,73.16	3,98.18
R	18.81		+25.02

In view of the final excess of ₹ 25.02 lakh the augmentation in provision by ₹ 18.81 lakh through reappropriation in March 2012 was due to receipt of more cases under Grant-In-Aid to local urban bodies proved unrealistic.

Reasons for final excess of ₹ 25.02 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

(HEADS 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING, 2250-OTHER SOCIAL SERVICES, 4055-CAPITAL OUTLAY ON POLICE HOUSING, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	5,49,42,92				
			5,52,47,72	5,17,03,02	-35,44,70
Supplementary	3,04,80				
Amount surrendered during the year (31st March 2012)					42,54,69
Charged					
Original	..				
			4,00	4,00	..
Supplementary	4,00				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	18,00,00				
			20,93,76	20,93,76	..
Supplementary	2,93,76				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 35,44.70 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 3,04.80 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 42,54.69 lakh proved excessive.

Revenue Section

- (ii) **Saving in the voted grant occurred mainly under the following heads:-**

Head			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2055- Police -					

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

001- Direction and Administration -

01- Directorate-
Non-Plan

O	11,63.24			
		9,72.57	9,70.93	-1.64
R	-1,90.67			

Reduction in provision by ₹ 1,90.67 lakh through reappropriation in March 2012 was due to non filling up of vacant posts partly offset excess due to more expenditure on electricity and telephone charges, purchase of vehicle, petrol, oil and lubricant charges and hiring of more private vehicles.

101- Criminal Investigation and Vigilance -

01- Criminal Investigation-
Non-Plan

O	21,09.43			
		18,45.99	18,45.87	-0.12
R	-2,63.44			

Reduction in provision by ₹ 2,63.44 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to clearance of pending liabilities of medical reimbursement claims, more expenditure on petrol, oil and lubricant charges, purchase of more official articles and more expenditure on secret services inputs.

108- State Headquarters Police -

01- State Reserve Police-
Non-Plan

(i)	O	48,41.67			
			32,39.19	33,55.86	+1,16.67
	R	-16,02.48			

02- Police for Other Government Organisation-
Non-Plan

(ii)	O	20,95.94			
			15,50.63	16,81.90	+1,31.27
	R	-5,45.31			

In view of the final excess of ₹ 2,47.94 lakh the reduction in provision by ₹ 21,47.79 lakh through reappropriation in March 2012 in the above two cases due to non filling up of vacant posts proved excessive.

Reasons for substantial final excess of ₹ 2,47.94 lakh in the above two cases were awaited (July 2012).

109- District Police -

01- District Executive Force-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

O	2,21,35.75			
S	2,59.01	2,22,02.56	2,22,54.36	+51.80
R	-1,92.20			

In view of the final excess of ₹ 51.80 lakh the reduction in provision by ₹ 1,92.20 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts partly offset by excess due to clear the pending liability on medical reimbursement claims, more expenditure on petrol, oil, lubricant, electricity and telephone charges, hire of private accommodation for office purpose and engagement of professional legal services proved excessive.

Reasons for final excess of ₹ 51.80 lakh were awaited (July 2012).

111- Railway Police -				
01- Crime Police-				
Non-Plan				
(i)	O	2,41.82		
	R	-31.28	2,10.54	2,10.53
				-0.01
03- Order Police-				
Non-Plan				
(ii)	O	1,13.96		
	R	-16.04	97.92	97.92
				..

Reduction in provision by ₹ 47.32 lakh in the above two cases through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

114- Wireless and Computers -				
01- Police Radio Staff-				
Non-Plan				
	O	13,35.39		
	R	-3,34.14	10,01.25	10,01.25
				..

Reduction in provision by ₹ 3,34.14 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less training to staff and less expenditure on petrol, oil, lubricant, electricity and telephone charges.

115- Modernisation of Police Force -				
02- Security Related Expenditure-				
Centrally Sponsored Scheme				
Non-Plan				
	O	2,18.41		
	R	-12.10	2,06.31	2,07.90
				+1.59

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 12.10 lakh through reappropriation in March 2012 was due to less expenditure on petrol, oil, lubricant, electricity and telephone charges.

2056-	Jails -				
001-	Direction and Administration -				
01-	Headquarter Staff-				
	Non-Plan				
	O	1,05.46			
			89.11	82.82	-6.29
	R	-16.35			

Reduction in provision by ₹ 16.35 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant post, less expenditure on petrol, oil and lubricant charges.

101-	Jails -				
01-	Jail Establishment-				
	Non-Plan				
	O	13,53.67			
			12,99.28	12,75.49	-23.79
	R	-54.39			

In view of the final saving of ₹ 23.79 lakh the reduction in provision by ₹ 54.39 lakh through surrender in March 2012 mainly due to non filling up of vacant posts proved inadequate.

Reasons for final saving of ₹ 23.79 lakh were awaited (July 2012).

02-	Modernisation of Jails Administration-				
	Non-Plan				
	O	1,45.68			
			1,32.33	1,28.79	-3.54
	R	-13.35			

Reduction in provision by ₹ 13.35 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff.

2059-	Public Works -				
01-	Office Buildings -				
053-	Maintenance and Repairs -				
31-	Maintenance Expenditure on Police Departments				
	Buildings-				
	Non-Plan				
	O	1,65.75			
			1,15.75	1,15.75	..
	R	-50.00			

Reduction in provision by ₹ 50.00 lakh through surrender in March 2012 was due to less expenditure on maintenance of buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

41- Maintenance of Vigilance and Forensic Laboratory
Buildings-
Non-Plan

O	4.42			
		6.42	..	-6.42
R	2.00			

In view of final saving of ₹ 6.42 lakh the augmentation in provision of ₹ 2.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of building proved unjustified as entire provision remained unutilised; reasons for which were awaited (July 2012).

2070- Other Administrative Services -
104- Vigilance -
01- State Vigilance and Anti Corruption Bureau-
Non-Plan

O	16,55.11			
		10,92.95	13,52.76	+2,59.81
R	-5,62.16			

In view of the substantial final excess of ₹ 2,59.81 lakh the reduction in provision by ₹ 5,62.16 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity, telephone, petrol, oil and lubricant charges, clear the pending medical reimbursement claims and refund of trap money proved excessive.

Reasons for substantial final excess of ₹ 2,59.81 lakh were awaited (July 2012)

106- Civil Defence -
01- Headquarter Staff-
Centrally Sponsored Scheme
Non-Plan

O	37.09			
		5.93	5.93	..
R	-31.16			

Reduction in provision by ₹ 31.16 lakh through reappropriation/surrender in March 2012 was mainly due to less purchase of material and non filling up of vacant posts.

Non-Plan

O	37.93			
		20.89	20.85	-0.04
R	-17.04			

Reduction in provision by ₹ 17.04 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less purchase of official articles and less receipt of medical reimbursement claims.

02- District Staff-
Centrally Sponsored Scheme
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

O	5.32			
		0.81	0.81	..
R	-4.51			

Reduction in provision by ₹ 4.51 lakh through reappropriation in March 2012 was mainly due to less expenditure on petrol, oil and lubricant charges and non filling up of vacant posts.

Non-Plan

O	13.88			
		2.39	2.38	-0.01
R	-11.49			

Reduction in provision by ₹ 11.49 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil and lubricant charges.

04- Revamping of Civil Defence-
Centrally Sponsored Scheme
Plan

S	45.76			
		30.27	10.95	-19.32
R	-15.49			

In view of final saving of ₹ 19.32 lakh reduction in provision by ₹ 15.49 lakh through reappropriation in March 2012 was due to non completion of codal formalities proved inadequate.

Reasons for final saving of ₹ 19.32 lakh were awaited (July 2012).

107- Home Guards -
01- Headquarter Staff-
Centrally Sponsored Scheme
Non-Plan

O	35.87			
		8.54	8.55	+0.01
R	-27.33			

Reduction in provision by ₹ 27.33 lakh through surrender in March 2012 was due to non filling up of vacant posts and non completion of codal formalities.

Non-Plan

O	1,40.90			
		1,19.36	1,19.05	-0.31
R	-21.54			

Reduction in provision by ₹ 21.54 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less purchase of material, less receipt of medical reimbursement claims and less training programmes for the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

02-	District Staff- Centrally Sponsored Scheme Non-Plan				
	O	4,01.24			
			3,47.23	3,45.69	-1.54
	R	-54.01			

Reduction in provision by ₹ 54.01 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less engagement of daily waged workers.

Non-Plan

	O	14,02.93			
			11,74.59	11,63.70	-10.89
	R	-2,28.34			

In view of the final saving of ₹ 10.89 lakh the reduction in provision by ₹ 2,28.34 lakh through surrender in March 2012 due to non filling up of vacant posts proved inadequate.

Reasons for final saving of ₹ 10.89 lakh were awaited (July 2012).

03-	Training Center- Centrally Sponsored Scheme Non-Plan				
	O	50.53			
			23.02	23.01	-0.01
	R	-27.51			

Reduction in provision by ₹ 27.51 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff.

Non-Plan

(i)	O	1,57.86			
			1,25.55	1,19.07	-6.48
	R	-32.31			

108- Fire Protection and Control -
01- Headquarter Staff-
Non-Plan

(ii)	O	93.34			
			65.31	65.50	+0.19
	R	-28.03			

Reduction in provision by ₹ 60.34 lakh through surrender in March 2012 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

02- Distt Staff- Non-Plan				
O	16,14.73			
		13,59.98	13,32.27	-27.71
R	-2,54.75			

In view of the final saving of ₹ 27.71 lakh the reduction in provision by ₹ 2,54.75 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant post partly offset by enhancement in daily wages rates, more expenditure on petrol, oil, lubricant, electricity and telephone charges, hike in petrol prices and clear the pending bills of travel expenses proved inadequate.

Reasons for final saving of ₹ 27.71 lakh were awaited (July 2012).

Plan

O	2,00.00			
		89.11	99.83	+10.72
R	-1,10.89			

In view of the final excess of ₹ 10.72 lakh the reduction in provision by ₹ 1,10.89 lakh through reappropriation in March 2012 due to less purchase of machinery and fire equipments proved excessive.

Reasons for final excess of ₹ 10.72 lakh were awaited (July 2012).

2250- Other Social Services -
800- Other Expenditure -
02- Grant to Religious Institutions-
Non-Plan

O	1.05			
	
R	-1.05			

Entire amount of ₹ 1.05 lakh was reappropriated in March 2012 due to non receipt of cases from religious institutions for grants.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2055- Police - 003- Education and Training - 01- Police Training Centre- Non-Plan			
O	6,50.12		
		7,62.24	7,64.42
R	1,12.12		+2.18

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 1,12.12 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, more expenditure on electricity, telephone, petrol, oil and lubricant charges and purchase of official articles.

108- State Headquarters Police -
05- Indian Reserve Battalion-
Non-Plan

O	1,02,71.11			
		1,00,51.87	1,03,64.89	+3,13.02
R	-2,19.24			

In view of the substantial final excess of ₹ 3,13.02 lakh the reduction in provision by ₹ 2,19.24 lakh through surrender in March 2012 due to non filling up of vacant posts proved injudicious.

Reasons for substantial final excess of ₹ 3,13.02 lakh were awaited (July 2012).

109- District Police -
02- Expenditure on Panchayat Chowkidars/Home
Guards for the Service of Summons/Warrants-
Non-Plan

O	1,09.47			
		1,29.20	1,29.04	-0.16
R	19.73			

Augmentation in provision by ₹ 19.73 lakh through reappropriation in March 2012 was due to deployment of more home guards/chowkidars for summon services.

03- Expenditure on Home Guard Volunteers Deployed
for Law and Order Duty with Police-
Non-Plan

O	16,48.54			
		17,82.28	17,12.18	-70.10
R	1,33.74			

In view of the final saving of ₹ 70.10 lakh the augmentation in provision by ₹ 1,33.74 lakh through reappropriation in March 2012 due to enhancement in daily wages rates and clear the pending liabilities of travel expenses partly offset by saving due to less deployment of Home Guards to maintain Law and Order proved excessive.

Reasons for final saving of ₹ 70.10 lakh were awaited (July 2012).

115- Modernisation of Police Force -
01- District Executive Force-
Centrally Sponsored Scheme
Non-Plan

S	0.03			
		63.07	61.47	-1.60
R	63.04			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 63.04 lakh through reappropriation in March 2012 was due to more expenditure on purchase of machinery, purchase of more material for modernisation of police force and hike in petrol rates.

116-	Forensic Science -				
01-	State Forensic Science Laboratory-				
	Non-Plan				
	O	2,45.70			
			3,81.81	3,62.39	-19.42
	R	1,36.11			

In view of the final saving of ₹ 19.42 lakh the augmentation in provision by ₹ 1,36.11 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision, purchase of more forensic laboratory material and equipments, more expenditure on maintenance of buildings, petrol, oil and lubricant charges, electricity and telephone charges, clear the pending liabilities of travel expenses partly offset by saving due to regularisation of daily waged workers proved excessive.

Reasons for final saving of ₹ 19.42 lakh were awaited (July 2012)

2056-	Jails -				
102-	Jail Manufactures -				
01-	Jail Industry-				
	Non-Plan				
	O	42.61			
			53.31	53.13	-0.18
	R	10.70			

Augmentation in provision by ₹ 10.70 lakh through reappropriation in March 2012 was mainly due to enhancement in daily wages rates partly offset by saving due to non filling up of vacant posts.

2059-	Public Works -				
01-	Office Buildings -				
053-	Maintenance and Repairs -				
47-	Expenditure on Repair and Maintenance of Fire				
	Services Department Buildings-				
	Non-Plan				
	O	4.42			
			9.86	9.86	..
	R	5.44			

Augmentation in provision by ₹ 5.44 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of buildings.

2070-	Other Administrative Services -				
106-	Civil Defence				
04-	Revamping of Civil Defence				
	Centrally Sponsored Scheme				
	Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 7- conold.

.. 19.32 +19.32

Reasons for incurring expenditure of ₹ 19.32 without provision were awaited (July 2012).

108- Fire Protection and Control -
02- Distt Staff-
Centrally Sponsored Scheme
Plan

R 1,86.15 1,86.15 1,86.15 ..

Provision of funds by ₹ 1,86.15 lakh through reappropriation in March 2012 was due to purchase of more equipments for fire protection centres. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2216- Housing -
06- Police Housing -
053- Maintenance and Repairs -
01- Other Maintenance Expenditure-
Non-Plan

O 18.11 65.11 68.11 +3.00
R 47.00

Augmentation in provision by ₹ 47.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 8 - EDUCATION

(HEADS 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE AND 6202-LOANS TO EDUCATION, SPORTS, ART AND CULTURE)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	29,19,40,82			
		29,19,40,93	27,14,29,99	-2,05,10,94
Supplementary	11			
Amount surrendered during the year (31st March 2012)				2,04,39,26
Charged				
Original	..			
		23	..	-23
Supplementary	23			
Amount surrendered during the year (31st March 2012)				23
Capital Section				
Voted				
Original	22,26,01			
		23,84,22	22,40,40	-1,43,82
Supplementary	1,58,21			
Amount surrendered during the year (31st March 2012)				1,43,82

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,05,10.94 lakh in the voted provision in Revenue Section, the supplementary grant of ₹ 0.11 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilized and surrender of 2,04,39.26 lakh also proved inadequate.
- (ii) In view of the final saving of ₹ 0.23 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 0.23 lakh obtained in March 2012 proved unnecessary as entire provision was surrendered on 31st March 2012 .
- (iii) In view of the final saving of ₹ 1,43.82 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,58.21 lakh obtained in March 2012 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	11,76.75		
R	-2,75.35		
		9,01.40	9,01.39
			-0.01
Reduction in provision by ₹ 2,75.35 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant post and regularisation of daily waged workers partly offset by excess due to clear the pending liability of travel expenses.			
101- Government Primary Schools -			
01- Expenditure on Education- Non-Plan			
O	7,81,46.09		
R	-41,39.55		
		7,40,06.54	7,40,06.54
			..
Reduction in provision by ₹ 41,39.55 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, regularisation of daily waged workers, less purchase of material and tat patti, less training programmes for staff and less entitlement of students for scholarships partly offset by excess due to clear the pending liabilities of travel expenses, more expenditure on telephone charges and more receipt of rent bills.			
03- Middle School- Non-Plan			
O	9,27,70.21		
R	-2,80,79.94		
		6,46,90.27	6,46,90.44
			+0.17
Substantial reduction in provision by ₹ 2,80,79.94 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and regularisation of daily waged workers partly offset by excess due to more entitlement of students for scholarship and more expenditure on electricity and water charges .			
104- Inspection -			
01- District Primary Education Officer- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	11,15.33			
		10,54.73	10,55.75	+1.02
R	-60.60			

Reduction in provision by ₹ 60.60 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity and telephone charges and clear the pending liabilities of medical reimbursement claims.

02- Block Primary Education Officer-
Non-Plan

O	21,77.88			
		20,49.68	20,49.69	+0.01
R	-1,28.20			

Reduction in provision by ₹ 1,28.20 lakh through surrender in March 2012 was due to non filling up of vacant posts.

800- Other Expenditure -

01- Mid-Day Meal-
Plan

O	13,20.00			
		11,82.24	11,27.35	-54.89
R	-1,37.76			

In view of the final saving of ₹ 54.89 lakh the reduction in provision by ₹ 1,37.76 lakh through reappropriation in March 2012 was mainly due to less expenditure on purchase and transportation of material partly offset by excess due to payment of honorarium proved inadequate.

Reasons for final saving of ₹ 54.89 were awaited (July 2012).

05- Grant-in-Aid to Elementary Education Under
Parent Teacher Association-
Plan

O	11,46.00			
		10,78.77	10,78.77	..
R	-67.23			

Reduction in provision by ₹ 67.23 lakh through reappropriation in March 2012 was due to less expenditure on salary in this scheme.

02- Secondary Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	9,68.66			
		8,17.02	8,17.01	-0.01
R	-1,51.64			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,51.64 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity and telephone charges.

101- Inspection -					
01- Inspectorate- Non-Plan					
O	10,83.53				
		7,23.18	7,22.85		-0.33
R	-3,60.35				

Reduction in provision by ₹ 3,60.35 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and regularisation of daily waged workers.

109- Government Secondary Schools -					
05- Information and Communication Technology Programme- Plan					
O	4,41.00				
		3,09.63	3,09.63		..
R	-1,31.37				

Reduction in provision by ₹ 1,31.37 lakh through reappropriation in March 2012 was due to less expenditure under Information and Communication Technology programme in schools.

06- Rashtriya Madhyamik Shiksha Abhiyan- Plan					
O	28,47.00				
		4,90.57	4,90.57		..
R	-23,56.43				

Substantial reduction in provision by ₹ 23,56.43 lakh through reappropriation in March 2012 was due to non completion of codal formalities.

800- Other Expenditure -					
01- Grant-in-Aid to Secondary Education under Parent Teacher Association.- Non-Plan					
O	20,00.00				
	
R	-20,00.00				

Entire provision of ₹ 20,00.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

03- University and Higher Education -					
103- Government Colleges and Institutes -					
01- Government Colleges- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	1,48,70.83			
		1,42,50.96	1,42,50.14	-0.82
R	-6,19.87			

Reduction in provision by ₹ 6,19.87 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure to clear the pending liabilities of medical reimbursement bills and purchase of more equipments for laboratories.

02- Training Colleges-
Non-Plan

O	2,86.48			
		2,69.21	2,69.07	-0.14
R	-17.27			

Reduction in provision by ₹ 17.27 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

800- Other Expenditure -

01- Grant-in-Aid to Government Colleges Under
Parent Teacher Association-
Non-Plan

O	1,00.00			
		44.02	44.02	..
R	-55.98			

Reduction in provision by ₹ 55.98 lakh through reappropriation in March 2012 was due to non filling up of vacant posts.

04- Adult Education-

200- Other Adult Education Programmes -

01- Adult Literacy-
Non-Plan

O	1,48.31			
		55.78	61.67	+5.89
R	-92.53			

Reduction in provision by ₹ 92.53 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

05- Language Development -

800- Other Expenditure -

01- Grant-in-Aid to Non-Government Sanskrit
Pathshalas-
Non-Plan

O	11.57			
	
R	-11.57			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Entire provision of ₹ 11.57 lakh was reappropriated in March 2012 due to nil expenditure on grant-in-aid salary to non government sanskrit pathshalas.

80-	General -				
800-	Other Expenditure -				
01-	National Cadet Core General Establishment- Non-Plan				
	O	6,63.55			
			3,16.24	3,14.99	-1.25
	R	-3,47.31			

Substantial reduction in provision by ₹ 3,47.31 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less expenditure on electricity and telephone charges partly offset by excess due to conducting of more National Cadet Core parades .

08-	Expenditure on Sainik Schools- Non-Plan				
	O	78.80			
			68.56	68.56	..
	R	-10.24			

Reduction in provision by ₹ 10.24 lakh through reappropriation in March 2012 was mainly due to less entitlement of students for scholarship and non filling up of vacant posts.

2205-	Art and Culture -				
105-	Public Libraries -				
01-	State and District Libraries- Non-Plan				
	O	3,04.84			
			2,42.22	2,42.29	+0.07
	R	-62.62			

Reduction in provision by ₹ 62.62 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less purchase of books for library partly offset excess due to more expenditure on electricity and telephone charges and increase in daily waged rates.

(v) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2202- General Education -			
01- Elementary Education -			
101- Government Primary Schools -			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

11-	Expenditure on Urdu and Punjabi Teachers- Centrally Sponsored Scheme Plan				
	S	0.01			
			55.27	55.28	+0.01
	R	55.26			

Augmentation in provision by ₹ 55.26 lakh through reappropriation in March 2012 was due to payment of honorarium to Urdu and Panjabi teachers.

12-	Expenditure on Uniform to Students (Class 1 to 10) Under Atal School Uniform Yojna- Plan				
	S	0.01			
			20,00.00	20,00.00	..
	R	19,99.99			

Augmentation in provision by ₹ 19,99.99 lakh through reappropriation in March 2012 was due to distribution of uniform under Atal uniform Yojna.

102-	Assistance to Non Government Primary Schools -				
01-	Non Government Primary School- Plan				
(i)	O	12.00			
			1,30.92	1,30.88	-0.04
	R	1,18.92			
02-	Non Government Middle School- Plan				
(ii)	O	1,16.00			
			3,19.38	3,19.38	..
	R	2,03.38			

Substantial augmentation in provision by ₹ 3,22.30 lakh in the above two cases through reappropriation in March 2012 was due to clear the pending liability of salary.

107-	Teachers Training -				
04-	Expenditure on District Institute of Education Training- Centrally Sponsored Scheme Plan				
	O	8,21.31			
			10,80.32	10,80.31	-0.01
	R	2,59.01			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 2,59.01 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, more expenditure on electricity and telephone charges, organising of more seminars, enhancement in daily waged rates and clear the pending liabilities of travel expenses.

800- Other Expenditure -

01- Mid Day Meal-
Centrally Sponsored Scheme
Plan

O	0.04		69,26.61	69,26.61	
R	69,26.57				..

Augmentation in provision by ₹ 69,26.57 lakh through reappropriation in March 2012 was mainly due to more purchase of material, transportation of material, payment of honorarium and more expenditure on bills of electricity, fuel and water charges.

02- Secondary Education -

109- Government Secondary Schools -

01- Secondary Schools-
Non-Plan

O	7,86,25.82		8,13,62.36	8,13,58.00	-4.36
R	27,36.54				

Augmentation in provision by ₹ 27,36.54 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision and to clear the pending liabilities of medical reimbursement claims partly offset by saving due to less receipt of bills of electricity and telephone charges .

05- Information and Communication Technology

Programme-
Centrally Sponsored Scheme
Plan

O	0.02		9,46.60	9,46.60	
R	9,46.58				..

Augmentation in provision by ₹ 9,46.58 lakh through reappropriation in March 2012 was due to more expenditure under Information and Communication Technology programme in schools.

110- Assistance to Non-Government Secondary
Schools -

01- Non-Government Secondary Schools-
Non-Plan

O	5,50.00		15,52.74	15,52.74	
R	10,02.74				..

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 10,02.74 lakh through the reappropriation in March 2012 was due to clear the pending liabilities on account of pay revision.

800-	Other Expenditure -				
01-	Grant-in-Aid to Secondary Education under Parent Teacher Association.-				
	Plan				
	S	0.01			
			10,46.58	10,46.58	..
	R	10,46.57			

Augmentation in provision by ₹ 10,46.57 lakh through reappropriation in March 2012 was due to clear the pending liabilities on account of pay revision.

03-	University and Higher Education -				
103-	Government Colleges and Institutes -				
01-	Government Colleges-				
	Plan				
	R	7,92.28	7,92.28	7,92.28	..

Provision of funds by ₹ 7,92.28 lakh through reappropriation in March 2012 was due to payment of compensation award on account of acquisition of land. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

104-	Assistance to Non-Government Colleges and Institutes -				
01-	Assistance to Private Colleges-				
	Non-Plan				
	R	7,00.00	7,00.00	7,00.00	..

Provision of funds by ₹ 7,00.00 lakh through reappropriation in March 2012 was due to clear the pending liability on account of salary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

	Plan				
	O	2,65.00			
			8,91.00	8,91.00	..
	R	6,26.00			

Augmentation in provision by ₹ 6,26.00 lakh through reappropriation in March 2012 was due to clear the pending liability on account of salary.

80-	General -
107-	Scholarships -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

05- Post Matric Scholarships for Scheduled Caste and Scheduled Tribes Students- Centrally Sponsored Scheme Plan					
(i)	S	0.01			
	R	5,83.99	5,84.00	5,84.00	..
07- Scholarship to the Children of those engaged in uncleaned occupation- Centrally Sponsored Scheme Plan					
(ii)	O	0.01			
	R	6.85	6.86	6.86	..
08- Post Matric Scholarship to Other Backward Classes Students- Centrally Sponsored Scheme Plan					
(iii)	S	0.01			
	R	73.99	74.00	74.00	..
Augmentation in provision by ₹ 6,64.83 lakh through reappropriation the above three cases in March 2012 was due to receipt of funds from Government of India .					
09- Pre-Matric Scholarship to Other Backward Classes Students- Centrally Sponsored Scheme Plan					
	O	0.01			
	R	38.24	38.25	38.25	..
Augmentation in provision by ₹ 38.24 lakh through reappropriation in March 2012 was due to more entitlement of students for scholarship.					
Plan					
	S	0.01			
	R	12.99	13.00	13.00	..
Augmentation in provision by ₹ 12.99 lakh through reappropriation in March 2012 was due to meet the State share under scholarship.					

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

11- Incentive to Girls for Secondary Education-
Centrally Sponsored Scheme
Plan

O	0.01			
S	0.01	1,87.00	1,86.99	-0.01
R	1,86.98			

Augmentation in provision by ₹ 1,86.98 lakh through reappropriation in March 2012 was due to more entitlement of students for scholarship.

15- Protsahan Chatravriti Yojna-
Plan

S	0.01			
		2,00.00	2,00.00	..
R	1,99.99			

Augmentation in provision by ₹ 1,99.99 lakh through reappropriation in March 2012 was due to award of scholarship under protsahan Chatravriti Yojna.

16- Award of Scholarship to National Defence
Academy Cadets-
Non-Plan

S	0.01			
		20.00	20.00	..
R	19.99			

Augmentation in provision by ₹ 19.99 lakh through reappropriation in March 2012 was due to award of scholarship to National Defence Academy cadets.

800- Other Expenditure -
02- National Cadet Core Annual Camp-
Non-Plan

O	31.89			
		49.35	45.57	-3.78
R	17.46			

Augmentation in provision by ₹ 17.46 lakh through reappropriation in March 2012 was due to organising more National Cadet Core camps.

08- Expenditure on Sainik Schools-
Plan

S	0.01			
		20.00	20.00	..
R	19.99			

Augmentation in provision by ₹ 19.99 lakh through reappropriation in March 2012 was due to release of more grant to sainik schools.

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

16- Environmental Orientation to School Education-
Centrally Sponsored Scheme

Plan

O	0.03			
		5.25	5.25	..
R	5.22			

Augmentation in provision by ₹ 5.22 lakh through reappropriation in March 2012 was due to filling up of vacant posts.

2225- Welfare of Scheduled Castes, Scheduled Tribes
and other Backward Classes -

01- Welfare of Scheduled Castes -

277- Education -

01- Elementary Education Prematric Scholarship-
Non-Plan

O	6.11			
		21.05	25.05	+4.00
R	14.94			

Augmentation in provision by ₹ 14.94 lakh through reappropriation in March 2012 was due to entitlement of more students for scholarship.

03- Welfare of Backward Classes -

277- Education -

06- Scholarships to Minority Community Students-
Centrally Sponsored Scheme
Plan

S	0.01			
		68.73	51.55	-17.18
R	68.72			

In view of the final saving of ₹ 17.18 lakh the augmentation in provision by ₹ 68.72 lakh through reappropriation in March 2012 was due to release of funds for scholarship from Government of India proved unrealistic.

Reasons for final saving of ₹ 17.18 lakh were awaited (July 2012).

Plan

R	17.18	17.18	17.18	..
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Provision of funds by ₹ 17.18 lakh through reappropriation in March 2012 was due to meet the matching share on scholarship. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 8-concl'd.

Capital Section

(vi) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
202- Secondary Education -			
01- Building-Plan			
O	3,53.40		
S	88.21	3,33.40	..
R	-1,08.21		
Reduction in provision by ₹ 1,08.21 lakh through surrender in March 2012 was due to less expenditure on construction of buildings.			
03- Construction of Model School Building in Backward Area - Plan			
(i) O	20.40		
R	-20.40	..	..
05- Construction of Girls Hostel in Educationally Backward Blocks in General Area-Plan			
(ii) O	15.20		
R	-15.20	..	..

Entire provision of ₹ 35.60 lakh was surrendered in March 2012 in the above two cases due to non completion of codal formalities.

APPROPRIATION ACCOUNTS

GRANT NO. 9 - HEALTH AND FAMILY WELFARE

(HEADS 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	7,40,86,48			
			7,40,86,50	7,19,04,01	-21,82,49
	Supplementary	2			
	Amount surrendered during the year (31st March 2012)				61,42,49
Charged					
	Original	..			
			8,27	8,27	..
	Supplementary	8,27			
	Amount surrendered during the year				..
Capital Section					
Voted					
	Original	15,94,00			
			16,54,00	16,56,00	2,00
	Supplementary	60,00			
	Amount surrendered during the year (31st March 2012)				2,00

NOTES AND COMMENTS

- (i) The excess of ₹ 2,00,000 over the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 21,82.49 lakh in the voted provision in the Revenue Section, surrender of ₹ 61,42.49 lakh proved excessive.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2210-	Medical and Public Health -				
01-	Urban Health Services-Allopathy -				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

001- Direction and Administration -

01- Directorate-
Non-Plan

O	17,83.51			
		9,99.91	10,01.57	+1.66
R	-7,83.60			

Reduction in provision by ₹ 7,83.60 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programme for staff partly offset by excess due to clearance of pending liability of medical reimbursement claims and travel expenses.

Plan

O	4,20.00			
		4,00.00	3,99.75	-0.25
R	-20.00			

Reduction in provision by ₹ 20.00 lakh through reappropriation in March 2012 was due to non completion of codal formalities partly offset by excess due to payment of arrear on account of pay scale revision.

02- District Establishment-
Non-Plan

O	12,15.07			
		10,33.10	9,80.61	-52.49
R	-1,81.97			

In view of the final saving of ₹ 52.49 lakh the reduction in provision by ₹ 1,81.97 lakh through reappropriation in March 2012 due to non filling of vacant posts partly offset by excess due to clearance of pending electricity, telephone bills proved inadequate.

Reasons for final saving of ₹ 52.49 lakh were awaited (July 2012)

Plan

O	1,80.00			
		1,00.00	98.91	-1.09
R	-80.00			

Reduction in provision by ₹ 80.00 lakh through reappropriation/surrender in March 2012 was mainly due to non completion of codal formalities and less expenditure on out sourcing services partly offset by excess due to clearance of pending liabilities.

102- Employees State Insurance Scheme -

01- Employees State Insurance Schemes(Hospital and
Dispensaries)-
Non-Plan

O	2,65.50			
		2,41.37	2,41.53	+0.16
R	-24.13			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 24.13 lakh through reappropriation in March 2012 was due to less expenditure on employees state insurance scheme.

109- School Health Schemes -
01- School Health Service-
Non-Plan

O	38.08			
		10.43	21.52	+11.09
R	-27.65			

In view of the final excess of ₹ 11.09 lakh the reduction in provision by ₹ 27.65 lakh through reappropriation in March 2012 mainly due to non filling up of vacant posts and less expenditure on transfer of staff proved excessive.

Reasons for final excess of ₹ 11.09 lakh were awaited (July 2012).

110- Hospitals and Dispensaries -
03- Urban Health-
Non-Plan

O	1,23,70.46			
		98,34.43	99,54.14	+1,19.71
R	-25,36.03			

In view of the substantial final excess of ₹ 1,19.71 lakh the reduction in provision by ₹ 25,36.03 lakh through reappropriation in March 2012 due to non filling up of vacant posts, less training programmes and seminars and non completion of codal formalities partly offset by excess due to payment of arrears on account of pay revision and enhancement of daily wages rates proved unjustified.

Reasons for substantial final excess of ₹ 1,19.71 lakh were awaited (July 2012).

07- Bio Medical Waste-
Non-Plan

O	97.56			
		81.64	54.71	-26.93
R	-15.92			

In view of the final saving of ₹ 26.93 lakh the reduction in provision by ₹ 15.92 lakh through reappropriation in March 2012 due to less purchase of equipments for laboratories material for bio-medical waste and less training programmes proved inadequate.

Reasons for final saving of ₹ 26.93 lakh were awaited (July 2012).

08- Lump Sum Provision for New Health Institution-
Plan

O	1.00			
	
R	-1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Entire provision of ₹ 1.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

02- Urban Health Services-Other Systems of Medicine -				
001- Direction and Administration -				
02- District Establishment-				
Non-Plan				
O	45,51.97			
		45,47.32	45,13.64	-33.68
R	-4.65			

Reasons for final saving of ₹ 33.68 lakh were awaited (July 2012).

101- Ayurveda -				
01- Ayurvedic Hospital-				
Non-Plan				
O	6,23.84			
		4,72.84	4,81.52	+8.68
R	-1,51.00			

In view of final saving of ₹ 8.68 reduction in provision by ₹ 1,51.00 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to less clearance of pending electricity, telephone bills proved excessive.

Reasons for final excess of 8.68 lakh were awaited (July 2012)

03- Ayurvedic Pharmacy-				
Non-Plan				
O	3,18.12			
		2,43.89	2,43.59	-0.30
R	-74.23			

Reduction in provision by ₹ 74.23 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset excess by due to enhancement in daily wages rates and clearance of pending electricity, telephone bills.

03- Rural Health Services-Allopathy -				
110- Hospital and Dispensaries -				
01- Rural Health-				
Non-Plan				
O	2,02,37.69			
		1,66,14.65	1,66,01.54	-13.11
R	-36,23.04			

In view of the final saving of ₹ 13.11 lakh the reduction in provision by ₹ 36,23.04 lakh through reappropriation/surrender in March 2012 mainly due to non filling up of vacant posts, less expenditure on medicine and diet charges, less training programmes for staff, less entitlement of staff for liveries and regularisation of daily waged workers partly offset by excess due to payment of salary and release of grant to Rogi Kalyan Smiti, clearance of pending electricity, telephone bills, medical reimbursement claims, receipt of more rent, rates and taxes charges and more touring by the staff proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for final saving of ₹ 13.11 lakh were awaited (July 2012).

Plan

O	33,45.00			
		30,00.00	32,83.54	+2,83.54
R	-3,45.00			

In view of the substantial final excess of ₹ 2,83.54 lakh the reduction in provision by ₹ 3,45.00 lakh through reappropriation/surrender in March 2012 mainly due to non completion of codal formalities and less expenditure on outsourcing services partly offset by excess due to payment of arrear on account of pay revision proved unrealistic.

Reasons for substantial final excess of ₹ 2,83.54 lakh were awaited (July 2012).

05- Lump Sum Provision for New Health Institution-
Plan

O	1.00			
	
R	-1.00			

Entire provision of ₹ 1.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

04- Rural Health Services-Other Systems of
Medicine -

101- Ayurveda -

01- Ayurvedic Hospital-
Non-Plan

O	2,10.24			
		1,78.55	1,67.55	-11.00
R	-31.69			

In view of the final saving of ₹ 11.00 lakh the reduction in provision by ₹ 31.69 lakh through reappropriation in March 2012 due to non drawl of salary for the month of March in March 2012, non filling up of vacant posts and less purchase of office articles partly offset by excess due to clearance of pending medical reimbursement claims, payment of salary of staff under Rogi kalyan samiti and clearance of pending electricity and telephone bills proved inadequate.

Reasons for final saving of ₹ 11.00 lakh were awaited (July 2012).

103- Unani -

01- Unani Dispensary-
Non-Plan

O	44.58			
		22.14	20.85	-1.29
R	-22.44			

Reduction in provision by ₹ 22.44 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

- 05- Medical Education, Training and Research -
105- Allopathy -
03- Training in Various Health Courses-
Non-Plan

O	2,46.79			
R	-41.10	2,05.69	2,12.65	+6.96

Reduction in provision by ₹ 41.10 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff partly offset by excess due to clearing of pending medical reimbursement claims.

Plan

O	56.00			
R	-56.00	..	..	..

Entire provision of ₹ 56.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

- 05- Directorate Medical Education and Research-
Non-Plan

O	74.65			
R	6.74	81.39	70.86	-10.53

Reasons for final saving of ₹ 10.53 lakh were awaited (July 2012).

- 06- Public Health -
101- Prevention and Control of Diseases -
02- Tuberculosis Hospital-
Non-Plan

O	5,24.22			
R	-78.29	4,45.93	4,38.16	-7.77

Reduction in provision by ₹ 78.29 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on medicine and diet charges and non drawl of salary for the month of March in March 2012 partly offset by excess due to release of more grant to Rogi Kalyan Samiti.

Plan

O	1,25.00			
R	-1,25.00	..	..	..

Entire provision of ₹ 1,25.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

05- Mental Health and Rehabilitation Hospital-
Plan

O	40.00			
R	-39.00	1.00	..	-1.00

Reduction in provision by ₹ 39.00 lakh through reappropriation in March 2012 was due to non completion of codal formalities.

07- Leprosy Hospital-
Non-Plan

O	5,70.63			
R	-2,43.88	3,26.75	3,23.31	-3.44

Reduction in provision by ₹ 2,43.88 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less training programmes for staff.

Plan

O	22.00			
R	-22.00	..	..	..

Entire provision of ₹ 22.00 lakh was reappropriated in March 2012 was due to non completion of codal formalities.

08- Treatment of Goiter-
Non-Plan

O	13.76			
R	-6.33	7.43	7.24	-0.19

Reduction in provision by ₹ 6.33 lakh through reappropriation in March 2012 was mainly due to non drawl of salary for the month of March in March 2012 and less expenditure on medicine and diet charges.

21- National AIDS Control Programme-
Plan

O	1,00.00	1,00.00	85.98	-14.02
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Reasons for final saving of ₹ 14.02 lakh were awaited (July 2012).

107- Public Health Laboratories -

01- Expenditure on Public Health Laboratory-
Non-Plan

O	1,46.94			
R	-25.23	1,21.71	1,21.66	-0.05

Reduction in provision by ₹ 25.23 lakh through reappropriation in March 2012 was mainly due to non drawl of salary for the month of March in March 2012 and non filling up of vacant posts partly offset by excess due to clearance of pending electricity, telephone bills and more expenditure on medicine .

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

2211- Family Welfare -
001- Direction and Administration -
01- State Headquarters-
Non-Plan

O	2,41.46			
R	-72.45	1,69.01	1,70.70	+1.69

Reduction in provision by ₹ 72.45 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less training programmes for staff.

Plan

O	50.00			
R	-50.00	..	..	..

Entire provision of ₹ 50.00 lakh was surrendered in March 2012 was due to non filling up of vacant posts of Rogi Kalyan Samiti.

02- District Headquarters-
Non-Plan

O	6,25.91			
R	-2,48.16	3,77.75	4,00.78	+23.03

In view of the final excess of ₹ 23.03 lakh the reduction in provision by ₹ 2,48.16 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts and less training programmes for staff proved excessive.

Reasons for final excess of ₹ 23.03 lakh were awaited (July 2012).

Plan

O	30.00			
R	-30.00	..	..	..

Entire provision of ₹ 30.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

003- Training -
01- Training of ANMS,DIAS/LHVS Etc.-
Non-Plan

O	2,65.40			
R	-69.95	1,95.45	2,04.29	+8.84

In view of final excess of ₹ 8.84 lakh the reduction in provision by ₹ 69.95 lakh through reappropriation in March 2012 was due to non drawl of salary of March in March 2012, non filling up of vacant posts and less training programmes for staff proved excessive .

Reasons for final excess of ₹ 8.84 were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101- Rural Family Welfare Services -					
01- Family Welfare Centre in Rural Areas- Non-Plan					
(i)	O	56,97.68			
	R	-11,95.24	45,02.44	48,07.35	+3,04.91
102- Urban Family Welfare Services -					
01- Family Welfare Centre in urban Areas- Non-Plan					
(ii)	O	12,55.28			
	R	-4,51.36	8,03.92	9,08.28	+1,04.36
In view of the substantial final excess of ₹ 4,09.27 lakh the reduction in provision by ₹ 16,46.60 lakh through reappropriation/surrender in March 2012 mainly due to non filling up of vacant posts and less training programmes for staff proved excessive.					
Reasons for final excess of 4,09.27 lakh were awaited (July 2012).					
800- Other Expenditure -					
01- Indira Gandhi Balika Suraksha Yojna- Non-Plan					
	O	36.30			
	R	-0.40	35.90	28.45	-7.45
Reasons for final saving of ₹ 7.45 lakh were awaited (July 2012).					
02- Additional Development Grant to Panchayats for Best Female Birth Ratio- Non-Plan					
(i)	O	10.00			
	R	-10.00	..	..	..
03- Incentive to Female Foeticide Informers- Non-Plan					
(ii)	O	1.00			
	R	-1.00	..	0.20	+0.20
Plan					
(iii)	O	2.00			
	R	-2.00	..	..	..

Entire provision of ₹ 13.00 lakh was reappropriated in March 2012 in the above three cases due to non conducting of training programmes and seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

06- Matri Seva Yojna-
Plan

O	1.00			
R	-1.00	..	..	..

Entire provision for ₹ 1.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

2216- Housing -
05- General Pool Accommodation -
053- Maintenance and Repairs -
01- Other Maintenance Expenditure-
Non-Plan

O	10.00	10.00	7.67	-2.33
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Reasons for final saving of ₹ 2.33 lakh were awaited (July 2012).

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		

2210- Medical and Public Health -
01- Urban Health Services-Allopathy -
200- Other Health Schemes -
01- Dental Clinic(Urban)-
Non-Plan

O	12,16.96	12,92.51	14,00.78	+1,08.27
R	75.55			

In view of the substantial final excess of ₹ 1,08.27 lakh the augmentation in provision by ₹ 75.55 lakh through reappropriation in March 2012 was due to release of more grant-in-aid for salary and payment of arrear on account of pay revision proved inadequate.

Reasons for substantial final excess of ₹ 1,08.27 lakh awaited (July 2012)

02- Urban Health Services-Other systems of medicine -

001- Direction and Administration -
01- Directorate-
Non-Plan

O	2,05.15	2,21.32	2,25.73	+4.41
R	16.17			

Augmentation in provision by ₹ 16.17 lakh through reappropriation in March 2012 was due to hiring of more professional services in legal cases, hike in petrol prices and clearance of pending medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101- Ayurveda -					
03- Ayurvedic Pharmacy- Centrally Sponsored Scheme Plan					
S	0.01				
R	20.99	21.00	21.00	..	

Augmentation in provision by ₹ 20.99 lakh through reappropriation in March 2012 was due to release of grant from Government of India.

04- Rural Health Services-Other systems of medicine -					
101- Ayurveda -					
02- Ayurvedic Dispensary- Non-Plan					
O	36,23.79				
R	12,72.46	48,96.25	50,33.22	+1,36.97	

In view of the final excess of ₹ 1,36.97 lakh the augmentation in provision by ₹ 12,72.46 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision and salary of staff of Rogi Kalyan Samiti, enhancement in daily wages rates, clearance of pending medical reimbursement claims, electricity, telephone bills, rent, rates and taxes charges and more travel expenses bills partly offset by saving due to less training programmes for the staff proved inadequate.

Reasons for final excess of ₹ 1,36.97 lakh were awaited (July 2012).

05- Medical Education, Training and Research -					
101- Ayurveda -					
01- Ayurvedic College- Non-Plan					
O	7,49.75				
R	79.56	8,29.31	8,30.76	+1.45	

Augmentation in provision by ₹ 79.56 lakh through reappropriation in March 2012 was mainly due to entitlement of more students for scholarships, stipends, payment of arrear on account of pay revision, hike in petrol prices and clearance of pending electricity, telephone bills.

105- Allopathy -					
01- Indira Gandhi Medical College, Shimla- Non-Plan					
O	40,37.88				
R	14,56.22	54,94.10	84,91.07	+29,96.97	

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the huge final excess of ₹ 29,96.97 lakh the augmentation in provision by ₹ 14,56.22 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, payment of salary of staff and release of more grant to Rogi Kalyan Samiti, purchase and installation of machinery and equipment in Indira Gandhi Medical College under Rogi Kalyan Samiti, entitlement of more students for scholarships, stipends and concessions and more expenditure on medicine and diet charges proved inadequate.

Reasons for huge final excess of ₹ 29,96.97 lakh were awaited (July 2012).

Plan

S	0.01			
R	1,19.99	1,20.00	1,29.68	+9.68

In view of final excess of ₹ 9.68 lakh the augmentation in provision by ₹ 1,19.99 lakh through reappropriation in March 2012 was due to purchase of machinery and equipment for Indira Gandhi Medical College proved inadequate.

Reasons for final excess of ₹ 9.68 lakh were awaited (July 2012).

04- Dental College-
Non-Plan

O	5,76.13			
R	2,03.30	7,79.43	7,77.72	-1.71

Augmentation in provision by ₹ 2,03.30 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, clearance of pending electricity, telephone bills and entitlement of more students for scholarship, stipends and concession partly offset by saving due to regularisation of daily waged workers and less training programmes for the staff.

06- Dr.Rajendra Prasad Medical College Tanda-
Non-Plan

O	34,60.74			
R	9,30.27	43,91.01	43,92.26	+1.25

Augmentation in provision by ₹ 9,30.27 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision, payment of salary of staff under Rogi Kalyan Samiti, more expenditure on purchase of machinery and laboratory equipments partly offset by saving due to less purchase of office articles, less expenditure on petrol, oil and lubricants, less training programmes and seminar for staff.

2211- Family Welfare -
800- Other Expenditure -
05- Rashtriya Swasthya Beema Yojna -
Plan

O	1,50.00			
R	2,18.00	3,68.00	3,68.00	..

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Augmentation in provision by ₹ 2,18.00 lakh through reappropriation in March 2012 was mainly due to more expenditure incurred under Rashtriya Swasthya Beema Yojna to achieve the targets partly offset by saving due to non completion of codal formalities.

07- Atal Swasthya Yojna-
Plan

O	2,00.00			
		3,55.00	3,55.00	..
R	1,55.00			

Augmentation in provision by ₹ 1,55.00 lakh through reappropriation in March 2012 was due to providing more health facilities to the public partly offset by saving due to non completion of codal formalities.

Capital Section

(v) **Excess in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4210- Capital Outlay on Medical and Public Health - 03- Medical Education Training and Research - 101- Ayurveda - 01- Ayurveda (Construction)- Plan			
(i) O	2,50.00		
S	60.00		
R	40.00		
	3,50.00	3,50.00	..
105- Allopathy 02- Dental College- Plan			
(ii) O	5.00		
R	80.00		
	85.00	85.00	..

Augmentation in provision by ₹ 1,20.00 lakh in the above two cases through reappropriation in March 2012 was due to more expenditure on construction of buildings.

(vi) **Above excess was partly counter balanced with saving under the following heads :-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4210- Capital Outlay on Medical and Public Health - 03- Medical Education Training and Research - 105- Allopathy -			

APPROPRIATION ACCOUNTS
GRANT NO. 9-concl.

01- Medical College-
Plan

O	3,00.00			
R	-1,20.00	1,80.00	1,80.00	..

Reduction in provision by ₹ 1,20.00 lakh through reappropriation/surrender in March 2012 was due to less construction of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 10 - PUBLIC WORKS -ROADS, BRIDGES AND BUILDINGS

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 3054-ROAD AND BRIDGES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4216-CAPITAL OUTLAY ON HOUSING, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	18,02,47,40				
			18,02,47,40	20,24,46,29	+2,21,98,89
Supplementary	..				
Amount surrendered during the year (31st March 2012)					66,53,78
Capital Section					
Voted					
Original	3,83,54,00				
			4,86,13,60	4,34,91,43	-51,22,17
Supplementary	1,02,59,60				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 2,21,98,89,300 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 2,21,98.89 lakh in the voted provision in the Revenue Section, surrender of ₹ 66,53.78 lakh proved injudicious.
- (iii) In view of the final saving of ₹ 51,22.17 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,02,59.60 lakh obtained in March 2012 proved excessive.
- (iv) There was an overall saving of ₹ 51,22.17 lakh in the voted provision in the Capital Section but no amount was surrendered during the year.

Revenue Section

(v) **Excess in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2059- Public Works -			
80- General -			
053- Maintenance and Repairs -			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

06- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

O	38,24.96	38,24.96	41,31.31	+3,06.35
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Reasons for final excess of ₹ 3,06.35 lakh were awaited (July 2012).

104- Lease Charges -
01- Lease Charges-
Non-Plan

O	6.06			
		40.60	38.63	-1.97
R	34.54			

Augmentation in provision by ₹ 34.54 lakh through reappropriation in March 2012 was due to clearance of pending bills of rent, rates and taxes.

799- Suspense -
01- Stock-
Non-Plan

(i)	O	90,00.00	90,00.00	2,65,04.91	+1,75,04.91
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02- Stock Manufacture-
Non-Plan

(ii)	O	40,00.00	40,00.00	47,56.01	+7,56.01
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03- Miscellaneous Public Works Advances-
Non-Plan

(iii)	O	50,00.00	50,00.00	2,24,21.50	+1,74,21.50
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Reasons for substantial final excess of ₹ 3,56,82.42 in the above three cases were awaited (July 2012).

3054- Roads and Bridges -
03- State Highways -
103- Maintenance and Repairs -
04- Other Maintenance Expenditure-Machinery and
Equipment-
Plan

R	2,10.00	2,10.00	2,07.95	-2.05
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Provision of funds by ₹ 2,10.00 lakh through reappropriation in March 2012 was due to maintenance of roads and bridges. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

05-	Other Maintenance Expenditure -Bridges- Plan				
(i)	R	2,44.00	2,44.00	2,30.14	-13.86
06-	Other Maintenance Expenditure-Road Works- Plan				
(ii)	R	21,60.00	21,60.00	19,67.15	-1,92.85
<p>In view of the final saving of ₹ 2,06.71 lakh, the provision of funds of ₹ 24,04.00 lakh through reappropriation without provision in March 2012 in the above two cases was due to maintenance of roads and bridges proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of provision without provision was improper.</p> <p>Reasons for substantial final saving of ₹ 2,06.71 lakh in the above two cases were awaited (July 2012).</p>					
08-	Expenditure on Maintenance of Road - Non-Plan				
(i)	O	13,00.00	13,00.00	18,26.34	+5,26.34
11-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
(ii)	O	62,18.13	62,18.13	1,05,70.28	+43,52.15
<p>Reasons for substantial excess of ₹ 48,78.49 in the above two cases were awaited (July 2012).</p>					
16-	Expenditure on Maintenance of Bridges under Thirteenth Finance Commission- Non-Plan				
	O	4,05.00	4,16.00	4,21.00	+5.00
	R	11.00			
<p>Augmentation in provision by ₹ 11.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of roads.</p>					
04-	District and Other Roads -				
105-	Maintenance and Repairs -				
02-	Other Maintenance Expenditure-Road Works- Plan				
	R	68,10.00	68,10.00	64,38.52	-3,71.48
<p>In view of the final saving of ₹ 3,71.48 lakh the provision of funds by ₹ 68,10.00 lakh through reappropriation without provision in March 2012 due to enhancement of plan ceiling proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.</p>					

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for substantial final saving of ₹ 3,71.48 lakh were awaited (July 2012).

06-	Maintenance Provision for Adjustment of Recovery- Non-Plan			
	O	2,15,16.92	2,15,16.92	2,80,95.68 +65,78.76

Reasons for substantial excess of ₹ 65,78.76 were awaited (July 2012).

800-	Other Expenditure -			
	04- Rural Roads- Plan			
	R	1,00.00	1,00.00	1,04.25 +4.25

Provision of funds by ₹ 1,00.00 lakh through reappropriation in March 2012 was due to enhancement of plan ceiling. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

80-	General -			
	001- Direction and Administration -			
	05- Architect- Non-Plan			
	O	3,27.49	3,51.88	3,30.58 -21.30
	R	24.39		

In view of the final saving of ₹ 21.30 lakh the augmentation in provision by ₹ 24.39 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision, clearance of pending medical reimbursement claims, hike in petrol, oil and lubricant charges and more expenditure on repair of vehicles partly offset by saving due to less training programmes for staff proved unjustified.

Reasons for final saving of ₹ 21.30 lakh were awaited (July 2012).

(vi) **Above excess was partly counter balanced with saving under the following heads :-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
80- General -			
001- Direction and Administration -			
01- Direction- Non-Plan			
	O	13,12.05	12,71.35
	R	-40.70	11,88.10 -83.25

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final saving of ₹ 83.25 lakh the reduction in provision by ₹ 40.70 lakh through reappropriation in March 2012 due to non drawl of salary of March 2012 in the same month partly offset by excess due to clearance of pending medical reimbursement claims, more receipt of electricity, telephone bills, hike in petrol, oil and lubricant charges and more expenditure on repair of vehicles proved inadequate.

Reasons for final saving of ₹ 83.25 lakh were awaited (July 2012).

04- Architecture-
Non-Plan

O	1,86.97			
		1,32.00	1,28.65	-3.35
R	-54.97			

Reduction in provision by ₹ 54.97 lakh through reappropriation in March 2012 was mainly due to non drawl of salary of March 2012 in the same month.

053- Maintenance and Repairs -
03- Execution-
Non-Plan

(i)	O	79,38.12			
			74,86.12	68,89.23	-5,96.89
	R	-4,52.00			

05- Work Charged Staff Converted into Regular
Establishment-
Non-Plan

(ii)	O	70,67.93			
			62,18.23	53,65.74	-8,52.49
	R	-8,49.70			

In view of the final saving of ₹ 14,49.38 lakh the reduction in provision by ₹ 13,01.70 lakh through reappropriation in March 2012 in the above two cases due to non drawl of salary of March 2012 in the same month and non filling up of vacant posts partly offset by excess mainly due to clearance of pending medical reimbursement and traveling Allowance claims proved inadequate.

Reasons for substantial final saving of ₹ 14,49.38 lakh were awaited (July 2012).

2216- Housing -
05- General Pool Accommodation -
053- Maintenance and Repairs -
01- Other Maintenance Expenditure-
Non-Plan

O	2,18.51		2,18.51	2,04.43	-14.08
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Reasons for final saving of ₹ 14.08 lakh is awaited (July 2012).

3054- Roads and Bridges -
03- State Highways -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

103-	Maintenance and Repairs -				
04-	Other Maintenance Expenditure-Machinery and Equipment-Non-Plan				
(i)	O	2,39.00			
	R	-92.80	1,46.20	1,85.21	+39.01
05-	Other Maintenance Expenditure -Bridges-Non-Plan				
(ii)	O	3,58.80			
	R	-1,37.44	2,21.36	3,49.74	+1,28.38

In view of the final excess of ₹ 1,67.39 lakh the reduction in provision by ₹ 2,30.24 lakh in the above two cases through reappropriation in March 2012 due to less maintenance of roads and bridges partly offset by excess due to drawl of wages through treasury instead of letter of credit therefore separate provision has been made in wages proved injudicious.

Reasons for substantial final excess of ₹ 1,67.39 lakh were awaited (July 2012).

06-	Other Maintenance Expenditure-Road Works-Non-Plan				
	O	23,00.00			
	R	-15,00.00	8,00.00	11,81.23	+3,81.23

In view of the final excess of ₹ 3,81.23 lakh the reduction in provision by ₹ 15,00.00 lakh through reappropriation in March 2012 due to less maintenance of roads and bridges proved excessive.

Reasons for substantial final excess of ₹ 3,81.23 lakh were awaited (July 2012).

09-	Expenditure on Maintenance of Bridges -Non-Plan				
	O	5,00.00	5,00.00	4,83.19	-16.81

Reasons for final saving of ₹ 16.81 lakh were awaited (July 2012).

10-	Execution-Non-Plan				
	O	1,02,81.28			
	R	-3,53.26	99,28.02	87,67.48	-11,60.54

In view of the substantial final saving of ₹ 11,60.54 lakh the reduction in provision by ₹ 3,53.26 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims, transfer traveling allowance and enhancement of daily wages rates proved inadequate.

Reasons for substantial final saving of ₹ 11,60.54 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

12- Work Charged Staff converted into Regular
Establishment-Machinery and Equipment-
Non-Plan

O	37,32.25			
		38,34.05	36,06.49	-2,27.56
R	1,01.80			

In view of the final saving of ₹ 2,27.56 lakh the augmentation in provision by ₹ 1,01.80 lakh through reappropriation in March 2012 was due to clearance of pending bills of traveling allowance and medical reimbursement claims partly offset by saving due to non drawl of salary of March 2012 in the same month and non filling up of vacant posts proved injudicious.

Reasons for substantial final saving of ₹ 2,27.56 lakh were awaited (July 2012).

13- Work Charged Staff Converted into Regular
Establishment-Bridges-
Non-Plan

(i)	O	48,24.08			
			39,71.38	33,54.14	-6,17.24
	R	-8,52.70			

14- Work Charged Staff Converted into Regular
Establishment-Road Works-
Non-Plan

(ii)	O	90,07.29			
			61,57.59	56,47.10	-5,10.49
	R	-28,49.70			

In view of the final saving of ₹ 11,27.73 lakh the reduction in provision by ₹ 37,02.40 lakh through reappropriation/surrender in March 2012 in the above two cases due to non drawl of salary of March 2012 in the same month and non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims and traveling allowance proved inadequate.

Reasons for substantial final saving of ₹ 11,27.73 lakh in the above two cases were awaited (July 2012).

15- Expenditure on Maintenance of Roads under
Thirteenth Finance Commission-
Non-Plan

O	40,50.00			
		40,61.00	37,68.17	-2,92.83
R	11.00			

In view of the final saving of ₹ 2,92.83 lakh the augmentation in provision by ₹ 11.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of roads proved injudicious.

Reasons for substantial final saving of ₹ 2,92.83 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04- District and Other Roads -				
105- Maintenance and Repairs -				
02- Other Maintenance Expenditure-Road Works- Non-Plan				
O	1,04,67.50			
		65,12.15	74,40.87	+9,28.72
R	-39,55.35			

In view of the final excess of ₹ 9,28.72 lakh the reduction in provision by ₹ 39,55.35 lakh through surrender in March 2012 due to less expenditure on maintenance of roads proved injudicious.

Reasons for substantial final excess of ₹ 9,28.72 lakh were awaited (July 2012).

05- Public Works Department Workshop Nahan Foundary- Non-Plan				
O	7,43.75			
		7,43.75	3,56.92	-3,86.83

Reasons for final saving of ₹ 3,86.83 lakh were awaited (July 2012).

07- Work Charged Staff Converted into Regular Establishment-Road Works- Non-Plan				
O	4,73,39.48			
		4,66,11.74	3,30,39.41	-1,35,72.33
R	-7,27.74			

In view of the substantial final saving of ₹ 1,35,72.33 lakh the reduction in provision by ₹ 7,27.74 lakh through reappropriation/surrender in March 2012 due to non drawl of salary of March 2012 in the same month and non filling up of vacant posts partly offset by excess due to clearance of pending bills of traveling allowance and medical reimbursement claims proved unjustified.

Reasons for substantial final saving of ₹ 1,35,72.33 lakh were awaited (July 2012).

08- Expenditure on Maintenance of Pradhan Mantri Gram Sadak Yojna Roads under Thirteenth Finance Commission- Non-Plan				
O	36,45.00			
		36,56.00	28,42.19	-8,13.81
R	11.00			

In view of the substantial final saving of ₹ 8,13.81 lakh the augmentation in provision by ₹ 11.00 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of roads proved unrealistic.

Reasons for substantial final saving of ₹ 8,13.81 lakh were awaited (July 2012)

80- General -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

001-	Direction and Administration -				
01-	Direction and Supervision-				
	Non-Plan				
O	43,66.95				
		33,86.68	30,64.07		-3,22.61
R	-9,80.27				

In view of the final saving of ₹ 3,22.61 lakh the reduction in provision by ₹ 9,80.27 lakh through reappropriation/surrender in March 2012 due to non drawl of salary of March 2012 in the same month and non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims, electricity and telephone bills proved inadequate.

Reasons for substantial final saving of ₹ 3,22.61 lakh were awaited (July 2012).

Plan

O	35,24.00				
R	-35,24.00	..	..	..

Entire provision of ₹ 35,24.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

Capital Section

(vii) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
04- District Administration- Plan			
O	84.00		
		45.00	42.72
R	-39.00		-2.28

Reduction in provision by ₹ 39.00 lakh through reappropriation in March 2012 was due to less expenditure on construction of buildings.

07- Public Works- Plan			
O	6,17.00		
		5,17.00	5,00.22
R	-1,00.00		-16.78

In view of the final saving of ₹ 16.78 lakh the reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2012 due to less expenditure on construction of buildings proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for final saving of ₹ 16.78 lakh were awaited (July 2012).

80- General -				
051- Construction -				
03- Construction of Rest /Circuit Houses- Plan				
O	3,29.00			
		2,43.00	2,63.16	+20.16
R	-86.00			

In view of the final excess of ₹ 20.16 lakh the reduction in provision by ₹ 86.00 lakh through reappropriation in March 2012 due to less expenditure on construction of rest / circuit houses proved injudicious.

Reasons for final excess of ₹ 20.16 lakh were awaited (July 2012).

5054- Capital Outlay on Roads and Bridges-				
03- State Highways-				
337- Road Works -				
04- Construction of Roads under Central Reserve Fund- Plan				
O	25,82.00			
		22,06.00	22,02.83	-3.17
R	-3,76.00			

Reduction in provision by ₹ 3,76.00 lakh through reappropriation in March 2012 was due to less expenditure on construction of roads .

06- World Bank State Roads- Plan				
(i) O	1,15,60.00			
		2,07,50.00	1,58,14.55	-49,35.45
S	91,90.00			
08- Expenditure on Installation of Steel Crash Barriers and Parapets under Thirteenth Finance Commission- Plan				
(ii) O	12,00.00			
		12,00.00	11,39.82	-60.18

Reasons for substantial saving of ₹ 49,95.63 lakh in the above two cases were awaited (July 2012).

04- District and Other Roads -	
337- Road Works -	
02- Construction of Rural Roads- Non-Plan	

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	70,00.00			
		32,72.76	33,09.74	+36.98
R	-37,27.24			

In view of the final excess of ₹ 36.98 lakh the substantial reduction in provision by ₹ 37,27.24 lakh through reappropriation in March 2012 due to less receipt of cases for land compensation proved unjustified.

Reasons for final excess of ₹ 36.98 lakh were awaited (July 2012).

(viii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
08- Treasury Organisation- Plan			
R	22.35	22.35	..

Provision of funds by ₹ 22.35 lakh obtained through reappropriation without provision in March 2012 was due to construction of sub treasury buildings. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without budget provision was improper.

12- General Administration-
Plan

O	99.00	99.00	1,15.40	+16.40
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Reasons for final excess of ₹ 16.40 lakh were awaited (July 2012).

80- General -
051- Construction -
05- Other Administrative Services-
Plan

O	5,50.00	11,95.00	11,59.11	-35.89
R	6,45.00			

In view of the final saving of ₹ 35.89 lakh the augmentation in provision by ₹ 6,45.00 lakh through reappropriation in March 2012 was due to more expenditure on construction of buildings proved excessive.

Reasons for final saving of ₹ 35.89 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

5054-	Capital Outlay on Roads and Bridges-				
03-	State Highways -				
337-	Road Works -				
03-	Construction of Roads under National Bank for Agriculture and Rural Development - Plan				
	O	1,02,30.00			
	S	10,69.60	1,47,30.00	1,45,45.38	-1,84.62
	R	34,30.40			

In view of the final saving of ₹ 1,84.62 lakh the augmentation in provision by ₹ 34,30.40 lakh through reappropriation in March 2012 was due to more expenditure on construction of roads under the scheme proved excessive.

Reasons for substantial saving of ₹ 1,84.62 lakh were awaited (July 2012).

04-	District and Other Roads -				
337-	Road Works -				
02-	Construction of Rural Roads- Plan				
	O	3,82.00			
	R	2,30.49	6,12.49	6,14.58	+2.09

Augmentation in provision by ₹ 2,30.49 lakh through reappropriation in March 2012 was due to more expenditure on construction of rural roads.

07-	Expenditure on Steel Crash Barriers & Parapets under Thirteenth Finance Commission- Plan				
	O	6,75.00	6,75.00	7,29.41	+54.41

Reasons for final excess of ₹ 54.41 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO-10 contd.

(ix) Suspense Transactions

The expenditure under this grant includes ₹5,36,82.42 (₹5,36,82.42 lakhs in the Revenue Section and ₹.0 lakhs in the Capital Section) accounted for under minor head "Suspense".

This head is not a final head of account but is meant to accommodate certain interim transactions for which further payment or adjustment of value is necessary before the transaction could be considered complete and finally accounted for. Accordingly, the transactions under this head if not adjusted under the final head of account, are carried forward from year to year. The Suspense head has three sub-divisions; (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions are explained below:-

(i) Stock-

This sub head is debited with the value of materials acquired not for any particular work but for the general use of the divisions. It is credited with the value of materials issued to works or transferred to other divisions or otherwise disposed of. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

(ii) Miscellaneous Works Advances -

This sub-head accommodates debits for the stocks sold on credit; expenditure incurred on deposit works in excess of deposits received, payment made for stores not yet received, losses of cash or stores not written off and sums recoverable from Government servants, etc. A debit balance, thus represents recoverable amount

(iii) Workshop Suspense -

This sub-head is debited with all charges on the jobs or other operations in departmental workshops. On the completion of a job, the charges concerning that job, debited to this sub-head are cleared by recovery or transfer to the final head concerned. Debit balance under this head thus, represents charges on unfinished jobs/operations or the expenditure on jobs, etc., not recovered or adjusted.

An analysis of the "Suspense" transactions accounted for under this grant during 2011-2012 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
			(₹ in lakhs)	
Revenue Section				
2059-Public Works				
80-General				
799-Suspense				
01-Stock	-57,21.89	2,65,04.91	2,60,84.79	-53,01.77
02-Stock Manufacture	18,76.64	47,56.01	55,53.07	10,79.58
03-Miscellaneous Public Works Advances	1,57,20.70	2,24,21.50	1,50,04.59	2,31,37.61
04 -Workshop Suspense	0.07	..	..	0.07
Total-Revenue Section	1,18,75.52	5,36,82.42	4,66,42.45	1,89,15.49

APPROPRIATION ACCOUNTS
GRANT NO. 10- conclud.

Head	Opening balance on 1st April 2011 Debit(+) Credit(-)	(₹ in lakhs)	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
Capital Section				
5054-Capital Outlay of Roads and Bridges-				
03-State Highways-				
799- Suspense-				
01 Stock	(-)15.03	..	..	(-)15.03*
02 Stock Manufacture	(-)16.87	..	..	(-)16.87*
03- Miscellaneous Public Work Advances-	(-)22.98	..	..	(-)22.98*
04- Workshop Suspense	(-)1,99.52	..	..	(-)1,99.52*
Total Capital Section	(-)2,54.40	..	..	(-)2,54.40*
Total Demand	(+)1,16,21.12	5,36,82.42	4,66,42.45	(+)1,86,61.09

*Reasons for the minus balance were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 11 - AGRICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2810-NEW AND RENEWABLE ENERGY, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,80,59,22			
		1,86,67,20	1,75,01,18	-11,66,02
Supplementary	6,07,98			
Amount surrendered during the year (31st March 2012)				11,07,47
Capital Section				
Voted				
Original	61,86,43			
		78,92,60	78,86,97	-5,63
Supplementary	17,06,17			
Amount surrendered during the year (31st March 2012)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,66.02 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,07.98 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 11,07.47 lakh proved inadequate which points out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 5.63 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 17,06.17 lakh obtained in March 2012 proved excessive.

Revenue Section

- (iii) **Saving in the voted grant occurred mainly under the following heads:-**

Head			
	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2401- Crop Husbandry -			
001- Direction and Administration -			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

01- Directorate- Non-Plan					
O	10,29.37				
			7,73.96	7,74.20	+0.24
R	-2,55.41				

Reduction in provision by ₹ 2,55.41 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to engagement of private lawyer.

02- District and Field Staff- Non-Plan					
(i) O	18,94.39				
			13,21.75	13,20.41	-1.34
R	-5,72.64				

103- Seeds -

01- Distribution of Seed-
Non-Plan

(ii) O	11,08.79				
			7,41.32	7,40.93	-0.39
R	-3,67.47				

105- Manures and Fertilisers -

04- Soil Science and Chemistry-
Non-Plan

(iii) O	2,85.78				
			2,36.31	2,37.43	+1.12
R	-49.47				

Reduction in provision by ₹ 9,89.58 lakh through surrender in March 2012 in the above three cases was due to non filling up of vacant posts partly offset by excess due to clear the pending liability of medical reimbursement claims.

07- Development of Quality Control of Inputs
(Fertilizer Control Laboratory)-
Non-Plan

O	58.55				
			43.88	39.00	-4.88
R	-14.67				

Reduction in provision by ₹ 14.67 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to clear the pending liability of medical reimbursement and traveling expenses.

109- Extension and Farmers Training -
25- Normal Extension Activities-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	17,64.83			
		16,34.91	16,34.94	+0.03
R	-1,29.92			

Reduction in provision by ₹ 1,29.92 lakh through surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to clear pending liabilities of arrear of pay of samitis employees Mashobra and pending liabilities of medical reimbursement claims.

111- Agricultural Economics and Statistics -
01- Section of Agricultural Statistics (Time
Report Scheme)-
Non-Plan

O	72.19			
		47.30	41.99	-5.31
R	-24.89			

Reduction in provision by ₹ 24.89 lakh through reappropriation in March 2012 was due to non filling of vacant posts partly offset by excess due to clear pending liabilities of medical reimbursement claims and travel expenses.

113- Agricultural Engineering -
01- Agriculture Implements and Machinery-
Non-Plan

O	1,70.57			
		66.65	60.53	-6.12
R	-1,03.92			

Reduction in provision by ₹ 1,03.92 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts.

800- Other Expenditure -
12- Macro Management of Agriculture-
Supplementation-
Plan

O	85.00			
		65.97	65.24	-0.73
R	-19.03			

Reduction in provision by ₹ 19.03 lakh through reappropriation in March 2012 was due to organising of less seminars.

2402- Soil and Water Conservation -
101- Soil Survey and Testing -
01- Survey of Culturable Waste Land (Agriculture
Department)-
Non-Plan

O	1,55.51			
		1,35.98	1,30.61	-5.37
R	-19.53			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 19.53 lakh through reappropriation in March 2012 was due to non filling of vacant posts partly offset by excess due to clear the pending liabilities of medical reimbursement claims and travel expenses.

102-	Soil Conservation -				
01-	Soil Conservation Agricultural Land (Agriculture Department)-				
	Non-Plan				
	O	16,22.00			
			11,92.47	11,86.39	-6.08
	R	-4,29.53			

Reduction in provision by ₹ 4,29.53 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to clear pending liabilities of medical reimbursement claims.

03-	Establishment of Research cum Demonstration Centre of Soil Conservation (Agriculture Department)-				
	Non-Plan				
	O	52.98			
			42.98	35.23	-7.75
	R	-10.00			

Reduction in provision by ₹ 10.00 lakh through surrender in March 2012 was due to non filling up of vacant posts.

16-	Macro Management of Agriculture- Supplementation/Complementation of State Efforts Through Work Plan- Plan				
	O	70.00			
			45.09	44.98	-0.11
	R	-24.91			

Reduction in provision by ₹ 24.91 lakh through reappropriation in March 2012 was mainly due to less receipt of claims from beneficiaries, less receipt of medical reimbursement and travel expenses claims.

2407-	Plantations -				
01-	Tea -				
800-	Other Expenditure -				
01-	Tea Development in Himachal Pradesh- Non-Plan				
	O	1,11.96			
			90.55	87.19	-3.36
	R	-21.41			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 21.41 lakh through surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to clear the liability of medical reimbursement bills.

2810-	New and Renewable Energy -				
01-	Bio-energy -				
103-	Biomass -				
01-	Installation of Gobar Gas Plant- Non-Plan				
	O	3,05.85			
			2,68.43	2,68.15	-0.28
	R	-37.42			

Reduction in provision by ₹ 37.42 lakh through surrender in March 2012 was due to non filling up of vacant posts partly offset by excess due to clear the liability of medical reimbursement and traveling expenses.

(iv) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2401- Crop Husbandry -			
103- Seeds -			
10- Integrated Development Programme of ISOPOM- Centrally Sponsored Scheme Plan			
	O	0.04	
			62.00
	R	61.96	
			61.96
			-0.04

Augmentation in provision by ₹ 61.96 lakh through reappropriation in March 2012 was mainly due to receipt of more grant from Government of India and more advertisement.

109-	Extension and Farmers Training -				
25-	Normal Extension Activities- Plan				
	O	65.00			
			1,07.17	1,05.58	-1.59
	R	42.17			

Augmentation in provision by ₹ 42.17 lakh through reappropriation in March 2012 was due to holding of more seminars partly offset by saving due to less advertisement and holding of less meetings.

113- Agricultural Engineering -

APPROPRIATION ACCOUNTS
GRANT NO. 11-contd.

02- Demonstration of Improved Implements-
Centrally Sponsored Scheme
Plan

O	0.01			
		70.00	69.99	-0.01
R	69.99			

Augmentation in provision by ₹ 69.99 lakh through reappropriation in March 2012 was due to holding of more seminars etc.

800- Other Expenditure -
12- Macro Management of Agriculture-
Centrally Sponsored Scheme
Plan

O	0.04			
		5,93.77	5,93.56	-0.21
R	5,93.73			

Augmentation in provision by ₹ 5,93.73 lakh through reappropriation in March 2012 was mainly due to finalisation of more cases of beneficiaries, receipt of more grant from Government of India and more receipt of water, telephone and electricity bills.

13- Rashtriya Krishi Vikas Yojna-
Plan

O	39,59.00			
		40,86.06	40,82.35	-3.71
R	1,27.06			

Augmentation in provision by ₹ 1,27.06 lakh through reappropriation in March 2012 was mainly due to execution of more works.

2402- Soil and Water Conservation -
102- Soil Conservation -
16- Macro Management of Agriculture-
Supplementation/Complementation of State Efforts
Through Work Plan-
Centrally Sponsored Scheme
Plan

O	50.50			
S	2,81.87	4,05.76	4,04.00	-1.76
R	73.39			

Augmentation in provision by ₹ 73.39 lakh through reappropriation in March 2012 was due to receipt of more claims from the beneficiaries partly offset by saving due to non filling up vacant posts, less receipt of medical reimbursement claims, less touring by the staff and less expenditure on hot and cold weather charges.

APPROPRIATION ACCOUNTS
GRANT NO. 11-concl.

Capital Section

(v) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4401- Capital Outlay on Crop Husbandry -			
105- Manures and Fertilisers -			
01- Purchase of Fertilizers- Non-Plan			
O	14.86		
		11.43	10.24
R	-3.43		-1.19

Reduction in provision by ₹ 3.43 lakh through reappropriation in March 2012 was due to less purchase of fertilisers.

APPROPRIATION ACCOUNTS

GRANT NO. 12 - HORTICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2415-AGRICULTURE RESEARCH AND EDUCATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY AND 6401-LOANS FOR CROP HUSBANDRY)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,11,77,43				
Supplementary	33,98,23		1,45,75,66	1,35,00,76	-10,74,90
Amount surrendered during the year (31st March 2012)					8,79,91
Capital Section					
Voted					
Original	4,35,01				
Supplementary	12,99,99		17,35,00	17,11,07	-23,93
Amount surrendered during the year (31st March 2012)					17,01

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10,74.90 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 33,98.23 lakh obtained in March 2012 proved excessive and surrender of ₹ 879.91 lakh proved unrealistic which point out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 23.93 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 12,99.99 lakh obtained in March 2012 proved excessive and surrender of ₹ 17.01 lakh proved unrealistic.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
2401- Crop Husbandry -				
119- Horticulture and Vegetable Crops -				
01- Directorate- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

O	8,09.78			
		6,46.35	6,46.35	..
R	-1,63.43			

Reduction in provision by ₹ 1,63.43 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and non-drawl of salary of March in March 2012 partly offset by excess due to payment of water charges bills, clearance of pending medical reimbursement claims and clearance of petrol, oil and lubricant bills.

02- District and Field Staff-
Non-Plan

O	21,08.75			
		18,32.72	16,33.52	-1,99.20
R	-2,76.03			

In view of the final saving of ₹ 1,99.20 lakh the reduction in provision by ₹ 2,76.03 lakh through surrender in March 2012 due to non filling up of vacant posts and non-drawl of salary of March in March 2012 proved inadequate.

Reasons for final saving of ₹ 1,99.20 lakh were awaited (July 2012).

05- Horticulture Development-
Non-Plan

O	5,40.76			
		3,01.44	3,01.44	..
R	-2,39.32			

Reduction in provision by ₹ 2,39.32 lakh through surrender in March 2012 was due to non filling up of vacant posts and non-drawl of salary of March in March 2012.

06- Plant Nutrition Programme-
Non-Plan

O	98.65			
		53.27	53.27	..
R	-45.38			

Reduction in provision by ₹ 45.38 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and non-drawl of salary of March in March 2012 partly offset by excess due to more receipt of medical reimbursement claims and pending electricity bills.

09- Apiculture Scheme-
Non-Plan

O	2,03.42			
		1,69.41	1,69.40	-0.01
R	-34.01			

Reduction in provision by ₹ 34.01 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less engagement of daily paid labourers partly offset by excess due to payment of telephone bills and travelling allowance claims.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

10- Development of Floriculture-
Non-Plan

O	95.67			
		74.08	74.08	..
R	-21.59			

Reduction in provision by ₹ 21.59 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and non drawl of salary of March in March 2012 and less engagement of daily paid labourers partly offset by excess due to clearance of pending electricity bills.

15- Project for Mushroom Cultivation-
Non-Plan

O	1,94.19			
		1,59.35	1,59.35	..
R	-34.84			

Reduction in provision by ₹ 34.84 lakh through surrender in March 2012 was due to non filling up of vacant posts and non drawl of salary of March in March 2012.

Plan

O	15.00			
		10.52	10.52	..
R	-4.48			

Reduction in provision by ₹ 4.48 lakh through reappropriation in March 2012 was mainly due to non completion of codal formalities and less receipt of rent bills.

19- Training and Extension-
Non-Plan

(i)	O	14,07.29			
			13,16.27	13,16.27	..
	R	-91.02			

22- Marketing and Quality Control-
Non-Plan

(ii)	O	46.43			
			35.83	35.83	..
	R	-10.60			

Reduction in provision by ₹ 1,01.62 lakh through surrender in March 2012 in the above two cases was due to non filling up of vacant posts and non drawl of salary of March in March 2012.

26- Fruit Processing Schemes-
Non-Plan

O	4,64.49			
		3,83.57	3,83.03	-0.54
R	-80.92			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 80.92 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less engagement of daily paid labourers and less purchase of diesel for running the machinery of fruit canning units.

51- Weather Based Crop Insurance for Apple and Mango-Plan

O	2,25.00			
		1,52.53	1,52.53	..
R	-72.47			

Reduction in provision by ₹ 72.47 lakh through reappropriation in March 2012 was due to less receipt of insurance claims.

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -				
01- Office Buildings -				
053- Maintenance and Repairs -				
14- Maintenance Expenditure of Horticulture Department- Non-Plan				

O	0.01			
		4.31	4.31	..
R	4.30			

Augmentation in provision by ₹ 4.30 lakh through reappropriation in March 2012 was due to repair and white washing of the office building.

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure- Non-Plan

O	1.45			
		2.83	6.93	+4.10
R	1.38			

In view of final excess of ₹ 4.10 lakh augmentation in provision by ₹ 1.38 lakh through reappropriation in March 2012 due to repair of departmental residential buildings proved inadequate.

Reasons for final excess of ₹ 4.10 lakh were awaited (July 2012).

2401- Crop Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 12-concl.

119- Horticulture and Vegetable Crops-					
11- Establishment/Maintenance of Government					
Orchards/Nurseries-					
Non-Plan					
O	4,47.58		5,12.85	5,12.85	..
R	65.27				

Augmentation in provision by ₹ 65.27 lakh through reappropriation in March 2012 was mainly due to payment of 25 percent arrears of pay revision and clearance of pending medical reimbursement claims partly offset by less engagement of daily paid labourers and less receipt of travelling allowance claims.

22- Marketing and Quality Control-					
Plan					
O	10,00.00				
S	24,10.00	34,86.20	34,86.20		..
R	76.20				

Augmentation in provision by ₹ 76.20 lakh through reappropriation in March 2012 was mainly due to clearance of marketing intervention scheme liabilities.

50- Rashtriya Krishi Vikas Yojna-					
Plan					
O	2,08.00				
S	8,64.26	11,19.04	11,19.04		..
R	46.78				

Augmentation in provision by ₹ 46.78 lakh through reappropriation in March 2012 was due to implementation of horticulture programmes.

Capital Section

(v) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4401- Capital Outlay on Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
02- Purchase of Plant Protection Equipment-			
Non-Plan			
O	2,10.00		
S	6,00.00	7,93.00	7,87.51
R	-17.00		-5.49

Reduction in provision by ₹ 17.00 lakh through surrender in March 2012 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS

GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2700-MAJOR IRRIGATION, 2701-MEDIUM IRRIGATION, 2702-MINOR IRRIGATION, 2711-FLOOD CONTROL AND DRAINAGE, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4700-CAPITAL OUTLAY ON MAJOR IRRIGATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT AND 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	11,34,33,69			
Supplementary	3	11,34,33,72	14,85,04,65	+3,50,70,93
Amount surrendered during the year				..
Capital Section				
Voted				
Original	3,71,71,00			
Supplementary	9	3,71,71,09	3,51,52,05	-20,19,04
Amount surrendered during the year (31st March 2012)				43,04,50

NOTES AND COMMENTS

- (i) The excess of ₹ 3,50,70,92,616 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final saving of ₹ 20,19.04 lakh in the voted provision in the Capital Section, the surrender of ₹ 43,04.50 lakh proved unjustified which point out the need for good budgeting and better control over the expenditure.

Revenue Section

- (iii) **Excess in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2215- Water Supply and Sanitation -			
01- Water Supply -			
001- Direction and Administration -			
01- Direction-			
Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	15,06.37				
		15,16.32	19,38.65	+4,22.33	
R	9.95				

In view of the huge final excess of ₹ 4,22.33 lakh the augmentation in provision by ₹ 9.95 lakh through reappropriation in March 2012 was due to clear the pending liability of medical reimbursement and travel expenses partly offset by saving due to less training programme and regularisation of daily waged workers proved unjustified.

Reasons for the huge final excess of ₹ 4,22.33 lakh were awaited (July 2012).

02- Execution-
Non-Plan

O	56,20.78				
		57,39.32	69,99.27	+12,59.95	
R	1,18.54				

In view of the substantial final excess of ₹ 12,59.95 lakh the augmentation in provision by ₹ 1,18.54 lakh through reappropriation in March 2012 was due to clear the pending liability of medical reimbursement, travel expenses and enhancement of rates of daily paid workers partly offset by less expenditure on hot and cold weather charges, less receipt of rent, rates and taxes bills from the field offices and less of training programmes proved inadequate.

Reasons for the substantial final excess of ₹ 12,59.95 lakh were awaited (July 2012).

101- Urban Water Supply Programmes -
02- Maintenance and Repairs of Urban Water Supply
Schemes in Various Districts-
Non-Plan

O	1,20,63.43				
		1,22,18.53	1,25,78.05	+3,59.52	
R	1,55.10				

In view of the huge final excess of ₹ 3,59.52 lakh the augmentation in provision by ₹ 1,55.10 lakh through reappropriation in March 2012 was due to more expenditure on repairs, clear the pending liability of medical reimbursement and travel expenses and proved inadequate.

Reasons for the huge final excess of ₹ 3,59.52 lakh were awaited (July 2012).

04- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

O	31,80.59				
		41,78.84	43,25.97	+1,47.13	
R	9,98.25				

In view of the final excess of ₹ 1,47.13 lakh the augmentation in provision by ₹ 9,98.25 lakh through reappropriation in March 2012 was due to more repairs proved inadequate.

Reasons for the final excess of ₹ 1,47.13 lakh were awaited July 2012.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

05- Expenditure on Material and Daily Wagers-
Non-Plan

O	11,98.47			
		12,31.71	12,07.10	-24.61
R	33.24			

In view of the final saving of ₹ 24.61 lakh the augmentation in provision by ₹ 33.24 lakh through reappropriation in March 2012 was due to more repairs partly offset by saving due to regularisation of daily waged workers proved unjustified.

Reasons for the final saving of ₹ 24.61 lakh were awaited (July 2012).

102- Rural Water Supply Programmes -
03- Maintenance and Repair of Rural Water Supply
Scheme-
Non-Plan

O	3,02,30.36			
		2,86,44.09	3,03,74.20	+17,30.11
R	-15,86.27			

In view of the substantial final excess of ₹ 17,30.11 lakh the reduction in provision by ₹ 15,86.27 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to clear the pending liability of medical reimbursement and travel expenses claims proved unjustified.

Reasons for the substantial final excess of ₹ 17,30.11 lakh were awaited (July 2012).

12- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

O	1,27,00.45			
		1,42,12.77	1,51,70.03	+9,57.26
R	15,12.32			

In view of the final excess of ₹ 9,57.26 lakh the augmentation in provision by ₹ 15,12.32 lakh through reappropriation in March 2012 was due to more repairs proved inadequate.

Reasons for the substantial final excess of ₹ 9,57.26 lakh were awaited (July 2012).

13- Expenditure on Material and Daily Wager's Wages-
Non-Plan

O	21,92.34			
		22,26.08	22,67.57	+41.49
R	33.74			

In view of the final excess of ₹ 41.49 lakh the augmentation in provision by ₹ 33.74 lakh through reappropriation in March 2012 was due to more repairs partly offset by saving due to regularisation of daily waged workers proved inadequate.

Reasons for the final excess of ₹ 41.49 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799- Suspense -					
01- Expenditure on Suspense Stock-Plan					
O	45,00.00	45,00.00	1,35,83.81	+90,83.81	
					Reasons for the substantial final excess of ₹ 90,83.81 lakh were awaited (July 2012).
02- Stock Manufacture-Plan					
O	4,00.00				
R	59.51	4,59.51	4,63.39	+3.88	
					Augmentation in provision by ₹ 59.51 lakh through reappropriation in March 2012 was due to more execution of works.
03- Miscellaneous Public Works Advances-Plan					
O	41,00.00	41,00.00	2,00,27.15	+1,59,27.15	
					Reasons for the substantial final excess of ₹ 1,59,27.15 lakh were awaited (July 2012).
2700- Major Irrigation -					
01- Shah Nahar Project -					
001- Direction and Administration -					
01- Expenditure on Establishment-Non-Plan					
O	3,74.98				
R	3,36.95	7,11.93	7,75.15	+63.22	
					In view of the final excess of ₹ 63.22 lakh the substantial augmentation in provision by ₹ 3,36.95 lakh through reappropriation in March 2012 was due to payment of arrears of pay revision and engagement of more daily waged workers proved inadequate.
					Reasons for the final excess of ₹ 63.22 lakh were awaited (July 2012).
101- Maintenance and Repairs -					
02- Expenditure on Repair and Maintenance under 13th Finance Commission-Non-Plan					
S	0.01				
R	79.99	80.00	49.93	-30.07	
					In view of the final saving of ₹ 30.07 lakh the augmentation in provision by ₹ 79.99 lakh through reappropriation in March 2012 was due to more repairs works proved excessive.
					Reasons for the final saving of ₹ 30.07 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799- Suspense -				
01- Stock Manufacture- Plan				
O	2,20.00			
		7,06.36	18,88.15	+11,81.79
R	4,86.36			

In view of the substantial final excess of ₹ 11,81.79 lakh the augmentation in provision by ₹ 4,86.36 lakh through reappropriation in March 2012 was due to execution of more works proved inadequate.

Reasons for the substantial final excess of ₹ 11,81.79 lakh were awaited (July 2012).

03- Public Works Misc. Advance- Plan				
O	1,15.00			
		95.59	1,19.67	+24.08
R	-19.41			

In view of the final excess of ₹ 24.08 lakh the reduction in provision by ₹ 19.41 lakh through reappropriation in March 2012 due to non execution of works proved unrealistic.

Reasons for the final excess of ₹ 24.08 lakh were awaited (July 2012).

2701- Medium Irrigation -				
12- Balh Valley Project (Non Commercial) -				
101- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				
O	25.00			
		45.00	45.24	+0.24
R	20.00			

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2012 was due to more repairs.

15- Changer Area Irrigation Project (Non Commercial) -				
001- Direction and Administration -				
01- Expenditure on Establishment- Non-Plan				
O	94.38			
		1,26.08	1,35.12	+9.04
R	31.70			

In view of the final excess of ₹ 9.04 lakh augmentation in provision by ₹ 31.70 lakh through reappropriation in March 2012 was mainly due to payment of arrears of pay revision proved inadequate.

Reasons for the final excess of ₹ 9.04 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

16- Flow Irrigation Scheme Sidhata (Non Commercial)-					
001- Direction and Administration -					
01- Expenditure on Establishment- Non-Plan					
O	97.38				
		1,13.38	1,25.35		+11.97
R	16.00				

In view of the final excess of ₹ 11.97 lakh the augmentation in provision by ₹ 16.00 lakh through reappropriation in March 2012 was mainly due to payment of arrears of pay revision and to clear the pending liability of travel expenses proved inadequate.

Reasons for the final excess of ₹ 11.97 lakh were awaited (July 2012).

101- Maintenance and Repairs -					
01- Other Maintenance Expenditure- Non-Plan					
O	15.00				
		20.00	20.03		+0.03
R	5.00				

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2012 was due to more repairs.

80- General -					
800- Other Expenditure -					
01- Expenditure on Repair and Maintenance under 13th Finance Commission- Non-Plan					
S	0.01				
		40.00	70.09		+30.09
R	39.99				

In view of the final excess of ₹ 30.09 lakh the augmentation in provision by ₹ 39.99 lakh through reappropriation in March 2012 was due to more repairs proved inadequate.

Reasons for the final excess of ₹ 30.09 lakh were awaited (July 2012).

2702- Minor Irrigation -					
03- Maintenance -					
102- Lift Irrigation Schemes -					
01- Other Maintenance Expenditure- Non-Plan					
O	23,30.00				
		23,30.00	23,95.06		+65.06

Reasons for the final excess of ₹ 65.06 lakh were awaited (July 2012).

80- General -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

001- Direction and Administration -					
06- Maintenance Provision for Adjustment of Recovery- Non-Plan					
O	72,30.82				
		79,26.90	86,30.72	+7,03.82	
R	6,96.08				

In view of the substantial final excess of ₹ 7,03.82 lakh the augmentation in provision by ₹ 6,96.08 lakh through reappropriation in March 2012 was due to more repairs proved inadequate.

Reasons for the substantial final excess of ₹ 7,03.82 lakh were awaited (July 2012).

08- Expenditure on Establishment for Hydrology Project- Plan					
O	3,29.00				
		3,30.00	3,51.37	+21.37	
R	1.00				

Reasons for the substantial final excess of ₹ 21.37 lakh were awaited (July 2012).

09- Expenditure on Repair and Maintenance under 13th Finance Commission- Non-Plan					
S	0.01				
		14,80.00	15,21.01	+41.01	
R	14,79.99				

In view of the final excess of ₹ 41.01 lakh the augmentation in provision by ₹ 14,79.99 lakh through reappropriation in March 2012 was due to more repairs and maintenance work.

Reasons for the final excess of ₹ 41.01 lakh were awaited (July 2012).

2711- Flood Control and Drainage -					
01- Flood Control -					
799- Suspense -					
01- Stock- Plan					
(i) O	3,00.00				
		..	35,64.62	+35,64.62	
R	-3,00.00				
02- Stock Manufacturer- Plan					
(ii) O	60.00				
		..	1,05.29	+1,05.29	
R	-60.00				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03-	Miscellaneous Public works Advances - Plan				
(iii)	O	70.00	..	1,05.91	+1,05.91
	R	-70.00			

In view of the substantial final expenditure without provision of ₹ 37,75.82 lakh the reduction of entire provision of ₹ 4,30.00 lakh through reappropriation in March 2012 in the above three cases was statedly due to non execution of work proved injudicious.

Reasons for incurring expenditure of ₹ 37,75.82 lakh without provision were awaited (July 2012).

(iv) Above excess was partly counter balanced with saving under the following heads :-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation - 01- Water Supply - 005- Survey and Investigation - 01- Survey and Investigation Unit- Non-Plan			
O	2,26.62	1,79.19	1,79.06
R	-47.43		-0.13

Reduction in provision by ₹ 47.43 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

2700- Major Irrigation - 01- Shah Nahar Project - 101- Maintenance and Repairs - 01- Other Maintenance Expenditure- Non-Plan			
O	96.76	1,12.04	82.49
R	15.28		-29.55

In view of the final saving of ₹ 29.55 lakh the augmentation in provision by ₹ 15.28 lakh through reappropriation in March 2012 was due to more engagement of daily waged workers proved unjustified.

Reasons for the final saving of ₹ 29.55 lakh were awaited (July 2012).

799- Suspense - 02- Stock Manufacture- Plan			
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	1,60.00			
		63.54	64.51	+0.97
R	-96.46			

Reduction in provision by ₹ 96.46 lakh through reappropriation in March 2012 was due to non execution of works.

- 2701- Medium Irrigation -
11- Giri Bata Project (Non Commercial) -
001- Direction and Administration -
01- Expenditure on Establishment-
Non-Plan

O	82.36			
		24.90	26.78	+1.88
R	-57.46			

Reduction in provision by ₹ 57.46 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to clear the pending liability of medical reimbursement and travel expenses.

- 101- Maintenance and Repairs -
01- Other Maintenance Expenditure-
Non-Plan

O	35.00			
		55.00	20.08	-34.92
R	20.00			

In view of the final saving of ₹ 34.92 lakh the augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2012 was due to more repairs proved unnecessary as the original provision remained unutilised.

Reasons for the final saving of ₹ 34.92 lakh were awaited (July 2012).

- 12- Balh Valley Project (Non Commercial) -
001- Direction and Administration -
01- Expenditure on Establishment-
Non-Plan

(i)	O	82.74			
			59.17	59.17	..
	R	-23.57			

- 13- Bhabour Sahib Project (Non Commercial) -
001- Direction and Administration -
01- Expenditure on Establishment-
Non-Plan

(ii)	O	80.39			
			7.74	8.23	+0.49
	R	-72.65			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 96.22 lakh through reappropriation in the above two cases in March 2012 was due to non filling up of vacant posts and to clear the pending liability of medical reimbursement and travel expenses.

101- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				
O	1,20.00			
		1,50.00	1,20.00	-30.00
R	30.00			

In view of the final saving of ₹ 30.00 lakh the augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2012 was due to more repairs proved unjustified.

Reasons for the final saving of ₹ 30.00 lakh were awaited (July 2012).

15- Changer Area Irrigation Project (Non Commercial) -				
101- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				
O	29.20			
		44.20	17.29	-26.91
R	15.00			

In view of the final saving of ₹ 26.91 lakh the augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2012 was due to more repairs proved unnecessary as the original provision remained unutilised.

Reasons for the final saving of ₹ 26.91 lakh were awaited (July 2012).

2702- Minor Irrigation -				
80- General -				
001- Direction and Administration -				
01- Expenditure on Establishment- Non-Plan				
O	99,10.60			
		71,47.73	70,92.09	-55.64
R	-27,62.87			

In view of the final saving of ₹ 55.64 lakh the substantial reduction in provision by ₹ 27,62.87 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training partly offset by excess due to clear the pending liability of travel expenses, medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 55.64 lakh were awaited (July 2012).

02- Work Charge Staff Converted into Regular Establishments- Non-Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	1,11,74.57			
		1,16,55.23	1,10,80.06	-5,75.17
R	4,80.66			

In view of the substantial final saving of ₹ 5,75.17 lakh the augmentation in provision by ₹ 4,80.66 lakh through reappropriation in March 2012 was due to payment of arrears of pay revision and to clear the pending liability of medical reimbursement claims proved unnecessary as the original provision remained unutilised.

Reasons for the substantial final saving of ₹ 5,75.17 lakh were awaited (July 2012).

05- Expenditure on Establishment for GTZ-
Plan

O	1.00			
	
R	-1.00			

Entire provision of ₹ 1.00 lakh was reappropriated in March 2012 due to non filling up of vacant posts.

07- Expenditure on Material and Daily Paid Staff-
Non-Plan

O	23,57.11			
		7,79.61	7,93.82	+14.21
R	-15,77.50			

In view of the final excess of ₹ 14.21 lakh the reduction in provision by ₹ 15,77.50 lakh through reappropriation in March 2012 mainly due to engagement of less labour against work and less repairs proved excessive.

Reasons for the final excess of ₹ 14.21 lakh were awaited (July 2012).

Capital Section

(v) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
102- Rural Water Supply -			
16- Rural Integrated Development Fund/National Bank for Agriculture and Rural Development- Plan			
	33,00.00		
		29,63.00	29,63.48
	-3,37.00		+0.48

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 3,37.00 lakh through reappropriation in March 2012 was due to less execution of works.

4701-	Capital Outlay on Medium Irrigation -				
15-	Changer Area Irrigation Project				
	(Non Commercial)-				
800-	Other Expenditure -				
02-	Other Expenditure-				
	Plan				
(i)	O	7,50.00			
	S	0.01	0.42	0.41	-0.01
	R	-7,49.59			
20-	Phena Singh Canal Project -				
800-	Other Expenditure -				
02-	Other Expenditure-				
	Plan				
(ii)	O	15,00.00			
	S	0.01	13,50.85	13,50.91	+0.06
	R	-1,49.16			
21-	Nadaun Area Medium Irrigation Project-				
800-	Other Expenditure -				
01-	Nadaun Area Medium Irrigation Project-				
	Plan				
(iii)	O	7,50.00			
	S	0.01	0.01	..	-0.01
	R	-7,50.00			

Reduction in provision by ₹ 16,48.75 lakh through reappropriation/surrender in March 2012 in the above three cases was due to less execution of works.

4702-	Capital Outlay on Minor Irrigation -				
101-	Surface Water -				
03-	Lift Irrigation Schemes in Various Districts				
	National Bank for Agriculture and Rural				
	Development-				
	Plan				

O	15,00.00	15,00.00	13,54.33	-1,45.67
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Reasons for the final saving of ₹ 1,45.67 lakh were awaited (July 2012).

06-	Lift Irrigation Scheme in Various District under				
	Accelerated Irrigation Benefit Programme-				
	Plan				
(i)	O	27,00.00			
	S	0.01	24,31.53	24,32.52	+0.99
	R	-2,68.48			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

07- Diversion Schemes Flow Irrigation Scheme in Various Districts under Accelerated Irrigation Benefit Programme- Plan					
(ii)	O	10,80.00			
	S	0.01	9,72.61	9,72.96	+0.35
	R	-1,07.40			
800- Other Expenditure -					
14- Hydrology Project- Plan					
(iii)	O	10,20.00			
	R	-5,20.00	5,00.00	5,00.00	..
4711- Capital Outlay on Flood Control Projects -					
01- Flood Control -					
800- Other Expenditure -					
06- Channelisation of Swan River under Accelerated Irrigation Benefit Programme - Plan					
(iv)	O	60,00.00			
	S	0.01	14,60.00	14,60.21	+0.21
	R	-45,40.01			

Reduction in provision by ₹ 54,35.89 lakh through reappropriation/surrender in March 2012 in the above four cases was due to less execution of works.

08- Channelisation of Bata River under Accelerated Irrigation Benefit Programme - Plan

O	10,50.00			
R	-10,50.00	..	..	..

Entire provision of ₹ 10,50.00 lakh was surrendered in March 2012 due to non execution of work.

(vi) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
102- Rural Water Supply -			

APPROPRIATION ACCOUNTS
GRANT NO. 13-contd.

08-	Hand Pumps- Plan				
	O	18,30.00	18,30.00	18,41.49	+11.49
	Reasons for the final excess of ₹ 11.49 lakh were awaited (July 2012).				
21-	Expenditure on Rural Water Supply Scheme under Thirteenth Finance Commission- Plan				
(i)	O	24,75.00			
	R	3,37.00	28,12.00	28,12.01	+0.01
4700-	Capital Outlay on Major Irrigation -				
01-	Shah Nahar Project (Non Commercial)-				
800-	Other Expenditure -				
01-	Canals - Plan				
(ii)	O	26,25.00			
	S	0.01	58,54.99	58,56.20	+1.21
	R	32,29.98			
4701-	Capital Outlay on Medium Irrigation -				
12-	Balh Valley Project (Non Commercial) -				
800-	Other Expenditure-				
02-	Other Expenditure- Plan				
(iii)	O	12,75.00			
	S	0.01	17,65.22	17,68.72	+3.50
	R	4,90.21			
	Augmentation in provision by ₹ 40,57.19 lakh through reappropriation in March 2012 in the above three cases was due to more execution of works.				
15-	Changer Area Irrigation Project (Non Commercial) -				
799-	Suspense -				
02-	Stock Manufacture- Plan				
(i)		..	..	4.88	+4.88
03-	Public Works Miscellaneous Advances- Plan				
(ii)		..	..	5.45	+5.45

APPROPRIATION ACCOUNTS
GRANT NO. 13-contd.

16-	Flow Irrigation Scheme Sidhata (Non Commercial)-				
799-	Suspense -				
01-	Medium Irrigation Project (Stock) -				
	Plan				
(iii)	..	..	44.41	+44.41	
02-	Stock Manufacture-				
	Plan				
(iv)	..	..	15.10	+15.10	
03-	Miscellaneous Public Works Advances-				
	Plan				
(v)	..	..	4.33	+4.33	
	Reasons for incurring expenditure of ₹ 74.17 lakh without provision in the above five cases were awaited (July 2012).				
800-	Other Expenditure -				
02-	Other Expenditure-				
	Plan				
	O	13,48.00			
	S	0.01	14,57.96	14,57.93	-0.03
	R	1,09.95			
	Augmentation in provision by ₹ 1,09.95 lakh through reappropriation in March 2012 was due to more execution of works.				
4702-	Capital Outlay on Minor Irrigation -				
101-	Surface Water -				
04-	Diversion Schemes Flow Irrigation Schemes in				
	Various Districts under National Bank for				
	Agriculture and Rural Development -				
	Plan				
	O	3,47.00	3,47.00	4,97.03	+1,50.03
	Reasons for final excess of ₹ 1,50.03 lakh were awaited (July 2012).				
799-	Suspense -				
01-	Stock-				
	Plan				
(i)	..	..	16,78.78	+16,78.78	
02-	Stock Manufacture-				
	Plan				
(ii)	..	..	1,79.27	+1,79.27	
03-	Miscellaneous Public Works Advances-				
	Plan				
(iii)	..	..	3,32.69	+3,32.69	
	Reasons for incurring expenditure of ₹ 21,90.74 lakh without provision in the above three cases were awaited (July 2012).				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(vii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 4,21,87.42 lakhs (₹ 3,99,22.51 lakh under Revenue section and ₹ 22,64.91 lakh under Capital Section) accounted for under minor head "Suspense".

(ii) The nature of the Suspense transactions has been explained in Para (ix) in Grant No. 10- Public Works- Roads, Bridges and Buildings.

(iii) An analysis of the "Suspense" transactions accounted for under this grant during 2011-2012 with the opening and closing balances under the different sub-heads is given below:-

	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
			(₹ in lakhs)	
Revenue Section				
2215- Water Supply and Sanitation-				
01- Water Supply				
799 Suspense				
01- Stock	(-)45,53.18*	1,35,83.81	1,33,11.42	(-)42,80.79*
02- Stock Manufacture	(+)8,52.77	4,63.40	4,13.03	(+)9,03.14
03- Miscellaneous Public Works Advances	(+)4,31,99.70	2,00,27.15	2,82,38.84	(+)3,49,88.01
Total	(+)3,94,99.29	3,40,74.36	4,19,63.29	(+)3,16,10.36
2700- Major Irrigation-				
01- Shahnahar Project-				
799- Suspense				
01- Stock	(+)2,65.38	18,88.15	16,81.99	(+)4,71.54
02- Stock Manufacture	(-)99.36*	64.51	74.72	(-)1,09.57*
03- Miscellaneous Public Works Advances	(+)87.17	1,19.67	82.27	(+)1,24.57
Total	(+)2,53.19	20,72.33	18,38.98	(+)4,86.54
2701- Medium Irrigation				
80- General				
799- Suspense				
01- Stock	(+)1,85.80	..	..	(+ )1,85.80
02- Stock Manufacture	(-)26.20	..	..	(-)26.20*
03- Miscellaneous Public Works Advances	(+)1,24.24	..	..	(+ )1,24.24
Total	(+)2,83.84	..	..	(+ )2,83.84
2702- Minor Irrigation				
80- General				
799- Suspense				
01- Stock	(-)6,28.73	..	..	(-)6,28.73*
02- Stock Manufacture	(+)5,53.79	..	..	(+ )5,53.79
03- Miscellaneous Public Works Advances	(+)3,15.57	..	..	(+ )3,15.57
Total	(+)2,40.63	..	..	(+ )2,40.63

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
			(₹ in lakhs)	
2711- Flood Control				
01- Flood Control				
799- Suspense				
01- Stock	(+80.05	35,64.62	34,26.52	(+2,18.15
02- Stock Manufacture	(+65.68	1,05.29	1,29.41	(+41.56
03- Miscellaneous Public Works Advances	(+56.20	1,05.91	1,58.10	(+4.01
Total	(+2,01.93	37,75.82	37,14.03	2,63.72
Total Suspense (Revenue)	(+4,04,78.88	3,99,22.51	4,75,16.30	(+3,28,85.09
Capital Section				
4215- Capital Outlay on Water Supply and Sanitation				
01- Water Supply				
799- Suspense				
01- Stock	(+30.71	..	..	(+30.71
Total	(+30.71	..	..	(+30.71
4700- Capital Outlay on Major Irrigation				
01- Shahnahar Project				
799- Suspense				
01- Stock	(+38.42	..	..	(+38.42
02- Stock Manufacture	(+37.54	..	..	(+37.54
03- Miscellaneous Public Works Advances	(+96.89	..	..	(+96.89
Total	(+1,72.85	..	..	(+1,72.85
4701- Capital Outlay on Medium Irrigation				
01- Medium Irrigation				
799- Suspense				
01- Stock	(-)0.15*	..	..	(-)0.15*
02- Stock Manufacture	(+10.82	..	..	(+10.82
03- Miscellaneous Public Works Advances	(+13.54	..	..	(+13.54
Total	(+24.21	..	..	(+24.21

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2011 Debit(+) Credit(-)
			(₹ in lakhs)	
15 - Changer Area Project-				
799- Suspense				
01- Stock	(+85.05	..	..	(+85.05
02- Stock Manufacture	(-)8.17	4.88	..	(-)3.29*
03- Miscellaneous Public Works Advances	(+7.82	5.45	15.99	(-)2.72*
Total	(+)84.70	10.33	15.99	(+)79.04
16 - Flow Irrigation Scheme Sidhata (Non Commercial)				
799- Suspense				
01- Stock	(+42.25	44.41	18.12	(+68.54
02- Stock Manufacture	(-)5.02	15.10	24.79	(-)14.71*
03- Miscellaneous Public Works Advances	(+28.58	4.33	..	(+32.91
Total	(+)65.81	63.84	42.91	(+)86.74
80- General				
799- Suspense				
01- Stock	(-)1,32.94	..	..	(-)1,32.94*
02- Stock Manufacture	(-)0.83	..	..	(-)0.83*
03- Miscellaneous Public Works Advances	(+1,55.24	..	..	(+1,55.24
Total	(+)21.47	..	..	(+)21.47
4702- Capital Outlay On Minor Irrigation				
799- Suspense				
01- Stock	(-)4,03.18	16,78.78	19,03.20	(-)6,27.60*
02- Stock Manufacture	(+1.11	1,79.27	1,27.77	(+52.61
03- Miscellaneous Public Works Advances	(+7,46.55	3,32.12	3,35.12	(+7,44.12
Total	(+)3,44.48	29,77.93	23,66.09	1,69.13

APPROPRIATION ACCOUNTS
GRANT NO. 13- conclud.

	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
			(₹ in lakhs)	
4711- Capital Outlay On Flood Control				
799- Suspense				
01- Stock	(-)8.77	..	..	(-)8.77*
02- Stock Manufacture	(+)9.98	..	..	(+ )9.98
03- Miscellaneous Public Works Advances	(+)27.88	..	..	(+ )27.88
Total	(+)29.09	..	..	(+ )29.09
Total Suspense (Capital)	(+)7,73.32	22,64.91	24,24.99	(+)6,13.24
Total Suspense Grant No.13	(+)4,12,52.20	4,21,87.42	4,99,41.29	3,34,98.33

*Reasons for minus balances were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 14 - ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY AND 4405-CAPITAL OUTLAY ON FISHERIES)

			Total grant/ appropriation (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	1,73,48,45				
Supplementary	13,23,90		1,86,72,35	1,80,30,33	-6,42,02
Amount surrendered during the year (31st March 2012)					2,57,10
Charged					
Original	..				
Supplementary	38,01		38,01	38,01	..
Amount surrendered during the year					..
Capital Section					
Voted					
Original	2,91,18				
Supplementary	..		2,91,18	2,88,16	-3,02
Amount surrendered during the year (31st March 2012)					3,01

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 6,42.02 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 13,23.90 lakh obtained in March 2012 proved excessive and surrender of 2,57.10 lakh proved inadequate which points out the need for good budgeting and better control over expenditure.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head			Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

2403-	Animal Husbandry -				
001-	Direction and Administration -				
01-	Headquarter Establishment- Non-Plan				
	O	3,17.96			
			3,15.58	2,95.68	-19.90
	R	-2.38			
	Reasons for final saving of ₹ 19.90 lakh were awaited (July 2012).				
101-	Veterinary Services and Animal Health -				
01-	Hospitals And Dispensaries- Non-Plan				
	O	1,16,35.91			
	S	1,58.00	1,19,21.41	1,16,05.72	-3,15.69
	R	1,27.50			
	In view of the final saving of ₹ 3,15.69 lakh the augmentation in provision by ₹ 1,27.50 lakh through reappropriation in March 2012 was mainly due to payment of arrear of pay revision partly offset by saving due to less engagement of daily paid labourers, less purchase of office articles, machinery and equipments, less expenditure on petrol, oil, lubricant, repair of vehicles proved excessive and the funds provided through supplementary and reappropriation proved unnecessary as even the original grant remained unutilised.				
	Reasons for final saving of 3,15.69 lakh were awaited (July 2012).				
102-	Cattle and Buffalo Development -				
02-	Cattle Breeding Farms Schemes- Non-Plan				
	O	3,65.99			
			2,60.48	2,58.32	-2.16
	R	-1,05.51			
	Reduction in provision by ₹ 1,05.51 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less engagement of daily paid labourers, less purchase of office articles, less training programmes and less repair of vehicles.				
06-	Establishment of Semen Laboratories- Non-Plan				
	O	2,33.91			
			2,28.73	2,18.37	-10.36
	R	-5.18			
	Reasons for final saving of ₹ 10.36 lakh were awaited (July 2012).				
14-	Expenditure on Registration of Cattles- Non-Plan				
	O	1,10.00			
		
	R	-1,10.00			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire provision of ₹ 1,10.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

103-	Poultry Development -				
02-	Central and District Poultry Farms- Non-Plan				
	O	2,73.87			
			2,31.32	2,09.37	-21.95
	R	-42.55			

In view of the final saving of ₹ 21.95 lakh the reduction in provision by ₹ 42.55 lakh through reappropriation in March 2012 mainly due to non filling up of vacant posts, less engagement of daily paid labourers and less training programmes proved inadequate.

Reasons for final saving of ₹ 21.95 lakh were awaited (July 2012).

104-	Sheep and Wool Development -				
04-	Sheep Breeding Farm Centres- Non-Plan				
	O	3,05.22			
			2,31.33	2,25.71	-5.62
	R	-73.89			

Reduction in provision by ₹ 73.89 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant post, non engagement of daily paid labours, less training programmes and less expenditure on purchase of sheep feed.

106-	Other Live Stock Development -				
01-	Horse and Mule Breeding Scheme- Non-Plan				
	O	7.86			
			5.30	5.30	..
	R	-2.56			

Reduction in provision by ₹ 2.56 lakh through reappropriation in March 2012 was due to less advertising and publicity works.

107-	Fodder and Feed Development -				
01-	Development of Fodder and Feed- Non-Plan				
	O	30.19			
			10.71	10.71	..
	R	-19.48			

Reduction in provision by ₹ 19.48 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and non engagement of daily paid labours.

109-	Extension and Training -				
02-	Grant-In-Aid to Veterinary Council- Centrally Sponsored Scheme Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

O	5.00			
R	-5.00	..	..	..

Entire amount of ₹ 5.00 lakh was reappropriated in March 2012 due to non filling up of vacant posts.

2404- Dairy Development -
001- Direction and Administration -
01- Headquarters, Establishment-
Non-Plan

O	51.09			
R	-24.46	26.63	24.68	-1.95

Reduction in provision by ₹ 24.46 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less purchase of office articles, less expenditure on petrol, oil, lubricant charges and repair of vehicles.

109- Extension and Training -
01- Dairy Development Training Centre-
Non-Plan

O	6.22			
R	-6.22	..	..	..

Entire amount of ₹ 6.22 lakh was surrendered in March 2012 mainly due to non filling up of vacant posts, nil expenditure on petrol, oil, lubricant charges, repair of vehicles and nil purchase of office articles.

2405- Fisheries -
001- Direction and Administration -
01- Directorate Level-
Non-Plan

O	1,16.23			
R	-23.12	93.11	93.11	..

Reduction in provision by ₹ 23.12 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less expenditure on repair of vehicles, petrol, oil, lubricant, electricity water charges and less training programmes.

02- District Level -
Non-Plan

O	8,14.07			
R	-1,84.97	6,29.10	6,29.38	+0.28

Reduction in provision by ₹ 1,84.97 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less training programmes, regularisation of daily wagers and less receipt of traveling allowance claims.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

101- Inland Fisheries -				
02- Management & Development of Reservoir Fisheries- Non-Plan				
O	22.23			
		11.94	11.94	..
R	-10.29			

Reduction in provision by ₹ 10.29 lakh through surrender in March 2012 was mainly due to non completion of codal formalities for purchase of vehicle, less receipt of traveling allowance and medical reimbursement claims, less expenditure on electricity, water charges bills and non repair of ponds of fish seed farms.

03- Development and Maintenance of Sport, Fisheries- Non-Plan				
O	32.85			
		4.41	4.40	-0.01
R	-28.44			

Reduction in provision by ₹ 28.44 lakh through surrender in March 2012 was mainly due to less expenditure on trout fish feed, telephone, electricity, water charges bills, petrol, oil, lubricant and repair of vehicles.

04- Development and Maintenance of Carp Farms Fisheries- Non-Plan				
O	2.93			
		1.49	1.49	..
R	-1.44			

Reduction in provision by ₹ 1.44 lakh through surrender in March 2012 was mainly due to less expenditure on telephone, electricity, water charges bills and repair of vehicles.

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2403- Animal Husbandry -			
001- Direction and Administration -			
02- Regional Establishment- Non-Plan			
O	62.33		
		79.74	78.76
R	17.41		-0.98

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Augmentation in provision by ₹ 17.41 lakh through reappropriation in March 2012 was mainly due to payment of arrears of pay revision partly offset by saving due to less engagement of daily waged labourers and less training programmes.

03- District Administration-
Non-Plan

O	5,00.00			
		6,17.02	6,17.03	+0.01
R	1,17.02			

Augmentation in provision by ₹ 1,17.02 lakh through reappropriation in March 2012 was due to payment of arrears of pay revision partly offset by saving due to less engagement of daily paid labourers and less training programmes.

101- Veterinary Schemes and Animal Health-

10- Control of Animal Disease-
Centrally Sponsored Scheme
Plan

O	90.00			
S	14.88	1,52.60	1,52.60	..
R	47.72			

Augmentation in provision by ₹ 47.72 lakh through reappropriation in March 2012 was due to receipt of more funds from Government of India.

2405- Fisheries -

101- Inland Fisheries -

05- Management and Development of Inland Fisheries
Statistics-
Centrally Sponsored Scheme
Plan

O	0.03			
		12.90	12.90	..
R	12.87			

Augmentation in provision by ₹ 12.87 lakh through reappropriation in March 2012 was mainly due to release of funds from Government of India, more payment of salary to the staff and clearance of traveling allowance claims.

06- Rashtriya Krishi Vikas Yojana-
Plan

O	36.00			
S	3,73.76	4,48.17	4,48.17	..
R	38.41			

Augmentation in provision by ₹ 38.41 lakh through reappropriation in March 2012 was mainly due to receipt of more cases of subsidy from fishermen and purchase of fish seed.

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

02- Welfare of Fishermen-
Centrally Sponsored Scheme
Plan

O	0.01			
		14.12	14.12	..
R	14.11			

Augmentation in provision by ₹ 14.11 lakh through reappropriation in March 2012 was due to payment of relief allowance to fishermen during closed fishing season.

Capital Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4405- Capital Outlay on Fisheries - 101- Inland Fisheries - 02- Management and Development. of Reservoir Fisheries- Plan			
O	50.02		
		38.80	38.80
R	-11.22		..

Reduction in provision by ₹ 11.22 lakh through reappropriation in March 2012 was due to non completion of codal formalities.

05- Construction Work under Rashtriya Krishi Vikas
Yojana-
Plan

O	1.00			
	
R	-1.00			

Entire amount of ₹ 1.00 lakh was surrendered in March 2012 due to non completion of codal formalities.

(v) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4405- Capital Outlay on Fisheries - 101- Inland Fisheries -			

APPROPRIATION ACCOUNTS
GRANT NO. 14- conold.

03- Development and Maintenance of Sports Fisheries-
Plan

O	18.26				
			35.14	35.14	..
R	16.88				

Augmentation in provision by ₹ 16.88 lakh through reappropriation in March 2012 was due to more funds have been provided under this scheme for completion of ongoing works.

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILDLIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERCIAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	46,43,79		46,43,79	37,01,01	-9,42,78
Supplementary	..				
Amount surrendered during the year (31st March 2012)					15,26,11
Capital Section					
Voted					
Original	75,40,00		90,40,00	1,29,46,18	+39,06,18
Supplementary	15,00,00				
Amount surrendered during the year (31st March 2012)					10,18,84

NOTES AND COMMENTS

- (i) The excess of ₹ 39,06,18,281 over the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 9,42.78 lakh in the voted provision of Revenue Section, the surrender of ₹ 15,26.11 lakh in March 2012 proved excessive.
- (iii) In view of the final excess of ₹ 39,06.18 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 15,00.00 lakh obtained in March 2012 proved inadequate and the surrender of ₹ 10,18.84 lakh also proved injudicious which points out the need for good budgeting and better control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education - 01- Elementary Education - 101- Government Primary Schools - 01- Expenditure on Education- Non-Plan			
(i) O	1,56.31		
R	-39.20		
03- Middle School- Non-Plan			
(ii) O	2,11.69		
R	-1,10.38		
	1,17.11	1,06.51	-10.60
	1,01.31	90.28	-11.03

In view of final saving of ₹ 21.63 lakh the reduction in provision by ₹ 1,49.58 lakh through surrender in the above two cases in March 2012 due to less expenditure on tat patti, telephone, water, electricity charges and sports activities proved in adequate.

Reasons for final saving of ₹ 21.63 lakh in the above two cases were awaited (July 2012).

02- Secondary Education - 109- Government Secondary Schools - 01- Secondary Schools- Non-Plan			
O	2,38.05		
R	-78.26		
	1,59.79	1,59.74	-0.05

Reduction in provision by ₹ 78.26 lakh through surrender in March 2012 was mainly due to less purchase of laboratory material and less expenditure on sports activities, telephone, water and electricity charges.

2210- Medical and Public Health - 03- Rural Health Services-Allopathy - 101- Health Sub-centres - 01- Health Sub Centre- Non-Plan			
(i) O	8,87.42		
R	-2,99.20		
	5,88.22	6,98.83	+1,10.61
103- Primary Health Centers -			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

01-	Primary Health Centers-				
	Non-Plan				
(ii)	O	3,39.17			
			2,33.34	2,72.56	+39.22
	R	-1,05.83			
<p>In view of the final excess of ₹ 1,49.83 lakh the reduction in provision by ₹ 4,05.03 lakh through reappropriation/surrender in March 2012 in the above two cases due to non filling up of vacant posts, less purchase of medicine lab material and machinery, less training programmes for staff proved unrealistic.</p> <p>Reasons for final excess of ₹ 1,49.83 lakh in the above two cases were awaited (July 2012).</p>					
104-	Community Health Centers -				
01-	Community Health Centers-				
	Non-Plan				
	O	1,44.68			
			81.03	90.35	+9.32
	R	-63.65			
<p>Reduction in provision by ₹ 63.65 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less expenditure on purchase of machinery, equipment and laboratory material.</p>					
110-	Hospitals and Dispensaries -				
01-	Rural Health-				
	Non-Plan				
(i)	O	8.31			
			5.00	5.00	..
	R	-3.31			
800-	Other Expenditure -				
04-	Purchase of Anti Tuberculosis Drugs-				
	Non-Plan				
(ii)	O	3.80			
			2.32	2.32	..
	R	-1.48			
06-	Public Health -				
101-	Prevention and Control of Diseases -				
01-	Anti Malaria Organisation-				
	Non-Plan				
(iii)	O	13.11			
			8.33	7.82	-0.51
	R	-4.78			
13-	Multipurpose Workers Scheme (Minimum Need Programme)-				
	Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

(iv)	O	1,85.58			
			81.74	82.63	+0.89
	R	-1,03.84			

Reduction in provision by ₹ 1,13.41 lakh through reappropriation/surrender in the above four cases in March 2012 was mainly due to less purchase of medicine and non filling up of vacant posts.

2401- Crop Husbandry -
103- Seeds -
01- Distribution of Seed-
Non-Plan

O	7.89				
			4.49	7.71	+3.22
R	-3.40				

Reduction in provision by ₹ 3.40 lakh through surrender in March 2012 was due to less purchase of seeds and receipt of less subsidy cases from beneficiaries.

107- Plant Protection -
02- Plant Protection Scheme-
Non-Plan

O	4.58				
			1.59	4.12	+2.53
R	-2.99				

In view of final excess of ₹ 2.53 lakh the reduction in provision by ₹ 2.99 lakh through surrender in March 2012 was due to less receipt of minikits seeds.

Reasons for final excess of ₹ 2.53 lakh were awaited (July 2012).

113- Agricultural Engineering -
01- Agriculture Implements and Machinery-
Non-Plan

O	4.00				
			1.73	3.61	+1.88
R	-2.27				

In view of final excess of ₹ 1.88 lakh the reduction in provision by ₹ 2.27 lakh through surrender in March 2012 was due to less expenditure on agriculture implements and machinery proved unjustified.

Reasons for final excess of ₹ 1.88 lakh were awaited (July 2012).

2402- Soil and Water Conservation -
102- Soil Conservation -
08- Conservation of Water Storage Structures-
Non-Plan

O	59.73				
			14.10	57.19	+43.09
R	-45.63				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

In view of the final excess of ₹ 43.09 lakh the reduction in provision by ₹ 45.63 lakh through surrender in March 2012 due to less expenditure on conservation of water storage proved injudicious.

Reasons for final excess of ₹ 43.09 lakh were awaited (July 2012).

2406-	Forestry and Wild Life -				
01-	Forestry -				
102-	Social and Farm Forestry -				
18-	Social Forestry Programme- Non-Plan				
	O	4,39.95			
			..	3,18.27	+3,18.27
	R	-4,39.95			

In view of final expenditure of ₹ 3,18.27 lakh entire provision of ₹ 4,39.95 lakh was surrendered in March 2012 due to less expenditure on maintenance of building and non completion of codal formalities proved injudicious.

An expenditure of ₹ 3,18.27 lakh incurred without provision; reasons for which were awaited (July 2012).

2851-	Village and Small Industries -				
102-	Small Scale Industries -				
05-	Subsidies to Small Scale Industries- Non-Plan				
	O	5.00			
			2.09	2.09	..
	R	-2.91			

Reduction in provision by ₹ 2.91 lakh through surrender in March 2012 was due to less expenditure on small scale industries.

13-	District Industries Centers- Non-Plan				
	O	27.56			
			19.52	26.00	+6.48
	R	-8.04			

In view of final excess of ₹ 6.48 lakh the reduction in provision by ₹ 8.04 lakh through surrender in March 2012 was due to less expenditure on district industries centers proved injudicious.

Reasons for final excess of ₹ 6.48 lakh were awaited (July 2012)

107-	Sericulture Industries -				
01-	Development of Sericulture Industries- Non-Plan				
	O	2.00			
			0.40	0.23	-0.17
	R	-1.60			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 1.60 lakh through surrender in March 2012 was due to less expenditure on sericulture industries.

3451-	Secretariat-Economic Services -				
101-	Planning Commission/Planning Board -				
01-	Headquarters-				
	Non-Plan				
	O	2,03.38			
			1,64.28	1,64.31	+0.03
	R	-39.10			

Reduction in provision by ₹ 39.10 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to conducting of more meeting and conferences and more touring by the staff.

02-	Evaluation-				
	Non-Plan				
	O	1,46.46			
			1,19.30	1,21.35	+2.05
	R	-27.16			

Reduction in provision by ₹ 27.16 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on telephone, electricity and water charges bills.

03-	Establishment of Regional and District Planning-				
	Non-Plan				
	(i) O	3,26.65			
			2,39.83	2,39.81	-0.02
	R	-86.82			

07-	Perspective Planning Man Power and Employment-				
	Non-Plan				
	(ii) O	60.61			
			27.70	27.70	..
	R	-32.91			

08-	Establishment of Project Formulation and Public				
	Finance Cell-				
	Non-Plan				
	(iii) O	35.40			
			18.37	18.37	..
	R	-17.03			

09-	20 Point Programme-				
	Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

(iv) O	23.21			
		16.63	16.63	..
R	-6.58			

Reduction in provision by ₹ 1,43.34 lakh through reappropriation in March 2012 in the above four cases was mainly due to non filling up of vacant posts.

18- District Innovation Fund under Thirteenth Finance
Commission-
Plan

O	3,00.00			
		2,50.00	2,75.00	+25.00
R	-50.00			

In view of the final excess of ₹ 25.00 lakh the reduction in provision by ₹ 50.00 lakh through surrender in March 2012 due to less expenditure on innovation fund under thirteenth Finance commission proved injudicious.

Reasons for final excess of ₹ 25.00 lakh were awaited (July 2012).

(v) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2210- Medical and Public Health - 04- Rural Health Services-Other Systems of Medicine - 101- Ayurveda - 02- Ayurvedic Dispensary- Non-Plan				
O	6,29.85			
		6,73.65	7,04.55	+30.90
R	43.80			

In view of the final excess of ₹ 30.90 lakh the augmentation in provision by ₹ 43.80 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of revision of pay scales, enhancement in daily wages rates, more expenditure on electricity, water, telephone, rent, rates and taxes bills partly offset by saving due to less conducting of training programmes for staff proved inadequate.

Reasons for final excess of ₹ 30.90 lakh were awaited (July 2012).

2401- Crop Husbandry -
105- Manures and Fertilisers -
02- Distribution of Fertilizers-
Non-Plan

O	7.00			
		5.08	7.32	+2.24
R	-1.92			

In view of final excess of ₹ 2.24 lakh the reduction in provision by ₹ 1.92 lakh through surrender in March 2012 was due to less expenditure on seeds proved injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reasons for final excess of ₹ 2.24 lakh were awaited (July 2012)

- 119- Horticulture and Vegetable Crops -
05- Horticulture Development-
Non-Plan

O	17.89			
		23.34	23.86	+0.52
R	5.45			

Augmentation in provision by ₹ 5.45 lakh through reappropriation in March 2012 was due to more expenditure on purchase of material partly offset by saving due to less purchase of equipments.

- 11- Establishment/Maintenance of Government
Orchards/Nurseries-
Non-Plan

O	11.60			
		30.62	28.23	-2.39
R	19.02			

Augmentation in provision by ₹ 19.02 lakh through reappropriation in March 2012 was mainly due to more expenditure on purchase of material partly offset by saving due to less purchase of equipments and less expenditure of telephone, electricity and water charges bills.

- 800- Other Expenditure -
05- Local Cost on Study Tour-
Non-Plan

O	7.70			
		4.27	7.73	+3.46
R	-3.43			

In view of final excess of ₹ 3.46 lakh the reduction in provision by ₹ 3.43 lakh through surrender in March 2012 was due to less expenditure on study tour proved unrealistic.

Reasons for final excess of ₹ 3.46 lakh were awaited (July 2012).

- 10- Scheme for Free Distribution of Minikits of Seeds
and Fertilizer for Oil Seeds and Pulses-
Non-Plan

O	7.00			
		3.51	7.02	+3.51
R	-3.49			

In view of final excess of ₹ 3.51 lakh the reduction in provision by ₹ 3.49 lakh through surrender in March 2012 was due to less expenditure on fertilizer for oil seeds proved unrealistic.

Reasons for final excess of ₹ 3.51 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Capital Section**(vi) Excess in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4702- Capital Outlay on Minor Irrigation - 101- Surface Water - 01- Lift Irrigation Schemes in Various District- Plan			
O	7.00		
	56.30	55.25	-1.05
R	49.30		

Augmentation in provision by ₹ 49.30 lakh through reappropriation in March 2012 was due to more expenditure on various irrigation schemes.

5054- Capital Outlay on Roads and Bridges - 04- District and other Roads - 800- Other Expenditure - 06- Backward Area Roads- Plan			
O	4,95.00		
	9,12.75	58,54.74	+49,41.99
R	4,17.75		

In view of the final excess of ₹ 49,41.99 lakh the augmentation in provision by ₹ 4,17.75 lakh through reappropriation in March 2012 was due to more expenditure on construction of roads proved inadequate.

Reasons for substantial final excess of ₹ 49,41.99 lakh were awaited (July 2012).

(vii) Above excess was partly counter balanced with saving under the following heads :-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture - 01- General Education - 202- Secondary Education - 06- Constructions of Buildings- Plan			
O	3,29.99		
	2,52.11	2,52.13	+0.02
R	-77.88		

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

4210-	Capital Outlay on Medical and Public Health -				
02-	Rural Health Services -				
103-	Primary Health Centers -				
01-	Primary Health Centre (Construction Work)- Plan				
(ii)	O	3,90.00			
			1,78.36	1,78.35	-0.01
	R	-2,11.64			
03-	Medical Education Training and Research -				
101-	Ayurveda -				
01-	Ayurveda (Construction)- Plan				
(iii)	O	30.00			
			23.83	23.84	+0.01
	R	-6.17			
	Reduction in provision by ₹ 2,95.69 lakh through reappropriation in the above three cases in March 2012 was due to less expenditure on construction of buildings.				
4215-	Capital Outlay on Water Supply and Sanitation -				
01-	Water Supply -				
102-	Rural Water Supply -				
01-	Rural Water Supply Schemes In Various District- Plan				
	O	4,20.00			
			3,31.76	3,31.78	+0.02
	R	-88.24			
	Reduction in provision by ₹ 88.24 lakh through reappropriation in March 2012 was due to less expenditure on construction of rural water supply schemes.				
4401-	Capital Outlay on Crop Husbandry -				
119-	Horticulture and Vegetable Crops -				
03-	Buildings- Plan				
	O	15.00			
			4.57	4.93	+0.36
	R	-10.43			
	Reduction in provision by ₹ 10.43 lakh through reappropriation in March 2012 was due to less expenditure on construction of buildings.				
800-	Other Expenditure -				
01-	Buildings- Plan				
	O	15.00	15.00	4.46	-10.54

APPROPRIATION ACCOUNTS
GRANT NO. 15-contd.

Reasons for final saving of ₹ 10.54 lakh were awaited (July 2012).

4406-	Capital Outlay on Forestry and Wildlife -				
01-	Forestry -				
800-	Other Expenditure -				
02-	Forestry- Plan				
	O	79.00			
			46.02	46.02	..
	R	-32.98			

Reduction in provision by ₹ 32.98 lakh through reappropriation in March 2012 was due to less expenditure on construction of buildings.

4851-	Capital Outlay on Village and Small Industries-				
102-	Small Scale Industries -				
09-	Village and Small Industry- Plan				
	O	17.00			
			1.91	1.91	..
	R	-15.09			

Reduction in provision by ₹ 15.09 lakh through reappropriation in March 2012 was due to less expenditure on small scale industries.

5002-	Capital Outlay on Indian Railways-Commercial Lines -				
01-	Capital Bearing Dividend Liability-				
120-	New Lines (Construction) -				
01-	Construction of Railway Lines- Plan				
	O	5,00.00			
		
	R	-5,00.00			

Entire provision of ₹ 5,00.00 lakh was surrendered in March 2012 due to nil expenditure on construction works.

5475-	Capital Outlay on Other General Economic Services -				
800-	Other Expenditure -				
01-	Decentralised Sector Planning- Plan				
	O	17,83.88			
	S	15,00.00	27,93.61	27,93.61	..
	R	-4,90.27			

Reduction in provision by ₹ 4,90.27 lakh through surrender in March 2012 was due to less expenditure on construction of buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 15-concl.

03- Local District Planning/Vikas Mai Jan Sahyog-
Plan

O	8,00.00		7,51.47	7,51.47	
R	-48.53				..

Reduction in provision by ₹ 48.53 lakh through reappropriation/surrender in March 2012 was due to less expenditure on construction of buildings and receipt of less proposal from public.

APPROPRIATION ACCOUNTS

GRANT NO. 16 - FOREST AND WILDLIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILDLIFE, 2415-AGRICULTURE RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	3,63,89,24			
		3,63,89,24	3,15,53,24	-48,36,00
Supplementary	..			
Amount surrendered during the year (31st March 2012)				45,01,13
Charged				
Original	..			
		4,35,73	4,35,73	..
Supplementary	4,35,73			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	2,00,01			
		2,03,50	2,03,50	..
Supplementary	3,49			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of final saving of ₹ 48,36.00 lakh in the voted provision in the Revenue Section, the surrender of ₹ 45,01.13 lakh proved inadequate.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2402- Soil and Water Conservation -			
102- Soil Conservation -			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

12-	Protective Afforestation Soil Conservation and Demonstration (Forest Department)- Non-Plan				
	O	8,46.14			
			8,11.90	7,88.34	-23.56
	R	-34.24			

In view of the final saving of ₹ 23.56 lakh the reduction in provision by ₹ 34.24 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts and less conducting of training programmes proved inadequate.

Reasons for final saving of ₹ 23.56 lakh were awaited (July 2012).

16-	Macro Management of Agriculture- Supplementation/Complementation of State Efforts Through Work Plan- Centrally Sponsored Scheme Plan				
	O	6,00.00			
			4,44.52	4,44.52	..
	R	-1,55.48			

Reduction in provision by ₹ 1,55.48 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts, less conducting of seminars, conferences and less receipt of travel expenses, telephone, electricity bills and less purchase of equipments.

109-	Extension and Training -				
20-	Training in Soil Conservation (Forest Department)- Non-Plan				
	O	27.39			
			17.10	17.10	..
	R	-10.29			

Reduction in provision by ₹ 10.29 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts.

2406-	Forestry and Wild Life -				
01-	Forestry -				
001-	Direction and Administration -				
01-	Directorate- Non-Plan				
	O	7,78.29			
			7,05.65	6,48.35	-57.30
	R	-72.64			

In view of the final saving of ₹ 57.30 lakh the reduction in provision by ₹ 72.64 lakh through surrender in March 2012 due to non filling up of vacant posts and less conducting of training programmes proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for final saving of ₹ 57.30 lakh were awaited (July 2012).

02- Circle/Divisional Establishment-
Non-Plan

O	2,16,38.71			
		1,71,73.85	1,69,37.41	-2,36.44
R	-44,64.86			

In view of the final saving of ₹ 2,36.44 lakh the reduction in provision by ₹ 44,64.86 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts, less conducting of training programmes partly offset by excess due to clearance of pending medical reimbursement bills, traveling allowance bills and more engagement of daily paid workers proved inadequate.

Reasons for substantial final saving of ₹ 2,36.44 lakh were awaited (July 2012).

101- Forest Conservation, Development and
Regeneration -

01- Consolidation and Demarcation of Forests-
Non-Plan

O	19.91			
		12.90	12.90	..
R	-7.01			

Reduction in provision by ₹ 7.01 lakh through surrender in March 2012 was due to less engagement of daily paid workers.

Plan

O	8.00			
		6.12	6.12	..
R	-1.88			

Reduction in provision by ₹ 1.88 lakh through surrender in March 2012 was mainly due to less purchase of material for Forest Corporation.

03- Integrated Forest Protection scheme-
Centrally Sponsored Scheme
Plan

O	4,40.00			
		3,45.58	3,45.59	+0.01
R	-94.42			

Reduction in provision by ₹ 94.42 lakh through surrender in March 2012 was mainly due to less purchase of equipments and material and less organising of seminar.

04- Working Plan Organisation-
Plan

O	5.00			
	
R	-5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Entire provision of ₹ 5.00 lakh was surrendered in March 2012 due to non engagement of daily paid workers and non purchase of material.

05- Utilisation of the Amount Deposited by Other
Department Organisation for Tree Plantation-
Non-Plan

O	1.00			
R	-1.00	..	..	..

Entire provision of ₹ 1.00 lakh was surrendered in March 2012 due to non organising of seminars.

102- Social and Farm Forestry -
01- Development of Pastures & Grazing-
Non-Plan

O	15.66			
R	-3.84	11.82	11.82	..

Reduction in provision by ₹ 3.84 lakh through surrender in March 2012 was due to less engagement of daily paid workers.

18- Social Forestry Programme-
Non-Plan

O	7.63			
R	-7.63	..	..	..

Entire provision of ₹ 7.63 lakh was surrendered in March 2012 due to non engagement of daily paid workers.

800- Other Expenditure -
06- New Forestry Scheme (Sanjhi Van Yojna)-
Plan

O	18.00			
R	-5.83	12.17	12.18	+0.01

Reduction in provision by ₹ 5.83 lakh through surrender in March 2012 was mainly due to less engagement of daily paid workers and less purchase of material.

02- Environmental Forestry and Wild Life -
110- Wild Life Preservation -
10- Assistance for Development of National Parks and
Sanctuaries-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 16- conclud.

O	3,50.00			
		1,54.42	1,54.42	..
R	-1,95.58			

Reduction in provision by ₹ 1,95.58 lakh through surrender in March 2012 was mainly due to less engagement of daily paid workers, less conducting of seminars, less repair of buildings, vehicles and less purchase of equipments and materials.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2406- Forestry and Wild Life -			
01- Forestry -			
105- Forest Produce -			
03- Drift Wood & Confiscated Forest Produce- Non-Plan			

O	6.05			
		14.05	14.05	..
R	8.00			

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2012 was due to more engagement of daily paid workers.

190- Assistance to Public Sector and other Undertakings				
01- Interest Subsidy to Forest Corporation- Non-Plan				

O	19,98.44			
		25,44.35	25,44.35	..
R	5,45.91			

Augmentation in provision by ₹ 5,45.91 lakh through reappropriation in March 2012 was mainly due to clearance of loan liabilities.

02- Environmental Forestry and Wild Life -				
110- Wild Life Preservation -				
01- Wild Life- Non-Plan				

O	6,83.82			
		6,98.40	6,90.39	-8.01
R	14.58			

The augmentation in provision by ₹ 14.58 lakh through reappropriation in March 2012 was mainly due to conducting of more conferences and seminars, clearance of travel expenses bills and pending medical reimbursement bills proved excessive.

APPROPRIATION ACCOUNTS

GRANT NO. 17 -ELECTION

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS AND 2070-OTHER ADMINISTRATIVE SERVICES)

		Total grant		Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	10,29,76				
		18,54,09		17,42,61	-1,11,48
Supplementary	8,24,33				
Amount surrendered during the year (31st March 2012)					87,85

NOTES AND COMMENTS

(i) In view of the final saving of ₹ 1,11.48 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 8,24.33 lakh obtained in March 2012 proved excessive and surrender of ₹ 87.85 lakh proved inadequate which points out the need for good budgeting and better control over expenditure.

(ii) **Saving in the voted grant occurred mainly under the following heads:-**

		Total grant		Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2015- Elections -					
101- Election Commission -					
01- State Election Commission- Non-Plan					
O	81.85				
S	21.55	91.31		91.31	..
R	-12.09				

Reduction in provision by ₹ 12.09 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on petrol, oil and lubricant charges, repair of vehicles and less receipt of rent bills.

102- Electoral Officers -
01- Chief Electoral Officer and Staff- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

O	8,71.62			
		7,56.81	7,33.89	-22.92
R	-1,14.81			

In view of the final saving of ₹ 22.92 lakh the reduction in provision by ₹ 1,14.81 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claim bills, more purchase of office items, clearance of pending traveling allowance bills, more expenditure on hospitality entertainment expenses and more repair of vehicles proved inadequate.

Reasons for final saving of ₹ 22.92 were awaited (July 2012).

- 108- Issue of Photo Identity -Cards to Voters -
01- Issue of Photo Identity -Cards to Voters-
Non-Plan

O	0.06			
S	2.72	1.77	1.77	..
R	-1.01			

Reduction in provision by ₹ 1.01 lakh through surrender in March 2012 was mainly due to less receipt of traveling allowance bills and less organisation of camps partly offset by excess due to more purchase of election materials.

- 109- Charges for Conduct of Election to
Panchayats/Local Bodies -
01- Charges for Conduct of Elections to Local Bodies-
Non-Plan

O	75.89			
S	3,25.85	3,82.17	3,81.13	-1.04
R	-19.57			

Reduction in provision by ₹ 19.57 lakh through surrender in March 2012 was due to non filling up of vacant posts, less expenditure on petrol, oil and lubricant charges and repair of vehicles, less purchase of election material and less receipt of rent bills partly offset by excess due to more receipt of traveling allowance claims.

- 2070- Other Administrative Services -
800- Other Expenditure -
01- Charges for Conduct of Gurudwara Elections-
Non-Plan

O	0.06			
S	13.94	11.70	11.70	..
R	-2.30			

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl.

Reduction in provision by ₹ 2.30 lakh through surrender in March 2012 was mainly due to less receipt of travel allowance bills, less purchase of office items, election material and less organisation of camps/seminars.

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -			
103- Preparation and Printing of Electoral Rolls -			
01- Assembly- Non-Plan			
O	0.07		
S	4,22.57	4,84.99	-0.01
R	62.36		

Augmentation in provision by ₹ 62.36 lakh through reappropriation/surrender in March 2012 was mainly due to more purchase of office items, more receipt of travel allowance claim bills and more advertisement relating to election partly offset by saving due to less publication of electoral roll .

APPROPRIATION ACCOUNTS

GRANT NO. 18 - INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY

(HEADS 2057-SUPPLIES AND DISPOSALS, 2059-PUBLIC WORKS, 2216-HOUSING, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	55,30,05			
Supplementary	1	55,30,06	45,97,42	-9,32,64
Amount surrendered during the year (31st March 2012)				9,27,17
Capital Section				
Voted				
Original	14,20,00			
Supplementary	50,00	14,70,00	14,49,25	-20,75
Amount surrendered during the year (31st March 2012)				20,74

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 20.75 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 50.00 lakh obtained in March 2012 proved excessive.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2057- Supplies and Disposals -			
101- Purchase -			
01- Establishment of Store Purchase Organisation- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

(i)	O	1,38.24			
			1,03.89	1,03.86	-0.03
	R	-34.35			

2851- Village and Small Industries -
001- Direction and Administration -
01- Directorate-
Non-Plan

(ii)	O	58.18			
			46.65	46.52	-0.13
	R	-11.53			

102- Small Scale Industries -
13- District Industries Centres-
Non-Plan

(iii)	O	12,17.33			
			10,73.94	10,66.78	-7.16
	R	-1,43.39			

Reduction in provision by ₹ 1,89.27 lakh through reappropriation/surrender in the above three cases in March 2012 was mainly due to non filling of vacant posts.

19- Information Technology and E-Governance-
Plan

O	10,90.00				
S	0.01		3,23.00	3,13.82	-9.18
R	-7,67.01				

Reduction in provision by ₹ 7,67.01 lakh through reappropriation/surrender in March 2012 was due to non completion of codal formalities and less purchase of equipments partly offset by excess due to more purchase of machinery.

20- Cluster Development Scheme-
Plan

O	2.00				
R	-2.00		..	..	..

Entire provision of ₹ 2.00 lakh was surrendered in March 2012 due to non organisation of seminars.

103- Handloom Industries -
20- Health Package Scheme to Weavers-
Plan

O	5.00				
			3.99	3.99	..
R	-1.01				

Reduction in provision by ₹ 1.01 lakh through surrender in March 2012 was due to less demand from the beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

21-	Scheme for State Award to Craft Persons and Weavers-Plan				
	O	1.00			
	R	-1.00			
	Entire provision of ₹ 1.00 lakh was surrendered in March 2012 due to no demand received from the beneficiaries.				
107-	Sericulture Industries -				
01-	Development of Sericulture Industries-Non-Plan				
(i)	O	4,84.16			
	R	-72.10	4,12.06	4,12.67	+0.61
2852-	Industries -				
80-	General -				
001-	Direction and Administration -				
01-	Directorate-Non-Plan				
(ii)	O	2,94.48			
	R	-62.77	2,31.71	2,31.47	-0.24
	Reduction in provision by ₹ 1,34.87 lakh through reappropriation/surrender in the above two cases in March 2012 was mainly due to non filling of vacant posts, less conducting of training programmes and less engagement of daily paid workers.				
800-	Other Expenditure -				
01-	Arts and Product Exhibitions-Non-Plan				
	O	6.99			
	R	-1.53	5.46	5.45	-0.01
	Reduction in provision by ₹ 1.53 lakh through surrender in March 2012 was due to non filling up of vacant post partly offset by excess due to more engagement of daily paid workers.				
2853-	Non-ferrous Mining and				
02-	Regulation and Development of Mines -				
102-	Mineral Exploration -				
01-	Minerals Exploration Staff & Other Activity-Non-Plan				
	O	8,03.84			
	R	-2,28.14	5,75.70	5,85.78	+10.08

APPROPRIATION ACCOUNTS
GRANT NO. 18-contd.

In view of the final excess of ₹ 10.08 lakh the reduction in provision by ₹ 2,28.14 lakh through surrender in March 2012 due to non filling up of vacant posts and less conducting of training programmes partly offset by excess due to more purchase of equipments, clearance of water, telephone and electricity bills and more repair of vehicles proved unrealistic.

Reasons for final excess of ₹ 10.08 lakh were awaited (July 2012).

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2851- Village and Small Industries -				
001- Direction and Administration -				
03- Establishment of Nucleus Cell-Centrally Sponsored Scheme Plan				
O	22.00			
		38.60	38.59	-0.01
R	16.60			
Augmentation in provision by ₹ 16.60 lakh through reappropriation in March 2012 was due to conducting of more seminars partly offset by saving due to non filling up of vacant posts and less purchase of office items.				
103- Handloom Industries -				
01- Development of Handloom Industries-Non-Plan				
O	0.01			
		39.36	39.36	..
R	39.35			
Augmentation in provision by ₹ 39.35 lakh through reappropriation in March 2012 was due to receipt of more demand from beneficiaries.				
22- Integrated Handloom Development Scheme-Centrally Sponsored Scheme Plan				
O	13.96			
		1,96.87	1,98.06	+1.19
R	1,82.91			
Augmentation in provision by ₹ 1,82.91 lakh through reappropriation in March 2012 was mainly due to receipt of more demand from beneficiaries and clearance of pay arrears and dearness allowance instalments.				
Plan				
O	62.00			
		1,06.35	1,06.34	-0.01
R	44.35			

APPROPRIATION ACCOUNTS
GRANT NO. 18-concl'd.

Augmentation in provision by ₹ 44.35 lakh through reappropriation in March 2012 was mainly due to more demand from beneficiaries partly offset by saving due to less purchase of office items.

105-	Khadi and Village Industries -				
01-	Development of Khadi Industries- Non-Plan				
	O	2,20.00			
			3,20.00	3,20.00	..
	R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2012 was due to clearance of arrears of pay and dearness allowance instalment.

2852-	Industries -				
80-	General -				
102-	Industrial Productivity -				
01-	Development of Industrial Areas and Promotion Scheme- Non-Plan				
	O	42.28			
			56.34	56.28	-0.06
	R	14.06			

Augmentation in provision by ₹ 14.06 lakh through reappropriation in March 2012 was mainly due to payment of arrears of pay and dearness allowance installments and medical reimbursement bills.

Capital Section

(iv) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4851- Capital Outlay on Village and Small Industries-			
102- Small Scale Industries -			
02- District Industries Centre Buildings- Plan			
	O	45.00	
			24.30
	R	-20.70	24.30
			..

Reduction in provision by ₹ 20.70 lakh through surrender in March 2012 was due to less execution of major works.

APPROPRIATION ACCOUNTS

GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,75,15,57			
		3,59,67,88	3,47,97,69	-11,70,19
Supplementary	84,52,31			
Amount surrendered during the year (31st March 2012)				11,66,44
Charged				
Original	..			
		6,38	6,38	..
Supplementary	6,38			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	10,58,00			
		10,58,00	9,65,09	-92,91
Supplementary	..			
Amount surrendered during the year (31st March 2012)				92,91

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,70.19 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 84,52.31 lakh obtained in March 2012 proved excessive.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

2225-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
01-	Welfare of Scheduled Castes -				
001-	Direction and Administration -				
01-	Directorate- Non-Plan				
	O	1,93.14			
			1,37.97	1,38.17	+0.20
	R	-55.17			
	Reduction in provision by ₹ 55.17 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less engagement of daily paid workers, bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments.				
02-	District Staff- Non-Plan				
	O	7,84.04			
			6,46.10	6,40.62	-5.48
	R	-1,37.94			
	Reduction in provision by ₹ 1,37.94 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments, less claim of medical reimbursement bills and less engagement of daily paid staff and less receipt of rent, rates and taxes bills.				
03-	Welfare of Backward Classes -				
001-	Direction and Administration -				
01-	Backward Class Commission- Non-Plan				
(i)	O	97.66			
			75.56	70.23	-5.33
	R	-22.10			
102-	Economic Development -				
01-	Economic Development of Other Backward Classes- Non-Plan				
(ii)	O	3.00			
			2.00	1.00	-1.00
	R	-1.00			
	Plan				
(iii)	O	1,54.00			
			73.50	73.39	-0.11
	R	-80.50			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 43.24 lakh through reappropriation/surrender in March 2012 was mainly due to less purchase of materials, less demand from beneficiaries, less expenditure of hot and cold weather charges and less holding of seminars.

05- Integrated Child Care Services-
Centrally Sponsored Scheme
Plan

O	90,57.00			
S	42,50.45	1,27,88.36	1,27,87.93	-0.43
R	-5,19.09			

Reduction in provision by ₹ 5,19.09 lakh through reappropriation/surrender in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments, non filling up of vacant posts, less expenditure of hot and cold weather charges, less receipt of traveling allowance bills, less repair of vehicles and less holding of seminars.

Plan

O	6,00.00			
R	-70.03	5,29.97	5,29.98	+0.01

Reduction in provision by ₹ 70.03 lakh through surrender in March 2012 was due to non filling up of vacant posts and less expenditure on honorarium.

06- Upliftment of Children-
Plan

O	10.00			
R	-8.83	1.17	1.17	..

Reduction in provision by ₹ 8.83 lakh through surrender in March 2012 was due to less receipt of medical reimbursement bills.

11- Honorarium to Anganwari Workers/Helpers-
Non-Plan

O	10,65.56			
R	-23.21	10,42.35	10,42.35	..

Reduction in provision by ₹ 23.21 lakh through surrender in March 2012 was due to less expenditure on honorarium.

103- Women's Welfare -
01- State Homes-
Non-Plan

O	80.11			
R	-61.90	18.21	18.21	..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 61.90 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments.

107- Assistance to Voluntary Organisations -

02- Other Voluntary Organisation-
Plan

O	1,90.00			
		1,68.65	1,68.65	..
R	-21.35			

Reduction in provision by ₹ 21.35 lakh through surrender in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments and less demand of beneficiaries.

04- Parivar Sahayata-
Plan

(i)	O	2,70.00			
			1,28.70	1,28.70	..
	R	-1,41.30			

200- Other Programmes-

01- Skill up Gradation With Job out Sourcing
Guarantee-
Plan

(ii)	O	17.99			
			1.61	1.61	..
	R	-16.38			

60- Other Social Security and Welfare programmes -

102- Pensions under Social Security Schemes -

01- Old Age Pension under Social Security Scheme-
Non-Plan

(iii)	O	40,26.29			
			39,00.84	39,00.85	+0.01
	R	-1,25.45			

Reduction in provision by ₹ 2,83.13 lakh in the above three cases through reappropriation/surrender in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments and less receipt of cases from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200-	Other Programmes -			
12-	Ex-Gratia Payment to Families of Government			
	Servants-			
	Non-Plan			
	O	3,50.00		
			3,25.68	3,15.59
	R	-24.32		-10.09

In view of the final saving of ₹ 10.09 lakh the reduction in provision by ₹ 24.32 lakh through surrender in March 2012 due to less receipt of cases from beneficiaries proved inadequate.

Reasons for final saving of ₹ 10.09 lakh were awaited (July 2012).

800-	Other Expenditure			
06-	Pensioners of Funds Reserves With Finance			
	Department-			
	Non-Plan			
	O	5,09.88		
			..	0.83
	R	-5,09.88		+0.83

Entire provision for ₹ 5,09.88 lakh was reappropriated in March 2012 due to less receipt of cases from beneficiaries.

Reasons for final excess of ₹ 0.83 lakh were awaited (July 2012).

28-	Pensioners of Resident Commissioner New Delhi-			
	Non-Plan			
	O	1.50		
			4.10	..
	R	2.60		-4.10

In view of final saving of ₹ 4.10 lakh the augmentation in provision by ₹ 2.60 lakh through reappropriation in March 2012 due to clearance of pending medical reimbursement bills of pensioners proved injudicious.

Reasons for final saving of ₹ 4.10 lakh were awaited (July 2012).

30-	Pensioners of Language Art and Culture Department-			
	Non-Plan			
	O	1.60		
			3.10	1.75
	S	1.50		-1.35

Reasons for final saving of ₹ 1.35 lakh were awaited (July 2012).

44-	Pensioners of Consolidation of Holdings-			
	Non-Plan			
(i)	O	7.00	7.00	5.32
				-1.68

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

46-	Pensioners of Settlement Officer, Dharamshala- Non-Plan				
(ii)	S	3.50	3.50	0.02	-3.48
68-	Pensioners of General Administration Department- Non-Plan				
(iii)	O	5.00	5.00	1.94	-3.06
69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non-Plan				
(iv)	O	12.00			
	S	10.00	22.00	18.33	-3.67
	Reasons for final saving for ₹ 11.89 lakh in the above four cases were awaited (July 2012).				
71-	Pensioners of Forest Department- Non-Plan				
	O	1,50.00			
	S	25.00	2,07.19	1,53.50	-53.69
	R	32.19			
	In view of the final saving of ₹ 53.69 lakh the augmentation in provision by ₹ 32.19 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills of pensioners proved unrealistic.				
	Reasons for final saving of ₹ 53.69 lakh were awaited (July 2012).				
82-	Pensioners of Urban Development Department- Non-Plan				
	O	6.50	6.50	2.42	-4.08
	Reasons for final saving for ₹ 4.08 lakh in the above case is awaited (July 2012).				
2236-	Nutrition -				
02-	Distribution of Nutritious Foods and Beverages -				
101-	Special Nutrition Programmes -				
05-	Nutrition Scheme - Plan				
	O	20,40.00			
			16,19.25	16,19.25	..
	R	-4,20.75			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 4,20.75 lakh through reappropriation/surrender in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments and less purchase of materials.

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -			
02- Welfare of Scheduled Tribes -			
283- Housing -			
01- Housing-Plan			
(i) O	60.00		
		92.15	92.15
R	32.15		..
03- Welfare of Backward Classes -			
283- Housing -			
01- Housing-Plan			
(ii) O	1,60.00		
		2,24.02	2,24.02
R	64.02		..
2235- Social Security and Welfare -			
02- Social Welfare			
102- Child Welfare -			
01- Grant-In-Aid to State Social Welfare Advisory Board-Non-Plan			
(iii) O	60.50		
		78.44	78.44
R	17.94		..
103- Women's Welfare -			
05- State Women Commission-Non-Plan			
(iv) O	44.32		
		56.88	56.88
R	12.56		..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	07-	Nutrition Provision under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-Plan			
(v)	O	0.01			
	R	3,20.74	3,20.75	3,20.76	+0.01
	60-	Other Social Security and Welfare programmes -			
	102-	Pensions under Social Security Schemes -			
	01-	Old Age Pension under Social Security Scheme-Plan			
(vi)	O	15,44.00			
	S	11.63	17,15.86	17,15.87	+0.01
	R	1,60.23			

Augmentation in provision by ₹ 607.64 lakh through reappropriation in March 2012 in the above six cases was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments.

	104-	Deposit Linked Insurance Scheme-Government Provident Fund -			
	01-	Payment under Deposit Linked Insurance Scheme-Non-Plan			
	O	1,16.11	1,16.11	2,35.36	+1,19.25

Final excess of ₹ 1,19.25 lakh was due to receipt of more death cases than anticipated.

	105-	Government Employees Insurance Scheme -			
	02-	Indexed Group Personal Accident Insurance Scheme for Government Employees-Non-Plan			
	O	2,00.00			
	R	58.00	2,58.00	2,27.12	-30.88

In view of the final saving of ₹ 30.88 lakh the augmentation in provision by ₹ 58.00 lakh through reappropriation in March 2012 was due to receipt of more cases proved injudicious.

Reasons for final saving of 30.88 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200- Other Programmes -					
11- Reimbursement of Medical Expenditure of Pensioners- Non-Plan					
			..	75.49	+75.49

Reasons for incurring expenditure of ₹ 75.49 lakh without budget provision is awaited (July 2012).

15- Payment of Compensation of No Fault Liability for Motor Accident- Non-Plan					
O	27.50				
S	33.42	1,87.50	1,58.18		-29.32
R	1,26.58				

In view of the final saving of ₹ 29.32 lakh the augmentation in provision by ₹ 1,26.58 lakh through reappropriation in March 2012 was due to receipt of more cases from beneficiaries proved excessive.

Reasons for final saving of ₹ 29.32 lakh were awaited (July 2012).

800- Other Expenditure -					
05- Pensioners of Treasuries and Accounts Department- Non-Plan					
(i) O	25.00				
S	24.05	62.50	62.85		+0.35
R	13.45				

07- Pensioners of Fisheries Department- Non-Plan

(ii) O	5.00				
S	1.81	12.22	12.09		-0.13
R	5.41				

Augmentation in provision by ₹ 18.86 lakh in the above two cases through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills.

10- Pensioners of Town and Country Planning Department- Non-Plan

O	3.50	3.50	6.05		+2.55
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Reasons for final excess of ₹ 2.55 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

11- Pensioners of Technical Education Department-
Non-Plan

O	22.00			
		29.60	38.24	+8.64
R	7.60			

In view of final excess of ₹ 8.64 lakh the augmentation in provision by ₹ 7.60 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills of pensioners proved inadequate.

Reasons for final excess of ₹ 8.64 lakh were awaited (July 2012).

12- Pensioners of Agriculture Department-
Non-Plan

O	60.00			
S	30.00	1,10.00	1,06.25	-3.75
R	20.00			

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills of pensioners.

13- Pensioners of Printing and Stationary Department-
Non-Plan

O	7.00			
		10.00	13.18	+3.18
S	3.00			

Reasons for final excess of ₹ 3.18 lakh were awaited (July 2012).

14- Pensioners of Horticulture Department-
Non-Plan

(i)	O	18.00			
	S	26.56	73.19	72.69	-0.50
	R	28.63			

19- Pensioners of Consumer Redressal form-
Non-Plan

(ii)	O	0.10			
			0.64	1.87	+1.23
	R	0.54			

24- Pensioners of Himachal Institute of Public
Administration-
Non-Plan

(iii)	O	1.00			
			2.00	2.12	+0.12
	R	1.00			

27- Pensioners of Secretariat Administration
Department-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(iv)	O	1,00.00			
	S	10.00	1,33.07	1,23.94	-9.13
	R	23.07			
29-	Pensioners of Panchayati Raj Department- Non-Plan				
(v)	O	20.00			
	R	10.00	30.00	28.80	-1.20
31-	Pensioners of Police Department- Non-Plan				
(vi)	O	1,50.00			
	S	3.81	1,72.41	1,66.45	-5.96
	R	18.60			
Augmentation in provision by ₹ 81.84 lakh in the above six cases through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills.					
37-	Pensioners of Governor's Secretariat.- Non-Plan				
	O	3.50			
	S	1.50	5.00	6.44	+1.44
Reasons for final excess for ₹ 1.44 lakh were awaited (July 2012).					
38-	Pensioners of High Court and Subordinate Courts- Non-Plan				
(i)	O	45.00			
	S	10.00	64.75	61.11	-3.64
	R	9.75			
39-	Pensioners of public Service Commission- Non-Plan				
(ii)	O	4.00			
	R	2.00	6.00	6.13	+0.13
40-	Pensioners of Land Record Department- Non-Plan				
(iii)	O	35.50			
	S	10.00	55.93	54.50	-1.43
	R	10.43			
43-	Pensioners of Local Audit Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(iv)	O	1.00			
			3.50	3.23	-0.27
	R	2.50			
50-	Pensioners of Co-Operation Department- Non-Plan				
(v)	O	35.00			
			45.00	44.94	-0.06
	R	10.00			
54-	Pensioners of Estate Officer- Non-Plan				
(vi)	O	0.50			
			3.44	3.44	..
	R	2.94			

Augmentation in provision by ₹ 37.62 lakh in the above six cases through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills.

62-	Pensioners of Sports and Youth Services- Non-Plan				
(i)	O	0.80			
			1.80	1.88	+0.08
	R	1.00			
67-	Pensioners of Planning Department- Non-Plan				
(ii)	O	1.00			
	S	4.00	6.50	6.67	+0.17
	R	1.50			

Augmentation in provision by ₹ 2.50 lakh in the above two cases through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills.

73-	Pensioners of Elementary Education- Non-Plan				
	O	3,30.00			
	S	1,03.60	5,33.60	5,17.84	-15.76
	R	1,00.00			

In view of the final saving of ₹ 15.76 lakh the augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills of pensioners proved excessive.

Reasons for final saving of ₹ 15.76 lakh were awaited (July 2012).

78-	Pensioners of Public Works Department- Non-Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	1,80.00			
S	30.22	3,77.22	3,67.89	-9.33
R	1,67.00			

In view of final saving of ₹9.33 lakh the augmentation in provision by ₹ 1,67.00 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills of pensioners proved excessive.

Reasons for final saving of ₹9.33 lakh were awaited (July 2012).

83- Pensioners of Revenue Department-
Non-Plan

(i)	O	63.80			
	S	11.05	92.18	92.36	+0.18
	R	17.33			

85- Pensioners of Medical Education and Research
Centre-
Non-Plan

(ii)	S	6.25			
			21.25	15.30	-5.95
	R	15.00			

Augmentation in provision by ₹ 32.33 lakh in the above two cases through reappropriation in March 2012 was due to clearance of pending medical reimbursement bills.

Capital Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -				
03-	Welfare of Backward Classes -				
190-	Investments in Public Sector and Other Undertakings -				
01-	Investment in Himachal Backward Classes Minorities and Mahila Finance Development Corporation- Plan				
(i)	O	2,85.00			
			1,64.00	1,64.00	..
	R	-1,21.00			
80-	General -				
800-	Other Expenditure -				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	03-	Construction of Other Backward Classes Boys/Girls Hostels- Plan				
(ii)	O	50.00				
	R	-50.00				
	6225-	Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -				
	01-	Welfare of Schedule Castes -				
	190-	Loans to Public Sector and Other Undertakings -				
	01-	Interest free loans to Children of Integrated Rural Development Programmes Families for Higher Studies- Plan				
(iii)	O	1.00				
	R	-1.00				

Reduction in provision by ₹ 1,72.00 lakh in the above three cases through reappropriated in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments.

(v) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -			
80- General -			
800- Other Expenditure -			
01- Construction of Buildings- Plan			
(i) O	3,14.00		
R		3,65.00	
		3,65.00	..
4235- Capital Outlay on Social Security and Welfare-			
02- Social Welfare -			
800- Other Expenditure -			
01- Construction of Buildings- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 19- conclud.

(ii)	O	4,08.00			
			4,36.09	4,36.09	..
	R	28.09			

Reduction in provision by ₹ 79.09 lakh through reappropriation in March 2012 was mainly due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were surrendered so as to allocate the same between the two newly created departments.

APPROPRIATION ACCOUNTS

GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT AND 2515-OTHER RURAL DEVELOPMENT PROGRAMMES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	3,85,90,55				
			3,85,90,56	3,10,83,25	-75,07,31
Supplementary	1				
Amount surrendered during the year (31st March 2012)					72,76,19

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 75,07.31 lakh in the voted provision in the Revenue Section, the surrender of ₹ 72,76.19 lakh proved unrealistic.
- (ii) Saving in the voted grant occurred mainly under the following heads:-

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2216- Housing -					
03- Rural Housing -					
102- Provision of House Site to the Landless -					
01- Indira Awas Yojna- Plan					
O	2,57.00				
			1,92.02	1,92.02	..
R	-64.98				

Reduction in provision by ₹ 64.98 lakh through reappropriation in March 2012 was due to non completion of codal formalities.

- 2230- Labour and Employment -
- 03- Training -
- 003- Training of Craftsman and Supervisors -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

01- Tailoring Centre in Himachal Pradesh- Non-Plan					
	O	1,70.60			
			1,07.02	1,07.06	+0.04
	R	-63.58			
Reduction in provision by ₹ 63.58 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, receipt of less cases from beneficiaries.					
2501- Special Programmes for Rural Development -					
06- Self Employment Programmes -					
101- Swaranajayanti Gramin Swarojgar Yojana -					
02- Swaranajayanti Gramin Swarojgar Yojana- Plan					
(i)	O	3,14.00			
			1,24.33	1,24.33	..
	R	-1,89.67			
03- District Rural Development Agencies- Plan					
(ii)	O	3,00.00			
			2,94.79	2,94.79	..
	R	-5.21			
800- Other Expenditure -					
01- Integrated Waste Land Development Project- Plan					
(iii)	O	2,30.00			
			1,35.31	1,35.31	..
	R	-94.69			
2505- Rural Employment -					
01- National Programmes -					
702- Jawahar Gram Samridhi Yojana -					
06- National Rural Employment Guarantee Scheme- Plan					
(iv)	O	86,59.00			
			25,62.22	25,62.22	..
	R	-60,96.78			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 63,86.35 lakh in the above four cases through reappropriation/surrender in March 2012 was due to non completion of codal formalities.

2515- Other Rural Development Programmes -
003- Training -
01- Panchayati Raj Training Centre-
Non-Plan

O	79.13				
		63.13	63.68	+0.55	
R	-16.00				

Reduction in provision by ₹ 16.00 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts.

101- Panchayati Raj -
01- Panchyat Raj Department-
Non-Plan

O	14,78.00				
		12,93.13	12,93.58	+0.45	
R	-1,84.87				

Reduction in provision by ₹ 1,84.87 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims, less touring by the staff and regularisation of daily waged workers.

102- Community Development -
01- Development Department of Rural Integrated
Development-
Non-Plan

O	80,07.29				
		58,99.89	56,81.66	-2,18.23	
R	-21,07.40				

In view of the final saving of ₹ 2,18.23 lakh the reduction in provision by ₹ 21,07.40 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts, less conducting of training programmes for staff and touring by the staff partly offset by excess due to clearance of pending reimbursement medical claims, electricity, telephone bills, more expenditure on petrol, oil and lubricant charges and more engagement of daily waged staff proved inadequate.

Reasons for substantial final saving of ₹ 2,18.23 lakh were awaited (July 2012)

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Plan

O	75.00			
		60.00	47.03	-12.97
R	-15.00			

In view of the final saving of ₹ 12.97 lakh the reduction in provision by ₹ 15.00 lakh through surrender in March 2012 due to less touring by the staff, less expenditure on electricity, telephone bills, repair of vehicles and petrol, oil and lubricant charges proved inadequate.

Reasons for substantial final saving of ₹ 12.97 lakh were awaited (July 2012).

06- Executing Minor Irrigation Scheme-
Non-Plan

(i)	O	5.50			
	R	-5.50	..	..	..

Plan

(ii)	O	10.00			
	R	-10.00	..	..	..

09- Execution of Drinking Water Supply and Drainage
Scheme-
Non-Plan

(iii)	O	5.50			
	R	-5.50	..	..	..

Plan

(iv)	O	10.00			
	R	-10.00	..	..	..

Entire provision of ₹ 31.00 lakh in the above four cases was reappropriated/surrender in March 2012 due to non completion of codal formalities.

18- Matching Incentive Grant to Mahila Mandal -
Non-Plan

O	82.50			
		29.68	29.12	-0.56
R	-52.82			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 52.82 lakh through reappropriation in March 2012 was due to receipt of less proposals.

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2501- Special Programmes for Rural Development -			
06- Self Employment Programmes -			
101- Swaranajayanti Gram Swarojgar Yojana -			
05- National Rural Livelihood Mission (NRLM) Scheme-Plan			
R	36.25	36.25	..

Provision of funds of ₹ 36.25 lakh through reappropriation in March 2012 was due to receipt of more cases under National Rural Livelihood Mission Scheme. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

800- Other Expenditure -			
03- Maatri Shakti Beema Yojna-Non-Plan			
O	70.00		
		1,24.75	1,24.75
R	54.75		..

Augmentation in provision by ₹ 54.75 lakh through reappropriation in March 2012 was due to receipt of more cases under Maatri Shakti Beema Yojna scheme

04- Integrated Watershed Management Programme-Plan			
O	4,00.00		
		6,16.81	6,16.81
R	2,16.81		..

Augmentation in provision by ₹ 2,16.81 lakh through reappropriation in March 2012 was due to receipt of more cases under Integrated Watershed Management Programme scheme.

2505- Rural Employment -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

60- Other Programmes -					
702- Jawahar Rozgar Yojana -					
02- Draught Prone Area Programmes- Plan					
O	3,00.00		3,60.21	3,60.21	..
R	60.21				

Augmentation in provision by ₹ 60.21 lakh through reappropriation in March 2012 was due to receipt of more cases under Draught Prone Area Programme.

2515- Other Rural Development Programmes -					
101- Panchayati Raj -					
09- Backward Regions Grant Funds- Plan					
O	23,46.00		24,45.00	24,45.00	..
R	99.00				

Augmentation in provision by ₹ 99.00 lakh through reappropriation in March 2012 was due to the earmarking of funds by Planning Department being related to Additional Central Assistance.

10- Grant in Aid in Lieu of Royalty on Minerals under Panchayati Raj Act.- Non-Plan					
O	0.01		99.61	99.61	..
R	99.60				

Augmentation in provision by ₹ 99.60 lakh through reappropriation in March 2012 was due to release of more grant to local bodies for developmental activities.

102- Community Development -					
10- Construction of Rural Latrines- Plan					
O	5,00.00		6,89.24	6,89.24	..
R	1,89.24				

Augmentation in provision by ₹ 1,89.24 lakh through reappropriation in March 2012 was due to receipt of more proposals under construction of rural latrines.

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl.

16-	Construction/Renovation of Office Buildings/Stores- Plan				
	O	3,20.00			
			3,83.67	3,83.67	..
	R	63.67			

Augmentation in provision by ₹ 63.67 lakh through reappropriation in March 2012 was due to more expenditure on renovation and repair of office buildings.

20-	State Reward Under Sanitation Scheme- Non-Plan				
	O	14.30			
			48.95	48.95	..
	R	34.65			

Augmentation in provision by ₹ 34.65 lakh through reappropriation in March 2012 was due to receipt of more cases under sanitation programme.

197-	Assistance to Panchayat Samitis -				
02-	Grants to Panchayat Samitis under Third State Finance Commission- Non-Plan				
	O	17,55.75			
			23,30.42	23,30.42	..
	R	5,74.67			

Augmentation in provision by ₹ 5,74.67 lakh through reappropriation in March 2012 was due to upgradation and filling up of posts of Panchayat Sahayaks.

198-	Assistance to Gram Panchayats-				
02-	Grants to Gram Panchayats under Third State Finance Commission- Non-Plan				
	O	30,17.95			
			32,42.45	32,42.45	..
	R	2,24.50			

Augmentation in provision by ₹ 2,24.50 lakh through reappropriation in March 2012 was due to enhancement of honorarium to tailoring teachers / Panchayat Chowkidars etc. partly offset by less receipt of proposals under incentive grant from the Gram Panchayats.

APPROPRIATION ACCOUNTS

GRANT NO. 21 - CO-OPERATION

(HEADS 2404-DAIRY DEVELOPMENT, 2425-CO-OPERATION, 2851-VILLAGE AND SMALL INDUSTRIES, 4404-CAPITAL OUTLAY ON DAIRY DEVELOPMENT, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATIONS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 6408-LOANS FOR FOOD STORAGE AND WAREHOUSING, 6425-LOANS FOR CO-OPERATION AND 6851-LOANS FOR VILLAGE AND SMALL INDUSTRIES)

Total grant Actual Excess (+)
expenditure Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	27,09,15			
		27,62,70	20,28,60	-7,34,10
Supplementary	53,55			
Amount surrendered during the year (31st March 2012)				7,25,99

Capital Section

Voted

Original	13			
		6,56,90	6,58,68	+1,78
Supplementary	6,56,77			
Amount surrendered during the year (31st March 2012)				13

NOTES AND COMMENTS

- (i) The excess of ₹ 1,77,841 over the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 7,34.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 53.55 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 7,25.99 lakh proved inadequate.

Revenue Section

- (iii) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2425- Co-operation -			
001- Direction and Administration -			
01- Directorate-			
Centrally Sponsored Scheme			
Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

O	29.07			
		23.53	23.51	-0.02
R	-5.54			

Reduction in provision by ₹ 5.54 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts.

Non-Plan

O	2,52.25			
S	6.45	2,25.10	2,25.10	..
R	-33.60			

Reduction in provision by ₹ 33.60 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, regularisation of daily wages workers and less training programmes.

02- District Staff-
Non-Plan

O	15,21.11			
S	17.10	11,74.52	11,74.01	-0.51
R	-3,63.69			

Reduction in provision by ₹ 3,63.69 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less training programmes and receipt of less rent and tax bills.

101- Audit of Co-Operatives -
01- Audit Staff-
Non-Plan

O	8,46.16			
		5,23.06	5,15.49	-7.57
R	-3,23.10			

Reduction in provision by ₹ 3,23.10 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less training programmes for staff, regularisation of daily waged workers.

Capital Section

(iv) **Excess in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6851- Loans for Village and Small Industries -			
109- Composite Village and Small Industries Co- operatives -			
01- Industrial Co-Operative Loans- Centrally Sponsored Scheme Plan			
O	0.01		
		..	1.91
R	-0.01		+1.91
Reasons for incurring expenditure of ₹ 1.91 lakh without provision were awaited (July 2012).			

APPROPRIATION ACCOUNTS

GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	1,24,34,17		
Supplementary	..		
	1,24,34,17	1,18,71,56	-5,62,61
Amount surrendered during the year (31st March 2012)			5,55,98
Capital Section			
Voted			
Original	9		
Supplementary	1,25,00		
	1,25,09	6	-1,25,03
Amount surrendered during the year (31st March 2012)			1,25,03

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,25.03 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,25.00 lakh obtained in March 2012 proved unnecessary as even the original grant remained unutilized.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2236- Nutrition -				
02- Distribution of Nutritious Foods and				
101- Special Nutrition Programmes -				
06- Annapurna Scheme- Plan				
O	30.00			
		6.56	6.56	..
R	-23.44			

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Reduction in provision by ₹ 23.44 lakh through surrender in March 2012 was due to cut imposed by the Planning Department and less receipt of cases from beneficiaries.

3456-	Civil Supplies -				
001-	Direction and Administration -				
01-	Directorate-				
	Non-Plan				
	O	4,09.26			
			2,14.12	2,14.11	-0.01
	R	-1,95.14			

Reduction in provision by ₹ 1,95.14 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to clearance of the pending liability of telephone, water, electricity, petrol, oil, lubricant charges and more purchase of machinery.

	02-	District Offices-			
		Non-Plan			
(i)	O	11,03.34			
			5,39.09	5,39.00	-0.09
	R	-5,64.25			

3475-	Other General Economic Services -				
106-	Regulation of Weights and Measures -				
01-	Weight and Measures Organisation-				
	Non-Plan				
(ii)	O	2,79.94			
			1,98.79	1,98.63	-0.16
	R	-81.15			

Reduction in provision by ₹ 6,45.40 lakh in the above two cases through surrender in March 2012 was mainly due to non-filling up of vacant posts.

(iii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2408- Food Storage and Warehousing -			
01- Food -			
102- Food Subsidies -			
10- Antodya Anna Yojna-			
Non-Plan			
O	3,00.00		
		5,99.86	5,99.86
R	2,99.86		..

APPROPRIATION ACCOUNTS
GRANT NO. 22- conclud.

Augmentation in provision by ₹ 2,99.86 lakh through reappropriation in March 2012 was due to clearance of pending subsidy bills.

3456- Civil Supplies - 001- Direction and Administration - 04- Consumer Awareness- Centrally Sponsored Scheme Non Plan	R	1.53	1.53	1.53	..
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Provision of funds by ₹ 1.53 lakh through reappropriation in March 2012 was due to receipt of grants from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Capital Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5475- Capital Outlay on Other General Economic Services - 102- Civil Supplies - 01- Buildings- Centrally Sponsored Scheme Plan	S	1,25.00	..
	R	-1,25.00	..

Entire provision of funds of ₹ 1,25.00 lakh obtained in March 2012 through supplementary grant was surrendered in the same month due to non availability of land for construction of laboratories.

APPROPRIATION ACCOUNTS

GRANT NO. 23 - POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 3425-OTHER SCIENTIFIC RESEARCH, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,64,30,60			
		1,64,30,60	1,45,08,97	-19,21,63
Supplementary	..			
Amount surrendered during the year (31st March 2012)				19,35,24
Capital Section				
Voted				
Original	1,50,00,01			
		3,87,42,61	4,99,65,92	+1,12,23,31
Supplementary	2,37,42,60			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 1,12,23,31,000 over the Capital Section requires regularisation.
- (ii) In view of final saving of ₹ 19,21.63 lakh in the voted provision in the Revenue Section, surrender of ₹ 19,35.24 lakh proved excessive.
- (iii) In view of the final excess of ₹ 1,12,23.31 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,37,42.60 lakh obtained in March 2012 proved inadequate which points out the need for good budgeting and better control over expenditure.

Revenue Section

- (iv) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			

APPROPRIATION ACCOUNTS
GRANT NO. 23-contd.

2045-	Other Taxes and Duties on Commodities and Services -				
103-	Collection Charges-Electricity Duty -				
01-	Electrical Inspectorate-Non-Plan				
	O	2,40.53			
			1,56.94	1,56.08	-0.86
	R	-83.59			

Reduction in provision by ₹ 83.59 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts and non-drawl of salary of March 2012 in the same month, non organisation of seminars, camps, less receipt of petrol, oil, lubricant and repair bills and less conducting of training programmes.

2801-	Power -				
80-	General -				
001-	Direction and Administration-				
01-	Directorate of Energy-Non-Plan				
	O	2,58.94			
			2,08.42	2,22.88	+14.46
	R	-50.52			

In view of the final excess of ₹ 14.46 lakh the reduction in provision by ₹ 50.52 lakh through surrender in March 2012 due to non filling up of vacant posts and non drawl of salary of March 2012 in the same month, less engagement of lawyers, non finalisation of rent cases of hired buildings and less conducting of training programmes proved excessive.

Reasons for final excess of ₹ 14.46 lakh were awaited (July 2012)

101-	Assistance to Electricity Boards -				
02-	Interest Subsidy-Non-Plan				
	O	17,77.67			
		
	R	-17,77.67			

Entire provision of 17,77.67 lakh was surrendered in March 2012 due to non receipt of subsidy cases and clearance of liability from other accounts.

800-	Other Expenditure -				
03-	Expenditure on Payment of Arbitration Fee-Non-Plan				
(i)	O	5.00			
		
	R	-5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 23-concl.

	05-	Refund of Security Deposits By IPPs-				
		Non-Plan				
(ii)	O	5.50				
	R	-5.50	..	..	..
	2810-	New and Renewable Energy-				
	60-	Others				
	600-	Other Sources of Energy -				
	01-	Mini Micro Hydel Projects-				
		Non-Plan				
(iii)	O	1.10				
	R	-1.10	..	..	..
	3425-	Other Scientific Research -				
	60-	Others -				
	004-	Research and Development -				
	01-	Headquarter Establishment-				
		Non-Plan				
(iv)	O	11.83				
	R	-11.83	..	..	..

Entire provision of ₹ 23.43 lakh was surrendered in the above four cases in March 2012 , mainly due to non receipt of subsidy cases, council fee cases, liquidation of liability from other accounts.

Capital Section

(iv) Excess in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6801- Loans for Power Projects -			
190- Loan to Public Sector and other Undertakings-			
01- Loan to Himachal Pradesh Power Corporation- Plan			
O	1,50,00.00		
S	94,67.60	2,44,67.60	3,56,90.92 +1,12,23.32

Reasons for substantial final excess of ₹ 1,12,23.32 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS AND 2216-HOUSING)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	20,66,58		20,66,58	19,00,50	-1,66,08
Supplementary	..				
Amount surrendered during the year (31st March 2012)					1,62,03

COMMENTS

(i) **Saving in the voted grant occurred mainly under the following heads:-**

			Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -					
001- Direction and Administration -					
01- Directorate- Non-Plan					
O	1,03.99		84.88	84.88	..
R	-19.11				
Reduction in provision by ₹ 19.11 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and non engagement of daily waged workers, less conducting of training programmes and less repair of vehicles.					
101- Purchase and Supply of Stationery Stores -					
03- Irrigation and Public Works Department- Non-Plan					
(i) O	6.81		..	..	..
R	-6.81				
05- Treasury and Accounts Department- Non-Plan					
(ii) O	3.60		..	..	..
R	-3.60				
06- Funds Reserve With Finance Department- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(iii)	O	41.11			
	R	-41.11	..	..	..
09-	Social Justice and Empowerment- Non-Plan				
(iv)	O	1.57			
	R	-1.57	..	..	..
10-	Town and Country Planning- Non-Plan				
(v)	O	2.25			
	R	-2.25	..	..	..
11-	Technical Education- Non-Plan				
(vi)	O	2.25			
	R	-2.25	..	..	..
12-	Agriculture Department- Non-Plan				
(vii)	O	4.50			
	R	-4.50	..	..	..
14-	Horticulture Department- Non-Plan				
(viii)	O	5.61			
	R	-5.61	..	..	..
15-	Animal Husbandry Department- Non-Plan				
(ix)	O	2.80			
	R	-2.80	..	..	..
16-	Industry Department- Non-Plan				
(x)	O	2.30			
	R	-2.30	..	..	..
17-	Food & Supply Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(xi)	O	3.37			
	R	-3.37	..	..	..
	18- Transport Department- Non-Plan				
(xii)	O	2.06			
	R	-2.06	..	..	..
	20- Prison Department- Non-Plan				
(xiii)	O	1.12			
	R	-1.12	..	..	..
	21- Home Guard Department- Non-Plan				
(xiv)	O	1.12			
	R	-1.12	..	..	..
	22- Sainik Welfare Department- Non-Plan				
(xv)	O	1.12			
	R	-1.12	..	..	..
	23- Public Relation Department- Non-Plan				
(xvi)	O	1.40			
	R	-1.40	..	..	..
	26- Rural Development Department- Non-Plan				
(xvii)	O	3.24			
	R	-3.24	..	..	..
	27- Secretariat Administration Department- Non-Plan				
(xviii)	O	16.85			
	R	-16.85	..	..	..
	29- Panchayati Raj Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(xix)	O	5.61			
	R	-5.61	..	..	..
	31- Police Department- Non-Plan				
(xx)	O	13.66			
	R	-13.66	..	..	..
	32- Vidhan Sabha- Non-Plan				
(xxi)	O	2.17			
	R	-2.17	..	..	..
	33- Secondary Education Department- Non-Plan				
(xxii)	O	5.06			
	R	-5.06	..	..	..
	35- Health Department- Non-Plan				
(xxiii)	O	4.50			
	R	-4.50	..	..	..
	36- Election Department- Non-Plan				
(xxiv)	O	1.40			
	R	-1.40	..	..	..
	37- Governor's Secretariat- Non-Plan				
(xxv)	O	1.12			
	R	-1.12	..	..	..
	38- High Court and Subordinate Courts- Non-Plan				
(xxvi)	O	10.80			
	R	-10.80	..	..	..
	39- Public Service Commission- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(xxvii)	O	4.70			
	R	-4.70	..	..	..
40-	Land Record- Non-Plan				
(xxviii)	O	19.42			
	R	-19.42	..	..	..
42-	Labour and Employment Department- Non-Plan				
(xxix)	O	2.07			
	R	-2.07	..	..	..
48-	Prosecution Department- Non-Plan				
(xxx)	O	1.90			
	R	-1.90	..	..	..
49-	Excise and Taxation Department- Non-Plan				
(xxxi)	O	2.25			
	R	-2.25	..	..	..
50-	Co-Operation Department- Non-Plan				
(xxxii)	O	2.80			
	R	-2.80	..	..	..
51-	Medical Education- Non-Plan				
(xxxiii)	O	1.84			
	R	-1.84	..	..	..
60-	Advocate General- Non-Plan				
(xxxiv)	O	1.67			
	R	-1.67	..	..	..
68-	General Administration Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(xxxv)	O	1.39			
	R	-1.39	..	..	..
71-	Forest Department- Non-Plan				
(xxxvi)	O	8.98			
	R	-8.98	..	..	..
73-	Elementary Education- Non-Plan				
(xxxvii)	O	15.17			
	R	-15.17	..	..	..
78-	Public Works Department- Non-Plan				
(xxxviii)	O	12.20			
	R	-12.20	..	..	..
83-	Revenue Department- Non-Plan				
(xxxix)	O	20.00			
	R	-20.00	..	..	..
Entire provision of ₹ 2,41.79 lakh was reappropriated in the above thirty nine cases in March 2012 due to sub heads were operated wrongly whereas the expenditure was to be incurred by Printing and Stationary Department.					
102-	Printing, Storage and Distribution of Forms -				
01-	Supply of Forms- Non-Plan				
	O	15.27			
	R	-7.90	7.37	7.37	..
Reduction in provision by ₹ 7.90 lakh through surrender in March 2012 was due to non filling up of vacant posts.					
103-	Government Presses -				
01-	Himachal Pradesh Government Presses- Non-Plan				
	O	11,72.44			
	R	-53.36	11,19.08	11,15.05	-4.03

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

Reduction in provision by ₹ 53.36 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more purchase of printing material and machinery to fulfill the demand of various departments, more expenditure on hot and cold weather charges and more repair and maintenance of machinery.

06- Funds Reserve With Finance Department- Non-Plan					
(i)	O	30.20			
	R	-30.20	..	..	..
13- Printing and Stationary Department- Non-Plan					
(ii)	O	8.06			
	R	-8.06	..	..	..
17- Food and Supply Department- Non-Plan					
(iii)	O	5.04			
	R	-5.04	..	..	..
18- Transport Department- Non-Plan					
(iv)	O	1.25			
	R	-1.25	..	..	..
23- Public Relation Department- Non-Plan					
(v)	O	18.14			
	R	-18.14	..	..	..
27- Secretariat Administration Department- Non-Plan					
(vi)	O	2.01			
	R	-2.01	..	..	..
29- Panchayati Raj Department- Non-Plan					
(vii)	O	1.00			
	R	-1.00	..	..	..
31- Police Department- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(viii)	O	7.20			
	R	-7.20	..	..	..
32-	Vidhan Sabha- Non-Plan				
(ix)	O	4.03			
	R	-4.03	..	..	..
33-	Secondary Education Department- Non-Plan				
(x)	O	3.02			
	R	-3.02	..	..	..
35-	Health Department- Non-Plan				
(xi)	O	4.03			
	R	-4.03	..	..	..
36-	Election Department- Non-Plan				
(xii)	O	3.02			
	R	-3.02	..	..	..
38-	High Court and Subordinate Courts- Non-Plan				
(xiii)	O	13.60			
	R	-13.60	..	..	..
39-	Public Service Commission- Non-Plan				
(xiv)	O	2.01			
	R	-2.01	..	..	..
40-	Land Record- Non-Plan				
(xv)	O	21.10			
	R	-21.10	..	..	..
42-	Labour and Employment Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

(xvi)	O	1.51			
	R	-1.51	..	..	..
49-	Excise and Taxation Department- Non-Plan				
(xvii)	O	1.00			
	R	-1.00	..	..	..
51-	Medical Education- Non-Plan				
(xviii)	O	1.00			
	R	-1.00	..	..	..
73-	Elementary Education- Non-Plan				
(xix)	O	2.62			
	R	-2.62	..	..	..
Entire provision of ₹ 1,29.84 lakh was reappropriated in the above nineteen cases in March 2012 due to sub heads were operated wrongly whereas the actual expenditure was to be incurred by Printing and Stationary Department.					
83-	Revenue Department- Non-Plan				
	O	15.00			
	R	-15.00	..	..	..
Entire provision of ₹ 15.00 lakh was surrendered in March 2012 due to non purchase of material.					
104-	Cost of Printing by other Sources -				
01-	Private Presses- Non-Plan				
(i)	O	9.88			
	R	-6.46	3.42	3.41	-0.01
02-	Other Government Presses- Non-Plan				
(ii)	O	12.93			
	R	-2.39	10.54	10.54	..

Reduction in provision by ₹ 8.85 lakh through reappropriation/surrender in the above two cases in March 2012 was mainly due to non filling up of vacant posts and less conducting of training programmes for staff.

APPROPRIATION ACCOUNTS
GRANT NO. 24-concl'd.

(ii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -			
101- Purchase and Supply of Stationery Stores -			
01- Stationery- Non-Plan			
O	37.15		
		3,43.68	3,43.66
R	3,06.53		-0.02
Augmentation in provision by ₹ 3,06.53 lakh through reappropriation/surrender in March 2012 was mainly due to receipt of more demand from the departments for purchase of stationery partly offset by saving due to non filling up of vacant posts.			
02- Purchase of Stationery for Boards/Corporations and Public Enterprises- Non-Plan			
O	90.00		
		1,00.00	1,00.00
R	10.00		..
Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2012 was due to more demand received from various Board, Corporation and public Sector for purchase of stationery.			
103- Government Presses -			
02- Printing for Boards, Corporations and Public Undertakings- Non-Plan			
O	1,70.00		
		1,80.00	1,80.00
R	10.00		..
Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2012 was due to more purchase of printing material to fulfill the demand of various Board and corporation.			
2216- Housing -			
05- General Pool Accommodation -			
053- Maintenance and Repairs -			
01- Maintenance- Non-Plan			
O	1.52		
		5.86	5.86
R	4.34		..
Augmentation in provision by ₹ 4.34 lakh through reappropriation in March 2012 was due to more repairs of Buildings.			

APPROPRIATION ACCOUNTS

GRANT NO. 25 - ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT AND 5055-CAPITAL OUTLAY ON ROADS TRANSPORT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	99,36,94			
		99,36,94	98,82,99	-53,95
Supplementary	..			
Amount surrendered during the year (31st March 2012)				54,73
Capital Section				
Voted				
Original	9,90,00			
		19,90,00	19,90,00	..
Supplementary	10,00,00			
Amount surrendered during the year				..

COMMENTS

Revenue Section

(i) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2235- Social Security and Welfare -			
60- Other Social Security and Welfare			
101- Personal Accident Insurance Scheme for Poor Families -			
04- Payment of Ex-Gratia Grant to Passengers- Non-Plan			
O	55.00		
		12.00	12.00
R	-43.00		..

Reduction in provision by ₹ 43.00 lakh through reappropriation in March 2012 was due to less payment of ex-gratia grant to passengers.

APPROPRIATION ACCOUNTS
GRANT NO. 25-concl.

3055- Road Transport -					
001- Direction and Administration -					
01- Directorate- Non-Plan					
O	6,83.61				
		5,31.12	5,31.06		-0.06
R	-1,52.49				

Reduction in provision by ₹ 1,52.49 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more payment to lawyers, more expenditure on petrol, oil, lubricant charges, maintenance of vehicles, more receipt of medical reimbursement claims and engagement of more daily paid labourers.

3056- Inland Water Transport -					
001- Direction and Administration -					
01- Providing of Staff for Inland Water Transport.- Non-Plan					
O	6.52				
		3.19	3.19		..
R	-3.33				

Reduction in provision by ₹ 3.33 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training camps and seminar.

(ii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2041- Taxes on Vehicles -				
001- Direction and Administration -				
01- Headquarters and Field Staff- Non-Plan				
O	1,91.79			
		3,35.88	3,36.72	+0.84
R	1,44.09			

Augmentation in provision by ₹ 1,44.09 lakh through reappropriation in March 2012 was mainly due to requirement of more amount for road safety schemes and for establishment of weigh bridges partly offset by saving due to non filling up of vacant posts and less receipt of traveling allowance claims.

APPROPRIATION ACCOUNTS

GRANT NO. 26 - TOURISM AND CIVIL AVIATION

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL OUTLAY ON CIVIL AVIATION AND 5452-CAPITAL OUTLAY ON TOURISM)

			Total grant/ appropriation (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	18,99,20				
			18,99,21	15,60,85	-3,38,36
Supplementary	1				
Amount surrendered during the year (31st March 2012)					3,34,79
Capital Section					
Voted					
Original	1,96,21				
			1,96,21	1,96,19	-2
Supplementary	..				
Amount surrendered during the year (31st March 2012)					2
Charged					
Original	..				
			2,97,86	2,97,86	..
Supplementary	2,97,86				
Amount surrendered during the year					..

COMMENTS

Revenue Section

(i) Saving in the voted grant occurred mainly under the following heads:-

			Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
3452- Tourism -					
80- General -					
001- Direction and Administration -					
01- Directorate-					
Non-Plan					
O	1,06.38				
			94.07	92.85	-1.22
R	-12.31				

APPROPRIATION ACCOUNTS
GRANT NO. 26- conclud.

Reduction in provision by ₹ 12.31 lakh through surrender in March 2012 was mainly due to non-filling up of vacant posts, regularisation of daily wagers and less receipt of Municipal Corporation bills.

02- Field Staff-
Non-Plan

O	2,53.03			
		2,14.92	2,12.57	-2.35
R	-38.11			

Reduction in provision by ₹ 38.11 lakh through surrender in March 2012 was due to non-filling up of vacant posts.

Plan

O	10,15.00			
		7,01.70	7,01.70	..
R	-3,13.30			

Reduction in provision by ₹ 3,13.30 lakh through reappropriation/surrender in March 2012 was mainly due to cut imposed by the Planning Department and non completion of codal formalities.

(ii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
3452- Tourism -			
80- General -			
003- Training -			
03- Scheme of Capacity Building for Service Providers- Centrally Sponsored Scheme- Plan			
S	0.01		
		19.91	19.91
R	19.90		..

Augmentation in provision by ₹ 19.90 lakh through reappropriation in March 2012 was due to clear the pending liability under the scheme.

800- Other Expenditure -
08- Incentive for Tourism Infrastructure-
Plan

O	19.81			
		35.25	35.25	..
R	15.44			

Augmentation in provision by ₹ 15.44 lakh through reappropriation in March 2012 was due to more organisation of camps.

APPROPRIATION ACCOUNTS

GRANT NO. 27 - LABOUR EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 2230-LABOUR AND EMPLOYMENT, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES AND 6202-LOANS TO EDUCATION, SPORTS, ART AND CULTURE)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	66,32,60				
			69,47,25	65,54,58	-3,92,67
Supplementary	3,14,65				
Amount surrendered during the year (31st March 2012)					3,58,90
Capital Section					
Voted					
Original	26,15,14				
			50,26,11	50,26,00	-11
Supplementary	24,10,97				
Amount surrendered during the year (31st March 2012)					11

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,92.67 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 3,14.65 lakh obtained in March 2012 proved unnecessary as even the original grant remained unutilized and surrender of ₹ 3,58.90 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 0.11 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 24,10.97 lakh obtained in March 2012 proved excessive.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
42- Maintenance Expenditure of Labour and Employment Department- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

O	38.13				
R	-38.13				

Entire amount of ₹ 38.13 lakh was reappropriated in March 2012 due to non maintenance of buildings.

2203- Technical Education -
001- Direction and Administration -
01- Directorate-
Non-Plan

O	2,14.11				
R	-69.17	1,44.94	1,45.00		+0.06

Reduction in provision by ₹ 69.17 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less receipt of electricity/telephone bills, less receipt of scholarship cases from beneficiaries and less organisation of seminars.

105- Polytechnics -
01- Government Polytechnics-
Plan

O	1,00.00				
R	-54.82	45.18	45.13		-0.05

Reduction in provision by ₹ 54.82 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less purchase of machinery, raw materials, less organization of camps and less engagement of daily paid workers.

03- Government Polytechnics under World Bank
Projects-
Plan

O	4.00				
R	-4.00				

Entire amount of 4.00 lakh was reappropriated in March 2012 due to non conducting of training programme.

112- Engineering/Technical Colleges and Institutes-
01- Government Engineering College-
Non-Plan

O	2,95.36				
S	1,16.66	3,14.69	3,14.68		-0.01
R	-97.33				

Reduction in provision by ₹ 97.33 lakh through reappropriation/surrender in March 2012 was mainly due to less purchase of machinery, less receipt of telephone and electricity bills, non filling up of vacant posts, less organisation of camps/seminars, less purchase of raw materials and non engagement of lawyers.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Plan					
	O	1,00.00			
	R	-45.85	54.15	54.18	+0.03
Reduction in provision by ₹ 45.85 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less purchase of machinery, less receipt of telephone and electricity bills and less purchase of raw materials.					
2230- Labour and Employment -					
01- Labour -					
001- Direction and Administration -					
01- Headquarter Staff-					
Non-Plan					
(i)	O	96.73			
	R	-22.94	73.79	69.20	-4.59
102- Working Conditions and Safety -					
01- Inspectorate of Factories-					
Non-Plan					
(ii)	O	6.68			
	R	-1.72	4.96	4.36	-0.60
Reduction in provision by ₹ 24.66 lakh in the above two cases through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts.					
103- General Labour Welfare -					
01- Education-					
Non-Plan					
	O	2.26			
	R	-2.26	..	..	..
Entire amount of ₹2.26 lakh was reappropriated in March 2012 mainly due to non filling up of vacant posts.					
02- Employment Services -					
004- Research, Survey and Statistics -					
01- Collection of Employment Market Information-					
Non-Plan					
	O	75.10			
	R	-23.74	51.36	50.35	-1.01
Reduction in provision by ₹ 23.74 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training of staff.					

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

101- Employment Services -

01- Extension of Coverage of Employment Services-
Non-Plan

O	6,63.10				
		5,13.56	4,99.77	-13.79	
R	-1,49.54				

In view of the final saving of ₹ 13.79 lakh the reduction in provision by ₹ 1,49.54 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less expenditure on telephone and electricity bills partly off set by excess due to more engagement of daily paid labourers proved inadequate.

Reasons for final saving of ₹ 13.79 lakh were awaited (July 2012).

03- University Employment and Guidance Bureau-
Non-Plan

(i)	O	4.67			
			2.02	2.02	..
	R	-2.65			

03- Training -

001- Direction and Administration -

01- Staff at Directorate of Technical Education,
Vocational and Industrial Training-
Non-Plan

(ii)	O	31.34			
			22.20	22.20	..
	R	-9.14			

Reduction in provision by ₹ 11.79 lakh in the above two cases through surrender in March 2012 was mainly due to non filling up of vacant posts.

003- Training of Craftsman and Supervisors -

05- Training of Craftsman and Supervisors-
Non-Plan

O	28,11.90				
S	14.55	26,72.92	26,72.85	-0.07	
R	-1,53.53				

Reduction in provision by ₹ 1,53.53 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on training of staff and less faculty engaged in various industrial training institutes on hourly/period basis.

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

2059- Public Works -					
01- Office Buildings -					
053- Maintenance and Repairs -					
87- Maintenance of Technical Education Department					
Building-					
Non-Plan					
	S	1.86			
			40.00	40.00	..
	R	38.14			
Augmentation in provision by ₹ 38.14 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of buildings.					
2203- Technical Education -					
105- Polytechnics -					
01- Government Polytechnics-					
Non-Plan					
	O	16,39.54			
			18,00.69	18,00.74	+0.05
	R	1,61.15			
Augmentation in provision by ₹ 1,61.15 lakh through reappropriation in March 2012 was due to revision of pay scale and drawl of salary of March 2012 in the same month partly offset by saving due to less training for staff and less engagement of daily paid workers.					
2230- Labour and Employment -					
01- Labour -					
101- Industrial Relations -					
01- Enforcement of Labour Laws-					
Non-Plan					
	O	1,84.71			
			2,25.91	2,22.13	-3.78
	R	41.20			
Augmentation in provision by ₹ 41.20 lakh through reappropriation in March 2012 was mainly due to drawl of pay arrear and dearness allowance and more receipt of medical reimbursement claims.					
03- Training -					
003- Training of Craftsman and Supervisors -					
05- Training of Craftsman and Supervisors-					
Plan					
	O	50.00			
			79.61	79.60	-0.01
	R	29.61			

APPROPRIATION ACCOUNTS
GRANT NO. 27- conclud.

Augmentation in provision by ₹ 29.61 lakh through reappropriation in March 2012 was mainly due to more purchase of machinery and raw material partly offset by saving due to non filling up of vacant posts and less purchase of office articles.

07- Centre of Excellence under World Bank Assistance-
Centrally Sponsored Scheme
Plan

(i)	O	7.85			
	S	80.82	93.52	93.52	..
	R	4.85			
	Plan				
(ii)	O	1,20.00			
	S	15.00	1,58.79	1,58.46	-0.33
	R	23.79			

Augmentation in provision by ₹ 28.64 lakh in the above two cases through reappropriation in March 2012 was mainly due to salaries of March paid in March.

08- Efficient Development Incentive Scheme-
Centrally Sponsored Scheme
Plan

	O	0.01			
	S	81.41	1,00.42	1,00.42	..
	R	19.00			

Augmentation in provision by ₹ 19.00 lakh through reappropriation in March 2012 was due to more organisation of camps/seminar.

APPROPRIATION ACCOUNTS

GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 3054-ROAD AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	1,17,08,44			
	Supplementary	6,29,86	1,23,38,30	1,21,83,42	-1,54,88
Amount surrendered during the year (31st March 2012)					1,32,77
Capital Section					
Voted					
	Original	16,00,00			
	Supplementary	..	16,00,00	14,38,52	-1,61,48
Amount surrendered during the year (31st March 2012)					1,61,48
Charged					
	Original	..			
	Supplementary	1,91,23	1,91,23	1,91,23	..
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,54.88 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,29.86 lakh obtained in March 2012 proved excessive and surrender of ₹ 1,32.77 lakh proved inadequate.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
2217-	Urban Development -				
03-	Integrated Development of Small and Medium Towns -				

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

192-	Assistance to Municipalities/ Municipal Councils -				
02-	Urban Infrastructure Development Scheme for Small and Medium Townships- Plan				
	O	3,00.00			
	R	-3,00.00	..	..	..

Entire provision of ₹ 3,00.00 lakh was reappropriated in March 2012 due to non execution of work.

80-	General -				
001-	Direction and Administration -				
01-	Directorate of Urban Local Bodies- Non-Plan				
	O	2,41.92			
	R	-60.54	1,81.38	1,81.38	..

Reduction in provision by ₹ 60.54 lakh through reappropriation/surrender in March 2012 was mainly due to non-filling up of vacant posts partly offset by excess due to clearance of the pending liability of electricity bills and other office expenditure.

02-	Directorate of Town and Country Planning Organisation- Non-Plan				
	O	8,63.47			
	R	-97.09	7,66.38	7,44.28	-22.10

In view of the final saving of ₹ 22.10 lakh the reduction in provision by ₹ 97.09 lakh through surrender in March 2012 was due to non filling up of vacant posts proved inadequate.

Reasons for final saving of ₹ 22.10 lakh were awaited (July 2012).

191-	Assistance to Municipal Corporations				
41-	Funds under Jawahar Lal Nehru National Urban Renewal Mission- Plan				
	O	11,99.99			
	R	-11,22.16	77.83	77.83	..

Substantial reduction in provision by ₹ 11,22.16 lakh through reappropriation in March 2012 was due to execution of less work.

192-	Assistance to Municipalities/ Municipal Councils -				
08-	Rajiv Gandhi Urban Renewal Facility Scheme- Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

O	73.00			
		20.00	20.00	..
R	-53.00			

Reduction in provision by ₹ 53.00 lakh through reappropriation in March 2012 was due to less receipt of proposal from municipal councils/municipalities.

09- Integrated Housing and Slum Developments under
Jawahar Lal Nehru National Urban Renewal
Mission-
Plan

O	5,00.00			
		4,74.80	4,74.80	..
R	-25.20			

Reduction in provision by ₹ 25.20 lakh through reappropriation in March 2012 was due to execution of less work.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2217- Urban Development -				
03- Integrated Development of Small and Medium Towns -				
193- Assistance to Nagar Panchayats/Notified Areas Committees or Equivalent thereof -				
02- Infrastructure for Development of Small and Medium Cities- Plan				
S	5,75.12			
		16,78.05	16,78.05	..
R	11,02.93			

Augmentation in provision by ₹ 11,02.93 lakh through reappropriation in March 2012 was due to construction of new projects.

80- General -
193- Assistance to Nagar Panchayats/Notified Areas
Committees or Equivalent thereof -
08- Rajiv Gandhi Urban Renewal Facility Scheme-
Plan

O	70.00			
		1,23.00	1,23.00	..
R	53.00			

Augmentation in provision by ₹ 53.00 lakh through reappropriation in March 2012 was due to receipt of more proposals from Nagar Panchayats.

APPROPRIATION ACCOUNTS
GRANT NO. 28-concl'd.

10-	Slum free City Planning Scheme under Rajeev Gandhi Awas Yojna- (JNNURM) Plan				
	O	0.01			
	R	3,69.31	3,69.32	3,69.32	..

Augmentation in provision by ₹ 3,69.31 lakh through reappropriation in March 2012 was due to receipt of more cases from beneficiaries.

Capital Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -			
02- Sewerage and Sanitation -			
106- Sewerage Services -			
02- Drainage Sanitation Sewerage Scheme- Plan			
	O	15,00.00	
	R	-1,91.23	13,08.77
			13,08.77
			..

Reduction in provision by ₹ 1,91.23 lakh through reappropriation/surrender in March 2012 was due to execution of less construction work.

(v) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4217- Capital Outlay on Urban Development -			
03- Integrated Development of Small and Medium Towns -			
051- Construction -			
05- Preparation of Draft Development Plan- Plan			
	O	1,00.00	
	R	29.75	1,29.75
			1,29.75
			..

Augmentation in provision by ₹ 29.75 lakh through reappropriation in March 2012 was due to enhancement in Plan ceiling by Planning Department.

APPROPRIATION ACCOUNTS

GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	22,57,26,69		22,57,26,69	22,50,91,45	-6,35,24
Supplementary	..				
Amount surrendered during the year (31st March 2012)					1,02,98,34
Charged					
Original	21,50,58,16		21,50,58,18	21,29,70,50	-20,87,68
Supplementary	2				
Amount surrendered during the year (31st March 2012)					87,92,02
Capital Section					
Voted					
Original	6,73,01		6,73,01	5,06.15	-1,66.86
Supplementary	..				
Amount surrendered during the year (31st March 2012)					1,56,31
Charged					
Original	9,60,84,46		10,99,24,52	11,27,72,01	+28,47,49
Supplementary	1,38,40,06				
Amount surrendered during the year (31st March 2012)					1,98,06

NOTES AND COMMENTS

- (i) The excess of ₹ 28,47,49,231 over the charged appropriation in the Capital Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

- (ii) In view of the final saving of ₹ 6,35.24 lakh in the voted provision in Revenue section, surrender of ₹ 1,02,98.34 lakh in March 2012 provision proved unrealistic.
- (iii) In view of the final saving of ₹ 20,87.68 lakh in the charged appropriation in the Revenue Section, surrender of ₹ 87,92.02 lakh proved unrealistic.
- (iv) In view of the final excess of ₹ 28,47.49 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 1,38,40.06 lakh obtained in March 2012 proved inadequate and surrender of ₹ 1,98.06 lakh injudicious which points out the need for good budgeting and better control over expenditure.

Revenue Section

- (v) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2047- Other Fiscal Services -			
103- Promotion of Small Savings -			
01- Small Savings Organisation- Non-Plan			
O	57.44		
		38.26	-2.59
R	-19.18	35.67	

Reduction in provision by ₹ 19.18 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts, less expenditure on hot and cold weather charges and on repair of vehicles

2054- Treasury and Accounts Administration -			
097- Treasury Establishment -			
01- District Treasury and Sub-Treasuries- Non-Plan			
O	26,62.45		
		16,40.16	+23.80
R	-10,22.29	16,63.96	

In view of the final excess of ₹ 23.80 lakh the reduction in provision by ₹ 10,22.29 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts partly offset by excess due to clearance of medical reimbursement claims proved excessive.

Reasons for final excess of ₹ 23.80 lakh were awaited (July 2012).

098- Local Fund Audit -			
01- Local Fund Audit Organisation- Non-Plan			
O	6,19.39		
		4,79.04	-35.47
R	-1,40.35	4,43.57	

In view of the final saving of ₹ 35.47 lakh the reduction in provision by ₹ 1,40.35 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reasons for final saving of ₹ 35.47 lakh were awaited (July 2012).

2071- Pensions and other Retirement Benefits -

01- Civil -

101- Superannuation and Retirement Allowances -

02- Superannuation Before 1.11.1966-
Non-Plan

O	80,00.00			
		16,97.15	20,92.97	+3,95.82
R	-63,02.85			

Reduction in provision by ₹ 63,02.85 lakh through reappropriation in March 2012 was statedly due to less receipt of pension cases .

Excess of ₹ 3,95.82 lakh was due to wrong estimation of provision by the Finance Department .

04- Contributory Pension Scheme-
Non-Plan

O	1,00,00.00			
		88,87.46	72,89.66	-15,97.80
R	-11,12.54			

Reduction in provision by ₹ 11,12.54 lakh through surrender in March 2012 was due to less receipt of pension cases and transfer of liability to National Security Deposit Limited.

Saving of ₹ 15,97.80 lakh was due transfer of liability to National Security Deposit Limited.

102- Commuted value of Pensions -

01- Payments Before 1.11.1966-
Non-Plan

O	17,78.48			
		18,97.16	13,97.16	-5,00.00
R	1,18.68			

Augmentation in provision by ₹ 1,18.68 lakh through reappropriation in March 2012 was due to anticipating more commutation cases for revision.

Final saving of ₹ 5,00.00 lakh was due to receipt of less receipt of revised commutation cases than anticipated.

02- Payments From 1.11.1966-
Non-Plan

(i)	O	3,00,00.00			
			2,12,71.09	2,12,71.09	..
	R	-87,28.91			

104- Gratuities -

01- Payments Before 1.11.1966-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(ii)	O	3,50.00			
	R	-2,69.46	80.54	80.54	..
105-	Family Pensions -				
01-	Payments Before 1.11.1966- Non-Plan				
(iii)	O	13,50.00			
	R	-8,06.71	5,43.29	5,43.29	..
02-	Payments From 1.11.1966- Non-Plan				
(iv)	O	4,10,04.52			
	R	-1,00,14.76	3,09,89.76	3,09,89.76	..
Reduction in provision by ₹ 1,98,19.84 lakh in the above four cases through reappropriation/surrender in March 2012 was due to receipt of less pension cases.					
3451-	Secretariat-Economic Services -				
091-	Attached Offices -				
01-	Directorate of Institutional of Finance and Public Enterprises- Non-Plan				
	O	60.00	60.00	15.13	-44.87
Reasons for final saving of ₹ 44.87 lakh were awaited (July 2012).					
3454-	Census Surveys and Statistics -				
02-	Surveys and Statistics -				
111-	Vital Statistics -				
01-	Headquarters and District Staff- Non-Plan				
	O	6,35.53			
	R	-71.39	5,64.14	5,37.18	-26.96
In view of the final saving of ₹ 26.96 lakh the reduction in provision by ₹ 71.39 lakh through surrender in March 2012 mainly due to non filling up of vacant posts and less engagement of daily waged workers proved inadequate.					
Reasons for final saving of ₹ 26.96 lakh were awaited (July 2012).					
02-	Establishment of Machine/Calculator Tabulation units- Non-Plan				
(i)	O	32.11			
	R	-8.24	23.87	22.24	-1.63

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

03- Establishment of Improvement of State Income					
Estimates units-					
Non-Plan					
(ii)	O	18.13			
			11.44	10.58	-0.86
	R	-6.69			

Reduction in provision by ₹ 14.93 lakh through surrender in March 2012 in the above two cases was due to non filling up of vacant posts.

112- Economic Advice and Statistics -

03- Strengthening of Statistical Infrastructure under
Thirteenth Finance Commission -
Plan

O	1,63.00				
			78.96	78.86	-0.10
R	-84.04				

Reduction in provision by ₹ 84.04 lakh through reappropriation/surrender in March 2012 was mainly due to less expenditure on hot and cold weather charges partly offset by excess due to conducting of more meetings and more payment of honorarium.

(vi) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2054- Treasury and Accounts Administration -			
095- Directorate of Accounts and Treasuries -			
01- Headquarters Organisation- Non-Plan			
O	3,49.97		
		4,13.89	4,25.01
R	63.92		+11.12

In view of the final excess of ₹ 11.12 lakh the augmentation in provision by ₹ 63.92 lakh through reappropriation in March 2012 was mainly due to meet the expenditure on remuneration of employees partly offset by saving due to non filling up of vacant posts proved inadequate.

Reasons for final excess of ₹ 11.12 lakh were awaited (July 2012).

2070- Other Administrative Services -

105- Special Commission of Enquiry -
02- State Finance Commission-
Non-Plan

O	0.09				
		15.73	15.74		+0.01
R	15.64				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in provision by ₹ 15.64 lakh through reappropriation in March 2012 was mainly due to Reconstitution of State Finance Commission, purchase of new vehicle for member secretary of State Finance Commission and more expenditure on travel expenses.

2071-	Pensions and other Retirement Benefits -				
01-	Civil -				
101-	Superannuation and Retirement Allowances -				
03-	Superannuation From 1.11.1966- Non-Plan				
	O	9,40,97.00			
			9,58,59.33	10,73,02.36	+1,14,43.03
	R	17,62.33			

Augmentation in provision by ₹ 17,62.33 lakh through reappropriation in March 2012 was due to enhancement of pension.

Final excess of ₹ 1,14,43.03 lakh was due to receipt of more pension cases than anticipated on account of vth pay commission Report.

104-	Gratuities -				
02-	Payments From 1.11.1966 Gratuities- Non-Plan				
(i)	O	2,10,00.00			
			3,18,86.30	3,18,86.20	-0.10
	R	1,08,86.30			
111-	Pensions to Legislators -				
01-	State Legislatures- Non-Plan				
(ii)	O	4,20.00			
			4,99.58	4,99.58	..
	R	79.58			
115-	Leave Encashment Benefits -				
01-	Leave Encashment- Non-Plan				
(iii)	O	1,30,00.00			
			1,83,28.04	1,83,28.04	..
	R	53,28.04			

Augmentation in provision by ₹ 1,62,93.92 lakh through reappropriation in March 2012 in the above three cases was due to revision of more pension cases.

3454-	Census Surveys and Statistics -
02-	Surveys and Statistics -
111-	Vital Statistics -
01-	Headquarters and District Staff- Centrally Sponsored Scheme Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

O	0.03			
		33.63	33.62	-0.01
R	33.60			

Augmentation in provision by ₹ 33.60 lakh through reappropriation in March 2012 was due to meet the expenditure on honorarium, more expenditure on hot and cold weather charges and conducting of more training .

112- Economic Advice and Statistics -
02- State Strategic Plan -
Centrally Sponsored Scheme
Plan

O	0.04			
		2.69	2.72	+0.03
R	2.65			

Augmentation in provision by ₹ 2.65 lakh through reappropriation in March 2012 was due to more payment of honorarium, more expenditure on hot and cold weather charges.

(vii) **Saving in the Charged Appropriation occurred mainly under the following heads:-**

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2049- Interest Payments -			
01- Interest on Internal Debt -			
101- Interest on Market Loans -			
03- 8.50% Himachal Pradesh State Development Loan			
2020-			
Non-Plan			
(i) O	16,50.00	16,50.00	15,98.32
			-51.68
05- 8.38% Himachal Pradesh State Development Loan			
2020-			
Non-Plan			
(ii) O	51,95.60	51,95.60	51,75.80
			-19.80

Reasons for final saving of ₹ 71.48 lakh in the above two cases were awaited (July 2012).

11- 11.5% Himachal Pradesh State Development Loan			
2010-			
Non-Plan			
(i) O	2,59.21	..	..
	
R	-2,59.21		
29- 10.52% Himachal Pradesh State Development			
Loan 2010-			
Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(ii)	<i>O</i>	7,05.84			
	<i>R</i>	-7,05.84	..	..	..
30-	12.00% Himachal Pradesh State Development Loan 2010- Non-Plan				
(iii)	<i>O</i>	2,93.49			
	<i>R</i>	-2,93.49	..	..	..
31-	10.50% Himachal Pradesh State Development Loan 2011- Non-Plan				
(iv)	<i>O</i>	5,25.01			
	<i>R</i>	-5,25.01	..	..	..
	Entire provision of ₹ 17,83.55 lakh in the above four cases was surrendered in March 2012 due to non payment of interest.				
46-	5.90% Himachal Pradesh State Development Loan 2017- Non-Plan				
	<i>O</i>	6,48.98	6,48.98	..	-6,48.98
	Entire provision of ₹ 6,48.98 lakh remained unutilised: reasons for which were awaited (July 2012)				
50-	6.35% Himachal Pradesh State Development Loan 2013- Non-Plan				
	<i>O</i>	9,86.86	9,86.86	9,22.31	-64.49
	Reasons for final saving of ₹ 64.49 lakh were awaited (July 2012).				
51-	8.50% Power Bond- Non-Plan				
	<i>O</i>	4,32.91			
			3,13.48	3,14.81	+1.33
	<i>R</i>	-1,19.43			
	Reduction in provision by ₹ 1,19.43 lakh through surrender in March 2012 was due to less payment of interest.				
52-	7.77% Himachal Pradesh State Development Loan 2015- Non-Plan				
(i)	<i>O</i>	15,54.02	15,54.02	15,30.89	-23.13

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

53-	7.39% Himachal Pradesh State Development Loan 2015- Non-Plan				
(ii)	<i>O</i>	4,15.68	4,15.68	2,07.84	-2,07.84
57-	7.32% Himachal Pradesh State Development Loan 2014- Non-Plan				
(iii)	<i>O</i>	6,24.50	6,24.50	5,50.50	-74.00
58-	7.02% Himachal Pradesh State Development Loan 2015- Non-Plan				
(iv)	<i>O</i>	6,30.04	6,30.04	5,70.00	-60.04
60-	7.74% Himachal Pradesh State Development Loan 2016- Non-Plan				
(v)	<i>O</i>	23,22.00	23,22.00	22,24.50	-97.50
81-	8.50% Himachal Pradesh State Development Loan 2017- Non-Plan				
(vi)	<i>O</i>	17,00.00	17,00.00	13,66.78	-3,33.22
85-	8.35% Himachal Pradesh State Development Loan 2018- Non-Plan				
(vii)	<i>O</i>	18,78.76	18,78.76	17,84.57	-94.19
88-	8.21% Himachal Pradesh State Development Loan 2018- Non-Plan				
(viii)	<i>O</i>	16,42.00	16,42.00	8,21.00	-8,21.00

Reasons for final saving of ₹ 17,10.92 lakh in the above eight cases were awaited (July 2012).

89- % Himachal Pradesh State Development Loan-
Non-Plan

O 1,05,00.00

R -1,05,00.00

..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Entire provision of ₹ 1,05,00.00 lakh was reappropriated/surrendered in March 2012 due to nil payment of interest.

200- Interest on Other Internal Debts-

07- National Bank for Agriculture and Rural
Development -
Non-Plan

<i>O</i>	86,00.00				
		79,46.37	79,46.37	..	
<i>R</i>	-6,53.63				

Reduction in provision by ₹ 6,53.63 lakh through reappropriation/surrender in March 2012 was due to less payment of interest.

08- Interest on Ways and Means Advances and over
Drafts by Reserve Bank of India-
Non-Plan

<i>O</i>	1.00				
		1.00	..	-1.00	

Reasons for final saving of ₹ 1.00 lakh were awaited (July 2012).

19- Repayment of Interest payable by Housing Board-
Non-Plan

<i>O</i>	2,00.00				
		1,07.81	1,07.81	..	
<i>R</i>	-92.19				

Reduction in provision by ₹ 92.19 lakh through surrender in March 2012 was due to less payment of interest.

20- Non SLR Borrowing/IDB
Non-Plan

<i>O</i>	1,20,20.00				
		1,20,17.25	1,17,80.18	-2,37.07	
<i>R</i>	-2.75				

Reasons for substantial final saving of ₹ 2,37.07 lakh were awaited (July 2012).

21- Special Security Issued to National Small Saving
Fund-
Non-Plan

<i>O</i>	4,80,00.00				
		4,71,12.86	..	-4,71,12.86	
<i>R</i>	-8,87.14				

In view of the final saving of ₹ 4,71,12.86 lakh the reduction in provision by ₹ 8,87.14 lakh through surrender in March 2012 due to less payment of interest proved unrealistic.

Reasons for non incurring expenditure of ₹ 4,71,12.86 were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

22- Interest on State Bank of India Loan-
Non-Plan

<i>O</i>	12,00.00				
		5,37.85	4,10.31	-1,27.54	
<i>R</i>	-6,62.15				

In view of the final saving of ₹ 1,27.54 lakh the reduction in provision by ₹ 6,62.15 lakh through surrender in March 2012 due to less payment of interest proved inadequate.

Reasons for final saving of ₹ 1,27.54 lakh were awaited (July 2012).

23- Non SLR Borrowing Life Insurance Corporation of
India-
Non-Plan

<i>O</i>	50,00.00				
		49,89.07	49,89.07	..	
<i>R</i>	-10.93				

Reduction in provision of ₹ 10.93 lakh through surrender in March 2012 was due to less payment of interest.

03- Interest on Small Savings, Provident Funds etc. -

104- Interest on State Provident Funds -

02- Contributory Provident Fund-
Non-Plan

<i>O</i>	8.50				
		8.50	..	-8.50	

Saving of ₹ 8.50 lakh was pointed out to State but no action was taken by State Finance Department.

04- Interest on Loans and Advances from Central
Government -

101- Interest on Loans for State/Union Territory Plan
Schemes -

03- Interest on Block Loans for externally Aided
Projects under the Reimbursement Procedure for
Projects -
Non-Plan

<i>O</i>	32.15				
		32.49	..	-32.49	
<i>R</i>	0.34				

Entire provision of ₹ 32.49 lakh remained unutilised ;reasons for which were awaited (July 2012).

(viii) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2049- Interest Payments -			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(vi)	<i>O</i>	24,09.00	24,09.00	26,37.80	+2,28.80
86-	8.82% Himachal Pradesh State Development Loan 2018- Non-Plan				
(vii)	<i>O</i>	9,87.84	9,87.84	10,01.03	+13.19
91-	7.09 % Himachal Pradesh State Development Loan 2019- Non-Plan				
(viii)	<i>O</i>	21,27.00	21,27.00	23,54.70	+2,27.70
95-	8.43% Himachal Pradesh State Development Loan 2019- Non-Plan				
(ix)	<i>O</i>	42,15.00	42,15.00	44,06.02	+1,91.02
103-	Interest on Treasury Bills and connected Securities issued to Reserve Bank of India -				
01-	Interest on Treasury Bills and Securities issued to Reserve Bank of India.- Non-Plan				
(x)	<i>O</i>	40.00	40.00	4,11.66	+3,71.66
	Reasons for substantial final excess of ₹ 26,85.84 lakh in the above ten cases were awaited (July 2012).				
122-	Interest on Investment in Special Central Govt. Securities issued against net collections of Small Savings - from 1.4.99				
01-	Interest on Investment in Special Central Government Security- Non-Plan				
			..	4,75,72.09	+4,75,72.09
	Reasons for substantial final excess of ₹ 4,75,72.09 lakh without budget provision were awaited (July 2012). The same type of expenditure without budget provision i.e. ₹ 3,77,17.24 lakh in the year 2009- 10 and ₹ 4,14,40.83 lakh in the year 2010-11 was also incurred.				
200-	Interest on Other Internal Debts -				
05-	Loans from National Co-operative Development Corporation- Non-Plan				
(i)	<i>O</i>	1,10.00			
	<i>R</i>	3,39.61	4,49.61	4,49.61	..
15-	Interest on Loan from HUDCO- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(ii)	<i>O</i>	5,00.00			
			5,26.93	5,26.93	..
	<i>R</i>	26.93			

Augmentation in provision by ₹ 3,66.54 lakh through reappropriation in March 2012 in the above two cases was due to more payment of interest.

305- Management of Debt -
01- Management of Debt-
Non-Plan

	<i>O</i>	8.00			
			8.00	3,02.47	+2,94.47

Reasons for final excess of ₹ 2,94.47 lakh were awaited (July 2012).

03- Interest on Small Savings, Provident Funds etc. -
104- Interest on State Provident Funds -
01- General Provident Fund-
Non-Plan

(i)	<i>O</i>	5,00,00.00			
			5,00,00.00	5,26,32.68	+26,32.68

03- All India Services Provident Fund-
Non-Plan

(ii)	<i>O</i>	1,60.00			
			1,60.00	2,73.73	+1,13.73

Final excess of ₹ 27,46.41 lakh in the above two cases was due to revision of rate of interest from 8% per annum to 8.6% per annum.

108- Interest on Insurance and Pension Fund -
01- Himachal Pradesh Government Employees Group
Insurance Scheme-
Non-Plan

	<i>O</i>	11,98.00			
			11,98.00	14,18.94	+2,20.94

Reasons for final excess of ₹ 2,20.94 lakh were awaited (July 2012).

04- Interest on Loans and Advances from Central
Government -
101- Interest on Loans for State/Union Territory Plan
Schemes -
01- Interest on Block Loans-
Non-Plan

	<i>O</i>	22,30.00			
			23,35.15	23,35.15	..
	<i>R</i>	1,05.15			

Augmentation in provision by ₹ 1,05.15 lakh through reappropriation in March 2012 was due to payment of more interest.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

60- Interest on Other Obligations -				
101- Interest on Deposits -				
01- Interest on Defined Contribution of Pension Scheme-				
	..		31,99.82	+31,99.82

Reasons for incurring expenditure of ₹ 31,99.82 lakh without budget provision was due to interest on deductions under contributory pension scheme for the year 2009-10 and 2010-11. State Government was advised to provide budget provision but no funds were provided.

Capital Section

(ix) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
28- Construction of Buildings of Economics and Statistics Department under Thirteenth Finance Commission- Plan			
O	77.00		
R	-77.00		
	

Entire provision of ₹ 77.00 lakh was surrendered in March 2012 due to non execution of works.

7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advances to Government Servants for House Building- Centrally Sponsored Scheme Plan			
O	36.00		
R	-13.49	22.51	-22.51

In view of the final saving of ₹ 22.51 lakh the reduction in provision by ₹ 13.49 lakh through surrender in March 2012 due to less receipt of cases from beneficiaries proved unnecessary.

Entire provision of ₹ 22.51 lakh remained unutilised; reasons for which were awaited (July 2012).

Plan			
(i) O	5,00.00		
R	-50.64	4,49.36	4,49.24
			-0.12

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

- 202- Advances for Purchase of Motor conveyances -
03- Loans to Ministers, Deputy Ministers and Presiding
Officer for Purchase of Motor Cars-
Non-Plan

(ii)	O	30.00				
			4.83	4.83	..	
	R	-25.17				

Reduction in provision by ₹ 76.21 lakh in the above two cases through reappropriation/surrender in March 2012 was due to receipt of less cases from the beneficiaries.

- (x) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advances to Government Servants for House Building - Non-Plan	..	3.75	+3.75

Reasons for incurring expenditure of ₹ 3.75 lakh without budget provision were awaited (July 2012).

- 02- Advances to Ministers/Deputy Ministers and
Presiding Officers of State Legislature-
Non-Plan

O	30.00				
		40.00	30.85	-9.15	
R	10.00				

In view of saving of ₹ 9.15 lakh the augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2012 was due to receipt of more cases from the beneficiaries proved unrealistic.

Reasons for final saving of ₹ 9.15 lakh were awaited (July 2012).

- 03- House Building Advance to Judges of High
Court/Lokayukta/ Members of Administrative
Tribunal and Chairman/Members of Himachal
Pradesh Public Service Commission -
Non-Plan

(i)	O	0.01			
			..	10.00	+10.00
	R	-0.01			

- 202- Advances for Purchase of Motor conveyances -
01- Loans to Government Servants for Purchase of
Motor Cars-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(ii)	..	..	2.47	+2.47
04-	Loans to Judges of High Court/Lokayukta/Members of Administrative Tribunal Chairman and Members-Non-Plan			

(iii)	5.00	+5.00
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An expenditure of ₹ 17.47 lakh in the above three cases incurred without budget provision; reasons for which were awaited (July 2012).

(xi) Excess in the charged appropriation occurred mainly under the following heads:-

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
101- Market Loans -			
01- Market Loans (bearing Interest)- Non-Plan			
R	4,02,61.39	4,02,61.39	-0.74

Provision of funds of ₹ 4,02,61.39 lakh through reappropriation in March 2012 was due to repayment of loans. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

109- Loans from Other Institutions -				
10- Loans from HUDCO- Non-Plan				
(i) O	6,76.00			
R	8,10.38	14,86.38	14,86.38	..

13- Repayment of Loan from forest Corporation- Non-Plan				
(ii) S	18,30.33			
R	8.81	18,39.14	18,39.14	..

Augmentation of provision by ₹ 8,19.19 lakh through reappropriation in March 2012 in the above two cases was due to more payment of loans.

6004- Loans and Advances from the Central Government -				
03- Loans for Central Plan Schemes -				
800- Other Loans -				
02- Loans for Strengthening of State Land use Board- Non-Plan				
(i) O	1.73	1.73	11.99	+10.26

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

04-	Loans for Centrally Sponsored Plan Schemes -				
800-	Other Loans -				
25-	Integrated Soil and Water Conservation Schemes in the Catchment of River Valley Project Soil Conservation Schemes- Non-Plan				
(ii)	<i>O</i>	97.01	97.01	5,86.13	+4,89.12
27-	Integrated Water Shed Management in the Catchment Area of Flood Prone Rivers- Non-Plan				
(iii)	<i>O</i>	58.38	58.38	3,51.22	+2,92.84
37-	Loans for Development Programme for Rainfed Agriculture- Non-Plan				
(iv)	<i>O</i>	26.66			
	<i>R</i>	-0.02	26.64	1,57.17	+1,30.53
38-	Loans for Roads and Bridges Machinery- Non-Plan				
(v)	<i>O</i>	3.55			
	<i>R</i>	0.01	3.56	5.33	+1.77
39-	Agriculture Credit Stabilization Fund- Non-Plan				
(vi)	<i>O</i>	1.58	1.58	7.92	+6.34
40-	Loans for Macro Management of Agriculture- Non-Plan				
(vii)	<i>O</i>	1,18.28			
	<i>S</i>	11.33	1,29.61	22,50.94	+21,21.33

Reasons for final excess of ₹ 30,52.19 lakh in the above seven cases were awaited (July 2012).

(xii) Above excess was counter balanced with saving mainly under the following heads:-

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
101- Market Loans -			
18- 11.50% Himachal Pradesh State Development Loan 2011- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(i)	<i>O</i>	9,11.00			
	<i>R</i>	-9,11.00	..	..	..
19-	12.00%Himachal Pradesh State Development Loan 2011- Non-Plan				
(ii)	<i>O</i>	17,33.00			
	<i>R</i>	-17,33.00	..	..	..
20-	9.45%Himachal Pradesh State Development Loan 2011- Non-Plan				
(iii)	<i>O</i>	40,00.65			
	<i>R</i>	-40,00.65	..	..	..
21-	8.30%Himachal Pradesh State Development Loan 2012- Non-Plan				
(iv)	<i>O</i>	1,92,56.00			
	<i>R</i>	-1,92,56.00	..	..	..
22-	8.00%Himachal Pradesh State Development Loan 2012- Non-Plan				
(v)	<i>O</i>	22,20.00			
	<i>R</i>	-22,20.00	..	..	..
23-	10.35 %Himachal Pradesh State Development Loan 2011- Non-Plan				
(vi)	<i>O</i>	1,21,44.80			
	<i>R</i>	-1,21,44.80	..	..	..
	Reduction of entire provision of ₹ 4,02,65.45 lakh in the above six cases were due to non payment of Loan.				
109-	Loans from Other Institutions -				
02-	Loans from Oriental Fire Insurance Company- Non-Plan				
	<i>O</i>	29.95	29.95	22.95	-7.00
	Reasons for final saving of ₹ 7.00 lakh were awaited (July 2012).				
14-	Repayment of Loan from HIMUDA- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

	<i>O</i>	<i>9,00.00</i>			
	<i>R</i>	<i>-9,00.00</i>		..	..
			
					..
					..
Entire provision of ₹ 9,00.00 lakh was reappropriated/surrendered in March 2012 due to non repayment of loan.					
19-	Repayment of Loan from State Bank of India- Non-Plan				
	<i>O</i>	<i>10,60.00</i>			
	<i>S</i>	<i>1,19,40.00</i>	1,29,94.86	1,29,94.86	..
	<i>R</i>	<i>-5.14</i>			
Reduction of provision of ₹ 5.14 lakh reappropriated in March 2012 was due to less repayment of loan.					
110-	Ways and Means Advances from the Reserve Bank of India -				
01-	Normal Ways and Means Advances .- Non-Plan				
	<i>O</i>	<i>1.00</i>	<i>1.00</i>	..	<i>-1.00</i>
Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2012).					
6004-	Loans and Advances from the Central Government -				
02-	Loans for State/Union Territory Plan Schemes -				
101-	Block Loans -				
06-	Repayment of Loans for Externally Aided Projects Under the Reimbursement procedure for Project IDA (2016)- Non-Plan				
	<i>O</i>	<i>90.00</i>			
	<i>S</i>	<i>1.00</i>	..	..	..
	<i>R</i>	<i>-91.00</i>			
Entire provision of ₹ 91.00 lakh was surrendered in March 2012 due to non repayment of loan.					

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2250-OTHER SOCIAL SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY, 6202-LOANS TO EDUCATION, SPORTS, ART AND CULTURE)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	53,82,16			
Supplementary	1	53,82,17	46,24,25	-7,57,92
Amount surrendered during the year (31st March 2012)				7,28,12
Capital Section				
Voted				
Original	8,47,09			
Supplementary	1,20,03	9,67,12	9,67,12	..
Amount surrendered during the year				

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,57.92 lakh in the voted provision in the Revenue Section, the surrender of ₹ 7,28.12 lakh proved inadequate.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
2070- Other Administrative Services -				
003- Training -				
02- Training Expenses of Himachal Pradesh Administrative Services Probationers- Non-Plan				
O	57.80			
R	-13.77	44.03	41.34	-2.69

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 13.77 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts.

03- Himachal Pradesh Institute Public Administration-
Non-Plan

O	3,49.41				
		2,88.33	2,65.95	-22.38	
R	-61.08				

In view of the final saving of ₹ 22.38 lakh the reduction in provision by ₹ 61.08 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil and lubricant, repair of vehicles and clearance of pending liability on medical reimbursement claims proved unrealistic.

Reasons for final saving of ₹ 22.38 lakh were still awaited (July 2012).

2202- General Education -
05- Language Development -
001- Direction and Administration -
01- Directorate-
Non-Plan

(i)	O	3,63.79			
			2,54.31	2,53.99	-0.32
	R	-1,09.48			

102- Promotion of Modern Indian Languages and
Literature -
01- Development of Hindi-
Non-Plan

(ii)	O	62.21			
			29.31	29.18	-0.13
	R	-32.90			

Reduction in provision by ₹ 1,42.38 lakh in the above two cases through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

2204- Sports and Youth Services -
001- Direction and Administration -
01- Directorate-
Non-Plan

O	7,68.33				
		6,12.73	6,04.63	-8.10	
R	-1,55.60				

In view of the final saving of ₹ 8.10 lakh reduction in provision by ₹ 1,55.60 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on council fees partly offset by excess due to more expenditure on paragliding championship of pre world cup 2011, more touring by the staff, enhancement of daily wages rates and more expenditure on telephone, water and electricity bill proved inadequate.

Reasons for final saving of ₹ 8.10 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

104-	Sports and Games -				
01-	Mountaineering Institution and Allied Sports				
	Manali-				
	Non-Plan				
	O	3,68.75			
			2,71.70	2,71.87	+0.17
	R	-97.05			
	Reduction in provision by ₹ 97.05 lakh through surrender in March 2012 was due to non filling up of vacant posts.				
800-	Other Expenditure -				
02-	Grant-in-Aid to Himachal Pradesh University for				
	National Service Scheme-				
	Plan				
	O	84.91			
			59.95	59.95	..
	R	-24.96			
	Reduction in provision by ₹ 24.96 lakh through reappropriation in March 2012 was due to less expenditure on regular activities of National Service Scheme.				
2205-	Art and Culture -				
103-	Archaeology -				
01-	Expenditure on Operation of Antiquities and Art				
	Treasuries Act 1972-				
	Non-Plan				
	O	1,46.22			
			1,04.80	1,04.38	-0.42
	R	-41.42			
	Reduction in provision by ₹ 41.42 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts.				
104-	Archives -				
01-	Establishment of State Archive-				
	Non-Plan				
	O	69.22			
			54.67	54.52	-0.15
	R	-14.55			
	Reduction in provision by ₹ 14.55 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts and less training programmes for staff.				
107-	Museums -				
01-	Himachal State Museums-				
	Non-Plan				
	O	1,68.70			
			1,30.05	1,29.55	-0.50
	R	-38.65			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 38.65 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts and less expenditure on State Museum partly offset by more expenditure on telephone, water charges and electricity bills.

2220-	Information and Publicity -				
01-	Films -				
001-	Direction and Administration -				
01-	Directorate-				
	Non-Plan				
	O	4,57.42			
			3,63.62	3,63.07	-0.55
	R	-93.80			

Reduction in provision by ₹ 93.80 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, less expenditure on publicity, telephone, water and electricity charges partly offset by excess due to clearance of pending liabilities of medical reimbursement bills and more expenditure on rent and taxes.

02-	District Establishment-				
	Non-Plan				
	O	5,89.18			
			4,46.62	4,55.91	+9.29
	R	-1,42.56			

In view of final excess of ₹ 9.29 lakh the reduction in provision by ₹ 1,42.56 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts proved unrealistic.

Reasons for final excess of ₹ 9.29 lakh were awaited (July 2012).

105-	Production of Films -				
01-	Production and Dissemination of Electronic				
	Publicity Material-				
	Non-Plan				
	O	1,83.54			
			1,28.58	1,28.54	-0.04
	R	-54.96			

Reduction in provision by ₹ 54.96 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less expenditure on purchase of material, articles, equipments, telephone, water charges and electricity bills.

60-	Others -				
102-	Information Centres -				
01-	Press Information Bank Services-				
	Non-Plan				
	O	2,44.09			
			1,51.94	1,52.76	+0.82
	R	-92.15			

Reduction in provision by ₹ 92.15 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, non finalization of award to journalists partly offset by excess due to more expenditure on telephone, water charges and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 30-contd.

107-	Songs and Drama Services -			
01-	Expenditure on Songs & Drama Services- Non-Plan			
	O	1,53.04		
			99.13	1,05.15
	R	-53.91		+6.02

Reduction in provision by ₹ 53.91 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on special publicity campaign.

2250-	Other Social Services -			
103-	Upkeep of Shrines, Temples etc. -			
01-	Management of Temples- Non-Plan			
	O	83.45		
			62.01	56.69
	R	-21.44		-5.32

Reduction in provision by ₹ 21.44 lakh through surrender in March 2012 was mainly due to non filling up of vacant posts and less conducting of training programmes for staff.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2204-	Sports and Youth Services -		
001-	Direction and Administration -		
02-	Expenditure under Panchayat Yuva Krira Khel Abhiyan- Plan		
	O	80.00	
			1,04.96
	R	24.96	1,04.96
			..

Augmentation in provision by ₹ 24.96 lakh through reappropriation in March 2012 was due to more expenditure on Himachal Pradesh Sports Council/Panchayat Yuva Krira Khel Abhiyan.

800-	Other Expenditure -			
02-	Grant-in-Aid to Himachal Pradesh University for National Service Scheme- Centrally Sponsored Scheme Plan			
	O	0.01		
	S	0.01	1,54.25	1,54.24
	R	1,54.23		-0.01

APPROPRIATION ACCOUNTS
GRANT NO. 30-contd.

Augmentation in provision by ₹ 1,54.23 lakh through reappropriation in March 2012 was mainly due to more expenditure on regular activities and special camping programmes of National Service Schemes.

2205-	Art and Culture -				
102-	Promotion of Arts and Culture -				
01-	Grant-in-Aid to Himachal Pradesh Academy of Arts, Culture and Languages- Non-Plan				
	O	79.35			
			1,18.84	1,18.84	..
	R	39.49			

Augmentation in provision by ₹ 39.49 lakh through reappropriation in March 2012 was due to more Grant-in-Aid on account of revision of pay scales.

103-	Archaeology -				
01-	Expenditure on Operation of Antiquities and Art Treasuries Act 1972- Centrally Sponsored Scheme Non-plan				
	O	7.70			
			10.99	10.80	-0.19
	R	3.29			

Augmentation in provision by ₹ 3.29 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of revision of pay scales partly offset by saving due to less expenditure on telephone, water charges and electricity bills.

2220-	Information and Publicity -				
60-	Others -				
101-	Advertising and visual Publicity -				
01-	Expenditure on Advertising and Visual Publicity- Non-Plan				
	O	6,67.42			
			7,58.90	7,58.49	-0.41
	R	91.48			

Augmentation in provision by ₹ 91.48 lakh through reappropriation in March 2012 was mainly due to more expenditure on special publicity through print and electronics media organising the press conferences and meetings partly offset by saving due to non filling up of vacant posts.

Capital Section

(iv) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)

APPROPRIATION ACCOUNTS
GRANT NO. 30-concl.

4202-	Capital Outlay on Education, Sports, Art and Culture -				
04-	Art and Culture -				
106-	Museums -				
01-	Building- Plan				
O	10.00	10.00	7.17	-2.83	

Reasons for final saving of ₹ 2.83 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 31 - TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2405 - FISHERIES , 2406 - FORESTRY AND WILDLIFE, 2408 - FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURE RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROAD AND BRIDGES, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE HOUSING, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES, 4401 - CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATIONS, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROADS TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 6425-LOANS FOR CO-OPERATION AND 6801-LOANS FOR POWER PROJECTS)

Revenue Section	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Voted			
Original	5,52,00,95		
		5,74,95,65	5,48,31,23
Supplementary	22,94,70		-26,64,42

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Amount surrendered during the year
(31st March 2012) 31,22,33

Charged

<i>Original</i>	..		32,70	32,70	..
<i>Supplementary</i>	32,70				

Amount surrendered during the year ..

Capital Section**Voted**

Original	1,28,35,45		1,41,03,51	1,28,48,54	-12,54,97
Supplementary	12,68,06				

Amount surrendered during the year
(31st March 2012) 12,87,96

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 26,64.42 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 22,94.70 lakh obtained in March 2012 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 31,22.33 lakh proved excessive.
- (ii) In view of the final saving of ₹ 12,54.97 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 12,68.06 lakh obtained in March 2012 proved excessive and surrender of ₹ 12,87.96 lakh also proved excessive.

Revenue Section

- (iii) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2029- Land Revenue -			
796- Tribal Area Sub-Plan -			
01- Expenditure on District Establishment- Non-Plan			
O	3,43.20		
R	-57.33		
		2,85.87	2,88.91
			+3.04

Reduction in provision by ₹ 57.33 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff partly offset by excess due to more expenditure on electricity, telephone charges.

- 03- Strengthening of Primary and Supervisory Land
Records Agency (District Charges)-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	O	1,18.28			
			97.70	93.07	-4.63
	R	-20.58			
Reduction in provision by ₹ 20.58 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff.					
2045-	Other Taxes and Duties on Commodities and Services -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Collection of Taxes- Non-Plan				
	O	66.25			
			42.22	43.41	+1.19
	R	-24.03			
Reduction in provision by ₹ 24.03 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programmes for the staff partly offset by excess due to hike in petrol prices, clearance of pending medical reimbursement claims and more expenditure on electricity and telephone charges.					
2053-	District Administration -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Establishment- Non-Plan				
(i)	O	6,16.05			
			6,13.25	5,50.26	-62.99
	R	-2.80			
03-	Expenditure on Appointment of Staff (Special Central Assistance.)- Non-Plan				
(ii)	O	1,57.42			
			1,56.24	1,21.17	-35.07
	R	-1.18			
Reasons for final saving of ₹ 98.06 lakh in the above two case were awaited (July 2012).					
Plan					
	O	5,11.12			
			3,63.26	3,63.17	-0.09
	R	-1,47.86			
Reduction in provision by ₹ 1,47.86 lakh through reappropriation in March 2012 was mainly due to less expenditure on appointment of staff and less receipt of electricity, telephone bill .					
05-	Expenditure on Office of Resident Commissioner, Pangi- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	29.65			
	R	-8.25	21.40	21.39	-0.01
12- Expenditure on Office of the Additional Deputy Commissioner Kaza- Non-Plan					

(ii)	O	13.71			
	R	-5.60	8.11	7.52	-0.59

Reduction in provision by ₹ 13.85 lakh through reappropriation in March 2012 in the above two cases was mainly due to non filling up of vacant posts and less training programmes for the staff.

- 2054- Treasury and Accounts Administration -
796- Tribal Area Sub-Plan -
01- Expenditure on District Treasury and Sub-Treasury
Establishment-
Non-Plan

O	3,28.23			
		1,98.47	2,00.35	+1.88
R	-1,29.76			

Reduction in provision by ₹ 1,29.76 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less training programmes for the staff partly offset by excess due to enhancement in daily wages rates and clearance of pending medical reimbursement and travel expenses claims.

- 2055- Police -
796- Tribal Area Sub-Plan -
01- Expenditure on Police Organisation-
Non-Plan

O	22,37.20			
		19,94.07	20,06.32	+12.25
R	-2,43.13			

In view of the final excess of ₹ 12.25 lakh the reduction in provision by ₹ 2,43.13 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity, telephone charges, clearance of pending medical reimbursement claims, more purchase of official articles and hiring of more private vehicles proved excessive.

Reasons for final excess of ₹ 12.25 lakh were awaited (July 2012).

- 02- Expenditure on Criminal Investigation and
Vigilance-
Non-Plan

O	55.41			
		46.15	45.72	-0.43
R	-9.26			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by 9.26 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less touring by the staff partly offset by excess due to more expenditure on electricity and telephone bills

03- Expenditure on District Executive Force Lahaul
and Spiti District-
Non-Plan

O	1,23.30			
		1,00.33	1,00.75	+0.42
R	-22.97			

Reduction in provision by ₹ 22.97 lakh through reappropriation in March 2012 was due to non filling up of vacant posts, less training programmes for the staff partly offset by excess due to enhancement of daily wages rates, clearance of pending medical reimbursement claims.

04- Expenditure on Police Radio Staff-
Non-Plan

O	4,63.31			
		2,88.16	2,99.72	+11.56
R	-1,75.15			

In view of the final excess of ₹ 11.56 lakh the reduction in provision by ₹ 1,75.15 lakh through reappropriation/surrender in March 2012 due to non filling of vacant posts, less training programmes for staff and regularisation of daily waged workers partly offset by excess due to purchase of equipment for police radio staff proved excessive.

Reasons for final excess of ₹ 11.56 lakh were awaited (July 2012).

08- Expenditure on Home Guard Staff Deployed With
Police Deptt for Law and Order-
Non-Plan

(i)	O	1,51.77			
			1,50.31	1,32.64	-17.67
	R	-1.46			

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

02- Expenditure on Maintenance and Repair of
Government District Revenue Buildings-
Non-Plan

(ii)	O	3.91	3.91	2.60	-1.31
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05- Expenditure for New Supply of Tools and Plants-
Non-Plan

(iii)	O	12.65	12.65	4.45	-8.20
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11- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iv)	O	4,39.70	4,39.70	2,80.21	-1,59.49
		80- General -			
		796- Tribal Area Sub-Plan -			
		01- Expenditure on Establishment Relating to Building Programme- Non-Plan			
(v)	O	4,78.00	4,78.00	3,58.17	-1,19.83
		02- Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan			
(vi)	O	8,83.83	8,83.83	6,10.35	-2,73.48

Reasons for final saving of ₹ 5,79.98 lakh in the above six cases were awaited (July 2012).

- 2070- Other Administrative Services -
796- Tribal Area Sub-Plan -
03- Expenditure on District Home Guard Staff- Non-Plan

O	1,25.13				
		89.33	89.30		-0.03
R	-35.80				

Reduction in provision by ₹ 35.80 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and regularisation of daily waged workers partly offset by excess due to hike in petrol prices and more receipt of rent, rates and taxes bills.

- 2202- General Education -
01- Elementary Education -
796- Tribal Area Sub-Plan -
03- Expenditure on Primary Schools- Non-Plan

O	30,59.18				
		25,13.14	25,13.15		+0.01
R	-5,46.04				

Reduction in provision by ₹ 5,46.04 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less training and seminars for staff partly offset by excess due to clearance of pending medical reimbursement claims.

- 05- Expenditure on Providing of Drinking Water Facility in Primary Schools- Plan

O	3.00				
		0.40	0.40		..
R	-2.60				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 2.60 lakh through reappropriation in March 2012 was due to regularisation of daily waged workers.

06- Expenditure on Girls Education in Primary Schools

-
Plan

O	3.00			
R	-3.00	..	..	..

Entire provision of ₹ 3.00 lakh was reappropriated in March 2012 due to nil expenditure on minor works.

09- Expenditure on Primary Education-
Plan

O	10.57			
R	-7.64	2.93	2.93	..

Reduction in provision by ₹ 7.64 lakh through reappropriation in March 2012 was due to less entitlement of students for scholarship and stipened.

10- Grant-in-Aid to Elementary Education under
Parent Teacher Association -
Plan

O	1,42.00			
R	-17.16	1,24.84	1,24.85	+0.01

Reduction in provision by ₹ 17.16 lakh through reappropriation in March 2012 was due to less expenditure on salary under parent teacher association.

11- Hot Cooked Meal Mid Day Meal-
Plan

O	2,09.50			
R	-24.59	1,84.91	1,84.91	..

Reduction in provision by ₹ 24.59 lakh through reappropriation in March 2012 was due to less purchase and transportation of material under Mid day meal scheme.

02- Secondary Education -
796- Tribal Area Sub-Plan -

01- Expenditure on District Education Officers and
Staff-
Non-Plan

O	2,67.89			
R	-1,70.74	97.15	96.28	-0.87

Reduction in provision by ₹ 1,70.74 lakh through reappropriation/surrender in March 2012 was mainly due to non filling of vacant posts and regularisation of daily waged workers.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Middle School under Minimum Need Programme- Non-Plan					
(i)	O	22,26.84			
			19,66.02	19,66.03	+0.01
	R	-2,60.82			
03- Expenditure on High Schools Other Than Minimum Need Programme- Non-Plan					
(ii)	O	35,68.22			
			23,66.57	23,66.13	-0.44
	R	-12,01.65			
Reduction in provision by ₹ 14,62.47 lakh in the above two cases through reappropriation/surrender in March 2012 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.					
05- Expenditure on Providing of Drinking Water Facility in Middle Schools- Plan					
(i)	O	2.00			
		
	R	-2.00			
06- Expenditure on Construction of Girls Toilet- Plan					
(ii)	O	3.00			
		
	R	-3.00			
Entire provision of ₹ 5.00 lakh in the above two cases was reappropriated in March 2012 due to non completion of codal formalities.					
09- Rashtriya Madhyamik Shiksha Abhiyan- Plan					
	O	3,77.00			
			70.50	70.50	..
	R	-3,06.50			
Reduction in provision by ₹ 3,06.50 lakh through reappropriation in March 2012 was due to less expenditure on salary under Rashtriya Madhyamic Shiksha Abhiyan.					
10- Grant in Aid to Secondary Education under Parent Teacher Association - Plan					
	S	70.89			
			55.97	55.97	..
	R	-14.92			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 14.92 lakh through reappropriation in March 2012 was due to less expenditure on salary under parent teacher association.

	03- University and Higher Education -				
	796- Tribal Area Sub-Plan -				
	04- Information and Communication Technology				
	Phase-I-				
	Plan				
(i)	O	23.00			
			5.00	5.00	..
	R	-18.00			
	05- Information and Communication Technology				
	Phase -II-				
	Plan				
(ii)	O	37.00			
			28.75	28.75	..
	R	-8.25			

Reduction in provision by ₹ 26.25 lakh through reappropriation in the above two cases in March 2012 was due to non completion of codal formalities.

	04- Adult Education -				
	796- Tribal Area Sub-Plan -				
	01- Educational Programmes-				
	Non-Plan				
	O	10.01			
			0.59	0.59	..
	R	-9.42			

Reduction in provision by ₹ 9.42 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

	05- Language Development -				
	796- Tribal Area Sub-Plan -				
	01- Expenditure on Development of Hindi-				
	Non-Plan				
	O	13.02			
			8.15	8.14	-0.01
	R	-4.87			

Reduction in provision by ₹ 4.87 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less receipt of telephone, electricity bills etc.

	2205- Art and Culture -				
	796- Tribal Area Sub-Plan -				
	01- Expenditure on Public Libraries-				
	Non-Plan				
	O	28.35			
			16.78	16.78	..
	R	-11.57			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 11.57 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts partly offset by excess due to enhancement of daily wages rates and more expenditure on electricity and telephone bills.

02- Expenditure on Archaeological Cell-
Non-Plan

O	27.34			
		19.99	20.28	+0.29
R	-7.35			

Reduction in provision by ₹ 7.35 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less training programmes for staff partly offset by excess due to conducting of more seminars and meetings.

03- Expenditure on Art Galleries/Archives-
Non-Plan

O	7.68			
		3.54	3.22	-0.32
R	-4.14			

Reduction in provision by ₹ 4.14 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

Plan

O	6.50			
		0.70	0.70	..
R	-5.80			

Reduction in provision by ₹ 5.80 lakh through reappropriation in March 2012 was mainly due to conducting of less meetings and seminars and non filling up of vacant posts.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

796- Tribal Area Sub-Plan -

02- Expenditure on Allopathic Programme-
Non-Plan

O	3,69.34			
		2,56.90	2,40.95	-15.95
R	-1,12.44			

In view of the final saving of ₹ 15.95 lakh the reduction in provision by ₹ 1,12.44 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts and less training programmes for staff proved inadequate.

Reasons for final saving of ₹ 15.95 lakh were awaited (July 2012).

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
Non-Plan

O	3,75.00			
		3,47.47	3,44.88	-2.59
R	-27.53			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 27.53 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less touring by the staff.

04- Rural Health Services-Other Systems of Medicine -

796- Tribal Area Sub-Plan -

04- Expenditure on Ayurvedic Programme-
Non-Plan

O	4,20.63			
		3,17.23	3,17.44	+0.21
R	-1,03.40			

Reduction in provision by ₹ 1,03.40 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less training programmes for staff partly offset by excess due to clearance of pending liability on account of salary.

Plan

O	4,09.16			
		3,65.20	3,65.26	+0.06
R	-43.96			

Reduction in provision by ₹ 43.96 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims, telephone, electricity bills partly offset by excess due to enhancement of daily wages rates and more receipt of rent, rate and tax bills.

06- Public Health -

796- Tribal Area Sub-Plan -

05- Expenditure on Expand Programme on
Immunisation-
Non-Plan

O	59.39			
		49.45	48.74	-0.71
R	-9.94			

Reduction in provision by ₹ 9.94 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

07- Expenditure on Leprosy Eradication Programme-
Non-Plan

O	14.89			
		6.14	6.05	-0.09
R	-8.75			

Reduction in provision by ₹ 8.75 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

11- Expenditure on National Programme for
Prevention and Control of Blindness-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	8.00				
		5.34	5.33	-0.01	
R	-2.66				
Reduction in provision by ₹ 2.66 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less purchase of medicines and less touring by the staff.					
2211- Family Welfare -					
796- Tribal Area Sub-Plan -					
03- Expenditure on Family Welfare Programme- Plan					
O	6.58				
		4.73	4.78	+0.05	
R	-1.85				
Reduction in provision by ₹ 1.85 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and less touring by the staff partly offset by excess due to more receipt of telephone and electricity bills.					
04- Expenditure on Milk Feeding Centres- Plan					
O	11.85				
		5.96	5.46	-0.50	
R	-5.89				
Reduction in provision by ₹ 5.89 lakh through reappropriation in March 2012 was due to purchase of less milk feeding instruments.					
05- Indira Gandhi Balika Suraksha Yojna- Plan					
O	8.40				
		3.35	0.85	-2.50	
R	-5.05				
In view of final saving of ₹ 2.50 lakh the reduction in provision by ₹ 5.05 lakh through reappropriation in March 2012 was due to less conducting of seminars and meetings proved inadequate.					
Reasons for final saving of ₹ 2.50 lakh were awaited (July 2012).					
06- Additional Development Grant to Gram Panchayats from Best Female Birth Ratio- Plan					
O	5.15				
		
R	-5.15				
Entire provision of ₹ 5.15 lakh was surrendered in March 2012 due to non completion of codal formalities.					
2215- Water Supply and Sanitation -					
01- Water Supply -					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -					
02- Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan					
O	15,45.98				
		12,68.77	12,62.56	-6.21	
R	-2,77.21				
Reduction in provision by ₹ 2,77.21 lakh through reappropriation in March 2012 was mainly due to non filling of vacant posts and less receipt of medical reimbursement claims.					
09- Maintenance Provision for Adjustment of Recovery- Non-Plan					
O	5,63.49				
		5,21.41	5,21.46	+0.05	
R	-42.08				
Reduction in provision by ₹ 42.08 lakh through reappropriation in March 2012 was due to less execution of maintenance work of water supply and sanitation scheme.					
02- Sewerage and Sanitation -					
796- Tribal Area Sub Plan -					
01- Expenditure on Severage Schemes- Non-Plan					
O	17.00	17.00	3.05	-13.95	
Reasons for final saving of ₹ 13.95 lakh were awaited (July 2012).					
2216- Housing -					
03- Rural Housing -					
796- Tribal Area Sub-Plan -					
01- Construction of Tenaments for Homeless Poor under Gandhi Kutir Awas Yojna/Indira Awas Yojna- Plan					
O	43.58				
		30.06	30.06	..	
R	-13.52				
Reduction in provision by ₹ 13.52 lakh through reappropriation in March 2012 was due to less expenditure under Gandhi kutir, Indira Awas Yojna.					
2217- Urban Development -					
03- Integrated Development of Small and Medium Towns -					
796- Tribal Area Sub-Plan -					
01- Grant-in-Aid to Special Area Development Authorities- Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	70.00				
		52.50	52.50	..	
R	-17.50				

Reduction in provision by ₹ 17.50 lakh through reappropriation in March 2012 was due to less expenditure under special area development programme.

- 2220- Information and Publicity -
60- Others -
796- Tribal Area Sub-Plan -
02- Expenditure on Publicity Programme-
Non-Plan

O	88.38				
		57.49	57.87	+0.38	
R	-30.89				

Reduction in provision by ₹ 30.89 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and regularisation of daily waged workers.

- 2225- Welfare of Scheduled Castes, Scheduled Tribes
and Other Backward Classes -
02- Welfare of Scheduled Tribes -
796- Tribal Area Sub-Plan -
01- Expenditure on Scheme for Scheduled
Caste/Scheduled Tribes and Other Backward
Classes-
Non-Plan

O	1,58.96				
		1,10.87	1,09.65	-1.22	
R	-48.09				

Reduction in provision by ₹ 48.09 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims, telephone, electricity bills and less conducting of seminars.

- 2230- Labour and Employment -
02- Employment Services -
796- Tribal Area Sub-Plan -
01- Expenditure on Employment Services-
Non-Plan

O	47.40				
		30.06	29.39	-0.67	
R	-17.34				

Reduction in provision by ₹ 17.34 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, regularisation of daily waged workers and less training programmes for staff.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Training -				
796- Tribal Area Sub-Plan -				
03- Expenditure on Government Industrial Training Institutes for Girls- Non-Plan				
O	8.43			
		2.61	2.60	-0.01
R	-5.82			

Reduction in provision by ₹ 5.82 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts.

2235- Social Security and Welfare -				
60- Other Social Security and Welfare programmes -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Widow Pension- Plan				
O	1,08.10			
		92.67	92.67	..
R	-15.43			

Reduction in provision by ₹ 15.43 lakh through reappropriation in March 2012 was mainly due to less entitlement of pensioners under widow pension scheme.

2251- Secretariat-Social Services -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Office of Tribal Development/Scheduled Caste Commissioner-Central Plan				
O	2.00			
	
R	-2.00			

Entire provision of ₹ 2.00 lakh was reappropriated in March 2012 due to nil expenditure on office of Tribal Development.

Non-Plan

O	98.92			
		95.80	80.48	-15.32
R	-3.12			

Reasons for final saving of ₹ 15.32 lakh were awaited (July 2012).

Plan

O	53.00			
		17.75	18.03	+0.28
R	-35.25			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 35.25 lakh through reappropriation in March 2012 was mainly due to less expenditure on petrol, oil and lubricant charges, tribal development, less holding of meetings and seminars for staff and less receipt of electricity, telephone bills.

03- Expenditure on Infrastructure Facilities-
Plan

O	2,10.00				
		1,20.78	1,20.78	..	
R	-89.22				

Reduction in provision by ₹ 89.22 lakh through reappropriation in March 2012 was mainly due to less expenditure on establishment of capital assets and non completion of codal formalities.

2401- Crop Husbandry -
796- Tribal Area Sub-Plan -
01- Expenditure on District Establishment Agriculture-
Non-Plan

O	89.59				
		71.39	54.28	-17.11	
R	-18.20				

In view of the final saving of ₹ 17.11 lakh the reduction in provision by ₹ 18.20 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims proved inadequate.

Reasons for final saving of ₹ 17.11 lakh were awaited (July 2012).

02- Expenditure on Agricultural Schemes- Other Than
General Agriculture (Extension and Training)-
Non-Plan

O	2,38.18				
		1,79.41	1,68.73	-10.68	
R	-58.77				

In view of the final saving of ₹ 10.68 lakh the reduction in provision by ₹ 58.77 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to enhancement of daily wages rates proved inadequate.

Reasons for final saving of ₹ 10.68 lakh were awaited (July 2012).

05- Expenditure on Horticulture Schemes-
Non-Plan

O	5,42.74				
		4,89.60	4,59.03	-30.57	
R	-53.14				

In view of the final saving of ₹ 30.57 lakh the reduction in provision by ₹ 53.14 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims, travelling allowance bills and more expenditure on electricity and telephone bills proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final saving of ₹ 30.57 lakh were awaited (July 2012).

- 10- Expenditure on Horticultural Schemes under
Special Central Assistance for Sheduled Tribe
Outside Tribal Areas-
Central Plan
Plan

O	1,05.00			
		83.05	90.37	+7.32
R	-21.95			

Reduction in provision by ₹ 21.95 lakh through reappropriation in March 2012 was due to less receipt of subsidy cases from beneficiaries.

- 17- Expenditure on Horticulture Scheme. (Training and
Extension)-
Non-Plan

O	1,21.54			
		73.66	73.66	..
R	-47.88			

Reduction in provision by ₹ 47.88 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

Plan

O	9.10			
		3.93	3.93	..
R	-5.17			

Reduction in provision by ₹ 5.17 lakh through reappropriation in March 2012 was due to less receipt of electricity, telephone bills, rent, rates and taxes bills and less expenditure on petrol, oil and lubricant charges.

- 19- Marketing and Quality Control-
Plan

O	25.00			
	
R	-25.00			

Entire provision of ₹ 25.00 lakh was reappropriated in March 2012 due to non receipt of subsidy cases under marketing and quality control.

- 22- Rashtriya Krishi Vikas Yojna (Krishi)-
Plan

O	5,39.00			
		1,30.00	1,46.18	+16.18
R	-4,09.00			

In view of the final excess of ₹ 16.18 lakh the reduction in provision by ₹ 4,09.00 lakh through reappropriation in March 2012 due to less receipt of subsidy cases from beneficiaries, electricity and telephone bills and less expenditure on Rashtriya Krishi Vikas Yojna proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final excess of ₹ 16.18 lakh were awaited (July 2012).

2402-	Soil and Water Conservation -				
796-	Tribal Area Sub-Plan -				
01-	Agriculture Land Expenditure on Soil Conservation - Non-Plan				
	O	1,48.07			
			1,29.64	1,10.14	-19.50
	R	-18.43			

In view of the final saving of ₹ 19.50 lakh the reduction in provision by ₹ 18.43 lakh through reappropriation in March 2012 due to non filling up of vacant posts partly offset by excess due to more receipt of rent, rates and taxes charges and clearance of pending medical reimbursement claims proved inadequate. .

Reasons for final saving of ₹ 19.50 lakh were awaited (July 2012).

02-	Soil and Water Conservation Programme (Forest)- Non-Plan				
	O	2,56.98			
			1,79.54	1,79.54	..
	R	-77.44			

Reduction in provision by ₹ 77.44 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, regularisation of daily waged workers partly offset by excess due to clearance of pending medical reimbursement claims.

06-	For Increasing Agricultural Production Assistance to Small and Marginal Farmers- Plan				
	O	54.80			
			39.80	39.79	-0.01
	R	-15.00			

Reduction in provision by ₹ 15.00 lakh through reappropriation in March 2012 was due to less receipt of subsidy cases from beneficiaries and less expenditure on minor works.

2403-	Animal Husbandry -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Administration- Non-Plan				
	O	1,63.18			
			1,33.08	1,33.09	+0.01
	R	-30.10			

Reduction in provision by ₹ 30.10 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, regularisation of some daily waged workers and less training programmes for staff.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Veterinary Schemes-
Non-Plan

O	10,89.62				
		9,89.34	9,93.96	+4.62	
R	-1,00.28				

Reduction in provision by ₹ 1,00.28 lakh through reappropriation/surrender in March 2012 was mainly due to non filling up of vacant posts, regularisation of daily waged staff, less training programmes for staff, less expenditure on petrol, oil, lubricant, electricity and telephone charges and less touring by the staff.

03- Expenditure on Poultry Development-
Non-Plan

O	17.55				
		9.07	9.07	..	
R	-8.48				

Reduction in provision by ₹ 8.48 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts and regularisation of daily waged workers.

04- Expenditure on Sheep and Wool Development-
Non-Plan

O	1,10.06				
		86.07	86.07	..	
R	-23.99				

Reduction in provision by ₹ 23.99 lakh through reappropriation/surrender in March 2012 was mainly due to non filling of vacant posts, regularisation of daily waged workers.

2405- Fisheries -

796- Tribal Area Sub-Plan -

02- Expenditure on Fisheries Schemes-
Non-Plan

O	34.84				
		21.14	20.85	-0.29	
R	-13.70				

Reduction in provision by ₹ 13.70 lakh through reappropriation/surrender in March 2012 was due to non filling of vacant posts and less engagement of daily waged workers.

04- Expenditure on Fisheries under Special Central
Assistance -
Central Plan
Plan

O	5.25				
		
R	-5.25				

Entire provision for ₹ 5.25 lakh was reappropriated in March 2012 due to non receipt of cases for subsidy from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06- Rashtriya Krishi Vikas Yojna- Plan				
O	5.00			
		2.00	2.00	..
R	-3.00			

Reduction in provision by ₹ 3.00 lakh through reappropriation in March 2012 was due to less receipt of cases for subsidy from beneficiaries.

2406- Forestry and Wild Life -				
01- Forestry -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Staff- Non-Plan				
O	9,23.30			
		6,81.06	6,98.70	+17.64
R	-2,42.24			

In view of the final excess of ₹ 17.64 lakh the reduction in provision by ₹ 2,42.24 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts and regularisation of daily waged workers partly offset by excess due to clear the pending liabilities of medical reimbursement claims, more expenditure on electricity and telephone charges proved excessive.

Reasons for final excess of ₹ 17.64 lakh were awaited (July 2012).

18- Other Afforestation Schemes/Sanjhi Van Yojna- Plan				
O	12.30			
		8.00	8.00	..
R	-4.30			

Reduction in provision by ₹ 4.30 lakh through reappropriation in March 2012 was due to regularisation of daily waged workers and less purchase of material under afforestation scheme.

20- Improvement of Tree Cover/Raising of Nurseries- Non-Plan				
O	12.08			
		8.67	8.67	..
R	-3.41			

Reduction in provision by ₹ 3.41 lakh through reappropriation in March 2012 was due to less expenditure on improvement and raising of nursery.

02- Environmental Forestry and Wild Life -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Wild Life Management and Nature Conservation- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	45.36			
		28.13	28.12	-0.01
R	-17.23			
Reduction in provision by ₹ 17.23 lakh through reappropriation in March 2012 was due to non filling up of vacant posts.				
2408- Food Storage and Warehousing -				
01- Food -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Food Organisation- Non-Plan				
O	1,48.36			
		72.59	73.07	+0.48
R	-75.77			
Reduction in provision by ₹ 75.77 lakh through reappropriation/surrender in March 2012 was due to non filling of vacant posts, regularisation of daily waged workers and less training programmes for staff.				
2425- Co-operation -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Cooperation Schemes- Non-Plan				
O	1,80.22			
		1,56.39	1,49.82	-6.57
R	-23.83			
Reduction in provision by ₹ 23.83 lakh through reappropriation in March 2012 was due to non filling up of vacant posts and less training programmes partly offset by excess due to clear the pending liability of travel expenses and medical reimbursement claims.				
2501- Special Programmes for Rural Development -				
01- Integrated Rural Development Programme -				
796- Tribal Areas Sub-Plan -				
01- Expenditure on Rural Integrated Programme/Swaran Jayanti Gramin Swarajgar Yojna- Non-Plan				
O	12.10	12.10	..	-12.10
Entire provision of ₹ 12.10 lakh remained unutilised; reasons for which were awaited (July 2012).				
03- Desert Development Programme -				
796- Tribal Areas Sub-Plan -				
01- Expenditure on Development of Desert Area- Plan				
O	3,99.63			
		2,66.62	2,66.62	..
R	-1,33.01			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,33.01 lakh through reappropriation in March 2012 was due to less expenditure on development of desert area.

2505- Rural Employment -				
01- National Programmes -				
796- Tribal Area Sub-Plan -				
07- National Rural Employment Guarantee Scheme- Plan				
O	7,88.00			
		91.04	91.04	..
R	-6,96.96			

Reduction in provision by ₹ 6,96.96 lakh through reappropriation in March 2012 was due to release of less grant under rural employment guarantee scheme.

2515- Other Rural Development Programmes -				
796- Tribal Area Sub- Plan -				
01- Expenditure on Panchyati Schemes- Non-Plan				
O	1,21.11			
		97.06	97.58	+0.52
R	-24.05			

Reduction in provision by ₹ 24.05 lakh through reappropriation/surrender in March 2012 was due to non filling of vacant posts and receipt of less medical reimbursement claims partly offset by excess due to more expenditure on electricity and water charges.

02- Development Programme Expenditure on Extension of Community- Non-Plan				
O	4,69.74			
		3,69.37	3,64.26	-5.11
R	-1,00.37			

Reduction in provision by ₹ 1,00.37 lakh through reappropriation/surrender in March 2012 was due to non filling up of vacant posts and less touring by the staff partly offset by excess due to clear pending liabilities of medical reimbursement claims.

07- Grants to Panchayati Raj Institutions under Thirteenth Finance Commission- Plan				
O	19.00			
	
R	-19.00			

Entire provision for ₹ 19.00 lakh was reappropriated in March 2012 due to non release of grant under panchayati raj institutions.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

10-	Total Sanitation Campaign- Plan				
	O	34.80			
	R	-9.68	25.12	25.12	..
	Reduction in provision by ₹ 9.68 lakh through reappropriation in March 2012 was due to non completion of codal formalities.				
2702-	Minor Irrigation -				
80-	General -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Works (Special Repairs)- Non-Plan				
(i)	O	1,38.70			
	R	-13.45	1,25.25	1,25.25	..
04-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Work Ordinary Repairs(Flow Irrigation Scheme)- Non-Plan				
(ii)	O	1,71.90			
	R	-9.84	1,62.06	1,62.07	+0.01
	Reduction in provision by ₹ 23.29 lakh through reappropriation in March 2012 in the above two cases was due to less expenditure on maintenace and regularisation of daily waged workers.				
06-	Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan				
	O	5,51.66			
	R	-2,27.06	3,24.60	3,44.40	+19.80
	In view of the final excess of ₹ 19.80 lakh the reduction in provision by ₹ 2,27.06 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts less touring by the staff and less receipt of medical reimbursement claims proved excessive.				
	Reasons for final excess of ₹ 19.80 lakh were awaited (July 2012).				
07-	Expenditure on Establishment- Non-Plan				
	O	3,55.56			
	R	-1,02.32	2,53.24	2,52.56	-0.68

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,02.32 lakh through reappropriation/surrender in March 2012 was due to non filling of vacant posts, less training programme and less touring by the staff.

2851- Village and Small Industries -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Industrial Scheme- Non-Plan				
O	47.93			
R	-47.93	..	..	..

Entire provision for ₹ 47.93 lakh was surrendered in March 2012 due to non completion of codal formalities.

02- Expenditure on District Industrial Centres - Non-Plan				
O	1,19.26			
R	-16.56	1,02.70	82.80	-19.90

In view of the final saving of ₹ 19.90 lakh the reduction in provision by ₹ 16.56 lakh through reappropriation/surrender in March 2012 due to non filling up of vacant posts partly offset by excess due to enhancement in daily waged rates proved inadequate.

Reasons for final saving of ₹ 19.90 lakh were awaited (July 2012).

16- Expenditure on Khadi and Village Industries under Special Central Assistance- Central Plan Plan				
O	31.25			
R	-25.00	6.25	6.25	..

Reduction in provision by ₹ 25.00 lakh through reappropriation in March 2012 was due to less expenditure under khadi and village industries.

3054- Roads and Bridges -				
04- District and Other Roads -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Establishment under Rural Roads and Bridges Programme- Non-Plan				
O	12,86.27			
R	5.27	12,91.54	8,85.34	-4,06.20

Reasons for substantial final saving of ₹ 4,06.20 lakh were awaited (July 2012).

02- Expenditure on Work Charged Converted into Regular Establishment- Non-Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	O	43,09.84			
			43,19.59	37,54.06	-5,65.53
	R	9.75			
<p>In view of the substantial final saving of ₹ 5,65.53 lakh the augmentation in provision by ₹ 9.75 lakh through reappropriation in March 2012 was due to clearance of pending medical reimbursement claims and travelling allowance bills proved unrealistic.</p> <p>Reasons for substantial final saving of ₹ 5,65.53 lakh were awaited (July 2012).</p>					
04- Maintenance of District and other Roads under Twelfth Finance Commission Award- Non-Plan					
(i)	O	5,75.00	5,75.00	4,76.67	-98.33
05- Maintenance of Provision for Adjustment of Recovery- Non-Plan					
(ii)	O	19,78.55	19,78.55	18,21.70	-1,56.85
06- Maintenance of Roads under Thirteenth Finance Commission- Non-Plan					
(iii)	O	8,00.00	8,00.00	5,95.28	-2,04.72
<p>There was a substantial saving of ₹ 4,59.90 lakh in the above three cases; reasons for which were awaited (July 2012).</p>					
3452- Tourism -					
80- General -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Development of Tourism in Tribal Area- Plan					
	O	9.60			
	R	-9.60			
<p>Entire provision for ₹ 9.60 lakh was reappropriated in March 2012 mainly due to non completion of codal formalities.</p>					
3454- Census Surveys and Statistics -					
02- Surveys & Statistics -					
796- Tribal Area Sub-Plan -					
01- Survey and Evaluation Studies, Expenditure on Staff for Techno Economic - Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd

(i)	O	50.24			
	R	-13.80	36.44	35.01	-1.43
3456-	Civil Supplies -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Offices of Lahaul and Spiti				
	District-				
	Non-Plan				
(ii)	O	2.73			
	R	-2.41	0.32	0.32	..
3475-	Other General Economic Services -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Staff for Weight and Measure in				
	Kinnaur, Lahaul and Spiti District-				
	Non-Plan				
(iii)	O	2.57			
	R	-2.42	0.15	0.15	..

Reduction in provision by ₹ 18.63 lakh in the above three cases through reappropriation in March 2012 was mainly due to non filling up of vacant posts.

(iv) **Above saving was counter balanced with excess occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2015- Elections -			
796- Tribal Area Sub-Plan -			
02- Expenditure on Preparation and Printing of Electoral Rolls Assembly-			
Non-Plan			
O	0.95		
		14.91	14.90
R	13.96		-0.01
Augmentation in provision by ₹ 13.96 lakh through reappropriation in March 2012 was due to more engagement of professional services, hiring of more private vehicles and clearance of pending travel allowance claims.			
06- Expenditure on Charge for the Conduct of Elections to Local Bodies-			
Non-Plan			
O	0.01		
		32.05	31.12
R	32.04		-0.93

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 32.04 lakh through reappropriation in March 2012 was mainly due to clearance of pending travel allowance claims, hiring of more private vehicles, hike in petrol prices, more expenditure on electricity and telephone charges and more purchase of office articles.

2053-	District Administration -				
796-	Tribal Area Sub-Plan -				
09-	Expenditure on People's Participation in Development-Plan				
	O	2,80.00			
			2,97.19	2,97.18	-0.01
	R	17.19			

Augmentation in provision by ₹ 17.19 lakh through reappropriation in March 2012 was due to more expenditure on people's participation in Developmental Scheme.

2055-	Police -				
796-	Tribal Area Sub-Plan -				
06-	Expenditure on Panchyat Chowkidar/Home Guards for Service of Summons/Warrants-Non-Plan				
	O	3.08			
			7.38	7.38	..
	R	4.30			

Augmentation in provision by ₹ 4.30 lakh through reappropriation in March 2012 was due to more expenditure on home guard staff deployed with police department to maintain law and orders.

2059-	Public Works -				
01-	Office Buildings -				
796-	Tribal Area Sub-Plan -				
07-	Expenditure under Suspense (Stock)-Non-Plan				
(i)	O	10,00.00	10,00.00	16,02.67	+6,02.67
	08-	Expenditure under Suspense (Stock Manufacturing)-Non-Plan			
(ii)	O	5,00.00	5,00.00	5,52.41	+52.41
	09-	Expenditure under Suspense (Miscellaneous Public Works Department)-Non-Plan			
(iii)	O	5,00.00	5,00.00	10,87.04	+5,87.04

Reasons for final excess of ₹ 12,42.12 lakh in the above three cases were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2070-	Other Administrative Services -				
796-	Tribal Area Sub-Plan -				
04-	State Vigilance and Anti Corruption Bureau- Non-Plan				
	O	87.10			
			1,10.22	97.97	-12.25
	R	23.12			
	In view of the final saving of ₹ 12.25 lakh the augmentation in provision by ₹ 23.12 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, hike in petrol prices, more expenditure on electricity and telephone charges and clearance of pending medical reimbursement and travelling allowance claims and more training programmes proved excessive.				
	Reasons for final saving of ₹ 12.25 lakh were awaited (July 2012).				
2202-	General Education -				
01-	Elementary Education -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Primary Education Officers and Staff- Non-Plan				
	O	43.29			
			59.89	59.89	..
	R	16.60			
	Augmentation in provision by ₹ 16.60 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision, more expenditure on electricity, telephone charges and hike in petrol prices.				
02-	Expenditure on Block Primary Education Officers and Staff- Non-Plan				
	O	1,80.43			
			2,35.98	2,35.99	+0.01
	R	55.55			
	Augmentation in provision by ₹ 55.55 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, more expenditure on electricity and telephone bills, more receipt of rent, rates and taxes and clearance of pending travel allowance claims.				
03-	Expenditure on Primary Schools- Plan				
	O	5,36.52			
			15,61.74	15,61.73	-0.01
	R	10,25.22			
	Augmentation in provision by ₹ 10,25.22 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision, enhancement of daily wages rates partly offset by saving due to purchase of less articles in primary education and less expenditure on sports activities.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	Expenditure on District Institute of Educational Training - Centrally Sponsored Scheme Plan				
	O	51.15			
			86.85	86.84	-0.01
	R	35.70			

Augmentation in provision by ₹ 35.70 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision partly offset by saving due to less training and seminars under District Institute of Educational Training.

02-	Secondary Education -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Middle School under Minimum Need Programme - Plan				
	O	4,66.41			
			5,97.44	5,97.42	-0.02
	R	1,31.03			

Augmentation in provision by ₹ 1,31.03 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision partly offset by saving due to less entitlement of students for scholarships, less expenditure on purchase of material under minimum need programme scheme, less expenditure on sports activities, less receipt of telephone, electricity bills and medical reimbursement claims, regularisation of daily waged workers and less touring by the staff.

03-	Expenditure on High Schools Other than Minimum Need Programme - Plan				
	O	1,72.13			
			10,94.19	10,93.72	-0.47
	R	9,22.06			

Augmentation in provision by ₹ 9,22.06 lakh through reappropriation in March 2012 was mainly due to payment of arrear on account of pay revision, more expenditure on electricity, telephone and water bills, more entitlement of students for scholarship, more expenditure on purchase of laboratory articles and sports activities.

03-	University and Higher Education -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Degree Colleges- Non-Plan				
	O	1,91.62			
			2,96.12	2,95.78	-0.34
	R	1,04.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 1,04.50 lakh through reappropriation in March 2012 was due to payment of arrear on account of pay revision partly offset by saving due to less receipt of electricity, telephone bills and medical reimbursement claims.

Plan

O	23.40			
		33.84	33.85	+0.01
R	10.44			

Augmentation in provision by ₹ 10.44 lakh through reappropriation in March 2012 was due to more entitlement of students for scholarship partly offset by less holding on seminars and meetings.

2205- Art and Culture -
796- Tribal Area Sub-Plan -
02- Expenditure on Archaeological Cell-
Plan

O	28.30			
		53.16	52.11	-1.05
R	24.86			

Augmentation in provision by ₹ 24.86 lakh through reappropriation in March 2012 was mainly due to more grant for archaeological activities.

2210- Medical and Public Health -
03- Rural Health Services-Allopathy -
796- Tribal Area Sub-Plan -
01- Expenditure on District Establishment-
Non-Plan

(i)	O	78.24			
			1,02.00	1,01.61	-0.39
	R	23.76			

06- Public Health -
796- Tribal Area Sub-Plan -
12- Establishment of National Leprosy Supervisory
units-
Centrally Sponsored Scheme
Plan

(ii)	O	8.29			
			12.26	10.38	-1.88
	R	3.97			

Augmentation in provision by ₹ 27.73 lakh in the above two cases through reappropriation in March 2012 was due to payment of arrear on account of pay revision.

13- Expenditure on Prevention and Control of
Blindness and Development of Primary Health
Centres -
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	2.33			
		6.58	8.20	+1.62
R	4.25			

In view of final excess of ₹ 1.62 lakh the augmentation of provision by ₹ 4.25 lakh through reappropriation in March 2012 due to payment of arrear on account of pay revision proved inadequate.

Reasons for final excess of ₹ 1.62 lakh were awaited (July 2012).

- 2211- Family Welfare -
796- Tribal Area Sub-Plan -
03- Expenditure on Family Welfare Programme-
Centrally Sponsored Scheme
Plan

O	1,57.72			
		2,64.12	2,14.02	-50.10
R	1,06.40			

In view of the final saving of ₹ 50.10 lakh the augmentation in provision by ₹ 1,06.40 lakh through reappropriation in March 2012 due to payment of arrear on account of pay revision partly offset by saving due to less expenditure on petrol, oil and lubricant proved excessive.

Reasons for final saving of ₹ 50.10 lakh were awaited (July 2012).

- 2215- Water Supply and Sanitation -
01- Water Supply -
796- Tribal Area Sub-Plan -
01- Expenditure on Rural Water Supply Scheme-
Non-Plan

O	2,70.00			
		3,53.17	3,53.17	..
R	83.17			

Augmentation in provision by ₹ 83.17 lakh through reappropriation in March 2012 was due to more expenditure on maintenance of rural water supply scheme, partly offset by saving due to regularisation of daily waged workers.

Plan

O	50.45			
		3,46.01	2,96.50	-49.51
R	2,95.56			

In view of the final saving of ₹ 49.51 lakh the augmentation in provision by ₹ 2,95.56 lakh through reappropriation in March 2012 due to payment of arrear on account of pay revision partly offset by saving due to receipt of less medical reimbursement claims, less receipt of telephone and electricity bills and less receipt of transfer travelling allowance bills proved excessive.

Reasons for final saving of ₹ 49.51 lakh were awaited (July 2012).

- 04- Stock-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	..	..	8,11.42	+8,11.42
	05- Stock Manufacture- Plan			
(ii)	..	..	10.97	+10.97
	06- Miscellaneous Public Works Advances- Plan			
(iii)	..	..	8.58	+8.58

An expenditure of ₹ 8,30.97 lakh in the above three cases was incurred without budget provision; reasons for which were awaited (July 2012).

08- Energy Charges for Rural Water Supply Scheme-
Plan

O	3.55	3.55	8.35	+4.80
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Reasons for final excess of ₹ 4.80 lakh were awaited (July 2012).

2225- Welfare of Scheduled Castes, Scheduled Tribes
and Other Backward Classes -

02- Welfare of Scheduled Tribes -

796- Tribal Area Sub-Plan -

01- Expenditure on Scheme for Schedule
Caste/Scheduled Tribes and Other Backward
Classes-
Plan

O	2,05.00			
		3,00.39	2,80.39	-20.00
R	95.39			

In view of the final saving of ₹ 20.00 lakh the augmentation in provision by ₹ 95.39 lakh through reappropriation in March 2012 was due to purchase of more official articles partly offset by saving due to regularisation of daily waged workers proved excessive.

Reasons for final saving of ₹ 20.00 lakh were awaited (July 2012).

2230- Labour and Employment -

03- Training -

796- Tribal Area Sub-Plan -

04- Expenditure on Rural Industrial Training Institutes
in Himachal Pradesh-
Plan

O	49.63			
		69.41	68.94	-0.47
R	19.78			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 19.78 lakh through reappropriation in March 2012 was due to filling up of vacant posts, receipt of more cases of honorarium and purchase of official articles partly offset by saving due to less purchase of training material, less receipt of medical reimbursement claims and less touring by the staff.

2235-	Social Security and Welfare -				
02-	Social Welfare -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Social Welfare Programme- Plan				
	O	14.08			
			20.76	40.84	+20.08
	R	6.68			

In view of the final excess of ₹ 20.08 lakh the augmentation in provision by ₹ 6.68 lakh through reappropriation in March 2012 was due to organising of more seminars and more expenditure under social welfare programme proved inadequate.

Reasons for final excess of ₹20.08 lakh were awaited (July 2012).

03-	Integrated Child Development Scheme- Plan				
	O	38.00			
			55.30	55.30	..
	R	17.30			

Augmentation in provision by ₹ 17.30 lakh through reappropriation in March 2012 was due to more engagement of staff on honorarium and receipt of electricity and telephone bills.

60-	Other Social Security and Welfare programmes -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Social Welfare Programme and Old Age Pension- Plan				
	O	2,99.57			
			3,11.08	3,11.08	..
	R	11.51			

Augmentation in provision by ₹ 11.51 lakh through reappropriation in March 2012 was due to more entitlement of pensioners for social security pension partly offset by saving due to less expenditure on social welfare programmes.

2401-	Crop Husbandry -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Agricultural Schemes (Other than General Agricultural Extension and Training)- Plan				
	O	25.58			
			1,03.11	78.62	-24.49
	R	77.53			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 24.49 lakh the augmentation in provision by ₹ 77.53 lakh through reappropriation in March 2012 due to purchase of more agricultural seeds, more receipt of subsidy cases, more expenditure on meetings and seminars, electricity, telephone bills and more receipt of rent, rates and taxes bill proved excessive.

Reasons for final saving of ₹ 24.49 lakh were awaited (July 2012).

03- Expenditure on Agriculture Schemes (General
Agriculture Extension and Training)-
Plan

O	3.00			
		8.45	7.99	-0.46
R	5.45			

Augmentation in provision by ₹ 5.45 lakh through reappropriation in March 2012 was mainly due to more purchase of agricultural seeds partly offset by saving due to less execution of minor works.

06- Under Special Central Assistance Expenditure on
Agriculture Schemes-
Central Plan
Plan

(i)	O	4.00			
	S	62.00	1,18.90	1,18.62	-0.28
	R	52.90			

09- Expenditure on Horticultural Schemes under
Special Central Assistance-
Central Plan
Plan

(ii)	O	1,24.00			
			2,03.85	2,03.85	..
	R	79.85			

20- Macro Management of Agriculture-
Plan

(iii)	O	1.00			
			5.00	5.00	..
	R	4.00			

Augmentation in provision by ₹ 1,36.75 lakh in the above three cases through reappropriation in March 2012 was due to more receipt of cases for subsidy from beneficiaries.

21- Expenditure on Agriculture Scheme for Scheduled
Tribes Residing Outside Tribal Area-
Central Plan
Plan

O	10.00			
		60.51	58.29	-2.22
R	50.51			

Augmentation in provision by ₹ 50.51 lakh through reappropriation in March 2012 was due to more receipt of subsidy cases from beneficiaries and more expenditure on agriculture schemes for schedule tribes.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

23-	Rashtriya Krishi Vikash Yojna (Horticulture)- Plan				
	O	28.00			
			61.80	61.79	-0.01
	R	33.80			

Augmentation in provision by ₹ 33.80 lakh through reappropriation in March 2012 was due to more receipt of cases for subsidy from beneficiaries.

2402-	Soil and Water Conservation -				
796-	Tribal Area Sub-Plan -				
09-	Expenditure on Soil Conservation under Central Plan Schemes for Tribal Pockets- Central Plan Plan				
	O	4.00			
			27.39	27.39	..
	R	23.39			

Augmentation in provision by ₹ 23.39 lakh through reappropriation in March 2012 was due to more expenditure on minor works.

2403-	Animal Husbandry -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Veterinary Schemes- Plan				
	O	1,94.87			
			2,13.26	2,13.26	..
	R	18.39			

Augmentation in provision by ₹ 18.39 lakh through reappropriation in March 2012 was mainly due to more purchase of material and payment of arrear on account of pay revision.

10-	Rashtriya Krishi Vikas Yojna- Plan				
	O	1,17.00			
			1,60.42	1,60.42	..
	R	43.42			

Augmentation in provision by ₹ 43.42 lakh through reappropriation in March 2012 was due to release of more grant under Rashtriya Krishi Vikas Yojna.

11-	Expenditure on Registration of Pashudhan- Plan				
	S	0.05			
			9.90	9.90	..
	R	9.85			

Augmentation in provision by ₹ 9.85 lakh through reappropriation in March 2012 was due to release of more grant under cattle registration.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2406- Forestry and Wild Life -					
01- Forestry -					
796- Tribal Area Sub-Plan -					
02- Forestry Programme- Non-Plan					
O	2,61.83				
		2,52.06	2,81.39		+29.33
R	-9.77				

In view of the final excess of ₹ 29.33 lakh the reduction in provision by ₹ 9.77 lakh through reappropriation in March 2012 due to regularisation of daily waged workers and non completion of codal formalities partly offset by excess due to payment of arrear on account of pay revision, clear the pending liabilities of travel expenses, medical reimbursement claims and more expenditure on electricity and telephone charges proved unrealistic.

Reasons for final excess of ₹ 29.33 lakh were awaited (July 2012).

Plan

O	31.19				
		76.67	76.67		..
R	45.48				

Augmentation in provision by ₹ 45.48 lakh through reappropriation in March 2012 was mainly due to more receipt of subsidy cases from beneficiaries, enhancement of daily wages rates and purchase of more material.

07- Expenditure on Regeneration of Chilgoza Pine-
Plan

O	3.20				
		4.67	4.67		..
R	1.47				

Augmentation in provision by ₹ 1.47 lakh through reappropriation in March 2012 was due to enhancement of daily wages rates and more purchase of material.

02- Environmental Forestry and Wild Life -
796- Tribal Area Sub-Plan -
04- Expenditure on Development of Pin Valley
National Park-
Central Sponsored Scheme
Plan

O	0.07				
		6.40	6.40		..
R	6.33				

Augmentation in provision by ₹ 6.33 lakh through reappropriation in March 2012 was mainly due to enhancement of daily wages rates and more expenditure on management of wild life, maintenance of Pin Valley National Park.

2501- Special Programmes for Rural Development -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	Self Employment Programmes -				
796-	Tribal Area Sub Plan -				
02-	Integrated Watershed Management Programme(IWMP)- Plan				
	O	40.00			
			72.69	72.69	..
	R	32.69			
	Augmentation in provision by ₹ 32.69 lakh through reappropriation in March 2012 was due to release of more grant under watershed development project.				
2515-	Other Rural Development Programmes -				
796-	Tribal Area Sub- Plan -				
01-	Expenditure on Panchyati Schemes- Plan				
	O	3,51.30			
			4,22.38	4,22.39	+0.01
	R	71.08			
	Augmentation in provision by ₹ 71.08 lakh through reappropriation in March 2012 was due to grant to panchayat schemes partly offset by less expenditure on Grant-in-aid non salary.				
02-	Development Programme Expenditure on Extension of Community-Central Plan Plan				
	O	5.00			
			39.56	39.56	..
	R	34.56			
	Augmentation in provision by ₹ 34.56 lakh through reappropriation in March 2012 was due to more expenditure on construction of minor works.				
	Plan				
	O	1,10.69			
			2,30.01	2,29.79	-0.22
	R	1,19.32			
	Augmentation in provision by ₹ 1,19.32 lakh through reappropriation in March 2012 was due to more expenditure on community development extension works.				
06-	Grants to Panchayati Raj Institutions under Twelfth Finance Commission - Plan				
	O	8.00			
			..	8.00	+8.00
	R	- 8.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of final expenditure of ₹ 8.00 lakh the reduction of entire provision of ₹ 8.00 lakh reappropriated in March 2012 due to release of less grant to panchayati raj institutions under twelfth Finance Commission proved injudicious.

Reasons for final excess of ₹ 8.00 lakh were awaited (July 2012).

2702-	Minor Irrigation -				
80-	General -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Maintenance and Repairs of Lift Irrigation Scheme (Ordinary Repair)- Plan				

O	1.83	1.83	3.13	+1.30
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Reasons for final excess of ₹ 1.30 lakh were awaited (July 2012).

05-	Expenditure on Flow Irrigation Minor Works (Flow Irrigation Scheme)Rural Integrated Development Fund - Non-Plan
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O	0.23	93.27	93.28	+0.01
R	93.04			

Augmentation in provision by ₹ 93.04 lakh through reappropriation in March 2012 was due to more expenditure on maintenace under flow irrigation.

08-	Expenditure on Suspense (Stock)- Plan
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(i)	4,79.56	+4,79.56
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09-	Expenditure on Suspense (Stock Manufacture)- Plan
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(ii)	30.03	+30.03
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10-	Expenditure on Suspense (Public Works Miscellaneous Advances)- Plan
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(iii)	1,56.05	+1,56.05
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Expenditure of ₹ 6,65.64 lakh incurred without provision in the above three cases; reasons for which were awaited (July 2012).

11-	Maintenance Provision for Adjustment of Recovery- Non-Plan
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O	2,17.32	3,05.09	3,05.09	..
R	87.77			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 87.77 lakh through reappropriation in March 2012 was due to more expenditure on maintenance works.

2851- Village and Small Industries -					
796- Tribal Area Sub-Plan -					
17- Expenditure on Himachal Pradesh Handicraft and Handloom Development Corporation under Special Central Assistance -					
Central Plan					
Plan					
O	1,54.53				
S	62.00	3,15.77	3,15.77	..	
R	99.24				

Augmentation in provision by ₹ 99.24 lakh through reappropriation in March 2012 was due to release of more grant to Handicraft and Handloom development department.

3054- Roads and Bridges -					
04- District and Other Roads -					
796- Tribal Area Sub-Plan -					
03- Expenditure on Maintenance and Repairs of District Roads- Non-Plan					
O	5,86.25	5,86.25	6,17.24	+30.99	
Reasons for final excess of ₹ 30.99 lakh were awaited (July 2012).					
Plan					
O	4,81.00	5,18.47	5,19.78	+1.31	
R	37.47				

Augmentation in provision by ₹ 37.47 lakh through reappropriation in March 2012 was due to more repair of district roads.

Capital Section

(v) Saving in the voted grant occurred mainly under the following heads:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
796- Tribal Area Sub-Plan -			
02- Expenditure on Other Administration- Plan			
O	2,95.00	1,84.23	1,83.92
R	-1,10.77		-0.31

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,10.77 lakh through reappropriation in March 2012 was due to less expenditure on construction of office buildings.

4202-	Capital Outlay on Education, Sports, Art and Culture -				
01-	General Education -				
796-	Tribal Area Sub-Plan -				
01-	Building- Central Plan Plan				
(i)	O	4.00	4.00	..	-4.00
	Centrally Sponsored Scheme Plan				
(ii)	O	10.00	10.00	..	-10.00
03-	Construction of Middle School Buildings- Central Plan Plan				
(iii)	O	10.00	10.00	5.00	-5.00
03-	Sports and Youth Services -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Mountaineering and Allied Sports Buildings- Plan				
(iv)	O	3.00	3.00	..	-3.00

Reasons for final saving of ₹ 22.00 lakh in the above four cases were awaited (July 2012).

4210-	Capital Outlay on Medical and Public Health -				
02-	Rural Health Services -				
796-	Tribal Areas Sub-Plan -				
01-	Buildings- Central Plan Plan				
	O	10.00			
	R	-10.00	..	..	..

Entire provision of ₹ 10.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

03-	Medical Education Training and Research -				
796-	Tribal Area Sub-Plan -				
01-	Building- Central Plan Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	3.00		3.00	..	-3.00
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Entire provision of ₹ 3.00 lakh remained unutilised: reasons for which were awaited (July 2012).

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

05- Expenditure on Old Water Supply Schemes-
Plan

O	1,65.00				
			1,15.41	1,17.68	+2.27
R	-49.59				

Reduction in provision by ₹ 49.59 lakh through reappropriation in March 2012 was due to less construction of building works.

09- Expenditure on Rural Water Supply Scheme
(National Bank for Agriculture and Rural
Development/Rural Integrated Development Fund)-
Plan

O	4,50.00				
		
R	-4,50.00				

Entire provision of ₹ 4,50.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

11- Expenditure on Rural Water Supply Schemes
under (ARWSP)-
Plan

O	13.00				
			3.67	3.67	..
R	-9.33				

Reduction in provision by ₹ 9.33 lakh through reappropriation in March 2012 was due to less expenditure on building works.

12- Expenditure on Water Supply Schemes under
Thirteenth Finance Commission-
Plan

O	3,37.00				
		
R	-3,37.00				

Entire provision of ₹ 3,37.00 lakh was reappropriated in March 2012 due to non completion of codal formalities.

4401- Capital Outlay on Crop Husbandry -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Agricultural Buildings- Plan				
	O	5.00			
			3.90	3.90	..
	R	-1.10			
	Reduction in provision by ₹ 1.10 lakh through reappropriation in March 2012 was due to less construction of building works.				
02-	Expenditure on Horticulture Buildings- Plan				
	O	13.60			
			8.50	8.50	..
	R	-5.10			
	Reduction in provision by ₹ 5.10 lakh through reappropriation in March 2012 was due to less construction of building works.				
4402-	Capital Outlay on Soil and Water Conservation -				
796-	Tribal Area Sub Plan -				
01-	Expenditure on Construction of Poly House and Micro Irrigation under Rural Integrated Development Fund Scheme- Plan				
	O	3,60.00			
			1,82.00	2,10.68	+28.68
	R	-1,78.00			
	In view of the final excess of ₹ 28.68 lakh the reduction in provision by ₹ 1,78.00 lakh through reappropriation in March 2012 due to less construction of building works proved excessive.				
	Reasons for final excess of 28.68 lakh were awaited (July 2012).				
4403-	Capital Outlay on Animal Husbandry -				
796-	Tribal Area Sub-Plan -				
01-	Building Programme- Plan				
	O	86.48			
			76.48	76.48	..
	R	-10.00			
	Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2012 was due to less construction of building works.				
4408-	Capital Outlay on Food Storage and Warehousing -				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02-	Storage and Warehousing -				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
	Plan				
	O	3.50			
			0.45	0.45	..
	R	-3.05			
	Reduction in provision by ₹ 3.05 lakh through reappropriation in March 2012 was due to less construction of building works.				
4702-	Capital Outlay on Minor Irrigation -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Minor Irrigation Schemes (Flow Irrigation Scheme)-				
	Plan				
(i)	O	8,17.37			
			7,91.45	7,96.05	+4.60
	R	-25.92			
03-	Expenditure on Minor Irrigation Schemes (Field Channels)-				
	Plan				
(ii)	O	50.00			
			39.42	39.42	..
	R	-10.58			
	Reduction in provision by ₹ 36.50 lakh through reappropriation in the above two cases in March 2012 was due to less construction of building works.				
06-	Expenditure on Minor Irrigation Schemes (Rural Integrated Development Fund/National Bank for Agriculture and Rural Development)-				
	Plan				
	O	5,70.00			
			30.00	30.00	..
	R	-5,40.00			
	Reduction in provision by ₹ 5,40.00 lakh through reappropriation/surrender in March 2012 was due to less construction of building works and less expenditure on minor irrigation schemes.				
08-	Expenditure on Minor Irrigation Scheme (Accelerated Irrigation Benefit Programme)-				
	Plan				
(i)	O	7,20.00			
			1,29.60	1,25.73	-3.87
	R	-5,90.40			
4851-	Capital Outlay on Village and Small Industries -				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
05-	Construction of Industrial Building- Plan				
(ii)	O	6.80			
			3.80	3.80	..
	R	-3.00			
5053-	Capital Outlay on Civil Aviation -				
80-	General -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Construction of Helipads- Plan				
(iii)	O	1,32.00			
			1,22.00	1,22.00	..
	R	-10.00			

Reduction in provision by ₹ 6,03.40 lakh in the above three cases through reappropriation/surrender in March 2012 was due to less expenditure on construction works.

5054-	Capital Outlay on Roads and Bridges -				
03-	State Highways -				
796-	Tribal Area Sub-Plan -				
02-	World Bank State Roads- Plan				
	O	14,40.00			
		
	R	-14,40.00			

Entire provision of ₹ 14,40.00 lakh was reappropriated/surrendered in March 2012 due to nil expenditure on construction of roads under world bank state road project. Provision of ₹ 10,35.00 lakh was also reappropriated during the year 2010-11.

04-	District and other Roads -				
796-	Tribal Area Sub Plan -				
03-	Expenditure on Construction of Rural Roads Under Rural Integrated Development Fund/National Bank for Agriculture and Rural Development - Plan				
	O	8,06.00			
			73.92	1,08.86	+34.94
	R	-7,32.08			

In view of the final excess of ₹ 34.94 lakh the reduction in provision by ₹ 7,32.08 lakh through reappropriation in March 2012 due to less construction of building works proved excessive.

Reasons for final excess of ₹ 34.94 lakh were awaited (July 2012).

04-	Expenditure on Land Compensation Including Net Project Value - Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,60.00			
		74.27	29.27	-45.00
R	-85.73			

In view of the final saving of ₹ 45.00 lakh the reduction in provision by ₹ 85.73 lakh through reappropriation in March 2012 due to less land compensation cases proved inadequate.

Reasons for final saving of ₹ 45.00 lakh were awaited (July 2012).

80- General -				
796- Tribal Area Sub-Plan -				
05- Expenditure on Major Bridges- Plan				
O	5,01.40			
		2,02.66	2,01.96	-0.70
R	-2,98.74			

Reduction in provision by ₹ 2,98.74 lakh through reappropriation/surrender in March 2012 was due to less construction of bridges works.

06- Expenditure on Ropeways and Cableways- Plan				
O	20.00			
		5.85	5.78	-0.07
R	-14.15			

Reduction in provision by ₹ 14.15 lakh through reappropriation in March 2012 was due to less execution of construction works.

09- Expenditure on Major Bridge under Rural Integrated Development Fund/National Bank for Agriculture and Rural Development - Plan				
O	5,89.00			
		1,80.00	1,79.83	-0.17
R	-4,09.00			

Reduction in provision by ₹ 4,09.00 lakh through reappropriation in March 2012 was due to execution of less construction works.

5452- Capital Outlay on Tourism -				
80- General -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Tourism Buildings- Plan				
O	20.24			
		12.24	12.24	..
R	-8.00			

Reduction in provision by ₹ 8.00 lakh through reappropriation in March 2012 was due to construction of less building works.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(vi) Above saving was counter balanced with excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
796- Tribal Area Sub-Plan -			
01- Building-Plan			
O	20.22		
R	92.83		
		1,13.05	1,09.04
			-4.01
Augmentation in provision by ₹ 92.83 lakh through reappropriation in March 2012 was due to more construction of buildings.			
02- Technical Education -			
796- Tribal Area Sub-Plan -			
01- Construction of Rural Industrial Training Institute Hostel Building-Plan			
O	45.37		
R	8.86		
		54.23	54.23
			..
Augmentation in provision by ₹ 8.86 lakh through reappropriation in March 2012 was due to more construction of rural industrial training institute hostel buildings.			
04- Art and Culture -			
796- Tribal Area Sub-Plan -			
01- Buildings-Plan			
O	24.10		
R	9.00		
		33.10	36.10
			+3.00
Augmentation in provision by ₹ 9.00 lakh through reappropriation in March 2012 was due to more construction of buildings.			
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
796- Tribal Area Sub-Plan -			
01- Expenditure on Rural Piped Water Supply Schemes-Central Plan			
Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	O	95.00			
			1,00.50	1,08.49	+7.99
	R	5.50			
Augmentation in provision by ₹ 5.50 lakh through reappropriation in March 2012 was due to more execution of construction works.					
Reasons for final excess of ₹ 7.99 lakh were awaited (July 2012).					
02- Expenditure on Hand Pumps- Plan					
	O	45.00			
			72.69	73.69	+1.00
	R	27.69			
Augmentation in provision by ₹ 27.69 lakh through reappropriation in March 2012 was due to instalation of more hand pumps.					
4216- Capital Outlay on Housing -					
01- Government Residential Buildings -					
796- Tribal Area Sub-Plan -					
02- Buildings- Plan					
(i)	O	2,00.00			
			2,31.74	2,33.61	+1.87
	R	31.74			
4403- Capital Outlay on Animal Husbandry -					
796- Tribal Area Sub-Plan -					
01- Building Programme- Central Plan Plan					
(ii)	O	4.00			
			19.00	19.00	..
	R	15.00			
4406- Capital Outlay on Forestry and Wildlife -					
01- Forestry -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Construction of Roads- Plan					
(iii)	O	58.23			
			1,31.83	1,31.83	..
	R	73.60			
02- Expenditure on Construction of Buildings- Plan					
(iv)	O	36.50			
			70.46	70.46	..
	R	33.96			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4702-	Capital Outlay on Minor Irrigation -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Minor Irrigation Schemes (Flow Irrigation Scheme)-				
	Central Plan				
	Plan				
(v)	O	33.90			
			1,05.05	1,06.05	+1.00
	R	71.15			

Augmentation in provision by ₹ 2,25.45 lakh in the above five cases through reappropriation in March 2012 was due to more construction of building work .

4711-	Capital Outlay on Flood Control Projects -				
01-	Flood Control -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Flood Control Works.-				
	Plan				
	O	2,54.00			
			2,72.40	2,91.78	+19.38
	R	18.40			

In view of the final excess of ₹ 19.38 lakh the augmentation in provision by ₹ 18.40 lakh through reappropriation in March 2012 due to more construction of building works proved inadequate.

Reasons for final excess of ₹ 19.38 lakh were awaited (July 2012).

4801-	Capital Outlay on Power Project -				
01-	Hydel Generation -				
796-	Tribal Area Sub Plan -				
06-	Equity Contribution to Himachal Pradesh Power Corporation-				
	Plan				
	O	25.00			
			13,75.00	13,75.00	..
	R	13,50.00			

Augmentation in provision by ₹ 13,50.00 lakh through reappropriation in March 2012 was due to more investment in hydro power project.

5054-	Capital Outlay on Roads and Bridges -				
03-	State Highways -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Construction of State Highways under Other than Minimum Need Programme -				
	Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

(i)	O	6,25.50			
	R	2,34.20	8,59.70	8,59.77	+0.07
04-	District and other Roads -				
796-	Tribal Area Sub Plan -				
01-	Expenditure on Construction of Rural Roads- Central Plan Plan				

(ii)	O	1,85.45			
	R	2,21.64	4,07.09	4,03.69	-3.40

Augmentation in provision by ₹ 4,55.84 lakh in the above two cases through reappropriation in March 2012 was due to more construction of building works.

Plan

O	10,50.65			
R	6,13.60	16,64.25	16,73.48	+9.23

Augmentation in provision by ₹ 6,13.60 lakh through reappropriation in March 2012 due to more construction of building works proved inadequate.

Reasons for final excess of ₹ 9.23 lakh were awaited (July 2012).

5055- Capital Outlay on Road Transport -
796- Tribal Area Sub-Plan -
02- Expenditure on Construction of Bus Stands-
Plan

O	65.00			
R	26.28	91.28	91.28	..

Augmentation in provision by ₹ 26.28 lakh through reappropriation in March 2012 was due to more construction of building works.

6801- Loans for Power Projects -
796- Tribal Area Sub-Plan -
10- Loan for Himachal Pradesh Power Corporation
Project-
Plan

S	12,62.06			
R	12,05.72	24,67.78	24,67.78	..

Augmentation in provision by ₹ 12,05.72 lakh through reappropriation in March 2012 was due to equity contribution to Himachal Pradesh power corporation.

APPROPRIATION ACCOUNTS
GRANT NO-31 conold.

(VII) Suspense Transactions :-

(i)The expenditure under this grant includes ₹ 47,38.73 lakhs (₹ 47,38.73 lakhs under Revenue Section and ₹ 0 lakhs under Capital Section) accounted for under "Suspense".

(ii)The nature of the Suspense transactions has been explained in para (ix) in Grant No. 10- Public Works- Road,Bridges and Buildings.

(iii)An analysis of the "Suspense" transaction in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2011 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2012 Debit(+) Credit(-)
			(₹ in lakhs)	
Revenue Section				
2059-Public Works				
01-Office Buildings				
796-Tribal Area Sub-Plan				
07-Expenditure Under Suspense				
(Stock)	-87.32	16,02.67	19,64.46	-449.11*
08-Expenditure Under Suspense				
(Stock Manufacturing)	-2,17.41	5,52.41	5,67.40	-2,32.40*
09-Expenditure Under Suspense				
(Misc. P.W.D.)	14,76.73	10,87.04	5,72.96	19,90.81
Total	11,72.00	32,42.12	31,04.82	13,09.30
2215-Water Supply And Sanitation				
01-Water Supply				
796-Tribal Area Sub-Plan				
04-Stock				
	-5,75.33	8,11.42	2,63.91	-27.82*
05-Stock Manufacture				
	1,31.15	10.97	2.73	1,39.39
06-Miscellaneous Public Works				
Advances	76.88	8.58	28.50	56.96
Total	-3,67.30	8,30.97	2,95.14	1,68.53
2702-Minor Irrigation				
80-General				
796-Tribal Area Sub-Plan				
08-Expenditure On Suspense				
(Stock)	44.85	4,79.56	5,18.78	5.63
09-Expenditure On Suspense				
(Stock Manufacture)	54.46	30.03	24.22	60.27
10-Expenditure On Suspense				
(Miscellaneous Advances)	1,55.49	1,56.05	1,51.17	1,60.37
Total	2,54.80	6,65.64	6,94.17	2,26.27
Total-Revenue Section	10,59.50	47,38.73	40,94.13	17,04.10
Total Demand	10,59.50	47,38.73	40,94.13	17,04.10

*Reasons for minus balances were awaited (July 2012).

APPROPRIATION ACCOUNTS

GRANT NO. 32 - SCHEDULED CASTE SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES , 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILDLIFE, 2407-PLANTATIONS, 2415-AGRICULTURE RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2801-POWER, 2851-VILLAGE AND SMALL INDUSTRIES, 3054-ROAD AND BRIDGES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202- CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES , 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATIONS, 4700-CAPITAL OUTLAY ON MAJOR IRRIGATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROADS TRANSPORT, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER AND BACKWARD CLASSES AND 6801- LOANS FOR POWER PROJECT).

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	3,67,95,04		
Supplementary	46,96,34	4,14,91,38	4,00,95,39
			-13,95,99
Amount surrendered during the year (31st March 2012)			73,30
Capital Section			
Voted			
Original	3,88,80,00		
Supplementary	1,09,50,46	4,98,30,46	4,95,91,23
			-2,39,23

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Amount surrendered during the year (31st March 2012) 9,11,39

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 13,95.99 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 46,96.34 lakh obtained in March 2012 proved excessive and surrender of ₹ 73.30 lakh proved inadequate which points out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 2,39.23 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,09,50.46 lakh obtained in March 2012 proved excessive and surrender of ₹ 9,11.39 lakh proved excessive which points out the need for good budgeting and better control over expenditure.

Revenue Section

- (iii) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
789- Scheduled Caste Sub Plan -			
01- Expenditure on Primary Schools- Plan			
O	8,32.00		
		7,37.95	+0.07
R	-94.05		
Reduction in provision by ₹ 94.05 lakh through reappropriation in March 2012 was mainly due to non filling up of vacant posts, less expenditure on hot and cold weather charges, holding of less seminars and receipt of less medical reimbursement claims.			
06- Mid Day Meal- Plan			
O	5,00.00		
		4,89.12	4,89.12
R	-10.88		..
Reduction in provision by ₹ 10.88 lakh through reappropriation in March 2012 was due to less purchase of material.			
10- Expenditure on District Institute of Educational Training and State Council of Educational Research Training School for Teachers Training- Centrally Sponsored Scheme Plan			
S	1,14.27		
		1,14.27	.. -1,14.27

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1,14.27 lakh obtained through supplementary in March 2012 remained unutilised; reason for which were awaited (July 2012).

02- Secondary Education -				
789- Scheduled Caste Sub Plan -				
03- Rashtriya Madhyamic Shiksha Abhiyan- Plan				
O	10,43.00			
		1,95.96	1,95.96	..
R	-8,47.04			

Reduction in provision by ₹ 8,47.04 lakh through reappropriation in March 2012 was due to non completion of codal formalities.

04- Expenditure on Information and Communication Technology- Plan				
O	1,68.00			
		1,47.85	1,47.85	..
R	-20.15			

Reduction in provision by ₹ 20.15 lakh through reappropriation in March 2012 was due to less organisation of seminars.

2216- Housing -				
03- Rural Housing -				
789- Scheduled Caste Sub Plan -				
02- Indira Awas Yojna- Plan				
O	4,75.00			
		4,61.78	4,61.78	..
R	-13.22			

Reduction in provision by ₹ 13.22 lakh through reappropriation in March 2012 was due to less demand from the beneficiaries.

2220- Information and Publicity -				
60- Others -				
789- Scheduled Caste Sub Plan -				
01- Information and Publicity- Plan				
O	25.00			
	
R	-25.00			

Entire provision of ₹ 25.00 lakh was reappropriated in March 2012 due to non purchase of machinery.

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	01- Welfare of Scheduled Castes -				
	789- Scheduled Caste Sub Plan -				
	02- Direction and Administration- Plan				
(i)	O	7,74.00			
			1,12.39	1,11.73	-0.66
	R	-6,61.61			
	03- Economic Development of Scheduled Castes- Plan				
(ii)	O	2,87.00			
			1,96.07	1,96.11	+0.04
	R	-90.93			
	05- Housing- Plan				
(iii)	O	14,46.00			
			9,95.37	9,95.37	..
	R	-4,50.63			
	2235- Social Security and Welfare -				
	02- Social Welfare -				
	789- Scheduled Caste Sub Plan -				
	01- Integrated Child Development Scheme- Plan				
(iv)	O	2,00.00			
			1,86.53	1,86.53	..
	R	-13.47			
	60- Other Social Security and Welfare programmes -				
	789- Scheduled Caste Sub Plan -				
	03- Old Age Pension- Plan				
(v)	O	20,20.00			
			16,64.72	16,64.72	..
	R	-3,55.28			

Reduction in provision by ₹ 15,71.92 lakh through reappropriation in the above five cases in March 2012 was due to bifurcation of the department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two departments.

2401 Crop Husbandry
789- Scheduled Caste Sub Plan -
13- Horticulture Development-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(i)	O	50.00			
			38.19	38.19	..
	R	-11.81			

21- Macro Management of Agriculture-
Centrally Sponsored Scheme
Plan

(ii)	O	0.01			
	S	1,96.25	1,88.64	1,88.35	-0.29
	R	-7.62			

Reduction in provision by ₹ 19.43 lakh through reappropriation in the above two cases in March 2012 was due to less receipt of subsidy cases from beneficiaries.

27- Crop Diversification Project-
Plan

	O	2,05.00			
			1,43.50	1,43.50	..
	R	-61.50			

Reduction in provision by ₹ 61.50 lakh through reappropriation in March 2012 was due to less receipt of subsidy cases from beneficiaries partly offset by excess due to more receipt of cases , clearance of arrears and more execution of work.

2402- Soil and Water Conservation -
789- Scheduled Caste Sub Plan -
04- Rashtriya Krishi Vikas Yojna-
Plan

	O	4,98.00			
			1,58.00	1,57.88	-0.12
	R	-3,40.00			

Reduction in provision by ₹ 3,40.00 lakh through reappropriation in March 2012 was due to less receipt of subsidy cases from beneficiaries and less execution of works.

2501- Special Programmes for Rural Development -

01- Integrated Rural Development Programme -

789- Scheduled Caste Sub Plan -

02- Ekikrit Banjar Bhumi Vikas Yojna-
Centrally Sponsored Scheme
Plan

	S	21.76			
			21.76	..	-21.76

Entire provision of ₹ 21.76 lakh obtained through supplementary remained unutilised; reasons for which were awaited (July 2012).

06- Self Employment Programmes -

789- Scheduled Caste Sub Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Swaran Jayanti Gramin Swa Rojgar Yojna- Plan					
O	2,00.00		1,03.92	1,03.92	..
R	-96.08				

Reduction in provision by ₹ 96.08 lakh through reappropriation in March 2012 was due to less receipt of cases from beneficiaries.

02- Ekikrit Jalagam Prabanchan Programme- Centrally Sponsored Scheme Plan					
S	11,09.42		11,09.42	..	-11,09.42

Entire provision of ₹ 11,09.42 lakh obtained through supplementary in March 2012 remained unutilised; reasons for which were awaited (July 2012).

- 2505- Rural Employment -
01- National Programmes -
789- Scheduled Caste Sub Plan -
02- National Rural Employment Guarantee Scheme-
Plan

O	47,93.00		19,17.20	19,17.20	..
R	-28,75.80				

Reduction in provision by ₹ 28,75.80 lakh through reappropriation/surrender in March 2012 was due to less receipt of cases from beneficiaries.

(iv) **Above saving was counter balanced with excess occurred mainly under the following**

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education - 01- Elementary Education - 789- Scheduled Caste Sub Plan - 03- Middle Schools- Plan				
O	9,87.00		12,45.27	11,99.56
R	2,58.27			-45.71

In view of the final saving of ₹ 45.71 lakh the augmentation in provision by ₹ 2,58.27 lakh through reappropriation in March 2012 was mainly due to release of pay arrear and dearness allowance installments and receipt of more cases from beneficiaries partly offset by saving due to holding of less seminars and non engagement of daily paid workers proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for final saving of ₹ 45.71 lakh were awaited (July 2012).

02- Secondary Education -					
789- Scheduled Caste Sub Plan -					
02- Secondary Schools- Plan					
O	10,00.00		16,65.08	16,65.07	-0.01
R	6,65.08				

Augmentation in provision by ₹ 6,65.08 lakh through reappropriation in March 2012 was mainly due to release of pay arrears and dearness allowance installments and more receipt of cases from the beneficiaries partly offset by saving due to less receipt of subsidy cases and less receipt of transfer expenses claims.

08- Scholarships to Minority Community on Merit Basis- Centrally Sponsored Scheme Plan					
S	8.16		11.57	11.57	..
R	3.40				

Augmentation in provision by ₹ 3.40 lakh through reappropriation in March 2012 was due to receipt of more cases from the beneficiaries partly offset by saving due to holding of less seminars.

2210- Medical and Public Health -					
03- Rural Health Services-Allopathy -					
789- Scheduled Caste Sub Plan -					
01- Rural Health- Plan					
O	18,00.00		19,10.00	18,79.86	-30.14
R	1,10.00				

In view of the final saving of ₹ 30.14 lakh the augmentation in provision by ₹ 1,10.00 lakh through reappropriation in March 2012 was due to release of pay arrears and dearness allowance installments proved excessive.

Reasons for final saving of ₹ 30.14 lakh were awaited (July 2012).

04- Rural Health Services-Other Systems of Medicine -					
789- Scheduled Caste Sub Plan -					
01- Ayurvedic Dispensary- Plan					
O	6,28.00		7,97.78	7,71.42	-26.36
R	1,69.78				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 26.36 lakh the augmentation in provision by ₹ 1,69.78 lakh through reappropriation in March 2012 was due to release of pay arrears and dearness allowance installments partly offset by saving due to less engagement of daily paid workers, less receipt of medical reimbursement bills and less expenditure on hot and cold weather charges proved excessive.

Reasons for final saving of ₹ 26.36 lakh were awaited (July 2012).

02- Homeopathy Dispensary- Plan				
O	12.00			
		24.90	30.80	+5.90
R	12.90			

In view of final excess of ₹ 5.90 lakh the augmentation in provision by ₹ 12.90 lakh through reappropriation in March 2012 was due to release of arrears and dearness allowance installments partly offset by saving due to less engagement of daily paid workers proved inadequate.

Reasons for final excess of ₹ 5.90 lakh were awaited (July 2012).

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
01- Welfare of Scheduled Castes -				
789- Scheduled Caste Sub Plan -				
08- Pradhan Mantri Adarsh Gram Yojna- Centrally Sponsored Scheme Plan				
S	27,61.68			
		45,22.50	45,22.50	..
R	17,60.82			

Augmentation in provision by ₹ 17,60.82 lakh through reappropriation in March 2012 was due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two departments.

Plan

R	1,00.00	1,00.00	1,00.00	..
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Provision of funds by ₹ 1,00.00 lakh through reappropriation in March 2012 was due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two departments. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

09- Mata Shabri Mahila Shaktikaran Yojna- Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

S	0.01		66.30	66.30	..
R	66.29				

Augmentation in provision by ₹ 66.29 lakh through reappropriation in March 2012 was due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two departments.

10- Mukhyamantri Adarsh Gram Yojna-
Plan

R	11,20.00		11,20.00	11,20.00	..
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Provision of funds of ₹11,20.00 lakh through reappropriation in March 2012 was due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two newly created departments. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2235- Social Security and Welfare -
60- Other Social Security and Welfare programmes -
789- Scheduled Caste Sub Plan -
05- Indira Gandhi National Widow Pension Scheme-
Plan

O	36.70		95.01	95.01	..
R	58.31				

Augmentation in provision by ₹ 58.31 lakh through reappropriation in March 2012 was due to bifurcation of department of Social Justice and Empowerment into two separate departments and the funds placed at the disposal of Director Social Justice and Empowerment were distributed between the two departments.

2401- Crop Husbandry -
789- Scheduled Caste Sub Plan -
04- Distribution of Fertilizers-
Plan

O	20.00		1,70.50	1,70.35	-0.15
R	1,50.50				

Augmentation in provision by ₹ 1,50.50 lakh through reappropriation in March 2012 was due to more receipt of cases from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

11-	Crop Insurance Scheme- Plan				
	O	6.00			
			45.00	45.00	..
	R	39.00			
	Augmentation in provision by ₹ 39.00 lakh through reappropriation in March 2012 was due to more holding of meetings.				
12-	Implements and Machinery- Plan				
	O	3.00	3.00	4.27	+1.27
	Reasons for final excess of ₹ 1.27 lakh were awaited (July 2012).				
21-	Macro Management of Agriculture- Plan				
	O	10.00			
			20.96	20.69	-0.27
	R	10.96			
	Augmentation in provision by ₹ 10.96 lakh through reappropriation in March 2012 was due to more receipt of subsidy cases from beneficiaries.				
22-	Normal Extension Activities- Plan				
	O	5.00			
			35.00	36.91	+1.91
	R	30.00			
	Augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2012 was due to holding of more meetings.				
25-	Rashtriya Krishi Vikas Yojna (Agriculture)- Plan				
	O	10,00.00			
			11,13.91	11,12.54	-1.37
	R	1,13.91			
	Augmentation in provision by ₹ 1,13.91 lakh through reappropriation in March 2012 was due to holding of more seminars and receipt of more subsidy cases from beneficiaries partly offset by saving due to less execution of works.				
26-	Rashtriya Krishi Vikas Yojna (Horticulture)- Plan				
(i)	O	78.00			
			4,00.58	4,00.58	..
	R	3,22.58			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2403- Animal Husbandry -					
789- Scheduled Caste Sub Plan -					
09- Rashtriya Krishi Vikas Yojna- Plan					
(ii)	O	2,88.00			
			4,51.65	4,51.65	..
	R	1,63.65			
10- Expenditure on Cattle Registration- Plan					
(iii)	S	0.01			
			27.19	27.19	..
	R	27.18			
Augmentation in provision by ₹ 5,13.41 lakh through reappropriation in the above three cases in March 2012 was due to more receipt of cases from beneficiaries.					
2405- Fisheries -					
789- Scheduled Caste Sub Plan -					
03- Rashtriya Krishi Vikas Yojna- Plan					
	O	14.00			
	S	0.01	3,08.41	3,08.41	..
	R	2,94.40			
Augmentation in provision by ₹ 2,94.40 lakh through reappropriation in March 2012 was due to more execution of works.					
2501- Special Programmes for Rural Development -					
04- Integrated Rural Energy Planning Programme-					
789- Scheduled Caste Sub Plan -					
03- NRSE/Integrated Rural Energy Programme- Plan					
(i)	O	2,50.00			
			3,00.00	3,00.00	..
	R	50.00			
2515- Other Rural Development Programmes -					
789- Scheduled Caste Sub Plan -					
01- Panchayati Raj Assistance- Plan					
(ii)	O	48.00			
			1,70.00	1,70.00	..
	R	1,22.00			
02- Backward Region Grant Fund- Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(iii)	O	7,00.00		7,50.00	7,50.00	..
	R	50.00				
2801- Power -						
80- General -						
789- Scheduled Caste Sub Plan -						
02- Grant to Himachal Pradesh Electricity Board to Improve Harijan Villages- Plan						
(iv)	S	0.01		2,12.00	2,12.00	..
	R	2,11.99				

Augmentation in provision by ₹ 4,33.99 lakh through reappropriation in the above four cases in March 2012 was due to receipt of more cases from beneficiaries.

3054- Roads and Bridges -						
04- District and Other Roads -						
789- Scheduled Caste Sub Plan -						
01- Other Maintenance Expenditure-Road Works- Plan						
	O	10,00.00		10,00.00	10,10.95	+10.95

Reasons for final excess of ₹ 10.95 lakh were awaited (July 2012).

Capital Section

(v) **Saving in the voted grant occurred mainly under the following heads:-**

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
789- Scheduled Caste Sub Plan -			
05- Construction of College Buildings- Plan			
(i)	O	3,75.00	
	R	-1,01.32	
			2,73.68
			2,73.68
			..
4210- Capital Outlay on Medical and Public Health -			
02- Rural Health Services -			
789- Scheduled Caste Sub Plan -			
01- Rural Health- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	13,00.00				
	R	-4,50.00	8,50.00	8,50.00	..	

Reduction in provision by ₹ 5,51.32 lakh through reappropriation in the above two cases in March 2012 was due to less execution of works.

4215- Capital Outlay on Water Supply and Sanitation -
01- Water Supply -
789- Scheduled Caste Sub Plan -
04- Rural Integrated Development Fund/National Bank
for Agriculture and Rural Development-
Plan

(i)	O	12,50.00				
	R	-1,25.10	11,24.90	12,49.60	+1,24.70	

05- Expenditure on Accelerated Rural Water Supply
Programme-
Plan

(ii)	O	10,35.00				
	R	-72.00	9,63.00	9,79.45	+16.45	

In view of the final excess of ₹ 1,41.15 lakh the reduction in provision by ₹ 1,97.10 lakh through reappropriation in the above two cases in March 2012 due to less execution of works proved injudicious.

Reasons for final excess of ₹ 1,41.15 lakh in the above two cases were awaited (July 2012).

4225- Capital Outlay on Welfare of Scheduled Castes,
Scheduled Tribes and Other Backward Classes -
80- General -
789- Scheduled Caste Sub Plan -
01- Construction of Girls Hostel-
Plan

(i)	O	3,00.00				
	R	-1,41.80	1,58.20	1,58.20	..	

4235- Capital Outlay on Social Security and Welfare-
02- Social Welfare -
789- Scheduled Caste Sub Plan -
01- Multipurpose Community/Anganwari Centre-
Plan

(ii)	O	4,00.00				
	R	-2,77.50	1,22.50	1,22.50	..	

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4402- Capital Outlay on Soil and Water Conservation -					
789- Scheduled Caste Sub Plan -					
02- Polyhouses and Micro Irrigation Project- Plan					
(iii)	O	10,00.00			
			5,47.18	5,46.41	-0.77
	R	-4,52.82			

Reduction in provision by ₹ 8,72.12 lakh through reappropriation/surrender in the above of three cases in March 2012 was due to less execution of works.

4701- Capital Outlay on Medium Irrigation -					
15- Changer Area Irrigation Project (Non commercial)-					
789- Scheduled Caste Sub Plan -					
01- Changer Area Project- Plan					
	O	2,50.00			
			36.58	1.48	-35.10
	R	-2,13.42			

In view of the final saving of ₹ 35.10 lakh the reduction in provision by ₹ 2,13.42 lakh through reappropriation in March 2012 due to less execution of works proved inadequate.

Reasons for final saving of ₹ 35.10 lakh were awaited (July 2012)

21- Nadaun Area Medium Irrigation Project -					
789- Scheduled Caste Sub Plan -					
01- Nadaun Area Medium Irrigation Project- Plan					
	O	2,50.00			
		
	R	-2,50.00			

Entire provision of ₹ 2,50.00 lakh was reappropriated in March 2012 due to non execution of works.

4702- Capital Outlay on Minor Irrigation -					
789- Scheduled Caste Sub Plan -					
02- Lift Irrigation Schemes in Various Districts- Plan					
	O	5,03.74			
			4,31.49	4,76.87	+45.38
	R	-72.25			

In view of the final excess of ₹ 45.38 lakh the reduction in provision by ₹ 72.25 lakh through reappropriation in March 2012 due to less execution of works proved unrealistic.

Reasons for final excess of ₹ 45.38 lakh were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Diversion Schemes Flow Irrigation Schemes in Various Districts- Plan				
O	4,13.26			
		3,46.46	3,17.22	-29.24
R	-66.80			

In view of the final saving of ₹ 29.24 lakh the reduction in provision by ₹ 66.80 lakh through reappropriation/surrender in March 2012 due to less execution of works proved inadequate.

Reasons for final saving of ₹ 29.24 lakh were awaited (July 2012).

04- Lift Irrigation Scheme In Various Districts National Bank for Agriculture and Rural Development- Plan				
O	10,00.00			
		10,00.57	6,22.21	-3,78.36
R	0.57			

Reasons for final saving of ₹ 3,78.36 were awaited (July 2012).

05- Diversion Schemes Flow Irrigation Schemes in Various Districts under National Bank for Agriculture and Rural Development- Plan				
O	1,33.00			
		1,07.69	1,14.77	+7.08
R	-25.31			

Reduction in provision by ₹ 25.31 lakh through surrender in March 2012 was due to less execution of works.

- 4711- Capital Outlay on Flood Control Projects -
01- Flood Control -
789- Scheduled Caste Sub Plan -
03- Channelisation of Bata River-
Plan

O	3,50.00			
R	-3,50.00			

Entire provision of ₹ 3,50.00 lakh was surrendered in March 2012 due to non execution of works.

- 13- Channelisation of Swan River under Accelerated Irrigation Benefit Programme -
Plan

R	20,00.00	20,00.00	..	-20,00.00
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 52.09 lakh the reduction in provision by ₹ 12.94 lakh through surrender in March 2012 due to less execution of works proved inadequate.

Reasons for final saving of ₹ 52.09 lakh were awaited (July 2012).

- 07- Expenditure on Steel Crash Barrier and Parapets
under Thirteenth Finance Commission-
Plan

O	6,25.00	6,25.00	6,01.04	-23.96
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Reasons for final saving of ₹ 23.96 lakh were awaited (July 2012).

- 5055- Capital Outlay on Road Transport -
01- Transport-
789- Scheduled Caste Sub Plan -
01- Investment in Himachal Road Transport
Corporation-
Plan

O	3,75.00			
R	-3,75.00	..	..	..

Entire provision of ₹ 3,75.00 lakh was reappropriated in March 2012 due to shifting of provision to correct head of account 5055-00-789.

- 6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes and Other Backward Classes -
01- Welfare of Schedule Castes -
789- Scheduled Caste Sub Plan -
02- Interest free Loans to Children of Integrated Rural
Development Programme Families for Higher
Studies-
Plan

O	60.00			
R	-34.00	26.00	26.00	..

Reduction in provision by ₹ 34.00 lakh through surrender in March 2012 was due to less receipt of proposals.

(vi) Above saving was counter balanced with excess occurred mainly under the following

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture - 01- General Education - 789- Scheduled Caste Sub Plan -			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Building (Secondary Education)- Plan				
	O	3,89.00			
			4,88.31	4,88.31	..
	R	99.31			

Augmentation in provision by ₹ 99.31 lakh through reappropriation in March 2012 was due to more execution of works.

4215-	Capital Outlay on Water Supply and Sanitation -				
	01- Water Supply -				
	789- Scheduled Caste Sub Plan -				
	02- Rural Water Supply Schemes in Various Districts- Plan				
	O	17,92.00			
			14,60.37	18,09.26	+3,48.89
	R	-3,31.63			

In view of the final excess of ₹ 3,48.89 lakh the reduction in provision by ₹ 3,31.63 lakh through reappropriation in March 2012 due to less execution of works proved injudicious.

Reasons for final excess of ₹ 3,48.89 lakh were awaited (July 2012).

03-	Hand Pumps- Plan				
	O	1,25.00			
			2,39.49	1,74.31	-65.18
	R	1,14.49			

In view of the final saving of ₹ 65.18 lakh the augmentation in provision by ₹ 1,14.49 lakh through reappropriation in March 2012 was due to more execution of works proved excessive.

Reasons for final saving of ₹ 65.18 lakh were awaited (July 2012).

4702-	Capital Outlay on Minor Irrigation -				
	789- Scheduled Caste Sub Plan -				
	01- Tube well Schemes in Various Districts- Plan				
(i)	O	2,00.00			
			1,80.29	2,18.36	+38.07
	R	-19.71			

06-	Lift Irrigation Scheme in Various Districts under Accelerated Irrigation Benefit Programme- Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	15,00.00		14,70.47	15,00.12	+29.65
	R	-29.53				

In view of the final excess of ₹ 67.72 lakh the reduction in provision by ₹ 49.24 lakh through reappropriation in March 2012 in the above two cases due to less execution of works proved injudicious.

Reasons for final excess of ₹ 67.72 lakh in the above two cases were awaited (July 2012).

08- Tube well Schemes in Various Districts under
National Bank for Agriculture and Rural
Development-
Plan

O	7,50.00	7,50.00	10,89.77	+3,39.77
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Reasons for final excess of ₹ 3,39.77 lakh were awaited (July 2012)

4711- Capital Outlay on Flood Control Projects -
01- Flood Control -
789- Scheduled Caste Sub Plan -
01- Stock (Flood Control)-
Plan

O	1,50.00	7,69.36	7,89.22	+19.86
R	6,19.36			

In view of the final excess of ₹ 19.86 lakh the augmentation in provision by ₹ 6,19.36 lakh through reappropriation in March 2012 was due to more execution of works proved inadequate.

Reasons for final excess of ₹ 19.86 lakh were awaited (July 2012).

02- Channelisation of Swan River under Rural
Integrated Development Fund and (National Bank
for Agriculture and Rural Development)-
Plan

O	20,00.00	0.09	20,00.09	+20,00.00
R	-19,99.91			

In view of the substantial final excess of ₹ 20,00.00 lakh the reduction in provision by ₹ 19,99.91 lakh through reappropriation in March 2012 due to less execution of works proved unrealistic.

Reasons for substantial final excess of ₹ 20,00.00 lakh were awaited (July 2012).

4801- Capital Outlay on Power Project -
01- Hydel Generation -
789- Scheduled Caste Sub Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 32-contd.

01- Equity Contribution to Himachal Pradesh State Electricity Board Power Corporation- Plan					
(i)	R	36,00.00	36,00.00	36,00.00	..
02- Equity Contribution to Himachal Pradesh Transmission- Plan					
(ii)	R	7,75.00	7,75.00	7,75.00	..

Augmentation without provision by ₹ 43,75.00 lakh through reappropriation in March 2012 in the above two cases was due to shifting of funds from wrong head of account 4801-00-789.

5054- Capital Outlay on Roads and Bridges - 03- State Highways - 789- Scheduled Caste Sub Plan - 02- Construction of Roads under National Bank for Agriculture and Rural Development- Plan					
	O	38,75.00			
	S	61.50	43,89.32	42,42.66	-1,46.66
	R	4,52.82			

In view of the final saving of ₹ 1,46.66 lakh the augmentation in provision by ₹ 4,52.82 lakh through reappropriation in March 2012 was due to more execution of works proved excessive.

Reasons for substantial final saving of ₹ 1,46.66 lakh were awaited (July 2012).

03- Rural Road World Bank- Plan					
(i)	O	40,00.00			
			62,50.00	65,72.30	+3,22.30
	R	22,50.00			
04- District and other Roads - 789- Scheduled Caste Sub Plan - 01- Construction of Rural Roads- Plan					
(ii)	O	32,30.00			
			33,48.40	34,31.63	+83.23
	R	1,18.40			

In view of the final excess of ₹ 4,05.53 lakh the augmentation in provision by ₹ 23,68.40 lakh through reappropriation in March 2012 in the above two cases was due to more execution of works proved inadequate.

Reasons for final excess of ₹ 4,05.53 lakh in the above two cases were awaited (July 2012).

APPROPRIATION ACCOUNTS
GRANT NO. 32-concl.

02- Link Road to Unconnected Panchayats With
Highways-
Plan

O	1,50.00			
		1,55.35	1,74.85	+19.50
R	5.35			

Reasons for final excess of ₹ 19.50 lakh were awaited (July 2012).

5055- Capital Outlay on Road Transport-
789- Scheduled Caste Sub Plan -
01- Investment In Himachal Road Transport
Corporation-
Plan

R	4,05.00	4,05.00	4,05.00	..
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Augmentation in provision by 4,05.00 lakh through reappropriation in March 2012 was due to shifting of funds from wrong head of account 5055-01-789.

6801- Loans for Power Projects -
789- Scheduled Caste Sub Plan -
02- Loans to Himachal Pradesh Power Corporation-
Plan

O	50,00.00			
S	35,09.55	91,97.14	91,97.14	..
R	6,87.59			

Augmentation in provision by ₹ 6,87.59 lakh through reappropriation in March 2012 was due to more grant of loan.

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

**Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for the year
2011-2012**

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in Thousands)						
10-Public Works (Roads, Bridges and Buildings)-	9,00,11,03	..	9,10,33,97	4,28	+10,22,94	+4,28
11-Agriculture-	..	34,96,42	..	31,30,67	..	-3,65,75
12-Horticulture-	..	8,60,00	..	9,95,90	..	+1,35,90
13-Irrigation, Water Supply and Sanitation-	4,56,58,36	..	7,56,75,83	24,25,00	+3,00,17,47	+24,25,00
22-Food and Warehousing-	..	8	..	20	..	+12
31-Tribal Development-	92,91,31	..	75,34,99	..	-17,56,32	..
Total:-	14,49,60,70	43,56,50	17,42,44,79	65,56,05	+2,92,84,09	+21,99,55

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