

GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2009-10

**APPROPRIATION ACCOUNTS
2009 - 2010
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SUMMARY OF APPROPRIATION ACCOUNTS

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2009 -2010 presents the accounts of sums expended in the year ended with the 31 March, 2010 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 appropriation and expenditure are shown in italics.

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
(₹ in thousands)			
1-	Vidhan Sabha-		
	Voted	11,25,49	1,20,27
	<i>Charged</i>	28,44	..
2-	Governor and Council of Ministers-		
	Voted	4,60,59	..
	<i>Charged</i>	2,67,27	..
3-	Administration of Justice -		
	Voted	59,92,49	20,00,01
	<i>Charged</i>	17,33,62	..
4-	General Administration-		
	Voted	83,75,73	..
	<i>Charged</i>	4,92,88	..
5-	Land Revenue and District Administration-		
	Voted	2,92,91,23	1
	<i>Charged</i>	..	..
6-	Excise and Taxation-		
	Voted	26,47,28	..
	<i>Charged</i>	..	..
7-	Police and Allied Organisations-		
	Voted	3,87,79,11	17,05,02
	<i>Charged</i>	..	..

ACCOUNTS
APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(€ in thousands)					
11,35,68	1,18,95	..	1,32	10,19	..
				(10,19,028)	
21,98	..	6,46	..	..	..
4,34,78	..	25,81	..	..	..
2,85,18	..	..	..	17,91	..
				(17,91,187)	
57,08,37	19,97,79	2,84,12	2,22	..	..
16,83,57	..	50,05	..	..	..
84,70,75	..	..	..	95,02	..
				(95,01,862)	
4,82,77	..	10,11	..	..	..
3,27,44,39	..	..	1	34,53,16	..
				(34,53,16,681)	
..
27,35,79	..	..	..	88,51	..
				(88,50,632)	
..
4,00,22,61	17,04,29	..	73	12,43,50	..
				(12,43,49,769)	
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
(in thousands)			
8-	Education-		
	Voted	19,03,31,63	1,40,00,01
	<i>Charged</i>	..	..
9-	Health and Family Welfare-		
	Voted	5,63,66,91	55,85,00
	<i>Charged</i>	..	..
10-	Public Works, Roads, Bridges and Buildings-		
	Voted	13,60,78,94	3,25,83,00
	<i>Charged</i>	..	12,02,94
11-	Agriculture-		
	Voted	1,36,66,95	79,23,01
	<i>Charged</i>	..	..
12-	Horticulture-		
	Voted	1,01,13,23	20,29,31
	<i>Charged</i>	..	..
13-	Irrigation, Water Supply and Sanitation-		
	Voted	9,85,60,79	4,20,78,46
	<i>Charged</i>	3,01	28,30
14-	Animal Husbandry, Dairy Development and Fisheries-		
	Voted	1,31,31,67	8,89,00
	<i>Charged</i>	..	..
15-	Planning and Backward Area Sub Plan-		

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(in thousands)					
19,06,37,73	1,02,43,53	..	37,56,48	3,06,10 (3,06,09,580)	..
..
5,49,44,76	54,60,26	14,22,15	1,24,74	..	..
..
15,76,14,51	3,26,50,33	..	..	2,15,35,57 (2,15,35,56,582)	67,33 (67,33,076)
..	12,19,08	..	..	..	16,14 (16,14,087)
1,36,42,65	79,15,00	24,30	8,01	..	..
..
99,48,04	18,29,11	1,65,19	2,00,20	..	..
..
12,22,15,70	4,40,25,69	..	..	2,36,54,91 (2,36,54,90,431)	19,47,23 (19,47,22,902)
3,01	25,67	..	2,63	..	..
1,37,02,11	8,84,00	..	5,00	5,70,44 (5,70,44,028)	..
..

Voted	46,47,62	1,67,47,62
Charged	..	..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
(₹ in thousands)			
16-	Forest and Wildlife-		
	Voted	3,00,17,50	5,22,01
	Charged	..	..
17-	Election-		
	Voted	21,10,08	..
	Charged	..	..
18-	Industries, Minerals,Supplies and Information Techonology -		
	Voted	46,87,14	15,30,00
	Charged	..	..
19-	Social Justice and Empowerment-		
	Voted	2,75,42,21	8,65,00
	Charged	..	..
20-	Rural Development-		
	Voted	2,42,61,92	60,00
	Charged	..	..
21-	Co-Operation-		
	Voted	17,12,68	12
	Charged	..	..
22-	Food and Civil Supplies-		
	Voted	1,27,51,43	10
	Charged	..	..
23-	Power Development-		
	Voted	1,72,21,10	2,42,00,00

36,48,32	1,53,62,84	9,99,30	13,84,78	..	..
..

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(in thousands)					
5,53,31,91	4,70,64	..	51,37	2,53,14,41	..
..	..	..	..	(2,53,14,40,706)	..
20,93,02	..	17,06	..	..	..
..
42,41,39	15,30,00	4,45,75	..	..	..
..
2,81,53,64	8,04,92	..	60,08	6,11,43	..
..	..	..	..	(6,11,43,371)	..
2,40,55,64	60,00	2,06,28	..	..	..
..
16,29,23	..	83,45	12	..	..
..
1,26,68,90	6	82,53	4	..	..
..
1,87,19,34	1,64,45,51	..	77,54,49	14,98,24	..

Charged

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
(€ in thousands)			
24-	Printing and Stationery-		
	Voted	15,98,33	..
	<i>Charged</i>	..	..
25-	Road and Water Transport-		
	Voted	79,92,14	45,32,00
	<i>Charged</i>	..	..
26-	Tourism and Civil Aviation-		
	Voted	9,25,73	6,21,29
	<i>Charged</i>	..	..
27-	Labour Employment and Training-		
	Voted	49,29,79	38,49,83
	<i>Charged</i>	..	..
28-	Urban Development, Town & Country Planning and Housing-		
	Voted	1,01,57,75	53,13,00
	<i>Charged</i>	..	..
29-	Finance-		
	Voted	13,28,80,63	8,96,01
	<i>Charged</i>	20,48,59,28	9,80,72,63
30-	Miscellaneous General Services-		
	Voted	39,80,63	11,56,48

(14,98,23,685)

..

ACCOUNTS**APPROPRIATION ACCOUNTS**

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(' in thousands)					
15,68,95	..	29,38	..	..	..
..
60,62,97	63,32,00	19,29,17	..	..	18,00,00 (18,00,00,000)
..
9,36,85	6,21,29	..	..	11,12 (11,11,990)	..
..
49,79,25	38,49,75	..	8	49,46 (49,45,613)	..
..
1,15,67,27	24,62,77	..	28,50,23	14,09,52 (14,09,51,647)	..
..
13,77,68,32	4,76,67	..	4,19,34	48,87,69 (48,87,69,099)	..
19,55,85,31	8,66,80,50	92,73,97	1,13,92,13	..	..
38,59,51	11,56,25	1,21,12	23	..	..

Charged

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(in thousands)		
31- Tribal Development- Voted	4,41,86,53	1,53,13,89
<i>Charged</i>	92	..
32- Scheduled Caste Sub Plan- Voted	2,99,23,05	3,82,12,09
<i>Charged</i>	..	..
Total		
Voted	96,64,48,30	22,27,32,54
<i>Charged</i>	20,73,85,42	9,93,03,87
Grand Total	1,17,38,33,72	32,20,36,41

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(in thousands)					
4,39,66,80	1,52,37,02	2,19,73	76,87	..	..
38	..	54	..	..	..
2,87,63,04	3,84,04,31	11,60,01	..	..	1,92,22 (1,92,22,066)
..
1,04,39,72,22	21,00,42,98	72,15,33	1,66,96,34	8,47,39,25	40,06,78
				(8,47,39,24,704)	(40,06,78,044)
<i>19,80,62,20</i>	<i>8,79,25,25</i>	<i>93,41,13</i>	<i>1,13,94,76</i>	<i>17,91</i>	<i>16,14</i>
				(17,91,187)	(16,14,087)
1,24,20,34,42	29,79,68,23	1,65,56,46	2,80,91,10	8,47,57,16	40,22,92
				(8,47,57,15,891)	(40,22,92,131)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

No advance was drawn out of the Contingency Fund in 2009-2010.

The excess over the following voted grants requires regularisation:-

Revenue Section

1-Vidhan Sabha

4-General Administration

5-Land Revenue and District Administration

6-Excise and Taxation

7-Police and Allied Organisations

8-Education

10-Public Works -Roads,Bridges and Buildings

13-Irrigation, Water Supply and Sanitation

14-Animal Husbandry, Dairy Development and Fisheries

16-Forest and Wildlife

19-Social Justice and Empowerment

23- Power Development

26-Tourism and Civil Aviation

27-Labour Employment and Training

28- Urban Development,Town & Country Planning and Housing

29-Finance

Capital Section

10-Public Works -Roads, Bridges and Buildings

13-Irrigation, Water Supply and Sanitation

25-Road and Water Transport

32-Scheduled Caste Sub Plan

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

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

Revenue Section

2-Governor and Council of Ministers

Capital Section

10-Public Works, Roads, Bridges and Buildings

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 Appendix at page 310) 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 2009-2010 and that shown in the Finance Accounts for that year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	<i>(` in thousands)</i>		<i>(` in thousands)</i>	
Total expenditure according to Appropriation Accounts	19,80,62,20	8,79,25,25	1,04,39,72,22	21,00,42,98
Deduct- Total of recoveries shown in Appendix	..	..	12,69,33,49	99,76,41
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	19,80,62,20	8,79,25,25	91,70,38,73	20,00,66,57

The details of recoveries referred to above are given in Appendix at page-310.

Certificate of the Comptroller and Auditor General of India

This compilation containing Appropriation Accounts of the Government of Himachal Pradesh for the year ending 31st March 2010 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 receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts 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.

The treasuries, offices and 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility of the compilation, preparation and finalization 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 the 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 2010 compared with the sums specified in the schedules appended to the Appropriation Acts 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 2010.

(VINOD RAI)
Comptroller and Auditor General of India

Date:
Place: New Delhi

APPROPRIATION ACCOUNTS

GRANT NO. 1 - VIDHAN SABHA

**HEAD: 2011-PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE, 2216-
HOUSING AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)**

			Total grant/ appropriation	Actual expenditure (` in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	10,57,13				
			11,25,49	11,35,68	+10,19
Supplementary	68,36				
Amount surrendered during the year					..
Charged					
Original	28,44				
			28,44	21,98	-6,46
Supplementary	..				
Amount surrendered during the year (31st March 2010)					8,20
Capital Section					
Voted					
Original	60,01				
			1,20,27	1,18,95	-1,32
Supplementary	60,26				
Amount surrendered during the year (31st March 2010)					1,32

NOTES AND COMMENTS

- (i) The excess of ` 10,19,028 over the voted provision in the Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

- (ii) In view of the final excess of ` 10.19 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 68.36 lakh obtained in March 2010 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
103- Legislative Secretariat -			
01- Staff of Legislature Secretariat- Non-Plan			
O	6,09.80		
S	53.36	6,71.97	6,82.16
R	8.81		+10.19

In view of the final excess of ` 10.19 lakh, the augmentation in provision by ` 8.81 lakh through reappropriation in March 2010 due to revision of pay scales and release of arrears, more expenditure on electricity/telephone bills of H.P. Vidhan Sabha at Shimla and Dharamshala, live telecast of Vidhan Sabha from Doordarshan and payment of fee to loksabha for membership of POS conference partly offset by savings due to receipt of less medical claim from staff, less expenditure on petrol, oil and lubricant charges proved inadequate.

Reasons for final excess of ` 10.19 lakh were awaited (July 2010).

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
03- H.P. Vidhan Sabha Members- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

O	4,26.10			
S	3.00	4,20.50	4,20.50	..
R	-8.60			

Reduction in provision by ` 8.60 lakh through reappropriation/surrender in March 2010 was due to less expenditure on other charges as some Vidhan Sabha members were appointed as Parliamentary Secretary, less expenditure on telephone and water bills, partly off set by excess due to receipt of more travel expenses claims of Vidhan Sabha members.

(v) Saving in the Charged Appropriation occurred mainly under the following head:-

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
01- H.P.Vidhan Sabha/Speaker/Deputy Speaker- Non-Plan			
<i>O</i>	28.44		
		20.24	21.98
<i>R</i>	-8.20		+1.74

Reduction in provision by ` 8.20 lakh through reappropriation/surrender in March 2010 was due to less expenditure on salary, telephone and water bills.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advance -			

06- House Building Advance to EX- 21
 MLA'S-
 Non-Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 1-Concl'd.**

O	15.00			
R	-15.00			

Entire provision of ₹ 15.00 lakh was reappropriated in March 2010 due to non receipt of claims for house building allowance from the Ex-MLA's.

202- Advances for Purchase of Motor conveyances -
 05- Loans to M.L.A.'s for Purchase of Vehicles-
 Non-Plan

O	30.00			
R	-10.44	19.56	19.56	

Reduction in provision by ₹ 10.44 lakh through reappropriation in March 2010 was due to less receipt of demand for vehicle loan from the MLA's.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advance -			
04- House Building Advance/Loans to MLA's for Construction of Houses - Non-Plan			
O	15.00		
S	60.26	97.12	
R	21.86		

Augmentation in provision by ` 21.86²² lakh through re-appropriation in March 2010 was due to receipt of more requests for house building advance from MLA's.

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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 (` in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
	Original	4,17,51		
	Supplementary	43,08	4,60,59	4,34,78
				-25,81
	Amount surrendered during the year (31st March 2010)			25,53
Charged				
	Original	2,58,48		
	Supplementary	8,79	2,67,27	2,85,18
				+17,91
	Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ` 25.81 lakh in voted provision in Revenue Section, the supplementary grant of ` 43.08 lakh obtained in March 2010 proved excessive.
- (ii) The excess of ` 17,91,187 over the charged appropriation in Revenue Section requires regularisation.
- (iii) In view of the final excess of ` 17.91 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ` 8.79 lakh obtained in March 2010 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs)	
2013- Council of Ministers -			
101- Salary of Ministers and Deputy			
01- Emoluments of Minister/Deputy Minister- Non-Plan			
O	3,57.71		
S	43.08	3,75.26	3,74.82
R	-25.53		-0.44

Reduction in provision by ` 25.53 lakh through surrender in March 2010 was due to less touring by the ministers, less expenditure on other charges, emoluments and medical reimbursement bills.

(v) Excess 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 Territory -			
090- Secretariat -			
01- Governor's Secretariat Staff - Non-Plan			
(i) O	1,41.07		
		1,41.29	1,45.43
R	0.22		+4.14
101- Emoluments and Allowances of the Governor/Administrator of Union Territories -			

01- Salaries and Allowances of Governor-²⁴
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

(ii)	<i>O</i>	4.32			
			13.11	15.35	+ 2.24
	<i>S</i>	8.79			

103- Household Establishment -
01- Household Establishment of the
Governor-
Non-Plan

(iii)	<i>O</i>	81.68			
			78.66	90.21	+11.55
	<i>R</i>	-3.02			

Reasons for final excess of ` 17.93 lakh in the above three cases were awaited (July 2010).

104- Sumptuary Allowances -
01- Sumptuary Allowance of the
Governor-
Non-Plan

	<i>O</i>	1.51			
			5.48	5.48	..
	<i>R</i>	3.97			

Augmentation in provision by ` 3.97 lakh through reappropriation in March 2010 was due to more expenditure on sumptuary allowances.

800- Other Expenditure -
01- Improvement -
Non-Plan

(i)	<i>O</i>	0.76			
			2.83	2.83	..
	<i>R</i>	2.07			

03- Electricity -
Non-Plan

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APPROPRIATION ACCOUNTS
GRANT NO. 2-Concl'd.

(ii)	<i>O</i>	<i>2.27</i>	<i>4.31</i>	<i>4.31</i>	<i>..</i>
	<i>R</i>	<i>2.04</i>			

Augmentaion in provision by ` 4.11 lakh through reappropriation in March 2010 in the above two cases was due to more expenditure on other charges.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(` in lakhs)	
2012- President/Vice- President/Governor/Administrator of Union Territories -			
03- Governor/Administrator of Union Territory -			
800- Other Expenditure -			
06- Repairs- Non-Plan			
<i>O</i>	<i>3.04</i>	<i>..</i>	<i>..</i>
<i>R</i>	<i>-3.04</i>	<i>..</i>	<i>..</i>

Entire provision of ` 3.04 lakh was reappropriated due to non expenditure on repairs.

...

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	58,71,01			
			59,92,49	57,08,37	-2,84,12
	Supplementary	1,21,48			
	Amount surrendered during the year (31st March 2010)				2,89,54
Charged					
	<i>Original</i>	<i>11,92,71</i>			
			<i>17,33,62</i>	<i>16,83,57</i>	<i>-50,05</i>
	<i>Supplementary</i>	<i>5,40,91</i>			
	<i>Amount surrendered during the year (31st March 2010)</i>				<i>49,43</i>
Capital Section					
Voted					
	Original	20,00,01			
			20,00,01	19,97,79	-2,22
	Supplementary	..			
	Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ` 2,84.12 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 1,21.48 lakh obtained in March 2010 proved unnecessary and even the original grant remained substantially unutilized.
- (ii) In view of the final saving of ` 50.05 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ` 5,40.91 lakh obtained in March 2010 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)		
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishment- Non-Plan			
(i) O	42,41.08		
S	71.64	41,23.61	+1.11
R	-1,89.11		
03- Upgradation of Judiciary Infrastructure- Non-Plan			
(ii) O	1,77.86		
		1,48.11	-0.41
R	-29.75	1,47.70	

Reduction in provision by ` 2,18.86 lakh through reappropriation in March 2010 in the above two cases was due to non filling up of vacant posts/contract basis staff, non completion of Judicial complexes in Himachal Pradesh and hired buildings stood surrendered, less expenditure on petrol, oil and lubricant charges etc.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

116- State Administrative Tribunal -					
01- State Administrative Tribunals- Non-Plan					
O	2,92.62				
		12.91	12.91		..
R	-2,79.71				

Reduction in provision by ` 2,79.71 lakh through reappropriation in March 2010 was due to closure of office of Himachal Pradesh Administration Tribunal.

2059- Public Works -					
01- Office Buildings -					
053- Maintenance and Repairs -					
57- Maintenance of Lokayukta Building- Non-Plan					
O	1.00				
	
R	-1.00				

Entire provision of ` 1.00 lakh remained unutilised and was surrendered in March 2010 due to non completion of codal formalities.

58- Maintenance of Advocate General Office Buildings- Non-Plan					
(i) O	1.00	1.00	..		-1.00
86- Maintenance of H.P. State Judicial Academy Buildings - Non-Plan					
(ii) O	1.00	1.00	..		-1.00

Entire provision of ` 2.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

2070-	Other Administrative Services -				
105-	Special Commission of Enquiry -				
04-	H.P. State Human Rights Commission.-				
	Non-Plan				
	O	17.56			
			0.63	0.63	..
	R	-16.93			

Reduction in provision by ` 16.93 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less touring by the staff, less expenditure on medical reimbursement bills and non completion of codal formalities.

(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 -			
108- Criminal Courts -			
01- Road and Diet Money to Witnesses-			
Non-Plan			
	O	34.69	
			45.54
			45.97
			+0.43
	R	10.85	

Augmentation in provision by ` 10.85 lakh through reappropriation in March 2010 was due to more expenditure on road and diet money to witnesses.

114-	Legal Advisors and Counsels -				
01-	Advocate General-				
	Non-Plan				
	O	2,16.48			
	S	12.82	2,97.55	2,99.61	+2.06
	R	68.25			

APPROPRIATION ACCOUNTS
GRANT NO. 3-Concl.

Augmentation in provision by ` 68.25 lakh through reappropriation in March 2010 was due to revision of pay scales.

02- Other Law Officers-
Non-Plan

O	7,47.00			
S	24.50	9,13.81	9,14.27	+ 0.46
R	1,42.31			

Augmentation in provision by ` 1,42.31 lakh through reappropriation in March 2010 was due to revision of pay scales and more expenditure on medical reimbursement bills.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2014- Administration of Justice -			
102- High Court -			
01- High Court Establishments - Non-Plan			
<i>O</i>	<i>10,86.21</i>		
<i>S</i>	<i>4,93.08</i>	<i>15,36.50</i>	<i>15,35.86</i>
<i>R</i>	<i>- 42.79</i>		<i>-0.64</i>

Reduction in provision by ` 42.79 lakh through surrender in March 2010 was due to non filling up of vacant posts.

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

<i>O</i>	<i>1,06.50</i>			
<i>S</i>	<i>47.83</i>	<i>1,47.69</i>	<i>1,47.71</i>	<i>+0.02</i>
<i>R</i>	<i>-6.64</i>			

Reduction in provision by ` 6.64 lakh through surrender in March 2010 was due to non filling up of vacant posts, less receipt of petrol, oil and lubricant and medical reimbursement claims.

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 AND 3451-SECRETARIAT-ECONOMIC SERVICES)

		Total grant/ appropriation	Actual expenditure (` in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	73,41,96			
		83,75,73	84,70,75	+95,02
Supplementary	10,33,77			
Amount surrendered during the year				..
Charged				
<i>Original</i>	<i>3,65,49</i>			
		<i>4,92,88</i>	<i>4,82,77</i>	<i>-10,11</i>
<i>Supplementary</i>	<i>1,27,39</i>			
<i>Amount surrendered during the year</i> <i>(31st March 2010)</i>				<i>9,90</i>

NOTES AND COMMENTS

- (i) The excess of ` 95,01,862 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 95.02 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 10,33.77 lakh obtained in March 2010 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (iii) In view of the final saving of ` 10.11 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ` 1,27.39 lakh obtained in March 2010 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non-Plan			
O	25,83.70		
S	4,45.12	31,00.64	+90.67
R	71.82		

In view of the final excess of ` 90.67 lakh, the augmentation in provision by ` 71.82 lakh through reappropriation in March 2010 due to revision of pay scales and release of arrears, more expenditure on electricity, water and telephone charges and more expenses on professional services etc. proved inadequate.

Reasons for the final excess of ` 90.67 lakh were awaited (July 2010).

06- Department of Finance - Non-Plan			
O	3,01.36		
		3,12.21	-0.02
R	10.85		

Augmentation in provision by ` 10.85 lakh through reappropriation in March 2010 was due to release of salary for the March 2010 in March and payment of arrears of pay revision.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

091- Attached Offices -
01- Resident Commissioner -
Non-Plan

O	84.92			
S	10.00	1,04.41	1,04.41	..
R	9.49			

Augmentation in provision by ` 9.49 lakh through reappropriation in March 2010 was due to revision of pay scales, release of arrears, more expenses on petrol, oil, lubricants, more expenditure on electricity, telephone bills etc.

2075- Miscellaneous General Services -
104- Pensions and awards in consideration of
distinguished services -
01- Expenditure on War Jagirs-
Non-Plan

O	22.00			
		30.55	32.91	+2.36
R	8.55			

Augmentation in provision by ` 8.55 lakh through reappropriation in March 2010 was due to revision of rates of war (yudh) jagirs.

800- Other Expenditure -
01- Payment of Allowance to the Family and
Dependents of Ex-Rulers-
Non-Plan

O	0.01	0.01	1.03	+1.02
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Reasons for the final excess of ` 1.02 lakh were awaited (July 2010).

2235- Social Security and Welfare -
60- Other Social Security and Welfare
200- Other Programmes -
08- Assistance for Marriage of Daughters
and Grand Daughters of Freedom
Fighters -
Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.**

O	0.20			
		6.80	6.80	..
R	6.60			

Augmentation in provision by ` 6.60 lakh through reappropriation in March 2010 was due to receipt of more claims for assistance for the marriage of daughters and grand daughters of freedom fighters.

2251- Secretariat Social Services -
090- Secretariat -
03- Department of Education -
Non-Plan

O	1,38.38			
		1,48.93	1,48.92	-0.01
R	10.55			

Augmentation in provision by ` 10.55 lakh through reappropriation in March 2010 was due to revision of pay scales and release of arrears.

3425- Other Scientific Research -
60- Others -
001- Direction and Administration -
02- Department of Enviroment and Scientific
Technologies -
Non-Plan

O	1,19.19			
		1,32.03	1,36.36	+4.33
R	12.84			

Augmentation in provision by ` 12.84 lakh through reappropriation in March 2010 was due to revision of pay scales, release of arrears and receipt of more medical reimbursement claims.

3451- Secretariat-Economic Services -
090- Secretariat -
05- Department of Rural Integrated
Development and Panchayti Raj-
Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.**

O	36.13			
		49.53	49.53	..
R	13.40			

Augmentation in provision by ` 13.40 lakh through reappropriation in March 2010 was due to revision of pay scales and release of arrears.

06- Department of Forest Farming and
Environment Conservation -
Non-Plan

O	1,20.67			
S	3.80	1,37.18	1,37.18	..
R	12.71			

Augmentation in provision by ` 12.71 lakh through reappropriation in March 2010 was due to payment of salary for the month of March in March to the employees.

07- Department of Industries -
Non-Plan

O	1,07.23			
		1,16.36	1,16.36	..
R	9.13			

Augmentation in provision by ` 9.13 lakh through reappropriation in March 2010 was due to revision of pay scales and release of arrears.

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
02- Department of Revenue- Non-Plan			

**APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.**

O	2,52.66			
		2,40.99	2,40.89	-0.10
R	-11.67			

Reduction in provision by ` 11.67 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

05- Department of Public Works-
Non-Plan

(i) O	2,03.13			
		1,91.17	1,91.16	-0.01
R	-11.96			

07- Department of Law-
Non-Plan

(ii) O	1,94.93			
		1,81.18	1,81.17	-0.01
R	-13.75			

Reduction in provision by ` 25.71 lakh through reappropriation in March 2010 in the above two cases was due to non filling up of vacant posts.

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

O	86.45			
		68.36	68.36	..
R	-18.09			

Reduction in provision by ` 18.09 lakh through reappropriation in March 2010 was due to less expenditure on entertainment of state Guests and non filling up of vacant posts etc.

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

**APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.**

O	2,00.00			
		1,57.72	1,57.72	..
R	-42.28			

Reduction in provision by ` 42.28 lakh through reappropriation in March 2010 was due to receipt of less cases for gallantry awards.

- 2235- Social Security and Welfare -
60- Other Social Security and Welfare Programmes -
200- Other Programmes -
01- Directorate of Sainik Welfare- Non-Plan

O	43.49			
		21.48	21.48	..
R	-22.01			

Reduction in provision by ` 22.01 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenses on petrol, oil and lubricant charges.

- 02- District Staff- Non-Plan

O	1,43.39			
		1,02.37	1,02.32	-0.05
R	-41.02			

Reduction in provision by ` 41.02 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less receipt of rent, rate and tax bills and medical reimbursement claims .

- 06- H.P. Freedom Fighters Welfare Board- Non-Plan

O	1.74			
	
R	-1.74			

Entire amount of ` 1.74 lakh was reappropriated in March 2010 due to non convening of the meetings of Freedom Fighters Welfare Board.

APPROPRIATION ACCOUNTS
GRANT NO. 4-Concl.

3451- Secretariat-Economic Services -				
090- Secretariat -				
03- Department of Co-Operative- Non-Plan				
O	46.60			
		33.50	33.50	..
R	-13.10			

Reduction in provision by ` 13.10 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

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

Head	Total appropriation	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2051- Public Service Commission -			
102- State Public Service Commission -			
01- State Public Service Commission - Non-Plan			
O	3,65.49		
S	67.33	4,22.67	4,22.46
R	-10.15		-0.21

Reduction in provision by ` 10.15 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, partly offset by excess due to more expenditure on telephone/water, electricity bills, advertisement, publicity, hospitality and entertainment.

...

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 (` in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	2,64,59,99				
		2,92,91,23	3,27,44,39	+34,53,16	
Supplementary	28,31,24				
Amount surrendered during the year (31st March 2010)					10,14,54
Capital Section					
Voted					
Original	1				
		1	..	-1	
Supplementary	..				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ` 34,53,16,681 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 34,53.16 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 28,31.24 lakh obtained in March 2010 proved inadequate. The surrender of ` 10.15 lakh was also thus injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Revenue Section

(iii) Excess 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			
O	21,03.80		
S	64.50	21,99.45	22,05.12
R	31.15		+5.67

Augmentation in provision by ` 31.15 lakh through reappropriation in March 2010 was due to revision of pay scales, more receipt of rent bills and more expenditure on telephone,electricity,water charges bills.

02- Settlement and Demarcation of Forests - Non-Plan			
O	2,53.62		
S	1,20.00	3,82.34	3,82.21
R	8.72		-0.13

Augmentation in provision by ` 8.72 lakh through reappropriation in March 2010 was due to revision of pay scale and increase of daily wages rates.

2030- Stamps and Registration -			
02- Stamps-Non-Judicial -			
101- Cost of Stamps -			
01- Central Store Nasik- Non-Plan			
O	82.69		
R	36.40	1,19.09	97.02
			-22.07

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ` 22.07 lakh, the augmentation in provision by ` 36.40 lakh through reappropriation in March 2010 due to more sale of stamps through stamp vendors proved unrealistic.

Reasons for the final saving of ` 22.07 lakh were awaited (July 2010).

2053-	District Administration -				
094-	Other Establishments -				
01-	Sub Divisional Establishment-				
	Non-Plan				
	O	5,14.74			
	S	57.07	5,59.96	5,79.28	+19.32
	R	-11.85			

In view of the final excess of ` 19.32 lakh, the reduction in provision by ` 11.85 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved injudicious.

Reasons for the final excess of ` 19.32 lakh were awaited (July 2010).

2235-	Social Security and Welfare -				
60-	Other Social Security and Welfare Programmes -				
200-	Other Programmes -				
12-	Ex-Gratia Payment to families of Government				
	Servants -				
	Non-Plan				
		..	..	0.16	+0.16

Expenditure of ` 0.16 lakh incurred without provision; reasons for which were awaited (July 2010).

2245-	Relief on account of Natural Calamities -				
05-	Calamity Relief Fund -				
101-	Transfer to Reserve Funds and Deposit Accounts-				
	Calamity Relief Fund -				
01-	Calamity Relief Fund-(Inter Account Transfer)-				
	Non-Plan				
	O	28,30.00	28,30.00	35,30.00	+7,00.00

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the final excess of ` 7,00.00 lakh were awaited (July 2010).

02- National Calamity Relief Fund-
Centrally Sponsored Scheme
Non-Plan

O	0.01		0.01	19,89.75	+19,89.74
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There was a huge excess of ` 19,89.74 lakh against the provision of ` 0.01 lakh. Neither the provision was obtained through supplementary nor through reappropriation.

Reasons for the huge excess of ` 19,89.74 lakh were awaited (July 2010).

Plan

	19,30.00	+19,30.00
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Expenditure of ` 19,30.00 lakh was incurred without budget provision reasons for which were awaited (July 2010).

3454- Census Surveys and Statistics -
02- Surveys & Statistics -
110- Gazetter and Statistical Memoris -
02- Disaster Management Cell -
Non-Plan

R	24.55		24.55	25.56	+1.01
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Provision of funds by ` 24.55 lakh through reappropriation in March 2010 was due to creation of new Director Management cell. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2029- Land Revenue -			
103- Land Records -			
01- Superintendence- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	91.02			
S	17.50	97.66	97.66	..
R	-10.86			

Reduction in provision by ` 10.86 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less touring by staff and less expenditure on rent bills.

02- District Establishment Charges-
Non-Plan

O	58,00.05			
S	1,04.98	58,19.12	58,50.09	+30.97
R	-85.91			

In view of the final excess of ` 30.97 lakh, the reduction in provision by ` 85.91 lakh through reappropriation in March 2010 due to non filling up of vacant posts, less engagement of daily waged staff, less expenditure on rent bills, less transfer of staff and non receipt of petrol, oil and lubricants proved unrealistic.

Reasons for the final excess of ` 30.97 lakh were awaited (July 2010).

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

O	60.18			
S	7.50	59.09	58.90	-0.19
R	-8.59			

Reduction in provision by ` 8.59 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less expenditure on telephone/electricity/water charges and non completion of codal formalities.

2053- District Administration -
093- District Establishments -
01- General Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	56,66.59			
S	6,59.34	55,88.42	57,26.17	+1,37.75
R	-7,37.51			

In view of the final excess of ` 1,37.75 lakh, the reduction in provision by ` 7,37.51 lakh through reappropriation in March 2010 due to less expenditure on petrol, oil and lubricant charges, less touring by the staff, partly offset by excess due to more expenditure on daily wages staff proved unrealistic.

Reasons for the final excess of ` 1,37.75 lakh were awaited (July 2010).

- 094- Other Establishments -
04- Land Acquisition Staff-
Non-Plan

O	88.59			
S	27.59	83.98	83.77	-0.21
R	-32.20			

Reduction in provision by ` 32.20 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less transfer of staff.

- 05- Expenditure on the Establishment of
D.C.(R&R)-
Non-Plan

O	20.27			
S	19.00	26.00	26.00	..
R	-13.27			

Reduction in provision by ` 13.27 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and less engagement of daily wages staff.

- 2235- Social Security and Welfare -
01- Rehabilitation -
202- Other Rehabilitation Schemes -
01- Rehabilitation of Displaced Persons-
Non-Plan

O	48.06			
S	7.20	47.73	42.67	-5.06
R	-7.53			

APPROPRIATION ACCOUNTS
GRANT NO. 5-Concl.

In view of final saving by ` 5.06 lakh, reduction in provision by ` 7.53 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ` 5.06 lakh were awaited (July 2010)

2245-	Relief on Account of Natural Calamities -				
80-	General -				
800-	Other Expenditure -				
01-	Reconstruction/Rehabilitation of Other Damaged Government Property due to Floods - Plan				
S	3,30.00	3,30.00	3.33	-3,26.67	

In view of final saving of ` 3,26.67 lakh, the provision of funds by ` 3,30.00 lakh obtained through supplementary in March 2010 due to reconstruction /rehabilitation of other damaged Government property proved unnecessary.

Reasons for the final saving of ` 3,26,67 lakh were awaited (July 2010).

2506-	Land Reforms -				
102-	Consolidation of Holdings -				
02-	District Establishments- Non-Plan				
O	6,44.23				
S	7.00	4,73.14	4,72.52	-0.62	
R	-1,78.09				

Reduction in provision by ` 1,78.09 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts.

3454-	Census Surveys and Statistics -				
02-	Surveys & Statistics -				
110-	Gazetter and Statistical Memoris -				
01-	Organisation of District Gazeteer- Non-Plan				
O	28.07				
R	-28.07				

Entire provision of ` 28.07 lakh was surrendered in March 2010 due to transfer of scheme.

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 AND 3604-COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS)

		Total grant	Actual expenditure	Excess (+)
			(` in thousands)	Saving (-)
Revenue Section				
Voted				
Original	26,47,28			
		26,47,28	27,35,79	+88,51
Supplementary	..			
Amount surrendered during the year (31st March 2010)				83,10

NOTES AND COMMENTS

- (i) The excess of ` 88,50,632 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 88.51 lakh, the surrender of ` 83.10 lakh in March 2010 proved injudicious.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+)
			(` in lakhs)	Saving (-)
2040- Taxes on Sales, Trade etc. -				
101- Collection Charges -				
01- Headquarters & Field Staff- Non-Plan				
O	1,21.30			
		1,74.27	2,68.51	+94.24

R

52.97

47

APPROPRIATION ACCOUNTS
GRANT NO. 6-contd.

In view of the final excess of ` 94.24 lakh, the augmentation in provision by ` 52.97 lakh through reappropriation in March 2010 due to more expenditure on computerisation of vat system proved inadequate.

Reasons for the final excess of ` 94.24 lakh were awaited (July 2010).

2045-	Other Taxes and Duties on Commodities and Services -				
104-	Collection Charges-Taxes on Goods and Passengers -				
01-	Headquarters Establishment-Non-Plan				
		O	2,29.94	2,46.19	2,50.54
					+4.35
		R	16.25		

Augmentation in provision by ` 16.25 lakh through reappropriation in March 2010 was due to payment of arrears of revision of pay scales and receipt of more legal cases.

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	3,08.36	3,08.36
					..
		R	82.09		

Augmentation in provision by ` 82.09 lakh through reappropriation in March 2010 was due to release of more grant to the local bodies in rural areas.

APPROPRIATION ACCOUNTS
GRANT NO. 6-Concl.

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2039- State Excise -			
001- Direction and Administration -			
01- Expenditure on District Establishment- Non-Plan			
O	2,74.99		
		2,49.60	2,44.06
R	-25.39		-5.54

Reduction in provision by ` 25.39 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less touring by the staff, receipt of less medical claims, less expenditure on petrol, oil and lubricant charges and less transfer of the staff.

2045- Other Taxes and Duties on Commodities and Services -			
104- Collection Charges-Taxes on Goods and Passengers -			
02- District Establishment- Non-Plan			
O	16,69.46		
		14,60.49	15,39.05
R	-2,08.97		+78.56

In view of the final excess of ` 78.56 lakh, the reduction in provision by ` 2,08.97 lakh through reappropriation in March 2010 due to non filling up of vacant posts, less receipt of medical claims, rent and tax bills, less expenditure on petrol, oil and lubricant charges proved injudicious.

Reasons for the final excess of ` 78.56 lakh were awaited (July 2010).

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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)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	3,49,29,31			
		3,87,79,11	4,00,22,61	+12,43,50
Supplementary	38,49,80			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	11,00,02			
		17,05,02	17,04,29	-73
Supplementary	6,05,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) **The excess of ` 12,43,49,769 over the voted provision in the Revenue Section requires regularisation.**
- (ii) **In view of the final excess of ` 12,43.50 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 38,49.80 lakh obtained in March 2010 proved inadequate.**

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(in lakhs)		
2055- Police -			
001- Direction and Administration -			
01- Directorate - Non-Plan			
(i) O	7,29.80		
S	22.50	8,87.56	8,87.56
R	1,35.26		..
003- Education and Training -			
01- Police Training Centre- Non-Plan			
(ii) O	4,04.91		
S	22.17	5,66.88	5,66.88
R	1,39.80		..
101- Criminal Investigation and Vigilance -			
01- Criminal Investigation - Non-Plan			
(iii) O	13,22.96		
S	24.44	15,41.19	15,41.19
R	1,93.79		..
108- State Headquarters Police -			
02- Police for Other Government Organisation - Non-Plan			
(iv) O	12,98.74		
S	4.25	13,39.69	13,39.69
R	36.70		..

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

05- Indian Reserve Battalion -
Non-Plan

(v)	O	44,66.23			
	S	1,04.36	56,07.68	56,07.69	+ 0.01
	R	10,37.09			

Augmentation in provision by ` 15,42.64 lakh through reappropriation in March 2010 in the above five cases was due to filling up of vacant posts and payment of revised salary and arrears on account of pay revision.

109- District Police -
01- District Executive Force-
Non-Plan

	O	1,37,93.10			
	S	22,59.75	1,63,97.28	1,74,79.82	+10,82.54
	R	3,44.43			

In view of the final excess of ` 10,82.54 lakh, the augmentation in provision by ` 3,44.43 lakh through reappropriation in March 2010 due to payment of arrears of salary on account of pay revision, receipt of more travelling allowance claims and more expenses on telephone and electricity charges proved unrealistic.

Reasons for the final excess of ` 10,82.54 lakh were awaited (July 2010).

111- Railway Police -
01- Crime Police -
Non-Plan

(i)	O	1,51.48			
	S	1.25	1,81.20	1,81.20	..
	R	28.47			

114- Wireless and Computers -
01- Police Radio Staff -
Non-Plan

(ii)	O	8,32.59			
	S	5.60	9,01.84	9,01.84	..

R

63.65

52

**APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.**

116- Forensic Science -

01- State Forensic Science Laboratory -
Non-Plan

(iii)	O	1,41.84			
	S	28.75	2,18.27	2,18.27	..
	R	47.68			

Augmentation in provision by ` 1,39.80 lakh through reappropriation in March 2010 in the above three cases was due to payment of revised salary and arrears on account of pay revision.

2056- Jails -

001- Direction and Administration -

01- Headquarter Staff-
Non-Plan

	O	68.56			
	S	0.10	84.74	86.38	+1.64
	R	16.08			

Augmentation in provision by ` 16.08 lakh through reappropriation in March 2010 was due to payment of arrears of salary on account of pay revision.

101- Jails -

01- Jail Establishment-
Non-Plan

	O	6,26.60			
	S	1,14.40	8,07.27	9,86.55	+1,79.28
	R	66.27			

In view of the final excess of ` 1,79.28 lakh, the augmentation in provision by ` 66.27 lakh through reappropriation in March 2010 due to payment of arrears of salary on account of pay revision proved unrealistic and injudicious.

Reasons for the huge final excess of ` 1,79.28 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

2070- Other Administrative Services -

104- Vigilance -

01- State Vigilance and Anti Corruption Bureau
(Investigation Wing) -
Non-Plan

O	10,40.65			
S	37.25	11,06.73	11,06.01	-0.72
R	28.83			

Augmentation in provision by ` 28.83 lakh through reappropriation in March 2010 was due to payment of arrear of salary on account of pay revision, engagement of more daily waged staff, more expenditure on telephone and electricity charges etc.

106- Civil Defence -

01- Headquarter Staff-
Centrally Sponsored Scheme
Non-Plan

O	6.62			
		31.55	31.55	..
R	24.93			

Augmentation in provision by ` 24.93 lakh through reappropriation in March 2010 was due to release of Central grant for purchase of ammunitions and other material etc.

107- Home Guards -

01- Headquarter Staff -
Non-Plan

O	97.61			
S	1.14	1,15.94	1,15.94	..
R	17.19			

Augmentation in provision by ` 17.19 lakh through reappropriation in March 2010 was due to payment of arrears of salary on account of pay revision.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2055- Police -			
108- State Headquarters Police -			
01- State Reserve Police- Non-Plan			
O	49,11.48		
S	7.45	29,98.20	29,98.20
R	-19,20.73		..

Reduction in provision by ` 19,20.73 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, hiring of less rental accommodation, less advertisement and publicity done during the year etc.

109- District Police -			
03- Expenditure on Home Guard Volunteers Deployed for Law and Order with Police - Non-Plan			
O	13,46.30		
S	1,70.86	15,02.71	15,02.71
R	-14.45		..

Reduction in provision by ` 14.45 lakh through reappropriation in March 2010 was due to deployment of less Home Guard Volunteers.

115- Modernisation of Police Force -			
02- Security Related Expenditure - Centrally Sponsored Scheme Non-Plan			
O	2,71.22		
S	10.00	2,03.22	2,03.22
R	-78.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 7-Concl'd.

Reduction in provision by ` 78.00 lakh through reappropriation in March 2010 was due to less receipt of travelling allowance claims, hiring of less rental accommodation, less mobilisation of vehicles and less engagement of volunteers.

2070- Other Administrative Services -
107- Home Guards -
02- District Staff-
Non-Plan

O	10,03.10			
S	60.77	9,56.70	9,55.82	-0.88
R	-1,07.17			

Reduction in provision by ` 1,07.17 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less deployment of Home Guards and less receipt of travelling allowance claims etc.

03- Training Center-
Centrally Sponsored Scheme
Non-Plan

O	34.11			
		22.63	22.59	-0.04
R	-11.48			

Reduction in provision by ` 11.48 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts.

Non-Plan

O	1,06.51			
S	11.12	96.89	96.73	-0.16
R	-20.74			

Reduction in provision by ` 20.74 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and less deployment of Home Guards.

APPROPRIATION ACCOUNTS

GRANT NO. 8 - EDUCATION

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2225-WELFARE OF SCHEDULED CASTE,SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2235-SOCIAL SECURITY AND WELFARE AND 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE)

			Total grant	Actual expenditure	Excess (+) Saving (-)
			(` in thousands)		
Revenue Section					
Voted					
	Original	19,03,31,56			
			19,03,31,63	19,06,37,73	+3,06,10
	Supplementary	7			
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	1,40,00,01			
			1,40,00,01	1,02,43,53	-37,56,48
	Supplementary	..			
Amount surrendered during the year (31st March 2010)					37,56,46

NOTES AND COMMENTS

- (i) The excess of ` 3,06,09,580 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 3,06.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 0.07 lakh obtained in March 2010 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

(iii) Excess 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				
	O	4,88,42.13		
			5,17,43.97	5,16,87.18
				-56.79
	R	29,01.84		

In view of the final saving of ` 56.79 lakh, the augmentation in provision by ` 29,01.84 lakh through reappropriation in March 2010 due to payment of arrears of pay revision, more receipt of medical reimbursement claims, more touring by staff, more expenditure on electricity, telephone, other charges and salary of Vidya Upasak proved excessive.

Reasons for the final saving of ` 56.79 lakh were awaited (July 2010).

102- Assistance to Non Government Primary Schools -				
01- Non Government Primary School- Non-Plan				
	O	18.15		
			52.54	52.54
				..
	R	34.39		

Augmentation in provision by ` 34.39 lakh through reappropriation in March 2010 was due to release of more grant to non Government Primary Schools.

02- Non Government Middle School- Non-Plan				
	O	1,75.41		

R 44.23

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ` 44.23 lakh through reappropriation in March 2010 was due to release of more grant to non Government Middle Schools.

107- Teachers Training -
04- Expenditure on District Institute of
Education Training -
Centrally Sponsored Scheme
Plan

O 4,72.16

8,51.74

7,54.58

-97.16

R 3,79.58

In view of the final saving of ` 97.16 lakh, the augmentation in provision by ` 3,79.58 lakh through reappropriation in March 2010 due to payment of arrear on account of pay revision, expenditure on organising of more seminars, receipt of more medical reimbursement claims, more expenditure on electricity, telephone charges, more engagement of daily waged staff and more touring and transfer of staff proved excessive.

Reasons for the final saving of ` 97.16 lakh were awaited (July 2010).

Plan

R 16.45

16.45

16.45

..

Provision of funds of ` 16.45 lakh through reappropriation in March 2010 was due to more expenditure under teachers training. Funds were required to be obtained through original /supplementary budget estimates. Reappropriation without funds was improper.

111- Sarv Shiksha Abhiyan -
01- Grant-in-Aid under Sarav Shiksha Abhiyan-
Plan

S 0.01

33,00.00

40,38.67

+7,38.67

R 32,99.99

59

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

In view of the final excess of ` 7,38.67 lakh, the augmentation in provision by ` 32,99.99 lakh through reappropriation in March 2010 due to enhancement in plan ceiling proved inadequate.

Reasons for the final excess of ` 7,38.67 lakh were awaited (July 2010).

800-	Other Expenditure -				
01-	Midday Meal- Centrally Sponsored Scheme Plan				
(i)	O	0.04			
	R	34,83.66	34,83.70	34,83.70	..
	Plan				
(ii)	S	0.01			
	R	4,00.00	4,00.01	4,00.00	-0.01

Augmentation in provision by ` 38,83.66 lakh through reappropriation in March 2010 in the above two cases was due to more expenditure on Mid Day Meal Scheme.

02-	Secondary Education -				
109-	Government Secondary Schools -				
01-	Secondary Schools- Non-Plan				
	O	4,69,18.79			
	R	79,45.97	5,48,64.76	5,49,53.14	+88.38

In view of the final excess of ` 88.38⁶⁰ lakh, the augmentation in provision by ` 79,45.97 lakh through reappropriation in March 2010 due to payment of arrears on account of pay revision, eligibility of more students for scholarship, more receipt of medical reimbursement claims, engagement of daily waged staff, expenditure on electricity and telephone charges, more touring by the staff, receipt of rent bills and more transfer of the staff proved inadequate.

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

Reasons for the final excess of ` 88.38 lakh were awaited (July 2010).

06- Rashtriya Madhyamik Shiksha Abhiyan - Centrally Sponsored Scheme Plan					
(i)	S	0.01			
			1,20.00	1,20.00	..
	R	1,19.99			
Plan					
(ii)	S	0.01			
			40.00	40.00	..
	R	39.99			

Augmentation in provision by ` 1,59.98 lakh through reappropriation in March 2010 in the above two cases was due to more expenditure on Rashtriya Madhyamik Shiksha Abhiyan.

03- University and Higher Education - 103- Government Colleges and Institutes - 02- Training Colleges- Non-Plan					
	O	1,76.70			
			1,91.89	1,87.19	-4.70
	R	15.19			

Augmentation in provision by ` 15.19 lakh through reappropriation in March 2010 was due to more receipt of medical reimbursement claims, rent bills and more touring by the staff etc.

80- General -

107- Scholarships -

04- Expenditure on Sainik School Scholarships-
Non-Plan

O	49.00				
			75.85	75.85	..
R	26.85				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ` 26.85 lakh through reappropriation in March 2010 was due to eligibility of more students for scholarships, stipends etc.

08- Post Matric Scholarship to Other Backward
Class Students -
Centrally Sponsored Scheme
Plan

(i)	R	22.00		22.00	22.00	..
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09- Pre-Matric Scholarship to Other Backward
Classes Students -
Centrally Sponsored Scheme
Plan

(ii)	R	33.00		33.00	33.00	..
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Non-Plan

(iii)	R	33.00		33.00	33.00	..
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Provision of funds of ` 88.00 lakh through reappropriation in March 2010 in the above three cases was due to eligibility of other backward class students for scholarship. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without funds was improper.

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

S	0.01					
			65.28	65.28		..

Augmentation in provision by ` 65.27 lakh through reappropriation in March 2010 was due to more expenditure on incentive to girls.

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

(iv) Above excess was partly counter balanced with saving 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	7,84.78		
		6,68.06	6,68.02
R	-1,16.72		-0.04

Reduction in provision by ` 1,16.72 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less purchase of material, less expenditure on electricity charges, less engagement of daily waged staff and less expenditure on petrol, oil and lubricant charges.

101- Government Primary Schools -			
03- Middle School- Non-Plan			
O	5,77,71.99		
		5,11,79.29	5,10,48.21
R	-65,92.70		-1,31.08

In view of the final saving of ` 1,31.08 lakh, the reduction in provision by ` 65,92.70 lakh through reappropriation in March 2010 due to non filling up of vacant posts, promotion of contingent paid staff and less eligibility of students for scholarship, stipends and concession proved unrealistic even the original provision was not fully utilised.

Reasons for the final saving of ` 1,31.08 lakh were awaited (July 2010).

104-	Inspection -				
01-	District Primary Education Officer- Non-Plan				
(i)	O	9,41.73			
			7,18.80	7,18.79	-0.01
	R	-2,22.93			

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

02-	Block Primary Education Officer- Non-Plan				
(ii)	O	61,35.18			
			13,80.85	13,78.20	-2.65
	R	-47,54.33			

Reduction in provision by ` 49,77.26 lakh through reappropriation in March 2010 in the above two cases was due to non filling up of vacant posts and less engagement of daily waged staff.

111-	Sarv Shiksha Abhiyan -				
01-	Grant-in-Aid under Sarav Shiksha Abhiyan - Non-Plan				
	O	33,00.00			
		
	R	-33,00.00			

Entire provision of ` 33,00.00 lakh was reappropriated in March 2010 due to non completion of codal formalities.

800-	Other Expenditure -				
05-	Grant-in-Aid to Elementary Education under Parent Teacher Association - Non-Plan				
	O	21,80.00			
			14,37.00	14,12.31	-24.69
	R	-7,43.00			

In view of the final saving of ` 24.69 lakh, the reduction in provision by ` 7,43.00 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ` 24.69 lakh were awaited (July 2010).

- 02- Secondary Education -
 001- Direction and Administration -
 01- Directorate-
 Non-Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 8- contd.**

(i)	O	6,09.00			
			5,69.48	5,64.79	-4.69
	R	-39.52			

- 101- Inspection -
 01- Inspectorate-
 Non-Plan

(ii)	O	6,82.97			
			5,38.55	5,36.21	-2.34
	R	-1,44.42			

Reduction in provision by ` 1,83.94 lakh through reappropriation in March 2010 in the above two cases was due to non filling up of vacant posts, less engagement of daily waged staff and less touring by the staff.

- 110- Assistance to Non-Government Secondary
 Schools -
 01- Non-Government Secondary Schools-
 Non-Plan

	O	5,50.00			
			3,50.00	3,50.00	..
	R	-2,00.00			

Reduction in provision by ` 2,00.00 lakh through reappropriation in March 2010 was due to less receipt of grant from eligible institutions.

- 800- Other Expenditure -
 01- Grant-in-Aid to Secondary Education under
 Parent Teacher Association -
 Non-Plan

	O	30,50.64			
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		65	13,50.00	11,92.00	-1,58.00
R	-17,00.64				

In view of the final saving of ` 1,58.00 lakh, the reduction in provision by ` 17,00.64 lakh through reappropriation in March 2010 due to less demand of grants under Parents Teacher Association from the eligible institutions proved inadequate.

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

Reasons for the final saving of ` 1,58.00 lakh were awaited (July 2010).

03-	University and Higher Education -				
103-	Government Colleges and Institutes -				
01-	Government Colleges- Non-Plan				
O	91,55.07				
			84,50.83	84,46.93	-3.90
R	-7,04.24				

Reduction in provision by ` 7,04.24 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, partly offset by excess due to expenditure on acquisition on land, eligibility of more students for scholarships, receipt of more medical reimbursement claims.

800-	Other Expenditure -				
01-	Grant-in-Aid to Government Colleges under Parent Teacher Association - Non-Plan				
O	2,50.40				
			75.00	68.41	-6.59
R	-1,75.40				

Reduction in provision by ` 1,75.40 lakh through reappropriation in March 2010 was due to less demand of grants cases from eligible institutions.

04-	Adult Education -				
103-	Rural Functional Literacy Programmes -				
03-	Expenditure on Rural Functional Literacy Scheme - Centrally Sponsored Scheme Plan				

(i)	O	50.03			
			32.12	26.32	-5.80
	R	-17.91			

200- Other Adult Education Programmes -
01- Adult Literacy-
Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

(ii)	O	90.58			
			61.06	61.05	-0.01
	R	-29.52			

02- Expenditure on Adult Education under
Minimum Need Programme -
Centrally Sponsored Scheme
Plan

(iii)	O	15.05			
			3.74	3.71	-0.03
	R	-11.31			

Reduction in provision by ` 58.74 lakh through reappropriation in March 2010 in the above three cases was due to non filling up of vacant posts.

80- General -
800- Other Expenditure -
01- National Cadet Core General Establishment-
Non-Plan

	O	4,22.60			
			3,37.48	3,31.22	-6.26
	R	-85.12			

Reduction in provision by ` 85.12 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less transfer of the staff and non purchase of material, partly offset by excess due to organising of more NCC camps, receipt of more medical reimbursement claims, more expenditure on electricity and telephone charges.

02- National Cadet Core Annual Camp-
Non-Plan

O	58.11			
		41.86	32.02	-9.84
R	-16.25			

Reduction in provision by ` 16.25 lakh through reappropriation in March 2010 was due to less conduct of National Cadet Core camps, less touring by the staff and non transfer of the staff.

**APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.**

- 2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -
01- Welfare of Scheduled Castes -
277- Education -
02- Secondary Education Pre-Matric Scholarship -
Non-Plan

O	7.20			
	
R	- 7.20			

Entire provision of ` 7.20 lakh was reappropriated in March 2010 due to non completion of codal formalities.

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 -			
202- Secondary Education -			
01- Building-Plan			
(i) O	45,00.00		
		24,29.09	24,29.08
R	-20,70.91		-0.01

203- University and Higher Education -
01- Building-
Plan

(ii)	O	45,00.00			
			16,29.60	16,29.59	-0.01
	R	-28,70.40			

APPROPRIATION ACCOUNTS
GRANT NO. 8- Concl.

Reduction in provision by ` 49,41.31 lakh through reappropriation/surrender in March 2010 in the above two cases was due to less construction of buildings.

(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 -			
201- Elementary Education -			
01- Building- Plan			
	O	50,00.00	
			61,84.86
	R	11,84.86	61,84.86
			..

Augmentation in provision by ` 11,84.86 lakh through reappropriation in March 2010 was due to more expenditure on construction of buildings.

...

APPROPRIATION ACCOUNTS

GRANT NO. 9 - HEALTH AND FAMILY WELFARE

(HEADS 2059-PUBLIC WORKS, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE AND 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH)

		Total grant	Actual	Excess (+)
			expenditure	Saving (-)
			(in thousands)	
Revenue Section				
Voted				
Original	4,77,59,12			
		5,63,66,91	5,49,44,76	-14,22,15
Supplementary	86,07,79			
Amount surrendered during the year (31st March 2010)				17,92,89
Capital Section				
Voted				
Original	55,85,00			
		55,85,00	54,60,26	-1,24,74
Supplementary	..			
Amount surrendered during the year (31st March 2010)				1,99,41

NOTES AND COMMENTS

- (i) In view of the final saving of ` 14,22.15 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 86,07.79 lakh obtained in March 2010 proved excessive and surrender of ` 17,92.89 lakh also proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Revenue Section

(ii) **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 -			
49- Maintenance of Health Deptment Buildings under Twelfth Finance Commission Award-Non-Plan			
O	3,14.00		
R	-3,14.00		

Entire provision of ` 3,14.00 lakh reappropriated in March 2010 was due to non completion of codal formalities.

2210- Medical and Public Health -				
01- Urban Health Services-Allopathy -				
001- Direction and Administration -				
01- Directorate-Non-Plan				
O	11,08.68			
S	20.04	11,17.77	10,94.73	-23.04
R	-10.95			

In view of the final saving of ` 23.04 lakh, the reduction in provision by ` 10.95 lakh through reappropriation in March 2010 due to non release of arrears on account of pay revision, less receipt of rent and taxes bills and non receipt of legal cases proved inadequate.

Reasons for final saving of ` 23.04 lakh were awaited (July 2010).

02- District Establishment-Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.**

O	7,66.40			
S	1,48.00	8,34.39	7,98.62	-35.77
R	-80.01			

In view of the final saving of ` 35.77 lakh, the reduction in provision by ` 80.01 lakh through surrender in March 2010 due to non release of arrears on account of pay revision proved inadequate.

Reasons for final saving of ` 35.77 lakh were awaited (July 2010).

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

O	79,78.75			
S	11,58.51	89,86.19	87,25.81	-2,60.38
R	-1,51.07			

In view of the final saving of ` 2,60.38 lakh, the reduction in provision by ` 1,51.07 lakh through reappropriation/surrender in March 2010 due to less expenditure on other charges, non completion of codal formalities and non release of arrears on account of pay revision proved inadequate.

Reasons for the final saving of ` 2,60.38 lakh were awaited (July 2010)

- 07- Bio Medical Waste-
Non-Plan

O	1,50.00			
		1,42.36	1,01.02	-41.34
R	-7.64			

Reasons for the final saving of ` 41.34 lakh were awaited (July 2010)

- 02- Urban Health Services-Other Systems of
Medicine -
001- Direction and Administration -
02- District Establishment-
Non-Plan

O	30,14.79			
S	5,53.00	31,61.22	32,54.59	+93.37

R -4,06.57 72

**APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.**

In view of the final excess of ` 93.37 lakh, the reduction in provision by ` 4,06.57 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts, less engagement of daily waged staff, less receipt of rent and tax bills, less purchase of material, less touring by the staff and less expenditure on petrol, oil and lubricant chages proved unrealistic.

Reasons for the final excess of Rs. 93.37 lakh were awaited (July 2010).

101- Ayurveda -
03- Ayurvedic Pharmacy-
Non-Plan

O	2,12.22			
S	22.90	2,24.83	2,33.00	+8.17
R	-10.29			

In view of the final excess of ` 8.17 lakh, the reduction in provision by ` 10.29 lakh through reappropriation in March 2010 due to non filling up of vacant posts, less engagement of daily waged staff, and less purchase of material, less receipt of medical reimbursement claims and less transfer of the staff proved unrealistic.

Reasons for the final excess of ` 8.17 lakh were awaited (July 2010).

03- Rural Health Services-Allopathy -
110- Hospitals and Dispensaries -
01- Rural Health-
Non-Plan

O	1,26,31.67			
S	22,44.04	1,51,87.30	1,46,75.61	-5,11.69
R	3,11.59			

In view of the final saving of ` 5,11.69 lakh, the augmentation in provision by ` 3,11.59 lakh through reappropriation in March 2010 due to release of grant to Rogi Kalyan Samiti and more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ` 5,11.69 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan

O	1,80.00			
R	-1,80.00			

Entire provision of ` 1,80.00 lakh was surrendered in March 2010 due to non completion of codal formalities.

- 04- Rural Health Services-Other Systems of
Medicine-
101- Ayurveda -
02- Ayurvedic Dispensary-
Non-Plan

O	26,35.38			
S	15,64.66	42,50.46	41,42.43	-1,08.03
R	50.42			

In view of the final saving of ` 1,08.03 lakh, the augmentation in provision by ` 50.42 lakh through reappropriation in March 2010 due to release of grant of Rogi Kalyan samiti and payment of arrears on account of pay revision partly offset by saving due to less engagement of daily waged staff, less purchase of material, less expenditure on rent and taxes and less purchase of machinery proved excessive .

Reasons for the final saving of ` 1,08.03 lakh were awaited (July 2010).

- 05- Medical Education Training and Research -
105- Allopathy -
06- Dr.Rajendra Prasad Medical College Tanda-
Non-Plan

O	36,50.00			
S	3,00.00	28,84.37	37,70.84	+8,86.47
R	-10,65.63			

In view of the final excess of ` 8,86.47 lakh, the reduction in provision by ` 10,65.63 lakh through reappropriation in March 2010 due to non completion of codal formalities, less expenditure on electricity and telephone charges and less touring by the staff proved excessive.

Reasons for the final excess of ` 8,86.47⁷⁴ lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.**

06- Public Health -				
101- Prevention and Control of Diseases -				
02- T.B. Hospital- Non-Plan				
O	4,84.99			
		3,85.27	3,68.28	-16.99
R	-99.72			

In view of the final saving of ` 16.99 lakh, the reduction in provision by ` 99.72 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts, less entitlement of staff for medical reimbursement claims etc. proved inadequate.

Reasons for the final saving of ` 16.99 lakh were awaited (July 2010).

07- Leprosy Hospital- Non-Plan				
O	4,06.04			
		2,99.15	3,10.00	+10.85
R	-1,06.89			

In view of the final excess of ` 10.85 lakh, the reduction in provision by ` 1,06.89 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts and less entitlement of staff for livery proved unrealistic.

Reasons for the final excess of ` 10.85 lakh were awaited (July 2010).

2211- Family Welfare -				
001- Direction and Administration -				
02- District Headquarters- Non-Plan				
O	3,83.48	3,83.48	3,62.99	-20.49

Reasons for the final saving of ` 20.49 lakh were awaited (July 2010).

101- Rural Family Welfare Services -				
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01- Family Welfare Centre in Rural Areas-
Non-Plan

75

**APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.**

O	34,89.81			
S	8,31.35	41,20.59	39,84.44	-1,36.15
R	-2,00.57			

In view of the final saving of ` 1,36.15 lakh, the reduction in provision by ` 2,00.57 lakh through reappropriation in March 2010 due to non filling up of vacant posts, non engagement of daily waged staff and less entitlement of staff for livery proved inadequate.

Reasons for the final saving of ` 1,36.15 lakh were awaited (July 2010).

800- Other Expenditure -
02- Additional Development Grant to Panchayat
For Ratio Of. Best Female Birth Ratio-
Non-Plan

(i)	O	40.00			
	R	-40.00	..	..	..

03- Incentive to Female Foeticide Informers -
Non-Plan

(ii)	O	2.00			
	R	-2.00	..	..	..

Entire provision of ` 42.00 lakh was reappropriated in March 2010 in the above two cases due to non completion of codal formalities.

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

O	25.12			
		10.00	10.00	..

**APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.**

Reduction in provision by ` 15.12 lakh through reappropriation in March 2010 was due to non completion of codal formalities.

(iii) 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	(i) O 7,64.57	9,96.38	10,66.01 +69.63
	S 2,31.81		
02- Urban Health Services-Other Systems of Medicine -			
001- Direction and Administration -			
01- Directorate- Non-Plan	(ii) O 1,30.29	1,29.40	1,61.34 +31.94
	R -0.89		
101- Ayurveda -			
01- Ayurvedic Hospital- Non-Plan	(iii) O 3,10.26	3,39.82	4,44.88 +1,05.06
	S 38.90		
	R -9.34		

Reasons for the final excess of ` 2,06.63 lakh in the above three cases were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

04- Rural Health Services-Other Systems of Medicine -					
101- Ayurveda -					
01- Ayurvedic Hospital- Non-Plan					
O	1,38.97				
S	14.60	1,64.47	2,61.24		+96.77
R	10.90				

In view of the final excess of ` 96.77 lakh, the augmentation in provision by ` 10.90 lakh through reappropriation in March 2010 due to release of grant to Rogi Kalyan Samiti proved inadequate.

Reasons for the final excess of ` 96.77 lakh were awaited (July 2010).

05- Medical Education, Training and Research -					
101- Ayurveda -					
01- Ayurvedic College- Non-Plan					
O	4,08.97				
S	1,73.30	5,50.07	5,98.56		+48.49
R	-32.20				

In view of the final excess of ` 48.49 lakh, the reduction in provision by ` 32.20 lakh through reappropriation in March 2010 due to non filling up of vacant posts, less engagement of daily waged staff and less purchase of material proved excessive.

Reasons for the final excess of ` 48.49 lakh were awaited (July 2010).

105- Allopathy -					
01- Indira Gandhi Medical College, Shimla- Non-Plan					
O	48,14.84				
S	11,24.03	65,19.34	65,10.06		-9.28
R	5,80.47				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ` 5,80.47 lakh through reappropriation in March 2010 was due to payment of arrears on account of pay revision, receipt of more medical reimbursement claims, release of more grant to Rogi Kalyan Samiti and receipt of more legal cases.

04- Dental College-
Non-Plan

O	3,71.70			
S	64.70	4,95.87	5,90.34	+94.47
R	59.47			

In view of the final excess of ` 94.47 lakh, the augmentation in provision by ` 59.47 lakh through reappropriation in March 2010 due to more expenditure on machinery, eligibility of more students for scholarship, more expenditure on honorarium to health workers and more touring by the staff proved inadequate.

Reasons for the final excess of ` 94.47 lakh were awaited (July 2010).

2211- Family Welfare -
003- Training -
01- Training of ANMS, DIAS/LHVS etc.-
Non-Plan

O	1,63.50			
		1,74.41	1,73.62	-0.79
R	10.91			

Augmentation in provision by ` 10.91 lakh through reappropriation in March 2010 was due to release of arrears on account of pay revision.

102- Urban Family Welfare Services -
01- Family Welfare Centre in Urban Areas-
Non-Plan

O	7,73.23			
S	31.44	7,36.67	8,48.25	+1,11.58
R	-68.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- Concl.

In view of the final excess of ` 1,11.58 lakh, the reduction in provision by ` 68.00 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved injudicious

Reasons for the final excess of ` 1,11.58 lakh were awaited (July 2010).

Capital Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health-			
02- Rural Health Services -			
110- Hospitals and Dispensaries -			
01- Rural Health -			
Plan			
O	20,00.00		
		18,00.59	+63.24
R	-1,99.41		

In view of the final excess of ` 63.24 lakh, the reduction in provision by ` 1,99.41 lakh through surrender in March 2010 due to less construction of buildings proved excessive.

Reasons for the final excess of ` 63.24 lakh were awaited (July 2010).

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health -			
03- Medical Education Training and Research -			
101- Ayurveda -			
01- Ayurveda (Construction)-			
Plan			
O	4,00.00		
		4,00.00	+11.10

Reasons for the final excess of ` 11.10 lakh were awaited (July 2010).

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 AND 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	13,38,83,45	13,60,78,94	15,76,14,51	+2,15,35,57
Supplementary	21,95,49			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	2,48,01,00	3,25,83,00	3,26,50,33	+67,33
Supplementary	77,82,00			
Amount surrendered during the year (31st March 2010)				21,96
Charged				
<i>Original</i>	..	<i>12,02,94</i>	<i>12,19,08</i>	<i>+16,14</i>
<i>Supplementary</i>	<i>12,02,94</i>			
<i>Amount surrendered during the year</i>				..

NOTES AND COMMENTS

- (i) The excess of ` 2,15,35,56,582 over the voted provision in the Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- (ii) In view of the final excess of ` 2,15,35.57 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 21,95.49 lakh obtained in March 2010 proved inadequate.
- (iii) The excess of ` 67,33,076 over the Capital Section requires regularisation.
- (iv) In view of the final excess of ` 67.33 lakh in the voted provision in the Capital Section, the supplementary grant of ` 77,82.00 lakh obtained in March 2010 proved inadequate. The surrender of ` 21.96 lakh was injudicious.
- (v) The excess of ` 16,14,087 over the charged appropriation in the Capital Section requires regularisation.
- (vi) In view of the final excess of ` 16.14 lakh in the charged appropriation in the Capital Section, the supplementary grant of ` 12,02.94 lakh obtained in March 2010 proved inadequate.

Revenue Section

- (vii) Excess in the voted grant occurred mainly 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	6,62.21		
		6,72.21	8,70.56
S	10.00		+1,98.35

Reasons for the final excess of ` 1,98.35 lakh were awaited (July 2010).

03- Designs - Non-Plan			
(i) O	1,58.46		
		1,72.11	1,72.10
			-0.01

R 13.65 82

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

04- Architecture -
Non-Plan

(ii)	O	1,02.68			
	S	5.00	1,17.53	1,17.32	-0.21
	R	9.85			

Augmentation in provision by ` 23.50 lakh through reappropriation in March 2010 in the above two cases was due to revision of pay scales.

052- Machinery and Equipment -
02- Repair and Carriage etc.-
Non-Plan

(i)	O	40.00	40.00	66.69	+26.69
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053- Maintenance and Repairs -
05- Work Charged Staff Converted into Regular
Establishment -
Non-Plan

(ii)	O	33,26.05			
	S	4,53.36	37,79.41	41,46.57	+3,67.16

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

(iii)	O	33,26.05	33,26.05	33,97.77	+71.72
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799- Suspense -
01- Stock-
Non-Plan

(iv)	O	90,00.00	90,00.00	1,77,24.48	+87,24.48
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02- Stock Manufacture-
Non-Plan

(v)	O	40,00.00	83	40,00.00	40,10.86	+10.86
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**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

03- Miscellaneous Public Works Advances-
Non-Plan

(vi)	O	50,00.00		50,00.00	1,45,91.40	+95,91.40
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2216- Housing -
05- General Pool Accommodation -
053- Maintenance and Repairs -
01- Other Maintenance Expenditure -
Non-Plan

(vii)	O	1,03.05		1,08.36	1,18.68	+10.32
	R	5.31				

Reasons for the final excess of ` 1,88,02.63 lakh in the above seven cases were awaited (July 2010).

800- Other Expenditure -
01- Construction -
Plan

	R	40.00		40.00	33.06	-6.94
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The provision by ` 40.00 lakh through reappropriation in March 2010 was due to more expenditure on minor works of general pool accomodation. Funds were required to be obtained through original /supplementary budget. Reappropriation without provision was improper.

3054- Roads and Bridges -
03- State Highways -
103- Maintenance and Repairs -
05- Other Maintenance Expenditure -Bridges-
Non-Plan

(i)	O	3,00.00		3,00.00	3,23.23	+23.23
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06- Other Maintenance Expenditure-Road
Works-
Non-Plan

(ii)	O	20,00.00	84	20,00.00	20,96.12	+96.12
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**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

08- Expenditure on Maintenance of Road under
Twelfth Finance Commission Award-
Non-Plan

(iii)	O	13,00.00		13,00.00	13,22.56	+22.56
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Reasons for the final excess of ` 1,41.91 lakh in the above three cases were awaited (July 2010).

10- Execution-
Non-Plan

O	56,13.55					
S	8,32.99		71,19.08	70,35.10		-83.98
R	6,72.54					

In view of the final saving of ` 83.98 lakh, the augmentation in provision by ` 6,72.54 lakh through reappropriation in March 2010 due to expenditure on salary proved excessive.

Reasons for the final saving of ` 83.98 lakh were awaited (July 2010).

11- Maintenance provision for Adjustment of
Recovery-
Non-Plan

O	54,07.07		54,07.07	58,09.18	+4,02.11
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Reasons for the final excess of ` 4,02.11 lakh were awaited (July 2010).

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

O	11,77.40				
S	1,78.15		26,90.80	26,76.39	-14.41
R	13,35.25				

In view of the final saving of ₹ 14.41 lakh, the augmentation in provision by ₹ 13,35.25 lakh through reappropriation in March 2010 due to revision of pay scales proved excessive.

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

Reasons for the final saving of ₹ 14.41 lakh were awaited (July 2010).

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

(i)	O	10,99.17			
	S	1,66.70	16,61.96	28,16.39	+11,54.43
	R	3,96.09			

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

(ii)	O	31,30.50			
	S	4,74.49	44,23.44	57,16.29	+12,92.85
	R	8,18.45			

In view of the final excess of ₹ 24,47.28 lakh in the above two cases, the augmentation in provision by ₹ 12,14.54 lakh through reappropriation in March 2010 due to revision of pay scales proved inadequate.

Reasons for the final excess of ₹ 24,47.28 lakh in the above two cases were awaited (July 2010).

04- District and Other Roads -
105- Maintenance and Repairs -
02- Other Maintenance Expenditure-Road
Works-
Non-Plan

(i)	O	90,00.00	90,00.00	93,33.67	+3,33.67
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07- Work Charged Staff converted into Regular
Establishment-Road Works-
Non-Plan

			86			
(ii)	O	2,57,53.84				
	S	16.61		2,57,62.05	3,14,17.22	+56,55.17
	R	-8.40				

APPROPRIATION ACCOUNTS

GRANT NO. 10- contd.

800- Other Expenditure -
04- Rural Roads-
Non-Plan

(iii)	O	20.00				
				23.24	71.20	+47.96
	S	3.24				

Reasons for the final excess of ` 60,36.80 lakh in the above three cases were awaited (July 2010).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs)	
2059- Public Works -			
80- General -			
053- Maintenance and Repairs -			
03- Execution- Non-Plan			
O	80,94.17		
S	2.93	55,12.90	55,12.91
R	-25,84.20		+0.01

Reduction in provision by ` 25,84.20 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

04- Maintenance under Twelfth Finance
Commission Award -
Non-Plan

O	18,79.37			
		18,54.37	18,46.54	-7.83
R	-25.00			

Reduction in provision by ` 25.00 lakh through reappropriation in March 2010 was due to less expenditure on maintenance under Twelfth Finance Commission Awards.

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

2216-	Housing -				
01-	Governments Residential Buildings -				
106-	General Pool Accommodation -				
01-	Construction of Residential Buildings- Plan				
	O	40.00			
	R	-40.00			
	Entire provision of ` 40.00 lakh was reappropriated in March 2010 due to non completion of codal formalities.				
3054-	Roads and Bridges -				
03-	State Highways -				
103-	Maintenance and Repairs -				
04-	Other Maintenance Expenditure-Machinery and Equipment- Plan				
(i)	O	3,00.00	3,00.00	2,24.88	-75.12
	05-	Other Maintenance Expenditure -Bridges- Plan			
(ii)	O	7,00.00	7,00.00	6,24.27	-75.73
	06-	Other Maintenance Expenditure-Road Works- Plan			
(iii)	O	17,00.00	17,00.00	15,23.44	-1,76.56
	07-	Expenditure on Maintenance of Machinery and Equipment under Twelfth Finance Commission Award- Non-Plan			
(iv)	O	2,00.00	2,00.00	1,83.27	-16.73

09- Expenditure on Maintenance of Bridges⁸⁸
under Twelfth Finance Commission Award-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(v)	O	5,00.00	5,00.00	4,74.44	-25.56
04-	District and Other Roads -				
105-	Maintenance and Repairs -				
02-	Other Maintenance Expenditure-Road Works - Plan				

(vi)	O	65,00.00	65,00.00	61,60.66	-3,39.34
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Reasons for the final saving of ` 7,09.04 lakh in the above six cases were awaited (July 2010).

05- Public Works Department Workshop Nahan
Foundary -
Non-Plan

O	4,66.10	3,84.81	3,84.21	-0.60
R	-81.29			

Reuction in provision by ` 81.29 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

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

O	2,57,53.84	2,57,53.84	2,01,07.29	-56,46.55
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Reasons for the final saving of ` 56,46.55 lakh were awaited (July 2010).

80- General -
001- Direction and Administration -
01- Direction and Supervision -
Non-Plan

O	27,33.33			
S	7.02	21,72.08	21,72.08	..

R -5,68.27 89

Reuction in provision by ` 5,68.27 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

05- Architect -
Non-Plan

O	1,64.39			
S	45.00	2,30.72	2,06.88	-23.84
R	21.33			

In view of final saving of ` 23.84 lakh, the augmentation in provision by ` 21.33 lakh through reappropriation in March 2010 due to revision of pay scales proved excessive.

Reasons for the final saving of ` 23.84 lakh were awaited (July 2010).

Capital Section

(ix) Excess 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 -			
07- Public Works- Plan			
O	4,70.00		
		4,85.00	4,97.98
S	15.00		+12.98

Reasons for the final excess of ` 12.98 lakh were awaited (July 2010).

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

O	4,45.00	90			
			6,09.00	5,89.28	-19.72
R	1,64.00				

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

In view of the final saving of ` 19.72 lakh, the augmentation in provision by ` 1,64.00 lakh through reappropriation in March 2010 due to more expenditure on construction on non-residential buildings proved excessive.

Reasons for the final saving of ` 19.72 lakh were awaited (July 2010).

- 5054- Capital Outlay on Roads and Bridges -
03- State Highways -
337- Road Works -
03- Construction of Roads under NABARD -
Plan

O	70,00.00				
			1,35,00.00	1,36,44.47	+1,44.47
S	65,00.00				

Reasons for the final excess of ` 1,44.47 lakh were awaited (July 2010).

- 04- Construction of Roads under Central
Reserve Fund.-
Plan

O	15,00.00				
			16.18.70	16,18.48	-0.22
R	1,18.70				

Augmentation in provision by ` 1,18.70 lakh through reappropriation in March 2010 was due to more expenditure on construction of roads under C.R.F.

- 06- World Bank State Roads-
Plan

(i) O	75,00.00		75,00.00	75,15.84	+15.84
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- 04- District and other Roads -
337- Road Works -

02-	Construction of Rural Roads- Non-Plan	91			
(ii)	O	15,00.00	15,00.00	15,49.51	+49.51
02-	Construction of Rural Roads- Plan				

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

(iii)	O	19,30.00			
			21,47.00	21,72.50	+25.50
	S	2,17.00			

Reasons for the final excess of ` 90.85 lakh in the above three cases were awaited (July 2010).

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction of General Pool Accommodation -			
04- District Administration- Plan			
O	1,65.00		
		1.00	0.90
R	-1,64.00		-0.10

Reduction in provision by ` 1,64.00 lakh through reappropriation/surrender in March 2010 was due to non completion of codal formalities.

27-	Construction of Home Guards and Fire Services Buildings - Plan				
(i)	O	1,50.00	1,50.00	1,35.98	-14.02
80-	General -				
051-	Construction -				

03- Construction of Rest /Circuit Houses-₉₂
Plan

(ii) O 3,50.00 3,50.00 3,15.63 -34.37

Reasons for the final saving of ` 48.39 lakh in the above two cases were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

5054- Capital Outlay on Roads and Bridges -
03- State Highways -
337- Road Works -
01- Construction of State Highways-
Plan

O 5,00.00
R -1,18.70
3,81.30 3,76.56 -4.74

Reduction in provision by ` 1,18.70 lakh through reappropriation in March 2010 was due to less expenditure on construction of State highways.

799- Suspense -
01- Stock -
Plan

O 10.00 10.00 6.88 -3.12

Reasons for the final saving of ` 3.12 lakh were awaited (July 2010).

02- Stock Manufacture-
Plan

O 1.00 1.00 .. -1.00

Entire amount of ` 1.00 lakh remained unutilised; for which reasons were awaited (July 2010).

03- Miscellaneous Public Works Advances-
Plan

(i)	O	10.00	93	10.00	4.02	-5.98
	04-	Workshop Suspense-				
		Plan				
(ii)	O	20.00		20.00	2.73	-17.27

**APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.**

	04-	District and other Roads -				
	337-	Road Works -				
	06-	Compensatory Afforestation (Cost and Payment of Net Present Value)- of Forest Land - Plan				
(iii)	O	15,50.00		25,50.00	24,94.10	-55.90
	S	10,00.00				

Reasons for the final saving of ` 79.15 lakh in the above three cases were awaited (July 2010).

	80-	General -				
	003-	Training -				
	01-	Training Programme- Non-Plan				
	O	20.00		3.04	3.04	..
	R	-16.96				

Reduction in provision by ` 16.96 lakh through surrender in March 2010 was due to non completion of codal formalities.

	Plan					
	O	5.00		..	..	..
	R	-5.00				

Entire provision by ` 5.00 lakh in March 2010 was surrendered due to non completion of codal formalities.

800-	Other Expenditure -				
03-	Road Side Facilities/Plantation- Plan				
	O	65.00	65.00	53.76	-11.24

APPROPRIATION ACCOUNTS

GRANT NO. 10- contd.

Reasons for the final saving of ` 11.24 lakh were awaited (July 2010).

(xi) Excess in the charged appropriation occurred mainly under the following heads:-

Head	Total appropriation	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
5054- Capital Outlay on Roads and Bridges -			
04- District and Other Roads -			
337- Road Works -			
02- Construction of Rural Roads - Non-Plan			
S	12,02.94	12,19.08	+16.14

Reason for the final excess of ` 16.14 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO-10 contd.

(xii) Suspense Transactions

The expenditure under this grant includes ` 3,63,40.37 lakh (` 3,63,26.74 lakh under Revenue Section and ` 13.63 lakh under Capital Section) accounted for under minor head "Suspense".

This head is not a final head of account but is meant to accomodate 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 accomodates debits for the value of 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 recoverble 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 2009-2010 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2009	Debits	Credits	Closing balance on 31st March 2010
	Debit(+) Credit(-)			Debit(+) Credit(-)
(` in lakhs)				
2059-Public Works				
80-General				
799- Suspense				
01 Stock	(-)47,48.75	1,77,24.48	1,86,13.58	(-)56,37.85*
02 Stock Manufacture	(+)35,57.85	40,10.86	49,98.56	(+)25,70.15
03- Misc.Public Works Advances	(+)1,00,60.67	1,45,91.40	88,64.19	(+)1,57,87.88
04- Workshop Suspense	(+)0.07	(+)0.07

Total Revenue	(+)88,69.84	3,63,26.74	3,24,76.33	(+)1,27,20.25
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APPROPRIATION ACCOUNTS
GRANT NO-10 Concl.

Head Capital	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakhs)				
5054-Capital Outlay on Roads and Bridges				
03- State Highways				
799- Suspense				
01 Stock	(-)20.92	6.88	0.42	(-)14.46*
02 Stock Manufacture	(-)16.87	..	..	(-)16.87*
03- Misc.Public Works Advances	(-)21.45	4.02	5.55	(-)22.98*
04- Workshop Suspense	(-)1,80.95	2.73	13.53	(-)1,91.75*
Total Capital	(-)2,40.19	13.63	19.50	(-)2,46.06*
Grand Total	(+)86,29.65	3,63,40.37	3,24,95.83	+1,24,74.19

* Reasons for minus balances were awaited (July 2010).

APPROPRIATION ACCOUNTS

GRANT NO. 11 - AGRICULTURE

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	98,64,64			
		1,36,66,95	1,36,42,65	-24,30
Supplementary	38,02,31			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	61,73,01			
		79,23,01	79,15,00	-8,01
Supplementary	17,50,00			
Amount surrendered during the year (31st March 2010)				1

NOTES AND COMMENTS

- (i) **In view of the final saving of ` 24.30 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 38,02.31 lakh obtained in March 2010 proved excessive.**
- (ii) **There was an overall saving of ` 24.30 lakh in the voted provision in the Revenue Section but no amount was surrendered by the department during the year.**

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

- (iii) In view of the final saving of ` 8.01 lakh in the voted provision in the Capital Section, the supplementary grant of ` 17,50.00 lakh obtained in March 2010 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
001- Direction and Administration -			
02- District and Field Staff- Non-Plan			
O	11,83.05		
		11,19.20	-1.95
R	-63.85		

Reduction in provision by ` 63.85 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

103- Seeds -			
01- Distribution of Seeds- Non-Plan			
O	7,16.72		
		6,78.70	-0.24
R	-38.02		

Reduction in provision by ` 38.02 lakh through reappropriation in March 2010 was due to payment of salary for the month of March in March 2010 and less engagement of daily waged staff.

108- Commercial Crops -			
01- Vegetable Multiplication Farms- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	1,00.00			
		56.50	52.76	-3.74
R	-43.50			

Reduction in provision by ` 43.50 lakh through reappropriation in March 2010 was due to less organisation of camps under the scheme and less purchase of the material.

02- Ginger Development Scheme-
Plan

O	3.00			
		2.50	..	-2.50
R	-0.50			

In view of the final saving of ` 2.50 lakh the reduction in provision by ` 0.50 lakh through reappropriation in March 2010 due to less organisation of camps under the scheme proved unrealistic.

Reasons for the final saving ` 2.50 lakh were awaited (July 2010).

111- Agricultural Economics and Statistics -
01- Section of Agricultural Statistics (TRS)-
Non-Plan

(i)	O	44.98			
			34.98	32.33	-2.65
	R	-10.00			

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

(ii)	O	1,07.02			
			96.01	94.58	-1.43
	R	-11.01			

Reduction in provision by ` 21.01 lakh through reappropriation in March 2010 in the above two cases was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

800-	Other Expenditure -				
12-	Macro Management of Agriculture- Supplementation- Plan				
	O	73.00			
			53.20	58.06	+4.86
	R	-19.80			

Reduction in provision by ` 19.80 lakh through reappropriation in March 2010 was due to less organisation of camps under the scheme.

2402-	Soil and Water Conservation -				
102-	Soil Conservation -				
01-	Soil Conservation Agricultural Land (Agriculture Department)- Non-Plan				
	O	10,14.03			
			9,93.14	9,51.24	-41.90
	R	-20.89			

In view of the final saving of ` 41.90 lakh, the reduction in provision by ` 20.89 lakh through reappropriation in March 2010 due to non filling up of vacant posts and less receipt of rent, rate and tax charges proved unrealistic.

Reasons for the final saving of ` 41.90 lakh were awaited (July 2010).

16-	Macro Management of Agriculture- Supplementation/Complementation of State Efforts through Work Plan- Plan				
	O	86.00			
			69.36	69.36	..
	R	-16.64			

Reduction in provision by ` 16.64 lakh through reappropriation in March 2010 was due to less receipt of claims from the beneficiaries, non filling up of vacant posts and less expenses on petrol, oil and lubricants.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
105- Manures and Fertilisers -			
04- Soil Science and Chemistry- Non-Plan			
O	1,76.87		
		1,86.97	1,98.93
R	10.10		+11.96

In view of the final excess of ` 11.96 lakh the augmentation in provision by ` 10.10 lakh through reappropriation in March 2010 due to payment of salary for the month of March in March 2010 and payment arrears of revision pay and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final excess of ` 11.96 lakh were awaited (July 2010).

109- Extension and Farmers Training -				
25- Normal Extension Activities- Non-Plan				
O	11,18.63			
S	80.00	12,51.81	12,53.59	+1.78
R	53.18			

Augmentation in provision by ` 53.18 lakh through reappropriation in March 2010 was due to salary for the month of March paid in March and payment of arrears on account of revision of pay scales.

110- Crop Insurance -				
01- Crop Insurance Scheme- Plan				
O	44.00			
S	78.87	1,99.57	1,99.57	..
R	76.70			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Augmentation in provision by ` 76.70 lakh through reappropriation in March 2010 was due to organisation of more camps under the scheme.

800-	Other Expenditure -				
12-	Macro Management of Agriculture-				
	Supplementation-				
	Centrally Sponsored Scheme				
	Plan				
	O	0.04			
	S	4,60.48	4,78.78	5,22.53	+43.75
	R	18.26			

In view of the final excess of ` 43.75 lakh, the augmentation in provision by ` 18.26 lakh through reappropriation in March 2010 was due to organisation of more camps under the scheme proved inadequate.

Reasons for the final excess of ` 43.75 lakh were awaited (July 2010).

2402-	Soil and Water Conservation -				
102-	Soil Conservation -				
04-	Soil Conservation in River Valley Project				
	(Agriculture Department)-				
	Non-Plan				
	O	73.17			
			91.38	85.98	-5.40
	R	18.21			

Augmentation in provision by ` 18.21 lakh through reappropriation in March 2010 was due to payment of salary for the month of March in March 2010 and arrears of revision of pay scales.

10-	Assistance to Small and Marginal Farmers				
	for increasing Agricultural Production -				
	Plan				
	O	2,08.98			
			2,25.62	2,25.19	-0.43
	R	16.64			

Augmentation in provision by ` 16.64¹⁰³ lakh through reappropriation in March 2010 was due to more receipt of claims from the beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 11- Concl'd.

2810-	Non Conventional Sources of New & Renewable Energy-				
01-	Bio-energy -				
103-	Biomass -				
01-	Installation of Gobar Gas Plant - Non-Plan				
O	1,89.96		2,07.96	2,04.31	-3.65
R	18.00				

Augmentation in provision by ` 18.00 lakh through reappropriation in March 2010 was due to payment of salary of March paid in March 2010 and arrears of revision pay scale and more receipt of medical reimbursment claims.

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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	76,93,49			
	Supplementary	24,19,74	1,01,13,23	99,48,04	-1,65,19
	Amount surrendered during the year (31st March 2010)				1,45,86
Capital Section					
Voted					
	Original	3,82,01			
	Supplementary	16,47,30	20,29,31	18,29,11	-2,00,20
	Amount surrendered during the year (31st March 2010)				3,01,22

NOTES AND COMMENTS

- (i) In view of the final saving of ` 1,65.19 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 24,19.74 lakh obtained in March 2010 proved excessive.
- (ii) In view of the final saving of ` 2,00.20 lakh in the voted provision in the Capital Section, the supplementary grant of ` 16,47.30 lakh obtained in March 2010 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

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 -			
05- Horticulture Development- Non-Plan			
O	3,57.07		
S	54.19	2,73.42	+0.82
R	-1,37.84		

Reduction in provision by ` 1,37.84 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, partly offset by excess due to more expenditure on hot and cold weather charges, engagement of daily waged staff, receipt of medical reimbursement claims, more touring and more purchase of material.

19- Training and Extension-
Non-Plan

O	8,59.59		
S	4,00.00	10,69.53	-0.05
R	-1,90.06		

Reduction in provision by ` 1,90.06 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, counter balanced by excess due to engagement of more daily waged staff and more receipt of medical reimbursement claims.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

2216- Housing-				
05- General Pool Accomodation-				
053- Maintenance and Repairs-				
01- Other Maintenance Expenditure-				
Non-Plan				
O	1.26			
		4.71	4.79	+0.08
R	3.45			

Augmentation in provision by ` 3.45 lakh through reappropriation in March 2010 was due to more repair of buildings.

2401- Crop Husbandry -				
119- Horticulture and Vegetable Crops -				
02- District and Field Staff -				
Non-Plan				
O	12,99.82			
S	1.00	13,22.23	13,04.73	-17.50
R	21.41			

In view of final saving of ` 17.50 lakh, the augmentation in provision by ` 21.41 lakh through reappropriation in March 2010 was due to more receipt of medical reimbursement claims and more engagement of daily waged staff proved excessive.

Reasons for the final saving of ` 17.50 lakh were awaited (July 2010).

11- Establishment/Maintenance of Government				
Orchards/Nurseries -				
Non-Plan				
O	2,90.68			
		4,13.64	4,13.64	..
R	1,22.96			

Augmentation in provision by ` 1,22.96¹⁰⁷ lakh through reappropriation in March 2010 was due to payment of salary for the month of March in March 2010, payment of arrears due to pay revision, clearance of pending liability, more touring by the staff and receipt of more medical reimbursement claims.

APPROPRIATION ACCOUNTS

GRANT NO. 12- contd.

Plan

O	35.90			
		45.40	45.40	..
R	9.50			

Augmentation in provision by ` 9.50 lakh through reappropriation in March 2010 was due to more purchase of material and equipments.

26- Fruit Processing Schemes -
Non-Plan

O	2,90.75			
		3,12.58	3,12.59	+0.01
R	21.83			

Augmentation in provision by ` 21.83 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010 and receipt of more medical reimbursement claims.

35- Economics and Statistics -
Centrally Sponsored Scheme
Plan

O	0.04			
		17.52	17.53	+0.01
R	17.48			

Augmentation in provision by ` 17.48 lakh through reappropriation in March 2010 was due to grant received from Government of India.

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 - 108
 119- Horticulture and Vegetable Crops -
 02- Purchase of Plant Protection Equipment-
 Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 12- Concl.

O	2,00.00			
S	12,00.00	11,03.28	12,02.18	+98.90
R	-2,96.72			

In view of the final excess of ` 98.90 lakh, the reduction in provision by ` 2,96.72 lakh through surrender in March 2010 due to less purchase of pesticides etc. proved excessive.

Reasons for the final excess of ` 98.90 were awaited (July 2010).

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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, 2705-COMMAND AREA DEVELOPMENT, 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/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(in thousands)		
Revenue Section				
Voted				
Original	8,90,75,17			
		9,85,60,79	12,22,15,70	+2,36,54,91
Supplementary	94,85,62			
Amount surrendered during the year				..
 Charged				
<i>Original</i>	..			
		<i>3,01</i>	<i>3,01</i>	..
<i>Supplementary</i>	<i>3,01</i>			
<i>Amount surrendered during the year</i>				..
 Capital Section				
Voted				
Original	2,93,55,24			
		4,20,78,46	4,40,25,69	+19,47,23
Supplementary	1,27,23,22			
Amount surrendered during the year (31st March 2010)				30,00,01

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Charged

<i>Original</i>	..		28,30	25,67	-2,63
<i>Supplementary</i>	28,30				
<i>Amount surrendered during the year</i>					..

NOTES AND COMMENTS

- (i) The excess of ` 2,36,54,90,431 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 2,36,54.91 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 94,85.62 lakh obtained in March 2010 proved inadequate.
- (iii) The excess of ` 19,47,22,902 over the voted provision in the Capital Section requires regularisation.
- (iv) In view of the final excess of ` 19,47.23 lakh in the voted provision in the Capital Section, the supplementary grant of ` 1,27,23.22 lakh obtained in March 2010 proved inadequate and surrender of ` 30,00.01 lakh proved injudicious.
- (v) In view of the final saving of ` 2.63 lakh in the charged appropriation in the Capital Section, the supplementary grant of ` 28.30 lakh obtained in March 2010 proved excessive.

Revenue Section

- (vi) 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 | | | |

(i)	O	9,38.18	111	9,38.18	12,66.17	+3,27.99
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**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

02- Execution-
Non-Plan

(ii)	O	35,04.69		35,04.69	78,07.74	+43,03.05
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005- Survey and Investigation -
01- Survey and Investigation Unit-
Non-Plan

(iii)	O	1,40.61		1,40.61	3,37.35	+1,96.74
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101- Urban Water Supply Programmes -
02- Maintenance and Repairs of Urban
Water Supply Schemes in Various
Districts-
Non-Plan

(iv)	O	1,01,42.01				
	S	13,91.99		1,15,34.00	1,15,65.16	+31.16

05- Expenditure on Material and Daily
Wages-
Non-Plan

(v)	O	10,32.71		10,32.71	10,91.35	+58.64
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102- Rural Water Supply Programmes -
03- Maintenance and Repair of Rural Water
Supply Scheme-
Centrally Sponsored Scheme
Plan

(vi)	O	0.02				
	S	10,51.48		10,51.50	10,77.80	+26.30

13- Expenditure on Material & Daily
Wager's Wages-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(vii)	O	18,67.08	18,67.08	23,30.23	+4,63.15
	799-	Suspense -			
	01-	Stock-			
		Plan			
(viii)	O	45,00.00	45,00.00	1,19,56.38	+74,56.38
	03-	Miscellaneous Public Works Advances-			
		Plan			
(ix)	O	41,00.00	41,00.00	1,27,89.97	+86,89.97
	2700-	Major Irrigation -			
	01-	Shah Nahar Project -			
	001-	Direction and Administration -			
	01-	Expenditure on Establishment-			
		Non-Plan			
(x)	O	2,36.56	2,36.56	4,62.06	+2,25.50
	799-	Suspense -			
	01-	Stock -			
		Plan			
(xi)	O	2,20.00	2,20.00	7,17.41	+4,97.41
	03-	Miscellaneous Public Works Advances -			
		Plan			
(xii)	O	1,15.00	1,15.00	1,84.32	+69.32
	2701-	Medium Irrigation -			
	15-	Changer Area Irrigation Project -			
	001-	Direction and Administration -			
	01-	Expenditure on Establishment -			
		Non-Plan			
(xiii)	O	60.83	60.83	1,05.44	+44.61

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	16-	Flow Irrigation Scheme Sidhata (Non Commercial) -				
	001-	Direction and Administration -				
	01-	Expenditure on Establishment - Non-Plan				
(xiv)	O		63.39	63.39	93.37	+29.98
	2702-	Minor Irrigation -				
	01-	Surface Water -				
	103-	Diversion Schemes -				
	01-	Maintenance and Repairs- Non-Plan				
(xv)	O		0.01	0.01	9.40	+9.39
	03-	Maintenance -				
	102-	Lift Irrigation Schemes -				
	01-	Other Maintenance Expenditure- Non-Plan				
(xvi)	O		23,30.00	23,30.00	28,51.59	+5,21.59
	80-	General -				
	001-	Direction and Administration -				
	02-	Work Charge Staff converted into Regular Establishments- Non-Plan				
(xvii)	O		69,15.00			
				89,45.00	92,43.14	+2,98.14
	S		20,30.00			

Reasons for the final excess of ` 2,32,49.32 lakh in the above seventeen cases were awaited (July 2010).

	06-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O		62,87.67			
				64,61.75	72,20.57	+7,58.82
	R		1,74.08			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final excess of ` 7,58.82 lakh, the augmentation in provision by ` 1,74.08 lakh through reappropriation in March 2010 due to more maintenance of machinery proved inadequate.

Reasons for the final excess of ` 7,58.82 lakh were awaited (July 2010).

07-	Expenditure on Material and Daily Paid Staff- Non-Plan				
	O	20,29.79			
			18,59.79	21,27.37	+2,67.58
	R	-1,70.00			

In view of the final excess of ` 2,67.58 lakh, the reduction in provision by ` 1,70.00 lakh through reappropriation in March 2010 due to less maintenance of machinery proved unrealistic.

Reasons for the final excess of Rs. 2,67.58 lakh were awaited (July 2010).

2711-	Flood Control and Drainage - 01- Flood Control - 799- Suspense - 01- Stock- Plan				
(i)	O	3,00.00	3,00.00	30,13.55	+27,13.55
03-	Miscellaneous Public Works Advances- Plan				
(ii)	O	70.00	70.00	1,09.81	+39.81

Reasons for the final excess of ` 27,53.36 lakh in the above two cases were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(vii) **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- Centrally Sponsored Scheme Plan			
(i)	O	0.02		
			2,16.32	1,32.26
	S	2,16.30		-84.06
101-	Urban Water Supply Programmes -			
04-	Maintenance Provison for adjustment of Recovery- Non-Plan			
(ii)	O	27,65.73		
			27,65.73	26,08.45
				-1,57.28
102-	Rural Water Supply Programmes -			
03-	Maintenance and Repair of Rural Water Supply Scheme- Non-Plan			
(iii)	O	2,27,37.06		
			2,59,87.76	2,51,64.04
	S	32,50.70		-8,23.72
12-	Maintenance Provision for adjustment of Recovery- Non-Plan			
(iv)	O	1,10,43.87		
			1,10,43.87	1,06,94.83
				-3,49.04
799-	Suspense -			

02- Stock Manufacture-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(v)	O	4,00.00	4,00.00	3,88.17	-11.83
2700-	Major Irrigation -				
01-	Shah Nahar Project -				
799-	Suspense -				
02-	Stock Manufacture - Plan				
(vi)	O	1,60.00	1,60.00	69.62	-90.38
2701-	Medium Irrigation -				
11-	Giri Bata Project (Non Commercial) -				
001-	Direction and Administration -				
01-	Expenditure on Establishment - Non-Plan				
(vii)	O	52.83	52.83	32.19	-20.64
101-	Maintenance and Repairs-				
01-	Other Maintenance Expenditure - Non-Plan				
(viii)	O	35.00	35.00	0.55	-34.45
12-	Balh Valley Project (Non Commercial) -				
001-	Direction and Administration -				
01-	Expenditure on Establishment - Non-Plan				
(ix)	O	52.83	52.83	40.51	-12.32
13-	Bhabour Sahib Project (Non Commercial) -				
001-	Direction and Administration -				
01-	Expenditure on Establishment - Non-Plan				
(x)	O	52.83	52.83	3.77	-49.06

101- Maintenance and Repairs- 117
 01- Other Maintenance Expenditure -
 Non-Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 13- contd.**

(xi)	O	1,20.00		1,20.00	1,09.19	-10.81
2702- Minor Irrigation -						
01- Surface Water -						
103- Diversion Schemes -						
01- Maintenance and Repairs- Plan						
(xii)	S	2,50.00		2,50.00	2,34.57	-15.43

Reasons for the final saving of ` 16,59.02 lakh in the above twelve cases were awaited (July 2010).

80- General -
 001- Direction and Administration -
 01- Expenditure on Establishment-
 Non-Plan

O	61,91.01					
S	10,02.66		72,09.60	55,32.10		-16,77.50
R	15.93					

In view of the final saving of ` 16,77.50 lakh, the augmentation in provision by ` 15.93 lakh through reappropriation in March 2010 due to purchase of more machinery proved excessive and the funds provided through supplementary and reappropriation proved unnecessary as the original grant remained substantially unutilised.

Reasons for the final saving of ` 16,77.50 lakh were awaited (July 2010).

08- Expenditure on Establishment for
 Hydrology Project -
 Plan

O	3,00.00					
			3,42.50	2,90.66		-51.84
S	42.50					

Reasons for the final saving of ` 51.84¹¹⁸ lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

2705-	Command Area Development -				
313-	Command Area Development under Minor Irrigation -				
01-	32 Minor Irrigation Schemes under Command Area Development- Plan				
	O	20.00			
	R	-20.00	..	..	..

Reduction in entire provision by ` 20.00 lakh through reappropriation in March 2010 was due non filling up of vacant posts. Same amount of ` 20.00 lakh remained unutilised in the year 2008-09.

Capital Section.

(viii) Excess 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 -			
101- Urban Water Supply -			
01- Urban Water Supply Scheme in Various Districts - Plan			
(i) O	10,00.00	10,00.00	11,46.59 +1,46.59
102- Rural Water Supply -			
01- Rural Water Supply Schemes in Various Districts - Centrally Sponsored Scheme Plan			

(ii)	O	0.20	119			
				1,00,21.65	1,02,88.90	+2,67.25
	S	1,00,21.45				

**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

Plan

(iii)	O	14,90.00		14,90.00	15,22.68	+32.68
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17- Hand Pumps under Rajiv Gandhi
National Drinking Water Mission-
Centrally Sponsored Scheme
Plan

(iv)	O	0.01		0.01	18.19	+18.18
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18- Rajiv Gandhi National Drinking Water
Mission (Accelerated Rural Water
Supply Project)-
Centrally Sponsored Scheme
Plan

(v)	O	0.01				
				6,00.00	6,27.72	+27.72
	S	5,99.99				

Reasons for the final excess of ` 4,92.42 lakh in the above five cases were awaited (July 2010).

4700- Capital Outlay on Major Irrigation -
01- Expenditure on Major Irrigation -
800- Other Expenditure -
01- Canals -
Plan

R	27,82.00		27,82.00	27,82.07	+0.07
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Provision of funds by ` 27,82.00 lakh through reappropriation in March 2010 was due to execution of more works. Funds were required to be obtained through original budget/supplementary budget estimates. Reappropriation without provision was improper and injudicious..

4701- Capital Outlay on Medium Irrigation -
01- Expenditure on Medium Irrigation -

799- Suspense - 120
 01- Stock -
 Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 13- contd.**

(i)	..	0.81	+0.81
02- Stock Manufacture- Plan			
(ii)	..	11.06	+11.06
03- Miscellaneous Public Works Advances- Plan			
(iii)	..	11.42	+11.42

Reasons for incurring expenditure of ` 23.29 lakh without provision in the above three cases were awaited (July 2010).

12- Balh Valley Project (Non Commercial)- 800- Other Expenditure - 02- Other Expenditure - Plan				
O	12,90.00			
		17,20.00	17,20.15	+0.15
R	4,30.00			

Augmentation in provision by ` 4,30.00 lakh through reappropriation in March 2010 was due to execution of more works.

15- Changer Area Project (Non Commercial)- 799- Suspense - 01- Stock - Plan				
(i)	..	3.58	+3.58	
02- Stock Manufacture - Plan				
(ii)	..	5.15	+5.15	

03- Miscellaneous Public Works Advances-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(iii)		..	20.57	+20.57
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Reasons for incurring expenditure of ` 29.30 lakh without provision in the above three cases were awaited (July 2010).

4702- Capital Outlay on Minor Irrigation -
101- Surface Water -
07- Diversion Schemes Flow Irrigation
Scheme under Accelerated Irrigation
Benefit Programme-
Plan

(i)	O	8,00.00	8,00.00	10,47.30	+2,47.30
-----	---	---------	---------	----------	----------

102- Ground Water -
03- Tube Well Schemes in various Districts
under NABARD-
Plan

(ii)	O	11,00.00	11,00.00	17,80.67	+6,80.67
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Reasons for final excess of ` 9,27.97 lakh in the above two cases were awaited (July 2010).

799- Suspense -
01- Stock-
Plan

(i)		..	46,57.70	+46,57.70
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02- Stock Manufacture-
Plan

(ii)		..	2,95.58	+2,95.58
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03- Miscellaneous Public Works Advances-
Plan

(iii)		..	4,27.25	+4,27.25
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Reasons for incurring expenditure of ¹²² ` 53,80.53 lakh without provision in the above three cases were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

(ix) Above excess was partly counter balanced with saving occurred 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 Scheme -			
08- Hand Pumps- Plan			
O	15,00.00		
	
R	-15,00.00		

Entire provision of ` 15,00.00 lakh was surrendered in March 2010 due to non execution of works.

16- Rural Integrated Development Fund/NABARD- Plan			
O	70,00.00		
		61,00.00	54,78.57
R	-9,00.00		-6,21.43

In view of the final saving of ` 6,21.43 lakh, the reduction in provision by ` 9,00.00 lakh through surrender in March 2010 due to execution of less works proved inadequate

Reasons for the final saving of ` 6,21.43 lakh were awaited (July 2010).

19- Swajaldhara (Accelerated Rural Water Supply Project)- Centrally Sponsored Scheme Plan			
O	0.01		
		21,01.79	14,28.71
			-6,73.08

S 21,01.78 123

Resons for the final saving of ` 6,73.08 lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

4700- Capital Outlay on Major Irrigation -
17- Shah Nahar Project -
800- Other Expenditure -
01- Canals -
Plan

O 27,82.00

R -27,82.00

Entire provision of ` 27,82.00 reappropriated in March 2010 was due to non execution of works.

4701- Capital Outlay on Medium Irrigation -
15- Changer Area Project (Non Commercial)-

800- Other Expenditure -
02- Other Expenditure -
Plan

O 9,70.00

5,40.00 5,44.12 +4.12

R -4,30.00

Reduction in provision by ` 4,30.00 lakh through reappropriation in March 2010 was due to execution of less works.

4702- Capital Outlay on Minor Irrigation -
101- Surface Water -
03- Lift Irrigation Schemes in various
Districts NABARD)-
Plan

O 15,00.00

14,50.00 11,41.71 -3,08.29

R -50.00

In view of the final saving of ¹²⁴ ₹ 3,08.29 lakh, the reduction in provision by ₹ 50.00 lakh through surrender in March 2010 due to execution of less works proved inadequate.

**APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.**

Reasons for the final saving of ₹ 3,08.29 lakh were awaited (July 2010).

04-	Diversion Schemes Flow Irrigation Schemes in various Districts under NABARD - Plan				
	O	7,00.00			
			4,50.00	6,14.27	+1,64.27
	R	-2,50.00			

In view of the final excess of ₹ 1,64.27 lakh, the huge reduction in provision by ₹ 2,50.00 lakh through surrender in March 2010 due to execution of less works proved unrealistic.

Reasons for the final excess of ₹ 1,64.27 lakh were awaited (July 2010).

06-	Lift Irrigation Schemes in various District under NABARD under Accelerated Irrigation Benefit Programme- Plan				
(i)	O	37,00.00	37,00.00	34,60.58	-2,39.42
800- 14-	Other Expenditure - Hydrology Project- Plan				
(ii)	O	5,00.00	5,00.00	2,99.00	-2,01.00

Reasons for the final saving of ₹ 4,40.42 lakh in the above two cases were awaited (July 2010).

4705- Capital Outlay on Command Area Development -

- 313- Command Area Development under¹²⁵
 Minor Irrigation Schemes -
 01- Command Area Development under
 Minor Irrigation Schemes-
 Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	3,30.00				
		30.00	..	-30.00	
R	-3,00.00				

In view of the final saving of ` 30.00 lakh, the reduction in provision by ` 3,00.00 lakh through reappropriation in March 2010 due to non execution of works proved inadequate as the entire amount remained unutilized during the whole year. Same amount was surrendered in Centrally sponsored scheme during 2008-09.

Reasons for the final saving of ` 30.00 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO-13-contd.

(x) Suspense Transactions

(i) The expenditure under this grant includes ` 3,47,29.07 lakh (` 2,92,95.95 lakh under Revenue section and ` 54,33.12 lakh under Capital Section) accounted for under minor head "Suspense".

(ii) The nature of the Suspense transactions has been explained in para-(xii) in Grant No. 10- Public Works -Roads, Bridges and Buildings.

(iii) An analysis of the "Suspense" transactions accounted for under this grant during 2009-2010 with the opening and closing balances under the different sub-heads is given below:-

Revenue Head(s)	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakhs)				
2215-Water Supply and Sanitation-				
01-Water Supply				
799- Suspense				
01- Stock	(-)31,64.34	1,19,56.38	1,45,33.65	(-) 57,41.61*
02- Stock Manufacture	(+) 8,01.14	3,88.17	4,09.37	(+) 7,79.94
03- Misc.Public Works Advances	(+)3,70,95.04	1,27,89.96	1,32,71.87	(+) 3,66,13.13
Total	(+)3,47,31.84	2,51,34.51	2,82,14.89	(+) 3,16,51.46
2700- Major Irrigation-				
01- Shahnahar Project-				
799- Suspense				
01- Stock	(+)1,14.07	7,17.41	6,94.21	(+)1,37.27
02- Stock Manufacture	(+) 49.39	69.61	1,25.10	(-)6.10*
03- Misc. Public Works Advances	(+)4.41	1,84.32	56.73	(+)1,32.00
Total	(+)1,67.87	9,71.34	8,76.04	(+)2,63.17
2701- Medium Irrigation-				
80- General Suspense				
01- Stock	(+)1,85.80	..	..	(+ )1,85.80
02- Stock Manufacture-	(-)26.20	..	..	(-)26.20*
03- Misc.Public Works Advances-	(+)1,24.24	..	..	(+ )1,24.24
Total	(+)2,83.84	..	..	(+)2,83.84
2702- Minor Irrigation				
80- General Suspense				
01- Stock	(-) 6,28.73	..	..	(-) 6,28.73*
02- Stock Manufacture	(+)5,53.79	(+)5,53.79
03- Misc. Public Works Advances	(+)3,15.57	(+)3,15.57

Total	(+2,40.63	(+2,40.63
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APPROPRIATION ACCOUNTS
GRANT NO-13-contd.

Revenue Head(s)	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakhs)				
2711- Flood Control				
01- Flood Control				
799- Suspense				
01- Stock	(+67.50	30,13.54	30,29.40	(+51.64
02- Stock Manufacture	(+16.41	1,09.81	82.79	(+43.43
03- Misc. Public Works Advances	(+56.63	66.75	71.58	(+51.80
Total	(+1,40.54	31,90.10	31,83.77	(+1,46.87
Total Suspense(Revenue)	(+ 3,55,64.72	2,92,95.95	3,22,74.70	(+3,25,85.97
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- Misc. 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	..	0.81	..	(+0.81
02- Stock Manufacture	..	11.06	..	(+11.06
03- Misc. Public Works Advances	..	11.42	0.95	(+10.47
Total	..	23.29	0.95	(+22.34

APPROPRIATION ACCOUNTS
GRANT NO-13-contd.

Capital Head(s)	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakhs)				
15- Changer Area Irrigation Project-				
799- Suspense				
01- Stock	(+ 90.64	3.58	..	(+94.22
02- Stock Manufacture	(-) 6.38	5.15	8.25	(-)9.48*
03- Misc. Public Works Advances	(-) 26.02	20.57	0.20	(-)5.65*
Total	(+) 58.24	29.30	8.45	(+)79.09
16- Flow Irrigation Scheme Sidhata-				
799- Suspense				
01- Stock	(+ 42.25	..	..	(+ 42.25
02- Stock Manufacture	(-) 5.02	..	..	(-) 5.02*
03- Misc. Public Works Advances	(+ 28.58	..	..	(+ 28.58
Total	(+) 65.81	..	..	(+) 65.81
80- General				
799- Suspense				
01- Stock	(-) 1,32.94	..	..	(-) 1,32.94*
02- Stock Manufacture	(-) 0.83	..	..	(-) 0.83*
03- Misc. Public Works Advances	(+ 1,55.24	..	..	(+ 1,55.24
Total	(+) 21.47	..	..	(+) 21.47
4702- Capital Outlay on Minor Irrigation				
799- Suspense				
01- Stock	(-) 1,37.37	46,57.70	48,53.78	(-)3,33.45*
02- Stock Manufacture	(-) 44.09	2,95.58	3,09.69	(-)58.20*
03- Misc. Public Works Advances	(+ 6,79.98	4,27.25	4,56.96	(+ 6,50.27
Total	(+)4,98.52	53,80.53	56,20.43	(+) 2,58.62

APPROPRIATION ACCOUNTS
GRANT NO-13-Concl'd.

Capital Head(s)	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakhs)				
4711- Capital Outlay On Flood Control				
01 Flood Control				
799- Suspense				
01- Stock	(-) 8.77	..	..	(-) 8.77*
02- Stock Manufacture	(+) 9.98	..	..	(+ ) 9.98
03- Misc. Public Works Advances	(+) 27.88	..	..	(+ ) 27.88
Total	(+) 29.09	..	..	(+) 29.09
Total Suspense (Capital)	(+) 8,76.69	54,33.12	56,29.83	(+)6,79.98
Grand Total	(+) 3,64,41.41	3,47,29.07	3,79,04.53	(+) 3,32,65.95

* Reasons for minus balances were awaited (July 2010).

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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	Actual expenditure (` in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,11,52,17			
		1,31,31,67	1,37,02,11	+5,70,44
Supplementary	19,79,50			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	7,34,00			
		8,89,00	8,84,00	-5,00
Supplementary	1,55,00			
Amount surrendered during the year (31st March 2010)				5,00

NOTES AND COMMENTS

- (i) The excess of ` 5,70,44,028 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 5,70.44 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 19,79.50 lakh obtained in March 2010 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2403- Animal Husbandry -			
001- Direction and Administration -			
01- Headquarter Establishment- Non-Plan			
(i) O	2,00.44		
		2,26.74	
R	26.30	2,26.74	..
03- District Administration- Non-Plan			
(ii) O	3,11.08		
		4,19.67	
R	1,08.59	4,19.68	+0.01

Augmentation in provision by ` 1,34.89 lakh through reappropriation in March 2010 in the above two cases was due to payment of salary for the month of March paid in March 2010 and payment of arrears due to revision of pay scales.

101- Veterinary Services and Animal Health -				
01- Hospitals and Dispensaries- Non-Plan				
O	76,25.55			
S	9,67.85	85,45.17	91,15.84	+5,70.67
R	-48.23			

In view of the final excess of ` 5,70.67 lakh, the reduction in provision by ` 48.23 lakh through reappropriation in March 2010 due to less engagement of daily waged staff, less expenditure on petrol, oil, lubricants and machinery and telephone charges, partly offset by excess due to payment of salary for the month of March paid in March 2010 and payment of arrears due to revision of pay scale proved injudicious.

Reasons for the huge final excess of ` 5,70.67 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

102-	Cattle and Buffalo Development -				
02-	Cattle Breeding Farms Schemes -				
	Non-Plan				
	O	2,40.55			
			2,54.46	2,54.45	-0.01
	R	13.91			

Augmentation in provision by ` 13.91 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010 and payment of arrears due to revision of pay scale partly offset by saving due to less engagement of Daily waged staff.

15-	Expenditure on Animal Welfare Board -				
	Plan				
	O	25.00			
			35.00	35.00	..
	R	10.00			

Augmentation in provision by ` 10.00 lakh through reappropriation in March 2010 was due to more demand from the beneficiaries.

106-	Other Live Stock Development -				
02-	Rabit Breeding Scheme-				
	Non-Plan				
(i)	O	12.24			
			23.11	23.10	-0.01
	R	10.87			

113-	Administrative Investigation and Statistics -				
01-	Statistical Unit-				
	Non-Plan				
(ii)	O	12.62			
			28.23	28.23	..
	R	15.61			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

2405-	Fisheries -				
101-	Direction and Administration -				
02-	District Level-				
	Non-Plan				
(iii)	O	5,05.96			
	S	10.29	5,71.16	5,71.14	-0.02
	R	54.91			

Augmentation in provision by ` 81.39 lakh through reappropriation in March 2010 in the above three cases was due to payment of salary for the month of March paid in March 2010 and arrears of pay due to revision of pay scale.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2403- Animal Husbandry -			
102- Cattle and Buffalo Development -			
14- Expenditure on Registration of Cattle -			
Non-Plan			
(i) O	1,10.00		
	
R	-1,10.00		
Plan			
(ii) O	10.00		
	
R	-10.00		

Entire provision of ` 1,20.00 lakh reappropriated in March 2010 in the above two cases was due to no demand received from the beneficiaries. In the first case, entire provision of ` 1,10.00 lakh was also reappropriated in 2008-09 due to change in classification.

107-	Fodder and Feed Development -
01-	Development of Fodder and Feed-
	Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

O	21.31			
		3.86	3.86	..
R	-17.45			

Reduction in provision by ` 17.45 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less engagement of daily wagers, less receipt of rent, taxes bills and less purchase of material.

2405- Fisheries -
101- Inland Fisheries -
02- Management & Development of Reservoir
Fisheries-
Non-Plan

O	30.15			
		14.25	14.00	-0.25
R	-15.90			

Reduction in provision by ` 15.90 lakh through reappropriation/surrender in March 2010 was due to less purchase of material, less expenditure on petrol, oil and lubricant charges and less receipt of telephone bills.

06- Rashtriya Matsya Vikas Yojna -
Plan

S	66.26			
		53.14	53.14	..
R	-13.12			

Reduction in provision by ` 13.12 lakh through reappropriation in March 2010 was due to less purchase of machinery.

109- Extension and Training -
03- Intensification of Acquaculture Programme -
Centrally Sponsored Scheme
Plan

O	9.37			
S	2.43	5.82	5.81	-0.01
R	-5.98			

APPROPRIATION ACCOUNTS
GRANT NO. 14- Concl.

Reduction in provision by ` 5.98 lakh through reappropriation in March 2010 was due to less purchase of material.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
4405- Capital Outlay on Fisheries -			
101- Inland Fisheries -			
05- Construction Work under Rashtriya MatsyaVikas Yojna- Plan			
S	5.00		
R	-5.00		

Entire provision of ` 5.00 lakh obtained through supplementary in March 2010 was surrendered in March 2010 due to non execution of works.

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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-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

			Total grant	Actual	Excess (+)
				expenditure	Saving (-)
				(` in thousands)	
Revenue Section					
Voted					
	Original	46,47,62			
			46,47,62	36,48,32	-9,99,30
	Supplementary	..			
	Amount surrendered during the year (31st March 2010)				8,89,72
Capital Section					
Voted					
	Original	1,66,52,00			
			1,67,47,62	1,53,62,84	-13,84,78
	Supplementary	95,62			
	Amount surrendered during the year (31st March 2010)				16,18,83

**APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.**

NOTES AND COMMENTS

- (i) In view of the final saving of ` 9,99.30 lakh in the voted provision in the Revenue Section, the surrender of ` 8,89.72 lakh in March 2010 proved inadequate.
- (ii) In view of the final saving of ` 13,84.78 lakh in the voted provision in the Capital Section, the supplementary grant of ` 95.62 lakh obtained in March 2010 proved unnecessary as even the original grant remained substantially unutilized. Surrender of ` 16,18.83 lakh also proved injudicious.

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 -			
101- Government Primary Schools -			
01- Expenditure on Education- Non-Plan			
O	1,52.85		
		1,58.85	1,48.47
R	6.00		-10.38
Reasons for the final saving of ` 10.38 lakh were awaited (July 2010).			
03- Middle School- Non-Plan			
O	2,26.16		
		2,09.72	2,00.05
R	-16.44		-9.67

In view of the final saving of ` 9.67 lakh, the reduction in provision by ` 16.44 lakh through reappropriation/surrender in March 2010 due to less purchase of medicines and store items and non completion of codal formalities, partly offset by excess due to more expenditure on electricity/telephone charges and purchase of office articles proved inadequate.

**APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.**

Reasons for the final saving of ` 9.67 lakh were awaited (July 2010).

02- Secondary Education -				
109- Government Secondary Schools -				
01- Secondary Schools- Non-Plan				
O	3,60.42			
		2,54.15	2,42.52	-11.63
R	-1,06.27			

In view of the final saving of ` 11.63 lakh, the reduction in provision by ` 1,06.27 lakh through surrender in March 2010 due to less purchase of medicines and store items and non completion of codal formalities proved inadequate.

Reasons for the final saving of ` 11.63 lakh were awaited (July 2010).

2210- Medical and Public Health -				
03- Rural Health Services-Allopathy -				
101- Health Sub-centres -				
01- Health Sub Centre- Non-Plan				
O	9,56.80			
		7,66.13	7,69.75	+3.62
R	-1,90.67			

Reduction in provision by ` 1,90.67 lakh through surrender in March 2010 was mainly due to non filling up of vacant posts.

103- Primary Health Centres -				
01- Primary Health Centres- Non-Plan				
O	2,62.97			
		2,57.73	2,47.63	-10.10
R	-5.24			

Reasons for the final saving of ` 10.10 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

104- Community Health Centres -
01- Community Health Centres-
Non-Plan

O	1,54.54			
		87.77	89.62	+1.85
R	-66.77			

Reduction in provision by ` 66.77 lakh through reappropriation/surrender in March 2010 was mainly due to non filling up of vacant posts, less purchase of medicines and store articles and less purchase of machinery and equipments etc.

04- Rural Health Services-Other System of
101- Ayurveda -
02- Ayurvedic Dispensary-
Non-Plan

O	6,14.75			
		6,28.59	5,72.77	-55.82
R	13.84			

In view of the final saving of ` 55.82 lakh, the augmentation in provision by ` 13.84 lakh through reappropriation in March 2010 due to engagement of more daily waged staff, more expenditure on electricity/telephone charges, purchase of office articles, more medical reimbursement claims, more expenditure on travelling, petrol, oil and lubricants/repair of vehicles partly offset by saving due to non filling up of vacant posts and purchase of less machinery and equipments proved unrealistic.

Reasons for the final saving of ` 55.82 lakh were awaited (July 2010).

06- Public Health -
101- Prevention and Control of Diseases -
01- Anti Malaria Organisation-
Non-Plan

O	21.59			
		11.97	12.58	+0.61
R	-9.62			

Reduction in provision by ` 9.62 lakh through surrender in March 2010 was due to purchase of less medicines and store items and non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

13- Multipurpose Workers Scheme (Minimum Need Programme)-
Non-Plan

O	1,57.40			
		1,10.83	1,03.23	-7.60
R	-46.57			

Reduction in provision by ` 46.57 lakh through surrender in March 2010 was due to less purchase of medicines/store items, non filling up of vacant posts etc.

2406- Forestry and Wild Life -
01- Forestry -
102- Social and Farm Forestry -
18- Social Forestry Programme-
Non-Plan

O	5,38.20			
		4,29.64	4,25.73	-3.91
R	-1,08.56			

Reduction in provision by ` 1,08.56 lakh through reappropriation/surrender in March 2010 was due to less purchase of medicines and store items, non completion of codal formalities, partly offset by excess due to engagement of more daily waged staff and hike in wages.

3451- Secretariat Economic Services -
101- Planning Commission/Planning Board -
01- Head Quarters-
Non-Plan

O	1,56.18			
		1,26.12	1,26.12	..
R	-30.06			

Reduction in provision by ` 30.06 lakh through surrender in March 2010 was due to less engagement of professional for special services, non filling up of vacant posts, less expenditure on travelling, telephone/electricity charges, less purchase of office articles, entertainment of less visitors and hiring of less rental accommodation.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Plan

O	3,50.00			
		1.00	1.00	..
R	-3,49.00			

Reduction in provision by ` 3,49.00 lakh through surrender in March 2010 was due to cut in plan ceiling.

09- 20 Point Programme-
Non-Plan

O	28.08			
		14.86	14.89	+0.03
R	-13.22			

Reduction in provision by ` 13.22 lakh through surrender in March 2010 was due to less expenditure on travelling, other charges, entertainment of visitors, telephone/electricity, rental accommodation etc.

12- Satluj Valley Railway Nigam -
Non-Plan

(i) O	0.50			
	
R	-0.50			

13- Establishment of Project Secretariat under
Norway Indian Project -
Non-Plan

(ii) O	12.42			
	
R	-12.42			

16- Chief Minister Gram Path Yojna -
Non-Plan

(iii) O	0.10			
	
R	-0.10			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Entire provision of ` 13.02 lakh in the above three cases was surrendered in March 2010 due to abolition of these schemes.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2401- Crop Husbandary -			
119- Horticulture and Vegetable Crops -			
11- Establishment/Maintenance of Governement Orchards/Nurseries - Non-Plan			
O	8.25		
		13.42	14.27
R	5.17		+0.85

Augmentaion in provision by ` 5.17 lakh through reappropriation in March 2010 was due to purchase of more medicines/store articles, more expenditure on telephone/electricity charges and purchase of office articles etc.

2402- Soil and Water Conservation -			
102- Soil Conservation -			
08- Conservation of Water Storage Structures - Non-Plan			
O	54.30		
		1,15.96	1,14.91
R	61.66		-1.05

Augmentaion in provision by ` 61.66 lakh through reappropriation in March 2010 was due to more expenditure on construction of water storage structures.

2403- Animal Husbandry -			
101- Veterinary Services and Animal Health -			
01- Hospitals and Dispenseries - Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

O	94.74		1,03.65	1,02.88	-0.77
R	8.91				

Augmentaion in provision by ` 8.91 lakh through reappropriation in March 2010 was due to more expenditure on purchase of medicines/store articles, office articles and more payment of telephone/electricity charges.

Capital Section

(v) 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 01- General Education - 201- Elementary Education - 01- Buildings- Plan			
(i) O	5,00.00		
		2,53.65	
R	-2,46.35	2,53.65	..
202- Secondary Education - 01- Buildings- Plan			
(ii) O	10,00.00		
		6,51.10	
R	-3,48.90	6,51.09	-0.01
4210- Capital Outlay on Medical and Public Health - 02- Rural Health Services - 103- Primary Health Centres - 01- Primary Health Centre (Construction)- Plan			
(iii) O	12,42.00		
		1,45.25	
R	-10,96.75	1,45.25	..

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

03-	Medical Education Training and Research -				
101-	Ayurveda -				
01-	Ayurveda (Construction)- Plan				
(iv)	O	88.00			
			77.77	77.77	..
	R	-10.23			
800-	Other Expenditure -				
01-	Buildings- Plan				
(v)	O	50.00			
			24.81	24.81	..
	R	-25.19			
4402-	Capital Outlay on Soil and Water Conservation -				
800-	Other Expenditure -				
01-	Agriculture - Plan				
(vi)	O	83.00			
			65.58	65.58	..
	R	-17.42			
4406-	Capital Outlay on Forestry and Wildlife -				
01-	Forestry -				
800-	Other Expenditure -				
01-	Forestry - Plan				
(vii)	O	4,62.00			
			2,84.50	2,76.32	-8.18
	R	-1,77.50			
Reduction of ` 19,22.34 lakh in the above seven cases through reappropriation in March 2010 was due to cut in plan ceiling.					
4702-	Capital Outlay on Minor Irrigation-				
101-	Surface Water-				
02-	Diversion Schemes-Flow Irrigation Schemes in various Districts- Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

R	4.90	4.90	..	-4.90
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In view of the final saving of ` 4.90 lakh, the reappropriation without provision by ` 4.90 lakh in March 2010 proved injudicious as the entire amount remained unutilised. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Reasons for final saving of ` 4.90 lakh were awaited (July 2010)

4851- Capital Outlay on Village and Small Industries -
102- Small Scale Industries -
09- Village and Small Industry -
Plan

O	57.00			
		33.56	33.56	..
R	-23.44			

Reduction in provision by ` 23.44 lakh through reappropriation in March 2010 was due to cut in plan ceiling.

5002- Capital Outlay on Indian Railways Commercial
Lines -
120- New Lines (Construction) -
01- Construction of Railway Lines -
Plan

O	25,00.00			
	
R	-25,00.00			

Entire provision of ` 25,00.00 lakh was reappropriated /surrendered in March 2010 due to change of classification under Sub-Major Head.

5475- Capital Outlay on Other General Economic
800- Other Expenditure -
03- Local District Planning/Vikas Mein Jan Sahyog -
Plan

O	16,00.00			
		13,98.23	13,98.23	..
R	-2,01.77			

APPROPRIATION ACCOUNTS**GRANT NO. 15- contd.**

Reduction in provision by ` 2,01.77 lakh through surrender in March 2010 was due cut in plan ceiling.

- 05- Construction of Government Accommodation to District Planning Officers/Staff - Plan

O 2,00.00

R -2,00.00

Entire provision of ` 2,00.00 lakh was surrendered in March 2010 due to cut in plan ceiling.

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

Head	Total grant expenditure (` in lakhs)	Actual expenditure	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and 01- General Education - 201- Elementary Education - 03- Construction of Primary School Buildings- Plan	R 1,62.14	1,62.14 3,77.47	+2,15.33

In view of the final excess of ` 2,15.33 lakh, the augmentation without provision by ` 1,62.14 lakh through reappropriation in March 2010 due to enhancement of plan ceiling proved inadequate. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Reasons for the substantial final excess of ` 2,15.33 lakh were awaited (July 2010).

- 4215- Capital Outlay on Water Supply and Sanitation -
01- Water Supply -
102- Rural Water Supply -
01- Rural Water Supply Schemes in Various
Districts-

O 13,10.00

13,45.14 13,45.15 +0.01

R 35.14 147

**APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.**

Augmentaion in provision by ` 35.14 lakh through reappropriation in March 2010 was due to enhancement in plan ceiling.

4401- Capital Outlay on Crop Husbandary -				
119- Horticulture and Vegetable Crops -				
03- Building- Plan				
O	50.00			
		24.43	51.35	+26.92
R	-25.57			

In view of the final excess of ` 26.92 lakh, the reduction in provision by ` 25.57 lakh through reappropriation in March 2010 due to cut in plan ceiling proved inindicious.

Reasons for the final excess of ` 26.92 lakh were awaited (July 2010).

4702- Capital Outlay on Minor Irrigation -				
101- Surface Water -				
01- Lift Irrigation Schemes in various Districts- Plan				
O	25.00			
		2,20.83	2,25.73	+4.90
R	1,95.83			

Augmentation in provision by ` 1,95.83 lakh through reappropriation in March 2010 was due to enhancement in plan ceiling.

5002- Captial Outlay on Indian Railways Commercial				
01- New Lines -				
120- New Lines (Construction) -				
01- Construction of Railway Lines - Plan				
R	10,00.00	10,00.00	10,00.00	..

Augmentation in provision by ` 10,00.00¹⁴⁸ lakh through reappropriation in March 2010 was due to release of state share for construction of Railway Lines. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 15- Concl'd.

5054-	Capital Outlay on Roads and Bridges -				
04-	District and other Roads -				
800-	Other Expenditure -				
06-	Backward Area Roads- Plan				
(i)	O	8,00.00			
			21,61.32	21,61.30	-0.02
	R	13,61.32			
5475-	Capital Outlay on Other General Economic				
800-	Other Expenditures -				
01-	Decentralised Sector Planning - Plan				
(ii)	O	36,95.88			
			41,95.87	41,95.87	..
	R	4,99.99			

Augmentation in provision by ` 18,61.31 lakh through reappropriation in March 2010 in the above two cases was due to enhancement in plan ceiling.

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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 AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE)

		Total grant	Actual	Excess (+)
			expenditure	Saving (-)
			(` in thousands)	
Revenue Section				
Voted				
	Original	2,59,19,15		
			3,00,17,50	5,53,31,91
	Supplementary	40,98,35		+2,53,14,41
Amount surrendered during the year (31st March 2010)				6,35,65
Capital Section				
Voted				
	Original	5,22,01		
			5,22,01	4,70,64
	Supplementary	..		-51,37
Amount surrendered during the year (31st March 2010)				51,37

NOTES AND COMMENTS

- (i) The excess of ` 2,53,14,40,706 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 2,53,14.41 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 40,98.35 lakh obtained in March 2010 proved inadequate and surrender of ` 6,35.65 lakh was unrealistic which points out the need for better budgeting and proper control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Revenue Section(iii) **Excess 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 -			
12- Protective Afforestation Soil Conservation and Demonstration (Forest Department) - Non-Plan			
O	4,57.12		
		5,48.94	5,48.68
R	91.82		-0.26

Augmentation in provision by ` 91.82 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010.

2406- Forestry and Wild Life -				
01- Forestry -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	3,97.33			
		5,70.98	5,70.97	-0.01
R	1,73.65			

Augmentation in provision by ` 1,73.65 lakh through reappropriation in March 2010 was due to payment of dearness allowance and arrears of pay revision.

02- Circle/Divisional Establishment - Non-Plan				
O	1,01,68.02			
S	32,65.02			
		1,42,58.70	1,42,58.70	..
R	8,25.66			

Augmentation in provision by ` 8,25.66 lakh through reappropriation in March 2010 was due to payment of salary for the month of March in March 2010, payment of arrears of pay revision and to clear pending liability of travelling allowance and medical reimbursement claims which was partly offset by saving due to non engagement of daily waged staff.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

102-	Social and Farm Forestry -				
28-	Swan Catchment -				
	Plan				
	O	12,75.00			
			14,12.55	14,12.57	+0.02
	R	1,37.55			

Augmentation in provision by ` 1,37.55 lakh through reappropriation in March 2010 was due to holding of more meetings and payment of pay revision arrears, partly offset by saving due to less purchase of material, execution of works, less expenditure on petrol, oil and lubricants and less repairs of vehicles.

105-	Forest Produce -				
02-	Timber and other Produce Removed from				
	Forest by Consumers and Purchasers-				
	Non-Plan				
	O	19.85			
			37.60	37.61	+0.01
	R	17.75			

Augmentation in provision by ` 17.75 lakh through reappropriation in March 2010 was due to pending liability of Haq Chuharam to Rakhas.

190-	Assistance to Public Sector and other				
	Undertakings -				
01-	Interest Subsidy to Forest Corporation-				
	Non-Plan				
	S	8,33.33	8,33.33	2,67,88.33	+2,59,55.00

Final excess of ` 2,59,55.00 lakh was due to transfer of provision from Major Head 6003-Internal Debt of State Government to rectify the earlier misclassification of Loans raised through H.P. State Forest Corporation during the period January 1997 to February 2002.

02-	Environmental Forestry and Wild Life -				
110-	Wild Life Preservation -				
01-	Wild Life-				
	Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

O	2,84.73			
		4,91.54	4,91.54	..
R	2,06.81			

Augmentation in provision by ` 2,06.81 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010 and to clear pending liability of travelling allowance and medical reimbursement claims.

- 111- Zoological Park -
01- Development of Himalayan Zoological Park
Pheasantries-
Non-Plan

O	66.01			
		85.86	85.85	-0.01
R	19.85			

Augmentation in provision by ` 19.85 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010 and to clear the pending liabilities of travel expenses and medical reimbursement claims.

Plan

O	80.00			
		97.00	97.00	..
R	17.00			

Augmentation in provision by ` 17.00 lakh through reappropriation in March 2010 was due to purchase of more fodder for Zoo animal, partly offset by saving due to regularisation of daily waged staff and purchase of less petty articles and holding of less seminars.

- 02- Grant-in Aid to Himachal Pradesh Zoo
Conservation and Breeding Society -
Plan

O	85.00			
		1,45.00	1,45.00	..
R	60.00			

Augmentation in provision by ` 60.00¹⁵³ lakh through reappropriation in March 2010 was due to more expenses on sterilization of monkeys at Una.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2402- Soil and Water Conservation -			
102- Soil Conservation -			
16- Macro Management of Agriculture- Supplementation/Complementation of State Efforts through Work Plan (Forest Department)- Centrally Sponsored Scheme Plan			
O	9,00.00	5,53.12	5,53.12
R	-3,46.88		..

Reduction in provision by ` 3,46.88 lakh through surrender in March 2010 was due to less engagement of daily waged staff, holding of less seminars, non filling up of vacant posts, less purchase of machinery, material and less expenditure on hot and cold wether charges.

2406- Forestry and Wild Life -			
01- Forestry -			
001- Direction and Administration -			
02- Circle/Divisional Establishment- Plan			
O	4,61.50	4,21.50	4,21.50
R	-40.00		..

Reduction in provision by ` 40.00 lakh through reappropriation in March 2010 was due to organisation of less seminars and meetings, purchase of less material, engagement of less daily waged staff, non hiring of private buildings for office purpose and less expenditure on petrol, oil and lubricants.

101- Forest Conservation, Development and
Regeneration -

- 01- Consolidation & Demarcation of Forests-¹⁵⁴
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

O	60.00			
		4.89	4.89	..
R	-55.11			

Reduction in provision by ` 55.11 lakh through reappropriation in March 2010 was due to less engagement of daily waged staff and less purchase of material.

- 02- Regeneration of Forests-
Non-Plan

O	77.00			
	
R	-77.00			

Entire provision of ` 77.00 lakh was reappropriated in March 2010 due to non engagement of daily waged staff.

- 03- Integrated Forest Protection Scheme-
Centrally Sponsored Scheme
Plan

O	4,50.00			
		2,02.82	2,02.82	..
R	-2,47.18			

Reduction in provision by ` 2,47.18 lakh through surrender in March 2010 was due to non filling up of vacant posts and less purchase of material and machinery, less receipt of electricity and telephone bills etc.

Plan

O	50.00			
		37.58	37.58	..
R	-12.42			

Reduction in provision by ` 12.42 lakh through surrender in March 2010 was due to engagement of less daily waged staff.

- 05- Utilisation of the Amount Deposited by other¹⁵⁵
Department Organisation for Tree Plantation-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

O	40,00.00			
		30,78.60	30,78.60	..
R	-9,21.40			

Reduction in provision by ` 9,21.40 lakh through reappropriation in March 2010 was due to less expenditure on Compensatory Afforestation Tree Plan (CAT).

- 102- Social and Farm Forestry-
04- Improvement of Tree Cover-
Plan

O	12,40.00			
		11,70.41	11,70.41	..
R	-69.59			

Reduction in provision by ` 69.59 lakh through reappropriation in March 2010 was due to engagement of less daily waged staff and less purchase of material.

- 18- Social Forestry Programme-
Non-Plan

O	1,22.35			
		6.92	6.92	..
R	-1,15.43			

Reduction in provision by ` 1,15.43 lakh through reappropriation in March 2010 was due to engagement of less daily waged staff.

- 31- Maintenance of Forests (Twelfth Finance
Commission)-
Plan

O	4,00.00			
		3,42.82	3,42.82	..
R	-57.18			

Reduction in provision by ` 57.18 lakh¹⁵⁶ through reappropriation in March 2010 was due to regularisation of daily waged staff and purchase of less material, partly offset by excess due to construction of Van Thanas.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

800- Other Expenditure -
06- New Forestry Scheme (Sanjhi Van Yojna)-
Plan

O	55.00				
		18.98	18.98	..	
R	-36.02				

Reduction in provision by ` 36.02 lakh through reappropriation in March 2010 was due to engagement of less daily waged staff, purchase of less material, holding of less seminars etc.

02- Environmental Forestry and Wild Life -
110- Wild Life Preservation -
01- Wild Life-
Plan

O	1,48.00				
		1,29.11	1,29.11	..	
R	-18.89				

Reduction in provision by ` 18.89 lakh through reappropriation in March 2010 was due to engagement of less daily waged staff and less receipt of telephone and electricity bills.

10- Assistance for Development of National Parks
and Sanctuaries-
Centrally Sponsored Scheme
Plan

O	3,50.00				
		1,78.09	1,78.09	..	
R	-1,71.91				

Reduction in provision by ` 1,71.91¹⁵⁷ lakh through reappropriation/surrender in March 2010 was due to engagement of less daily waged staff, execution of less works and purchase of less tools, equipments and material.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Capital Section

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
700- Other Housing -			
10- Construction under Forest Sector- Plan			
(i) O	1,95.00		
		1,74.17	1,74.17
R	-20.83		..
4406- Capital Outlay on Forestry and Wildlife -			
01- Forestry -			
070- Communication and Buildings -			
01- Roads & Bridges- Plan			
(ii) O	1,00.00		
		61.20	61.20
R	-38.80		..
02- Buildings- Plan			
(iii) O	1,90.00		
		1,67.00	1,67.00
R	-23.00		..

Reduction in provision by ` 82.63 lakh¹⁵⁸ through reappropriation/surrender in the above three cases in March 2010 was due to execution of less works.

**APPROPRIATION ACCOUNTS
GRANT NO. 16- Concl'd.**

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(in lakhs)		
4406- Capital Outlay on Forestry and Wildlife -			
02- Environmental Forestry and Wildlife -			
110- Wildlife -			
10- Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan			
O	0.01		
		31.27	31.27
R	31.26		..

Augmentation in provision by ` 31.26 lakh through reappropriation in March 2010 was due to receipt of more grant from Government of India.

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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	6,46,42			
		21,10,08	20,93,02	-17,06
Supplementary	14,63,66			
Amount surrendered during the year (31st March 2010)				19,63

NOTES AND COMMENTS

- (i) In view of the final saving of ` 17.06 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 14,63.66 lakh obtained in March 2010 proved excessive and surrender of ` 19.63 lakh was unrealistic.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in lakhs)		
2015- Elections -				
103- Preparation and Printing of Electoral Rolls -				
01- Assembly- Non-Plan				
O	0.07			
S	66.74	56.69	56.68	-0.01
R	-10.13			

APPROPRIATION ACCOUNTS
GRANT NO. 17-Concl.

Reduction in provision by ` 10.13 lakh through reappropriation/surrender in March 2010 was due to less publication of election material, less expenditure on travelling and less organisation of camps etc.

105- Charges for Conduct of Election to Parliament -
01- Parliament-
Non-Plan

O	0.07			
S	12,90.90	12,77.98	12,77.95	-0.03
R	-12.99			

Reduction in provision by ` 12.99 lakh through reappropriation/surrender in March 2010 was due to organising less camps, purchase of less election material, less expenditure on travelling and non filling up of vacant posts, less receipt of travelling allowance claims etc.

(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 - 102- Electrol Officers - 01- Chief Electoral Officer & Staff- Non-Plan			
O	5,45.56		
		5,63.48	5,65.51
R	17.92		+2.03

Augmentation in provision by ` 17.92 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March 2010 and arrears of pay revision.

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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 AND 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	40,04,53			
		46,87,14	42,41,39	-4,45,75
Supplementary	6,82,61			
Amount surrendered during the year (31st March 2010)				4,35,25
Capital Section				
Voted				
Original	15,30,00			
		15,30,00	15,30,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ` 4,45.75 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 6,82.61 lakh obtained in March 2010 proved excessive and surrender of ` 4,35.25 lakh also proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2851- Village and Small Industries -			
102- Small Scale Industries -			
19- Information Technology and E-Governance - Plan			
O	15,00.00		
		10,84.08	10,83.54
R	-4,15.92		-0.54

Reduction in provision by ` 4,15.92 lakh through surrender in March 2010 was due to non filling up of vacant posts and less repair of vehicles and less expenditure on petrol, oil, lubricant charges etc.

107- Sericulture Industries -			
01- Development of Sericulture Industries- Non-Plan			
O	3,29.57		
S	36.63	3,46.72	3,60.67
R	-19.48		+13.95

In view of the final excess of ` 13.95 lakh, the reduction in provision by ` 19.48 lakh through reappropriation in March 2010 due to non filling up of vacant posts, non holding of the seminars, less purchase of material partly offset by excess due to more medical reimbursement claims and expenditure on travelling proved unrealistic.

Reasons for the final excess of ` 13.95 lakh were awaited (July 2010).

2852- Industries -	
80- General -	
800- Other Expenditure -	
01- Arts and Product Exhibitions- Non-Plan	

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

O	5.25			
S	22.36	4.24	4.40	+0.16
R	-23.37			

Reduction in provision by ` 23.37 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts.

- 2853- Non-Ferrous Mining and Metallurgical Industries-
02- Regulation and Development of Mines -
102- Mineral Exploration -
01- Minerals Exploration Staff & Other Activities.-
Non-Plan

O	5,15.75			
		4,54.59	4,55.10	+0.51
R	-61.16			

Reduction in provision by ` 61.16 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts and less purchase of machinery, partly offset by excess due to clearance of pending liabilities, purchase of more furniture and more expenditure on travelling.

(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 -			
102- Small Scale Industries -			
05- Subsidies to Small Scale Industries -			
Non-Plan			
O	0.01		
		20.70	20.70
R	20.69		..

Augmentation in provision by ` 20.69 lakh through reappropriation in March 2010 was due to receipt of more claims from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 18- Concl'd.

13- District Industries Center -
Non-Plan

O	7,45.56			
S	74.32	8,52.36	8,51.55	-0.81
R	32.48			

Augmentation in provision by ` 32.48 lakh through reappropriation in March 2010 was due to payment of salary for the month of March paid in March, 2010 medical reimbursement claims of Sh. Tilak Raj and to clear pending liabilities of travelling allowance.

2852- Industries -
80- General -
001- Direction and Administration -
01- Directorate-
Non-Plan

O	1,82.71			
S	22.36	2,40.02	2,14.18	-25.84
R	34.95			

In view of the final saving of ` 25.84 lakh the augmentation in provision by ` 34.95 lakh through reappropriation in March 2010 due to payment of salary for the month of March paid in March 2010, purchase of new vehicle and more medical reimbursement claims proved excessive.

Reasons for the final saving of ` 25.84 lakh were awaited (July 2010).

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APPROPRIATION ACCOUNTS

GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBE 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 AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES)

		Total grant	Actual expenditure	Excess (+)
			(in thousands)	Saving (-)
Revenue Section				
Voted				
Original	2,28,97,37			
		2,75,42,21	2,81,53,64	+6,11,43
Supplementary	46,44,84			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	8,65,00			
		8,65,00	8,04,92	-60,08
Supplementary	..			
Amount surrendered during the year (31st March 2010)				60,09

NOTES AND COMMENTS

- (i) The excess of ` 6,11,43,371 over the voted provision in the Revenue Section requires regularisation.**

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

- (ii) In view of the final excess of ` 6,11.43 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 46,44.84 lakh obtained in March 2010 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
01- Welfare of Scheduled Castes -			
001- Direction and Administration -			
02- District Staff -			
Non Plan			
O	4,92.76		
		5,05.24	5,05.27
R	12.48		+0.03

Augmentation in provision by ` 12.48 lakh through reappropriation in March 2010 was due to payment of medical reimbursement claims, enhancement in rates of wages rates and the payment of salary of March paid in March 2010.

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
02- Welfare of Scheduled Tribes -			
283- Housing -			
01- Housing- Plan			
O	55.00		
		76.09	76.09
R	21.09		..

Augmentation in provision by ` 21.09 lakh through reappropriation in March 2010 was due to receipt of more cases of subsidies.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

03-	Welfare of Backward Classes -				
102-	Economic Development -				
03-	Upliftment of Minorities Community- Centrally Sponsored Scheme Plan				
(i)	O	0.01			
			25.03	25.03	..
	R	25.02			
277-	Education -				
05-	Pre-Matric Scholarships - Centrally Sponsored Scheme Plan				
(ii)	O	0.01			
			17.19	17.19	..
	R	17.18			

Augmentation in provision by ` 42.20 lakh through reappropriation in March 2010 in the above two cases was due to receipt of more claims from the beneficiaries.

283-	Housing -				
01-	Housing- Plan				
	O	1,36.00			
			1,93.29	1,93.29	..
	R	57.29			

Augmentation in provision by ` 57.29 lakh through reappropriation in March 2010 was due to receipt of more cases of subsidy.

2235-	Social Security and Welfare -				
02-	Social Welfare -				
102-	Child Welfare -				
01-	Grant-in-Aid to State Social Welfare Advisory Board- Non-Plan				
(i)	O	60.50			

			83.45	83.45	..
R	22.95	168			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

103-	Women's Welfare -				
01-	State Homes -				
	Non-Plan				
(ii)	O	4,00.00			
			4,40.84	4,40.84	..
	R	40.84			

Augmentation in provision by ` 63.79 lakh through reappropriation in March 2010 in the above two cases was due to receipt of claims from the beneficiaries.

05-	State Women Commission -				
	Non-Plan				
	O	28.93			
			37.25	37.24	-0.01
	R	8.32			

Augmentation in provision by ` 8.32 lakh through reappropriation in March 2010 was due to additional amount required for committed liabilities of salary, enhancement of wages, to clear pending claims of travelling allowance, telephone, electricity and water charges, and payment of honorarium to the chairman/non official members.

107-	Assistance to Voluntary Organisation -				
04-	Parivar Sahayata -				
	Plan				
	O	2,00.00			
			2,10.00	2,10.00	..
	R	10.00			

Augmentation in provision by ` 10.00 lakh through reappropriation in March 2010 was due to enhancement of rates of Grant-in-aid and receipt of more cases.

60-	Other Social Security and Welfare				
	Programmes -				
102-	Pension under Social Security Schemes-				
01-	Old Age Pension under Social Security				
	Scheme -				
	Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	14,53.00			
		16,83.98	16,83.98	..
R	2,30.98			

Augmentation in provision by ` 2,30.98 lakh through reappropriation in March 2010 was due to addition of new pensioners.

- 104- Deposit Linked Insurance Scheme-
Government Provident Fund -
01- Payment under Deposit Linked Insurance
Scheme-
Non-Plan

O	1,05.55			
		1,54.55	1,66.74	+12.19
R	49.00			

Augmentation in provision by ` 49.00 lakh through reappropriation in March 2010 was due to receipt of more cases under the scheme.

Reasons for the final excess of ` 12.19 lakh were due to more receipt of cases under the scheme than anticipated.

- 105- Government Employees Insurance Scheme -
02- Index Group Personnel Accident Insurance
Scheme for Government Employees-
Non-Plan

O	0.01			
S	25.20	1,38.28	1,13.28	-25.00
R	1,13.07			

In view of the final saving of ` 25.00 lakh, the augmentation in provision by ` 1,13.07 lakh through reappropriation in March 2010 due to amount required for Group personal accident insurance scheme proved injudicious.

Reasons for the final saving of ` 25.00 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200-	Other Programmes -				
11-	Reimbursement of Medical Expenditure of Pensioners- Non-Plan				
	O	16,00.00			
	S	6,00.00	26,19.00	29,24.89	+3,05.89
	R	4,19.00			

In view of the final excess of ` 3,05.89 lakh, the augmentation in provision by ` 4,19.00 lakh through reappropriation in March 2010 was due to receipt of more medical reimbursement claims from the beneficiaries proved inadequate.

Reasons for the final excess of ` 3,05.89 lakh were awaited (July 2010).

15-	Payment of Compensation of No Fault Liability for Motor Accident- Non-Plan				
	O	25.00			
			50.16	46.33	-3.83
	R	25.16			

Augmentation in provision by ` 25.16 lakh through reappropriation in March 2010 was due to receipt of more cases.

2236-	Nutrition -				
02-	Distribution of Nutritious Foods and Beverages -				
101-	Special Nutrition Programmes -				
05-	Nutrition Scheme- Centrally Sponsored Scheme Plan				
	O	0.01			
	S	31,33.47	36,02.91	38,46.06	+2,43.15
	R	4,69.43			

In view of the final excess of ` 2,43.15 lakh, the augmentation in provision by ` 4,69.43 lakh through reappropriation in March 2010 due to receipt of more grant from Government of India proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final excess of ` 2,43.15 lakh were awaited (July 2010).

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
03- Welfare of Backward Classes -			
102- Economic Development -			
01- Economic Development of Other Backward Classes - Plan			
O	1,60.00		
		98.48	98.48
R	-61.52		..

Reduction in provision by ` 61.52 lakh through reappropriation in March 2010 was due to less receipt of cases.

2235- Social Security and Welfare -			
02- Social Welfare -			
102- Child Welfare -			
03- Children's Home- Non-Plan			
O	2,77.68		
		1,61.12	1,61.12
R	-1,16.56		..

Reduction in provision by ` 1,16.56 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less receipt of proposals, purchase of less material and less receipt of rent, rate, taxes and medical reimbursement claims.

Plan

O	2,20.00	172			
			1,83.21	1,83.21	..
R	-36.79				

APPROPRIATION ACCOUNTS

GRANT NO. 19- contd.

Reduction in provision by ` 36.79 lakh through reappropriation in March 2010 was due to purchase of less material and less receipt of water and electricity bills.

05- Integrated Child Care Services-
Centrally Sponsored Scheme
Plan

O	82,50.06				
			78,90.67	78,90.71	+0.04
R	-3,59.39				

Reduction in provision by ` 3,59.39 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, holding of less seminars, less expenditure on petrol, oil and lubricant and less payment of honorarium partly offset by excess due to receipt of more telephone, electricity rate, rent and taxes bills and more claims of Grant-in-Aid from beneficiaries.

Plan

O	1.00				
S	8,86.17		8,75.15	8,75.13	-0.02
R	-12.02				

Reduction in provision by ` 12.02 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, and payment of less honorarium, partly offset by excess due to more expenditure on travelling, hot and cold weather charges and petrol, oil and lubricants.

11- Honorarium to Anganwari Workers/Helpers-
Non-Plan

O	10,95.00				
			10,65.56	10,65.56	..
R	-29.44				

Reduction in provision by ` 29.44¹⁷³ lakh through reappropriation in March 2010 was due to non filling up of vacant posts of anganwari workers/helpers.

**APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.**

103- Women's Welfare -
01- State Homes-
Non-Plan

O	50.93				
		29.70	29.70	..	
R	-21.23				

Reduction in provision by ` 21.23 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

02- Upliftment of Women-
Plan

O	32.00				
		
R	-32.00				

Reduction in entire provision by ` 32.00 lakh through reappropriation in March 2010 was mainly due to non purchase of material.

200- Other Programmes -
01- Skill up Gradation with Job out Sourcing
Guarantee -
Plan

O	18.00				
		
R	-18.00				

Entire provision of ` 18.00 lakh was reappropriated in March 2010 due to non implementation of the scheme.

60- Other Social Security and Welfare
Programmes -
102- Pensions under Social Security Schemes -

01- Old Age Pension under Social Security
Scheme-
Non-Plan

O	38,40.88			
		35,15.38	35,15.38	..
R	-3,25.50			

**APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.**

Reduction in provision by ` 3,25.50 lakh through reappropriation in March 2010 was due to less finalisation of cases, partly counter balanced by excess due to more expenditure on postal charges.

02- Widow Pension under Social Security
Scheme-
Non-Plan

O	18,59.12			
		16,13.08	16,13.08	..
R	-2,46.04			

Reduction in provision by ` 2,46.04 lakh through reappropriation in March 2010 was due to less finalisation of pension cases under the scheme.

200- Other Programmes -
12- Ex-Gratia Payment to Families of
Government Servants-
Non-Plan

O	3,50.00			
		1,31.07	2,09.82	+78.75
R	-2,18.93			

In view of the final excess of ` 78.75 lakh, the reduction in provision by ` 2,18.93 lakh through reappropriation in March 2010 due to non finalisation of revised rates of exgratia grant proved unrealistic.

Reasons for the final excess of ` 78.75 lakh were awaited (July 2010).

Capital Section

(v) **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 -
80- General -
800- Other Expenditure -
03- Construction of Other Backward Classes
Boys/Girls Hostles-
Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 19- Concl'd.**

O	50.00				
		0.85	0.85	..	
R	-49.15				

Reduction in provision by ` 49.15 lakh through surrender in March 2010 was due to cut imposed by Planning Department.

- 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 Families
under Integrated Rural Development Project
for Higher Studies -
Plan

O	10.00				
		
R	-10.00				

Entire provision of ` 10.00 lakh was surrendered in March 2010 due to non receipt of claims from the beneficiaries.

...

APPROPRIATION ACCOUNTS

GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	2,41,56,51			
		2,42,61,92	2,40,55,64	-2,06,28
Supplementary	1,05,41			
Amount surrendered during the year (31st March 2010)				1,98,91
Capital Section				
Voted				
Original	60,00			
		60,00	60,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ` 2,06.28 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 1,05.41 lakh obtained in March 2010 proved unnecessary as even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2230- Labour and Employment -			
03- Training -			
003- Training of Craftmen and Supervisors -			
01- Tailoring Centre in Himachal Pradesh- Non-Plan			
O	1,06.23		
		1,01.64	88.48
R	-4.59		-13.16

Reasons for the final saving of ` 13.16 lakh were awaited (July 2010).

2501- Special Programmes for Rural Development -			
06- Self Employment Programme -			
101- Swaranajayanti Gramin Swarojgar Yojana -			
02- Swaranajayanti Gramin Swarojgar Yojana- Plan			
O	3,18.00		
		1,50.50	1,50.50
R	-1,67.50		..

Reduction in provision by ` 1,67.50 lakh through reappropriation/surrender in March 2010 was due to less expenditure on Swarn Jayanti Gramin Swarojgar Yojna.

800- Other Expenditure -			
01- Integrated Waste Land Development Project - Plan			
O	3,30.00		
		1,40.27	1,40.27
R	-1,89.73		..

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ` 1,89.73 lakh through reappropriation in March 2010 was due to less expenditure on Integrated Waste Land Development Project.

2505- Rural Employment -				
60- Other Programmes -				
702- Special Employment Programme-				
02- Draught Prone Area Programmes- Plan				
O	4,00.00			
		1,35.67	1,35.67	..
R	-2,64.33			

Reduction in provision by ` 2,64.33 lakh through reappropriation/surrender in March 2010 was due to less expenditure on Draught Prone Area programme.

2515- Other Rural Development Programmes-				
101- Panchayati Raj -				
08- Grant to Panchayati Raj Institutions for Honorarium and other Purpose- Non-Plan				
O	52,93.45			
		51,82.54	51,82.54	..
R	-1,10.91			

Reduction in provision by ` 1,10.91 lakh through reappropriation in March 2010 was due to less expenditure on Honorarium to Panchayati Raj Institutions.

102- Community Development -				
01- Department of Rural Integrated Development - Non-Plan				
O	49,77.27			
S	52.81	47,61.42	47,61.11	-0.31
R	-2,68.66			

Reduction in provision by ` 2,68.66¹⁷⁹ lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on travelling.

**APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.**

10- Construction of Rural Latrines-
Plan

O	5,50.00				
		4,60.52	4,60.52	..	
R	-89.48				

Reduction in provision by ` 89.48 lakh through reappropriation/surrender in March 2010 was due to less expenditure on construction of rural toilets.

18- Matching Incentive Grant to Mahila Mandal -
Non-Plan

O	82.50				
		20.50	20.50	..	
R	-62.00				

Reduction in provision by ` 62.00 lakh through reappropriation in March 2010 was due to less expenditure on matching incentive Grant to Mahila Mandal.

(iii) 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 -			
26- Maintenance Expenditure on Rural Development			
Department Buildings- Non-Plan			
R	25.00	25.00	..

Augmentation in provision by ` 25.00¹⁸⁰ lakh through reappropriation in March 2010 was due to more expenditure on maintenance, expenditure on Rural Development Department Buildings. Funds were required to be proved through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

**APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.**

2216- Housing -					
03- Rural Housing -					
102- Provision of house site to the landless -					
01- Indira Awas Yojna- Plan					
	O	1,00.00			
			4,53.22	4,53.22	..
	R	3,53.22			

Augmentation in provision by ` 3,53.22 lakh through reappropriation in March 2010 was due to more expenditure on Indira Awas Yojna.

2501- Special Programmes for Rural Development -					
06- Self Employment Programmes -					
800- Other Expenditure -					
03- Maatri Shakti Beema Yojna- Non-Plan					
	S	10.00			
			1,05.00	1,05.00	..
	R	95.00			

Augmentation in provision by ` 95.00 lakh through reappropriation in March 2010 was due to more expenditure on Maatri Shakti Beema Yojna.

04- Integrated Watershed Management Programme- Plan					
	R	1,65.45	1,65.45	1,65.45	..

Provision of funds by ` 1,65.45 lakh through reappropriation in March 2010 was due to more expenditure on Intergrated Watershed Mangement Programme. Funds should have been obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 20- Concl.

2505- Rural Employment -
01- National Programme-
702- Jawahar Samridhi Yojna-
06- National Rural Employment Guarantee Scheme-
Plan

O	35,00.00				
		36,92.35	36,92.35	..	
R	1,92.35				

Augmentation in provision by ` 1,92.35 lakh through reappropriation in March 2010 was due to more expenditure on National Rural Employment Guarantee Scheme.

2515- Other Rural Development Programmes -
101- Panchayati Raj -
01- Panchyat Raj Department-
Non-Plan

O	8,99.65				
S	42.50	10,16.83	10,23.73	+6.90	
R	74.68				

Augmentation in provision by ` 74.68 lakh through reappropriation in March 2010 was due to payment of arrear of pay revision, more expenditure on petrol, oil, lubricant bills, medical reimbursement bills, telephone, electricity and water charges.

102- Community Development -
20- State Reward under Sanitation Scheme-
Non-Plan

O	14.30				
		76.30	76.24	-0.06	
R	62.00				

Augmentation in provision by ` 62.00¹⁸² lakh through reappropriation in March 2010 was due to more expenditure on state reward under sanitation scheme.

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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-OPERATION, 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 expenditure	Excess (+) Saving (-)
(' in thousands)				
Revenue Section				
Voted				
Original	17,12,68			
Supplementary	..	17,12,68	16,29,23	-83,45
Amount surrendered during the year (31st March 2010)				82,75
Capital Section				
Voted				
Original	12			
Supplementary	..	12	..	-12
Amount surrendered during the year (31st March 2010)				12

NOTES AND COMMENTS

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 21 Concl.

2425- Co-operation -
101- Audit of Co-Operatives -
01- Audit Staff-
Non-Plan

O	5,30.00				
		4,13.64	4,13.51	-0.13	
R	-1,16.36				

Reduction in provision by ` 1,16.36 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less engagement of daily waged staff, less receipt of travelling allowance and less expenses on electricity, telephone charges etc.

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

Head		Total grant expenditure (` in lakhs)	Actual expenditure	Excess (+) Saving (-)
2425- Co-operation - 001- Direction and Administration - 01- Directorate - Non-Plan				
O	1,59.37			
		1,82.90	1,82.90	..
R	23.53			

Augmentation in provision by ` 23.53 lakh through reappropriation in March 2010 was due to payment of arrears of salary on account of pay revision, receipt of more telephone and electricity bills and medical reimbursement claims.

02- District Staff -
Non-Plan

O	9,43.39				
		9,54.28	9,53.72	-0.56	
R	10.89				

Augmentation in provision by ` 10.89 lakh through reappropriation in March 2010 was due to engagement of more daily waged staff, receipt of more travelling allowance claims, more medical reimbursement claims and receipt of more electricity/telephone bills etc.

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 AND 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	1,07,11,65			
		1,27,51,43	1,26,68,90	-82,53
Supplementary	20,39,78			
Amount surrendered during the year (31st March 2010)				1,14,63
Capital Section				
Voted				
Original	10			
		10	6	-4
Supplementary	..			
Amount surrendered during the year (31st March 2010)				4

NOTES AND COMMENTS

- (i) In view of the final saving of ` 82.53 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 20,39.78 lakh obtained in March 2010 proved excessive and an amount of ` 1,14.63 lakh surrendered during the year also proved injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

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 Beverages -			
101- Special Nutrition Programmes -			
06- Annapurna Scheme- Non-Plan			

O 40.00

..

R -40.00

Entire amount of ` 40.00 lakh was surrendered in March 2010 due to non purchase of nutrition under the scheme.

Plan

O 40.00

2.36 2.34 -0.02

R -37.64

Reduction in provision by ` 37.64 lakh through reappropriation/surrender in March 2010 was due to less purchase of nutrition under in sheme.

3456- Civil Supplies -			
001- Direction and Administration -			
01- Directorate- Non-Plan			

O 2,70.34

S 0.36

1,89.96 2,02.84 +12.88

R -80.74

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

In view of the final excess of ` 12.88 lakh, the reduction in provision by ` 80.74 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts and less receipt of telephone, water and electricity bills and less expenditure on petrol, oil and lubricant proved excessive.

Reasons for the final excess of ` 12.88 lakh were awaited (July 2010).

02- District Offices-
Non-Plan

O	6,82.20			
S	5.00	4,96.76	5,03.99	+7.23
R	-1,90.44			

Reduction in provision by ` 1,90.44 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less receipt of rent, rate, tax charges and less transfer of the staff.

3475- Other General Economic Services -
106- Regulation of Weights and Measures -
01- Weights and Measures Organisation-
Non-Plan

O	1,73.84			
S	8.31	1,61.02	1,61.29	+0.27
R	-21.13			

Reduction in provision by ` 21.13 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less expenses on petrol, oil, lubricants and repair of vehicles, less receipt of rent, rates and taxes bills etc.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2408- Food Storage and Warehousing -			
01- Food -			
001- Direction and Administration -			

APPROPRIATION ACCOUNTS
GRANT NO. 22- Concl.

O	2,04.83			
S	7.75	2,24.56	2,36.29	+11.73
R	11.98			

In view of the final excess of ` 11.73 lakh, the augmentation in provision by ` 11.98 lakh through reappropriation in March 2010 due to salary of March paid in March, arrears of salary paid on account of pay revision, more receipt of telephone, electricity bills and more payment of honorarium paid to the Judges proved unrealistic.

Reasons for the final excess of ` 11.73 lakh were awaited (July 2010).

102- Food Subsidies -
10- Antodya Anna Yojna-
Non-Plan

O	3,00.00			
		5,49.88	5,49.88	..
R	2,49.88			

Augmentation in provision by ` 2,49.88 lakh through reappropriation in March 2010 was due to receipt of more claims from the beneficiaries.

...

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-NON-CONVENTIONAL SOURCES OF 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 (+)
			(in thousands)	Saving (-)
Revenue Section				
Voted				
Original	1,43,03,18			
		1,72,21,10	1,87,19,34	+14,98,24
Supplementary	29,17,92			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	2,42,00,00			
		2,42,00,00	1,64,45,51	-77,54,49
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) **The excess of ` 14,98,23,685 over the voted provision in the Revenue Section requires regularisation.**
- (ii) **In view of the final excess of ` 14,98.24 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 29,17.92 lakh obtained in March 2010 proved inadequate.**

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

- (iii) There was an overall saving of ` 77,54.49 lakh in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2801- Power -			
80- General -			
101- Assistance to Electricity Boards -			
01- Financial Support for Augmentation of Sub-Station in Himachal Pradesh-Non-Plan			
(i) O	0.01	15,00.00	+14,99.99
800- Other Expenditure -			
05- Refund of Security Deposits by IPP's - Non-Plan			
(ii) O	5.00	40.00	+35.00

Reasons for the final excess of ` 15,34.99 lakh in the above two cases were awaited (July 2010).

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2801- Power -			
80- General -			
001- Direction and Administration -			
01- Directorate of Energy - Non-Plan			
S	1,07.00	93.04	-13.96

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

In view of final saving of ` 13.96 lakh, the supplementary grant of ` 1,07.00 lakh obtained in March 2010 proved injudicious.

Reasons for the final saving of ` 13.96 lakh were awaited (July 2010).

800-	Other Expenditure -				
03-	Expenditure on Payment of Arbitration Fee- Non-Plan				
(i)	O	5.00	5.00	..	-5.00
2810-	Non-Conventional Sources of New & Renewable Energy -				
60-	Others -				
600-	Other Sources of Energy -				
01-	Mini Micro Hydel Projects- Non-Plan				
(ii)	O	1.00	1.00	..	-1.00
3425-	Other Scientific Research -				
60-	Others -				
004-	Research and Development -				
01-	Headquarter Establishment- Non-Plan				
(iii)	O	7.32	7.32	..	-7.32

Entire amount of ` 13.32 lakh in the above three cases remained unutilised during the year; reasons for which were awaited (July 2010).

Capital Section

(vi)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs)		
4801-	Capital Outlay on Power Project -			
01-	Hydel Generation -			
190-	Investment in Public Sector and other Undertaking -			
06-	Investment in Equity Contribution to Himachal Pradesh Power Corporation - Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 23- Concl'd.

O	2,08,00.00				
		1,68,11.07	68,11.07	-1,00,00.00	
R	-39,88.93				

In view of the final saving of ` 1,00,00.00 lakh, the reduction in provision by ` 39,88.93 lakh through reappropriation in March 2010 due to loan sanctioned under Major Head 6801 proved unrealistic.

Reasons for the huge final saving of ` 1,00,00.00 lakh were awaited (July 2010).

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
6801- Loans for Power Projects -			
190- Loans to Public Sector and Other Undertakings -			
01- Loan to H.P. Power Corporation- Plan			
R	39,88.93	39,88.93	62,34.44 +22,45.51

In view of the final excess of ` 22,45.51 lakh, the augmentation in provision by ` 39,88.93 lakh through reappropriation in March 2010 due to loan provided from Major Head 4801 proved unrealistic. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Reasons for the final excess of ` 22,45.51 lakh were awaited (July 2010).

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APPROPRIATION ACCOUNTS

GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS AND 2216-HOUSING)

			Total grant	Actual expenditure	Excess (+) Saving (-)
			(in thousands)		
Revenue Section					
Voted					
	Original	14,44,28			
			15,98,33	15,68,95	-29,38
	Supplementary	1,54,05			
	Amount surrendered during the year (31st March 2010)				30,12

NOTES AND COMMENTS

- (i) In view of the final saving of ` 29.38 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 1,54.05 lakh obtained in March 2010 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)		
2058- Stationery and Printing -					
103- Government Presses -					
01- H.P.Government Presses- Non-Plan					
	O	9,05.33			
	S	4.25	8,87.01	8,87.11	+0.10
	R	-22.57			

APPROPRIATION ACCOUNTS
GRANT NO. 24-Concl.

Reduction in provision by ` 22.57 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less engagement of daily workers, less purchase of livery items, less expenses on petrol, oil, lubricants, repair of vehicles and less purchase of machinery and equipment etc.

104- Cost of Printing by Other Sources -
01- Private Presses-
Non-Plan

O	6.10			
		2.84	2.84	..
R	-3.26			

Reduction in provision by ` 3.26 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts.

...

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	70,22,21			
		79,92,14	60,62,97	-19,29,17
Supplementary	9,69,93			
Amount surrendered during the year (31st March 2010)				19,29,28
Capital Section				
Voted				
Original	45,32,00			
		45,32,00	63,32,00	+18,00,00
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ` 19,29.17 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 9,69.93 lakh obtained in March 2010 proved unjustified as even the original grant remained substantially unutilized.
- (ii) The excess of ` 18,00,00,000 over the voted provision in the Capital Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 25-contd.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(in lakhs)	
3055- Road Transport -				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
	O	4,37.21		
	S	21.26	4,28.99	4,29.10
	R	-29.48		+0.11

Reduction in provision by ` 29.48 lakh through surrender in March 2010 was due to less receipt of medical, travelling allowance claims and transfer of less staff etc.

190- Assistance to Public Sector and Other Undertakings -				
01- Assistance to Transport Services-				
Non-Plan				
	O	60,00.00		
	S	9,12.14	51,12.14	51,12.14
	R	-18,00.00		..

Reduction in provision by ` 18,00.00 lakh through surrender in March 2010 was due to less receipt of claims from the beneficiaries.

800- Other Expenditure -				
01- Repayment of Interest Payable by Himachal Road Transport Corporation -				
Non-Plan				
	O	4,10.00		
	R	-1,03.33	3,06.67	3,06.67
				..

APPROPRIATION ACCOUNTS
GRANT NO. 25-Concl.

Reduction in provision by ` 1,03.33 lakh through reappropriation/surrender in March 2010 was due to less repayment of interest payable by Himachal Roadways Transport Corporation.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
5055- Capital Outlay on Road Transport -			
190- Investments in Public Sector and other Undertakings -			
02- Investment in Himachal Raod Transport Corporation- Plan			
O	30,00.00	30,00.00	48,00.00 +18,00.00

Reasons for the huge final excess of ` 18,00.00 lakh were awaited (July 2010).

...

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	Actual expenditure	Excess (+) Saving (-)
		(` in thousands)		
Revenue Section				
Voted				
Original	7,78,35			
		9,25,73	9,36,85	+11,12
Supplementary	1,47,38			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	1,76,00			
		6,21,29	6,21,29	..
Supplementary	4,45,29			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) **The excess of ` 11,11,990 over the voted provision in the Revenue Section requires regularisation.**
- (ii) **In view of the final excess of ` 11.12 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 1,47.38 lakh obtained in March 2010 proved inadequate.**

APPROPRIATION ACCOUNTS
GRANT NO. 26-Concl.

Revenue Section

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
3452- Tourism -			
80- General -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
(i) O	70.13		
S	2.00	72.51	76.63
R	0.38		+4.12
02- Field Staff- Non-Plan			
(ii) O	1,61.50		
S	15.50	1,76.62	1,81.71
R	-0.38		+5.09

Reasons for the final excess of ` 9.21 lakh in the above two cases were awaited (July 2010).

...

APPROPRIATION ACCOUNTS

GRANT NO. 27 - LABOUR EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2230-LABOUR AND EMPLOYMENT, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES)

		Total grant	Actual expenditure	Excess (+)
		(` in thousands)		
				Saving (-)
Revenue Section				
Voted				
Original	43,43,29			
		49,29,79	49,79,25	+49,46
Supplementary	5,86,50			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	25,25,08			
		38,49,83	38,49,75	-8
Supplementary	13,24,75			
Amount surrendered during the year (31st March 2010)				8

NOTES AND COMMENTS

- (i) **The excess of ` 49,45,613 over the voted provision in the Revenue Section requires regularisation.**
- (ii) **In view of the final excess of ` 49.46 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 5,86.50 lakh obtained in March 2010 proved inadequate.**

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs)	
2203- Technical Education -			
105- Polytechnics -			
01- Government Polytechnics- Non-Plan			
O	10,68.35		
		12,44.93	+32.20
R	1,76.58		

In view of the final excess of ` 32.20 lakh, the augmentation in provision by ` 1,76.58 lakh through reappropriation in March 2010 due to payment of salary of March in the month of March 2010 and purchase of more machinery for new polytechnics proved inadequate.

Reasons for the final excess of ` 32.20 lakh were awaited (July 2010).

2230- Labour and Employment -			
01- Labour -			
001- Direction and Administration -			
01- Headquarter Staff- Plan			
	..	0.72	+0.72

Expenditure of ` 0.72 lakh was incurred without provision; reasons for which were awaited (July 2010).

- 03- Training -
- 003- Training of Craftsman and Supervisors -
- 06- Center of Excellency -
 Centrally Sponsored Scheme
 Plan

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

O	0.06			
S	23.71	36.83	36.83	..
R	13.06			

Augmentation in provision by ` 13.06 lakh through reappropriation in March 2010 was due to payment of salary of March paid in March.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(` in lakhs)		
2203- Technical Education -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	1,65.20			
		1,37.70	1,37.04	-0.66
R	-27.50			

Reduction in provision by ` 27.50 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less receipt of applications for scholarship awards and non-organisation of seminars etc.

105- Polytechnics -				
03- Government Polytechnics under World Bank Projects- Plan				
O	5.00			
	
R	-5.00			

Entire provision of ` 5.00 lakh was reappropriated in March 2010 due to non receipt of approval from Government of India.

APPROPRIATION ACCOUNTS

GRANT NO. 27- contd.

112-	Engineering/Technical Colleges and Institutes -				
01-	Government Engineering College- Non-Plan				
	O	3,20.93			
	S	60.00	2,78.98	2,78.97	-0.01
	R	-1,01.95			

Reduction in provision by ` 1,01.95 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, less touring by the staff, less office expenditure, non receipt of rent bills, less expenses on maintenance of vehicles and less purchase of machinery and raw material.

2230-	Labour and Employment -				
02-	Employment Services -				
004-	Research, Survey and Statistics -				
01-	Collection of Employment Market Information- Non-Plan				
	O	46.62			
			36.26	33.06	-3.20
	R	-10.36			

Reduction in provision by ` 10.36 lakh through reappropriation in March 2010 was due to non filling up of vacant posts etc.

03-	Training-				
003-	Training of Craftsman and Supervisors -				
07-	Centre of Excellence under World Bank Assistance - Centrally Sponsored Scheme Plan				
	O	60.00			
			50.01	50.01	..
	R	-9.99			

Reduction in provision by ` 9.99 lakh through reappropriation in March 2010 was due to less expenditure than anticipated and less purchase of machinery.

APPROPRIATION ACCOUNTS
GRANT NO. 27-Concl.

Capital Section

(v) **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 -			
02- Technical Education -			
105- Engineering Technical Colleges and Institutes -			
01- Building-Plan			
O	11,65.00		
S	12,00.00	20,65.00	20,65.00
R	-3,00.00		..

Reduction in provision by ` 3,00.00 lakh through reappropriation in March 2010 was due to cut in Plan Ceiling .

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
02- Technical Education -			
104- Polytechnics -			
01- Buildings-Plan			
O	7,30.00		
R	3,00.00	10,30.00	10,30.00

Augmentation in provision by ` 3,00.00 lakh through reappropriation in March 2010 was due to enhancement in Plan Ceiling.

APPROPRIATION ACCOUNTS

GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2217-URBAN DEVELOPMENT, 3054-ROADS AND
BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND
SANITATION, 4216-CAPITAL OUTLAY ON HOUSING AND
4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

		Total grant	Actual expenditure (in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	67,54,11			
		1,01,57,75	1,15,67,27	+14,09,52
Supplementary	34,03,64			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	52,50,00			
		53,13,00	24,62,77	-28,50,23
Supplementary	63,00			
Amount surrendered during the year (31st March 2010)				28,50,23

NOTES AND COMMENTS

- (i) The excess of ` 14,09,51,647 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ` 14,09.52 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 34,03.64 lakh obtained in March 2010 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

- (iii) In view of the final saving of ` 28,50.23 lakh in the voted provision in the Capital Section, the supplementary grant of ` 63.00 lakh obtained in March 2010 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2217- Urban Development -			
80- General -			
001- Direction and Administration -			
02- Directorate of Town & Country Planning Organisation- Non-Plan			
O	4,31.47		
S	1,36.65	5,88.51	6,24.81
R	20.39		+36.30

In view of the final excess of ` 36.30 lakh, the augmentation in provision by ` 20.39 lakh through reappropriation in March 2010 due to payment of salary for the month of March paid in March proved inadequate.

Reasons for the final excess of ` 36.30 lakh were awaited (July 2010).

- 191- Assistance to Municipal Corporations-
41- Funds under Jawahar Lal Nehru
National Urban Renewal Mission-
Centrally Sponsored Scheme
Plan

O	0.01		
S	22,03.28	22,03.32	35,76.47
R	0.03		+13,73.15

Reasons for the final excess of ` 13,73.15 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

192-	Assistance To Municipalities /Municipal Councils -				
08-	Rajiv Gandhi Urban Renewal Facility Scheme - Plan				
	O	90.00			
			99.73	99.73	..
	R	9.73			

Augmentation in provision by ` 9.73 lakh through reappropriation in March 2010 was due to more expenditure on Rajiv Gandhi Urban Renewal Facility Scheme.

09-	Integrated Housing and Slum Developments under Jawahar Lal Nehru New Urban Renewal Mission - Plan				
	O	2,00.00			
			4,50.76	4,50.76	..
	R	2,50.76			

Augmentation in provision by ` 2,50.76 lakh through reappropriation in March 2010 was due to more expenditure on development under Jawahar Lal Nehru New Urban Renewal Mission.

(v) Above excess was partly counter balanced with saving under the following heads

:-

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2217- Urban Development -			
03- Integrated Development of Small and Medium Towns -			
192- Assistance to Municipalities/ Municipal Councils -			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

02- Urban Infrastructure Development
Scheme for Small and Medium
Townships -
Plan

O 50.00

R -50.00

Entire provision of ` 50.00 lakh was reappropriated in March 2010 due to non release of grant to Muncipal Councils.

80- General -
001- Direction and Administration -
01- Directorate of Urban Local Bodies-
Non-Plan

O 1,85.58

S 5.50 1,70.71 1,70.78 +0.07

R -20.37

Reduction in provision by ` 20.37 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and less receipt of medical reimbursement claims etc.

191- Assistance to Muncipal Corporation-
04- Swaran Jayanti Shahari Rojgar Yojna-
Plan

O 0.99

R -0.99

Entire provision of ` 0.99 lakh was reappropriated in March 2010 due to non receipt of Central share.

- 41- Funds under Jawahar Lal Nehru ²⁰⁸
National Urban Renewal Mission-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 28- Concl.

O	8,00.00				
		5,99.24	5,99.24	..	
R	-2,00.76				

Reduction in provision by ` 2,00.76 lakh through reappropriation in March 2010 was due to non receipt of Central share.

- 193- Assistance to Nagar Panchayats
/Notified Area Committees or
Equivalent thereof -
04- Swaran Jayanti Shahri Rojgar Yojna-
Plan

O	3.00				
		
R	-3.00				

Entire provision of ` 3.00 lakh reappropriated in March 2010 was due to no grant provided to Nagar Panchayat / Notified Area Committee.

Capital Section

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

	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(` in lakhs)		
4216-	Capital Outlay on Housing -				
01-	Government Residential Buildings -				
106-	General Pool Accommodation -				
03-	Repayment of HUDCO Loan- Non-Plan				
	O	28,50.00			
		
	R	-28,50.00			

Entire provision of ` 28,50.00²⁰⁹ lakh surrendered in March 2010 was due to shifting of repayment of HUDCO Loans to Major Head 6003.

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, 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 (in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	13,28,80,63			
			13,28,80,63	13,77,68,32	+48,87,69
	Supplementary	..			
	Amount surrendered during the year (31st March 2010)				1
Charged					
	<i>Original</i>	<i>20,48,59,28</i>			
			<i>20,48,59,28</i>	<i>19,55,85,31</i>	<i>-92,73,97</i>
	<i>Supplementary</i>	<i>..</i>			
	<i>Amount surrendered during the year (31st March 2010)</i>				<i>1,02,22,12</i>
Capital Section					
Voted					
	Original	8,96,01			
			8,96,01	4,76,67	-4,19,34
	Supplementary	..			
	Amount surrendered during the year				4,19,78

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Charged

<i>Original</i>	9,80,72,63		9,80,72,63	8,66,80,50	-1,13,92,13
<i>Supplementary</i>	..				
<i>Amount surrendered during the year</i>					1,12,91,34
<i>(31 st March 2010)</i>					

NOTES AND COMMENTS

- (i) The excess of ` 48,87,69,099 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final saving of ` 92,73.97 lakh over the charged appropriation in Revenue Section, the surrender of ` 1,02,22.12 lakh proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
2071- Pensions and other Retirement Benefits -			
01- Civil -			
101- Superannuation and Retirement Allowances -			
02- Superannuation before 1.11.1966- Non-Plan			
O	46,65.04	46,65.04	57,10.82 +10,45.78
Final excess of ` 10,45.78 lakh was due to revision of pension cases and increase in dearness allowance.			
03- Superannuation from 1.11.1966- Non-Plan			
O	5,60,97.36	5,60,97.36	6,68,86.63 +1,07,89.27

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Final excess of ` 1,07,89.27 lakh was due to revision of pension and revision of pay scales under 5th Pay Commission as the funds were not provided by the Finance Department in the supplementary budget.

- 102- Commuted value of Pensions -
01- Payments before 1.11.1966-
Non-Plan

O	6,48.00	6,48.00	7,32.88	+84.88
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Final excess of ` 84.88 lakh was due to revision of pension and revision of pay scales under 5th Pay Commission as the funds were not provided for by the Finance Department in the supplementary budget.

- 104- Gratuities -
01- Payments before 1.11.1966-
Non-Plan

O	1,29.60			
		1,39.52	1,65.68	+26.16
R	9.92			

In view of the final excess of ` 26.16 lakh, the augmentation in provision by ` 9.92 lakh through reappropriation in March 2010 due to receipt of more pension cases proved inadequate.

Final excess of ` 26.16 lakh was due to revision of gratuity on a account of revision of pay scales under 5th pay commission.

- 105- Family Pensions -
02- Payments from 1.11.1966-
Non-Plan

O	1,29,60.00	1,29,60.00	1,94,88.78	+65,28.78
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Final excess of ` 65,28.78 lakh was due to revised Dearness allowance twice a year and receipt of more family pension cases than anticipated and funds were not provided by the Finance Department.

- 111- Pensions to Legislators -
01- State Legislatures-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

O	3,78.00			
		5,00.00	5,57.34	+57.34
R	1,22.00			

Augmentation in provision by ` 1,22.00 lakh through reappropriation in March 2010 was due to receipt of more pension cases.

Final excess of ` 57.34 lakh was due to receipt of more pension cases than anticipated.

- 3451- Secretariat-Economic Services -
091- Attached Offices -
01- Directorate of Institutional of Finance
and Public Enterprises-
Non-Plan

O	1,00.00			
		3,38.00	3,38.00	..
R	2,38.00			

Augmentation in provision by ` 2,38.00 lakh through reappropriation in March 2010 was due to payment of Employer share of Contributory Pension Fund.

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

Head	Total grant	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2047- Other Fiscal Services - 103- Promotion of Small Savings - 01- Small Savings Organisation- Non-Plan			
O	47.98		
		29.99	30.04
R	-17.99		+0.05

Reduction in provision by ` 17.99²¹³ lakh through reappropriation in March 2010 was mainly due to non expenditure on prize distribution on small saving schemes and non filling up of vacant posts etc.

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

02- District Establishment-
Non-Plan

O	57.68				
		18.68	19.43	+0.75	
R	-39.00				

Reduction in provision by ` 39.00 lakh through reappropriation in March 2010 was due to non distribution of prizes under small saving scheme.

2054- Treasury and Accounts Administration -
097- Treasury Establishment -
01- District Treasury and Sub-Treasuries-
Non-Plan

O	16,70.97				
		14,81.42	15,08.40	+26.98	
R	-1,89.55				

In view of the final excess of ` 26.98 lakh, the reduction in provision by ` 1,89.55 lakh through reappropriation in March 2010 due to non filling up of vacant posts and engagement of less daily waged staff, partly counter balanced by excess due to payment of data entry operators, receipt of more electricity and telephone bills proved unrealistic.

Reasons for the final excess of ` 26.98 lakh were awaited (July 2010).

2070- Other Administrative Services -
105- Special Commission of Enquiry -
02- State Finance Commission-
Non-Plan

O	48.72				
		
R	-48.72				

Entire provision of ` 48.72 lakh was reappropriated in March 2010 due to closure of State Finance Commission.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

2071-	Pensions and other Retirement Benefits -				
01-	Civil -				
101-	Superannuation and Retirement Allowances -				
04-	Contributory Pension Scheme- Non-Plan				
	O	12,96.00	12,96.00	7,97.88	-4,98.12

Final saving of ` 4,98.12 lakh was due to less regularisation of cases under the Contributory Pension Scheme than anticipated.

102-	Commutated value of Pensions -				
02-	Payments from 1.11.1966- Non-Plan				
(i)	O	1,89,00.00	1,89,00.00	1,44,62.62	-44,37.38

104-	Gratuities -				
02-	Payments from 1.11.1966 Gratuities- Non-Plan				
(ii)	O	2,16,00.00	2,16,00.00	1,45,27.42	-70,72.58

Final saving of ` 1,15,09.96 lakh in the above two cases was due to receipt of less pension revision cases than anticipated.

105-	Family Pensions -				
01-	Payments before 1.11.1966- Non-Plan				
	O	12,96.00	12,96.00	12,74.66	-21.34

Final saving of ` 21.34 lakh was due to receipt of less family pension cases than anticipated.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

115- Leave Encashment Benefits -

01- Leave Encashment-
Non-Plan

O	1,18,80.00	1,18,80.00	1,02,41.43	-16,38.57
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Final saving of ` 16,38.57 lakh was due to receipt of less cases of leave encashment than anticipated.

3454- Census Surveys and Statistics -

02- Surveys & Statistics -

111- Vital Statistics -

01- Headquarters and District Staff-
Non-Plan

O	5,32.04			
		4,68.13	4,68.07	-0.06
R	-63.91			

Reduction in provision by ` 63.91 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and engagement of less daily waged staff, partly offset by excess to clear pending liability of travelling expenditure and rate, rent and taxes.

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

	Head	Total appropriation	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
2049-	Interest Payments -			
01-	Interest on Internal Debt -			
101-	Interest on Market Loans -			
11-	11.5% H.P. State Development Loan			
	2010-			
	Non-Plan			
(i)	O	2,59.21	2,59.21	0.17
				-2.59.04
13-	12% H.P. State Development Loan 2007-			
	Non-Plan			

(ii)	<i>O</i>	2,07.96	216	2,07.96	..	-2,07.96
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**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

Reasons for the final saving of ` 4,67.00 lakh in the above two cases were awaited (July 2010).

- 26- 12.25% H.P. State Development Loan
2009-
Non-Plan

<i>O</i>	11,17.38		5,58.69	5,58.69	..
<i>R</i>	-5,58.69				

Reduction in provision by ` 5,58.69 lakh through surrender in March 2010 was due to assessment of interest for the whole year where as loan has fully redeemed in April 2009.

- 27- 11.85% H.P. State Development Loan
2009-
Non-Plan

<i>O</i>	11,60.79		5,80.40	3.51	-5,76.89
<i>R</i>	-5,80.39				

In view of the final saving ` 5,76.89 lakh, the reduction in provision by ` 5,80.39 lakh through surrender in March 2010 due to assessment of interest for whole year where as loan was redeemed in Septemeber 2009 proved unrealistic.

Reasons for the final substantial saving ` 5,76.89 lakh were awaited (July 2010)

- 33- 9.45% H.P. State Development Loan
2011-
Non-Plan

(i)	<i>O</i>	3,78.06		3,78.06	0.63	-3,77.43
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- 35- 7.80 % H.P. State Development Loan
2002-
Non-Plan

(ii)	<i>O</i>	19,80.62		19,80.62	..	-19,80.62
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36- 8% H.P.State Development Loans 2001-
Non-Plan 217

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(iii)	<i>O</i>	<i>1,77.60</i>	<i>1,77.60</i>	<i>88.88</i>	<i>-88.72</i>
37-	6.80% H.P.State Development Loan 2002- Non-Plan				
(iv)	<i>O</i>	<i>6,79.39</i>	<i>6,79.39</i>	<i>..</i>	<i>-6,79.39</i>
38-	6.60% H.P.State Development Loan 2003- Non-Plan				
(v)	<i>O</i>	<i>6,60.01</i>	<i>6,60.01</i>	<i>3,30.01</i>	<i>-3,30.00</i>
39-	8.30% H.P.State Development Loan 2003- Non-Plan				
(vi)	<i>O</i>	<i>15,98.24</i>	<i>15,98.24</i>	<i>..</i>	<i>-15,98.24</i>
43-	6.35% H.P.State Development Loan 2003- Non-Plan				
(vii)	<i>O</i>	<i>7,84.66</i>	<i>7,84.66</i>	<i>..</i>	<i>-7,84.66</i>
45-	5.95% H.P.State Development Loan 2003- Non-Plan				
(viii)	<i>O</i>	<i>10,26.74</i>	<i>10,26.74</i>	<i>..</i>	<i>-10,26.74</i>
46-	5.90% H.P.State Development Loan 2004- Non-Plan				
(ix)	<i>O</i>	<i>6,48.98</i>	<i>6,48.98</i>	<i>..</i>	<i>-6,48.98</i>

49-	5.60% H.P.State Development Loan 2004- Non-Plan				
(x)	<i>O</i>	<i>11,63.47</i>	<i>11,63.47</i>	<i>3,30.01</i>	<i>-8,33.46</i>

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

50-	6.35% H.P.State Development Loan 2004- Non-Plan				
(xi)	<i>O</i>	<i>9,86.80</i>	<i>9,86.80</i>	<i>..</i>	<i>-9,86.80</i>
51-	Power Bond (8.50%)- Non-Plan				
(xii)	<i>O</i>	<i>4,32.91</i>	<i>4,32.91</i>	<i>..</i>	<i>-4,32.91</i>
52-	7.77% H.P.State Development Loan 2005- Non-Plan				
(xiii)	<i>O</i>	<i>15,54.02</i>	<i>15,54.02</i>	<i>7,73.32</i>	<i>-7,80.70</i>
53-	7.39% H.P.State Development Loan 2005- Non-Plan				
(xiv)	<i>O</i>	<i>4,15.68</i>	<i>4,15.68</i>	<i>3,70.00</i>	<i>-45.68</i>
54-	7.53% H.P.State Development Loan 2005- Non-Plan				
(xv)	<i>O</i>	<i>16,00.62</i>	<i>16,00.62</i>	<i>8,00.31</i>	<i>-8,00.31</i>
57-	7.32% H.P.State Development Loan 2005- Non-Plan				
(xvi)	<i>O</i>	<i>6,24.50</i>	<i>6,24.50</i>	<i>..</i>	<i>-6,24.50</i>
58-	7.02% H.P.State Development Loan 2005- Non-Plan				

(xvii)	<i>O</i>	6,30.04	219	6,30.04	..	-6,30.04
80-	8.16% H.P.State Development Loan					
	2017-					
	Non-Plan					

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

(xviii)	<i>O</i>	24,48.00		24,48.00	12,24.00	-12,24.00
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Reasons for the final saving of ` 1,38,73.18 lakh in the above eighteen cases were awaited (July 2010).

89- % H.P.State Development Loan-
Non-Plan

<i>O</i>	1,98,47.32		..	..	..
<i>R</i>	-1,98,47.32				

Entire provision of ` 1,98,47.32 lakh was reduced through reappropriation/ surrender in March 2010 due to receipt of loan on low rate of interest.

200- Interest on Other Internal Debts -
01- Loans from Life Insurance Corporation
of India -
Non-Plan

(i)	<i>O</i>	36,92.81		36,92.81	36,85.20	-7.61
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05- Loans from National Development
Corporation-
Non-Plan

(ii)	<i>O</i>	4,00.00		4,00.00	1,69.36	-2,30.64
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Reasons for the final saving of ` 2,38.25 lakh in the above two cases were awaited (July 2010).

- 07- Interest on loan from National
Agricultural Credit (Long Term
Operation) Fund from Reserve Bank of
India -
Non-Plan

<i>O</i>	60,00.00			
		57,64.33	57,72.22	+7.89
<i>R</i>	-2,35.67			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

In view of the final excess of ` 7.89 lakh, the reduction in provision by ` 2,35.67 lakh through surrender due to less receipt of less loans proved unjustified.

- 08- Interest on Ways and Means Advances
and Over Drafts by Reserve Bank of
India-
Non-Plan

<i>O</i>	5,00.00			
	
<i>R</i>	-5,00.00			

Entire provision of ` 5,00.00 lakh was surrendered in March 2010 due to non availing of Ways and Means Advances.

- 15- Interest on Loan from HUDCO-
Non-Plan

<i>O</i>	12,00.00			
		7,91.07	7,91.07	..
<i>R</i>	-4,08.93			

Reduction in provision by ` 4,08.93 lakh through surrender in March 2010 was due to pre payment of loan.

- 18- Repayment of Interest payable by
Himachal Pradesh Forest Corporation-
Non-Plan

<i>O</i>	20,00.00			
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		221	12,93.46	12,91.15	-2.31
R	-7,06.54				

Reduction in provision by ` 7,06.54 lakh through surrender in March 2010 was due to change of interest rates.

- 19- Repayment of Interest payable by
Housing Board-
Non-Plan

O	10,00.00				
			5,41.27	5,41.27	..
R	-4,58.73				

APPROPRIATION ACCOUNTS GRANT NO. 29- contd.

Reduction in provision by ` 4,58.73 lakh through surrender in March 2010 was due to pre payment of loan.

- 21- Small Saving Special Security issued to
National Small Savings-
Non-Plan

O	3,90,00.00				
			3,77,17.24	..	-3,77,17.24
R	-12,82.76				

In view of the final saving of ` 3,77,17.24 lakh, the reduction in provision by ` 12,82.76 lakh through reappropriation in March 2010 due to pre payment of loan proved inadequate as the entire provision of ` 3,77,17.24 lakh remained unutilised; reasons for which were awaited (July 2010).

- 22- Interest to State Bank of India Loan-
Non-Plan

(i)	O	14,00.00			
			12,98.94	12,98.94	..
	R	-1,01.06			

- 23- Non S.L.R. Borrowing (Life Insurance
Corporation of India) -
Non-Plan

(ii)	O	80,42.07			
			79,58.21	79,58.21	..
	R	-83.86			

Reduction in provision by ` 1,84,92²²² lakh through surrender in March 2010 in the above two cases was due to less receipt of loan case.

- 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

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

<i>O</i>	<i>36.00</i>	<i>36.00</i>	<i>..</i>	<i>-36.00</i>
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Entire provision of ` 36.00 lakh remained unutilised during the whole year; reasons for which were awaited (July 2010).

- 102- Interest on Loans for Central Plan
 - 01- Interest on Loans for Central Plan Schemes- Non-Plan
- | | | | | | |
|-----|----------|-------------|-------------|-------------|--------------|
| (i) | <i>O</i> | <i>6.87</i> | <i>6.87</i> | <i>1.96</i> | <i>-4.91</i> |
|-----|----------|-------------|-------------|-------------|--------------|
- 104- Interest on Loans for Non-Plan
 - 02- Modernisation of Police Force - Non-Plan
- | | | | | | |
|------|----------|----------------|----------------|--------------|---------------|
| (ii) | <i>O</i> | <i>1,00.32</i> | <i>1,00.32</i> | <i>89.33</i> | <i>-10.99</i> |
|------|----------|----------------|----------------|--------------|---------------|
- 03- House Building Advance for All India Service Officers- Non-Plan
- | | | | | | |
|-------|----------|--------------|--------------|--------------|---------------|
| (iii) | <i>O</i> | <i>45.60</i> | <i>45.60</i> | <i>28.00</i> | <i>-17.60</i> |
|-------|----------|--------------|--------------|--------------|---------------|

Reasons for the final saving of ` 33.50 lakh in the above three cases were awaited (July 2010).

(vi) Above saving in the charged appropriation was counter balanced with excess occurred mainly under the following head:-

Head	Total appropriation	Actual expenditure (in lakhs)	Excess (+) Saving (-)
2049- Interest Payments -			
01- Interest on Internal Debt -			
101- Interest on Market Loans -			
10- 11.5% H.P. State Development Loan			
2009- Non-Plan			
(i) O	1,58.24	1,58.24	6,90.85
			+5,32.61

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

16- 13.5% H.P. State Development Loan				
2004- Non-Plan				
(ii)	..	..	12,24.00	+12,24.00
28- 11 % H.P. State Development Loan				
2010- Non-Plan				
(iii) O	4,40.06	4,40.06	12,31.57	+7,91.51
30- 12% H.P. State Development Loan				
2010- Non-Plan				
(iv) O	5,86.98	5,86.98	6,90.04	+1,03.06
34- 9.45 % H.P. State Development Loan -				
2011- Non-Plan				
(v)	..	..	3,76.82	+3,76.82
44- 6.20% H.P.State Development Loan				
2003- Non-Plan				

(vi)	<i>O</i>	8,75.56	224	8,75.56	14,85.56	+6,10.00
47-	6.20% H.P.State Development Loan 2004- Non-Plan					
(vii)	<i>O</i>	8,75.57		8,75.57	14,85.57	+6,10.00
55-	7.77% H.P. State Development Loan 2006 Non-Plan					
(viii)		..		..	7,73.12	+7,73.12

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

59-	7.17% H.P.State Development Loan 2005- Non-Plan					
(ix)	<i>O</i>	1,13.64		1,13.64	4,76.36	+3,62.72
64-	8.5 % H.P.State Development Loan 2009- Non-Plan					
(x)		..		..	2,38.84	+2,38.84
65-	8.5 % H.P.State Development Loan 2010- Non-Plan					
(xi)		..		..	29.86	+29.86
66-	8.5 % H.P.State Development Loan 2011- Non-Plan					
(xii)		..		..	29.86	+29.86

67-	8.5 % H.P.State Development Loan 2012- Non-Plan	225			
(xiii)	..	..	17,16.90	+17,16.90	
68-	8.5 % H.P.State Development Loan 2013- Non-Plan				
(xiv)	..	..	29.86	+29.86	
69-	8.5 % H.P.State Development Loan 2014- Non-Plan				
(xv)	..	..	29.86	+29.86	
APPROPRIATION ACCOUNTS					
GRANT NO. 29- contd.					
70-	8.5 % H.P.State Development Loan 2015- Non-Plan				
(xvi)	..	..	29.86	+29.86	
71-	8.5 % H.P.State Development Loan 2016- Non-Plan				
(xvii)	..	..	14.93	+14.93	
72-	7.32 % H.P.State Development Loan 2014- Non-Plan				
(xviii)	..	..	6,24.50	+6,24.50	
73-	6.35 % H.P.State Development Loan 2013- Non-Plan				
(xix)	..	..	14,51.53	+14,51.53	

74-	11.5 % H.P.State Development Loan 2010- Non-Plan				
(xx)	..	..	2,58.87	+2,58.87	
75-	7.39 % H.P.State Development Loan 2015- Non-Plan				
(xxi)	..	..	19,47.99	+19,47.99	
76-	6.80 % H.P.State Development Loan 2012- Non-Plan				
(xxii)	..	..	6,79.39	+6,79.39	

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

77-	7.02 % H.P.State Development Loan 2015- Non-Plan				
(xxiii)	..	..	27,57.05	+27,57.05	
78-	5.90 % H.P.State Development Loan 2017- Non-Plan				
(xxiv)	..	..	6,49.01	+6,49.01	
82-	8.40% H.P.State Development Loan 2017- Non-Plan				
(xxv)	<i>O</i>	8,40.00	8,40.00	25,20.00	+16,80.00

Reasons for the final excess of ` 1,75,52.15 lakh in the above twenty five cases were awaited (July 2010).

90-	6.10 % H.P.State Development Loan 2019- Non-Plan				
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(i)	R	12,20.00	227	12,20.00	10,26.73	-1,93.27
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91- 7.09 % H.P.State Development Loan
2019-
Non-Plan

(ii)	R	21,27.00		21,27.00	11,63.47	-9,63.53
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In view of the final saving of ` 11,56.80 lakh in the above two cases, the augmentation without provision by ` 33,47.00 lakh through reappropriation in March 2010 due to payment of interest proved excessive. Provision of funds was required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for the final saving of ` 11,56.80 lakh in the above two cases were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

92-	7.24 % H.P.State Development Loan 2019- Non-Plan					
(i)	R	7,24.00		7,24.00	19,80.62	+12,56.62

93-	7.40 % of H.P.State Development Loan 2019- Non-Plan					
(ii)	R	7,40.00		7,40.00	21,07.50	+13,67.50

In view of the final excess of ` 26,24.12 lakh, the augmentation without provision by ` 14,64.00 lakh through reappropriation in March 2010 in the above two cases due to payment of interest proved inadequate. Provision of funds was required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for the final excess of ` 26,24.12 lakh in the above two cases were awaited (July 2010).

94-	8.40 % H.P. State Development Loan 2019- Non-Plan				
(i)	R	16,80.00	16,80.00	1,03.33	-15,76.67
95-	8.43% H.P. State Development Loan 2019- Non-Plan				
(ii)	R	42,15.00	42,15.00	21,07.50	-21,07.50

In view of the final saving of ` 36,84.17 lakh, the augmentation without provision by ` 58,95.00 lakh through reappropriation in March 2010 in the above two cases was due to payment of interest proved excessive. Provision of funds was required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for the final saving of ` 36,84.17 lakh in the above two cases were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

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				
	O	40.00	40.00	2,96.25	+2,56.25

Reasons for the final excess of ` 2,56.25 lakh were awaited (July 2010).

122-	Interest on Investment in Special Central Government Securities against net Collections of Small Savings -				
01-	Interest on Investment in Special Central Government Security- Non-Plan				
		..	..	3,77,17.24	+3,77,17.24

Expenditure of ` 3,77,17.24 lakh ²²⁹ was incurred without provision; reasons for which were awaited (July 2010).

200- Interest on Other Internal Debts -
 20- Non S.L.R. Borrowing/IDB -
 Non-Plan

<i>O</i>	2,88,69.83			
		2,8950.38	2,89,06.96	-43.42
<i>R</i>	80.55			

In view of the final saving of ` 43.42 lakh, the augmentation in provision by ` 80.55 lakh through reappropriation in March 2010 due to receipt of more loan proved unrealistic.

Reasons for the final saving of ` 43.42 lakh were awaited (July 2010).

305- Management of Debt -
 01- Management of Debt-
 Non-Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 29- contd.**

<i>O</i>	8.00	8.00	91.76	+83.76
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Reasons for the final excess of ` 83.76 lakh were awaited (July 2010).

03- Interest on Small Savings, Provident
 Funds etc. -
 104- Interest on State Provident Funds -
 01- General Provident Fund-
 Non Plan

<i>O</i>	3,48,42.00			
		3,88,37.99	3,88,37.99	..
<i>R</i>	39,95.99			

Augmentation of provision by ` 39,95.99 lakh through reappropriation in March 2010 was as per actual flow of expenditure.

03-	All India Service Provident Fund- Non-Plan	230				
	<i>O</i>	<i>1,50.00</i>	<i>1,50.00</i>	<i>2,16.66</i>	<i>+66.66</i>	

The final excess ` 66.66 lakh was due to payment of interest on account of increase in subscription of General Provident Fund.

108-	Interest on Insurance and Pension Fund -					
01-	Himachal Pradesh Government Employees Insurance Scheme- Non-Plan					
	<i>O</i>	<i>11,00.00</i>	<i>11,97.59</i>	<i>12,45.37</i>	<i>+ 47.78</i>	
	<i>R</i>	<i>97.59</i>				

In view of the final excess of ` 47.78 lakh, augmentation in provision by ` 97.59 lakh through reappropriation due to actual flow of expenditure proved inadequate.

Reasons for the final excess of ` 47.78 lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

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>	<i>11,18.41</i>	<i>11,18.41</i>	<i>15,35.24</i>	<i>+4,16.83</i>	

Reasons for the final excess of ` 4,16.83 lakh were awaited (July 2010).

60-	Interest on Other Obligations -					
101-	Interest on Deposits -					

01- Interest on Defind Continuation of Pension Scheme - Non-Plan ²³¹

.. .. 6.85 +6.85

Reasons for incurring expenditure of ` 6.85 lakh without provision were awaited (July 2010).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(` in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advances to Government Servants for House-Centrally Sponsored Scheme Plan			

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

O	36.00	1.87	8.53	+6.66
R	-34.13			

Reduction in provision by ` 34.13 lakh through surrender in March 2010 was due to receipt of less cases.

Plan

O	8,00.00	4,58.36	4,28.12	-30.24
R	-3,41.64			

In view of the final saving of ` 30.24 lakh, the reduction in provision by ` 3,41.64 lakh through surrender in March 2010 due to receipt of less cases of advances proved inadequate.

Reasons for the final saving of ` 30.24 lakh were awaited (July 2010).

- 202- Advances for Purchase of Motor Conveyances -
03- Loans to Ministers, Deputy Ministers, Presiding Officer for Purchase of Motor Cars- Non-Plan

O 30.00

R -30.00

Entire provision of ` 30.00 lakh was reduced through surrender in March 2010 due to non receipt of cases of advances for purchase of Motor Conveyances.

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

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

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

- 7610- Loans to Government Servants etc. -
201- House Building Advances -
02- Advances to Ministers/Deputy Minisiters and Presiding Officers of State Legislature - Non-Plan

O 30.00

R -14.00

16.00 40.02 +24.02

In view of the final excess of ` 24.02 lakh, the reduction in provision by ` 14.00 lakh through surrender in March 2010 due to less receipt of cases proved unrealistic.

Reasons for the final excess of ` 24.02²³³ lakh were awaited (July 2010).

(ix) Saving 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 -			
106- Compensation and other Bonds -			
01- Tax Free Special Bonds of State Govt.(Power Bonds)- Non-Plan			
<i>O</i>	7,02.48	..	..
<i>R</i>	-7,02.48	..	..

Entire provision of ` 7,02.48 lakh was reduced through reappropriation in March 2010 due to proper accounting of loan.

109- Loans from Other Institutions -
11- Other Non -SLR Borrowings/I.D.B.- Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

<i>O</i>	1,57,73.81	36,90.81	36,90.48	-0.33
<i>R</i>	-1,20,83.00			

Reduction in provision by ` 1,20,83.00 lakh through reappropriation/surrender in March 2010 was due to deferring of liabilities.

14- Repayment of Loan from HIMUDA- Non-Plan

<i>O</i>	30,36.00	..	..	..
<i>R</i>	-30,36.00			

Entire provision of ` 30,36.00 lakh was reappropriated in March 2010 due to misclassification in scheme.

18- Repayment of Loan From Rural 234
Integrated Development Corporation-
Non-Plan

O -39,00.00

R -39,00.00

**Entire provision of ` 39,00.00 lakh was reduced through reappropriation/
surrender in March 2010 due to pre payment made in last financial year 2008-09.**

19- Repayment of Loan From State Bank of
India-
Non-Plan

O 9,71.00 9,71.00 8,78.47 -92.53

Reasons for the final saving of ` 92.53 lakh were awaited (July 2010).

110- Ways and Means Advances from the
Reserve Bank of India -
01- Normal Ways and Means Advances from
the Reserve Bank of India.-
Non-Plan

O 1.00 1.00 .. -1.00

Reasons for non incurring expenditure of ` 1.00 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS GRANT NO. 29- contd.

6004- Loans and Advances from the Central
Government -
01- Non Plan Loan -
800- Other Loans -
04- Raising of Indian Reserve Batalian-
Non-Plan

O 94.90

R -4.90

90.00 90.00 ..

**Reduction in provision by ` 4.90 lakh through reappropriation in March 2010 was
due to actual repayment of loan.**

- 02- Loans from State/Union Territory ²³⁵ Plan
Scheme -
101- Block Loans -
06- Repayment of Loans for Externally
Aided Project under the reimbursement
Procedure for Project-
Non-Plan

<i>R</i>	25.44	25.44	..	-25.44
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In view of the final saving of ` 25.44 lakh, augmentation without provision by ` 25.44 lakh through reappropriation in March 2010 due to repayment of loan on actual basis proved unjustified as the entire amount remained unutilised. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for the final saving of ` 25.44 lakh were awaited (July 2010).

- 04- Loans for Centrally Sponsored Plan
Schemes -
800- Other Loans -
39- Agriculture Credit Stabilization Fund-
Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.**

<i>O</i>	2,19.13			
		1.67	1.67	..
<i>R</i>	-2,17.46			

Reduction in provision by ` 2,17.46 lakh through reappropriation in March 2010 was due to actual repayment of loan.

- (x) Above saving was counter balanced with excess 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 -
 02- Market Loans (not bearing Interest)-²³⁶
 Non-Plan

.. .. 3.30 +3.30

Reasons for incurring expenditure of ` 3.30 lakh without provision were awaited (July 2010).

- 105- Loans from National Bank for
 Agriculture and Rural Development
 Board -
 01- Loans from National Bank for
 Agriculture and Rural Development
 Board -
 Non-Plan

O 97.62
 99,69.62 99,85.62 +16.00
R 2,07.62

In view of the final excess of ` 16.00 lakh, augmentation in provision by ` 2,07.62 lakh through reappropriation due repayment of loan proved inadequate.

Reasons for the final excess of ` 16.00 lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
 GRANT NO. 29- contd.**

- 108- Loans from National Co-operative
 Development Corporation -
 02- Loans from National Co-operative
 Development Corporation -
 Non-Plan

O 5,65.39
 6,24.38 6,24.38 ..
R 58.99

Augmentation in provision by ` 58.99 lakh through reappropriation in March 2010 was due to addition of new loan.

109- Loans from Other Institutions -
 10- Loans from HUDCO-
 Non-Plan

<i>O</i>	13,79.00		95,83.16	95,83.16	..
<i>R</i>	82,04.16				

Augmentation in provision by ` 82,04.16 lakh through reappropriation in March 2010 was due to repayment of loan.

6004- Loans and Advances from the Central
 Government -
 02- Loans for State/Union Territory Plan
 101- Block Loans -
 01- Normal Loans-
 Non-Plan

(i)	<i>O</i>	3,22.07		4,62.01	4,62.01	..
	<i>R</i>	1,39.94				

**APPROPRIATION ACCOUNTS
 GRANT NO. 29- Concl'd.**

04- Loans for Centrally Sponsored Plan
 Schemes -
 800- Other Loans -
 40- Loans for Macro Management of
 Agriculture-
 Non-Plan

(ii)	<i>O</i>	85.97		1,07.61	1,07.61	..
	<i>R</i>	21.64				

Augmentation in provision by ` 1,61.58 lakh through reappropriation in March 2010 in the above two cases was due to actual repayment of loan.

...

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 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 AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant	Actual	Excess (+)
			expenditure	Saving (-)
			(in thousands)	
Revenue Section				
Voted				
Original	33,22,96			
		39,80,63	38,59,51	-1,21,12
Supplementary	6,57,67			
Amount surrendered during the year (31st March 2010)				1,46,06
Capital Section				
Voted				
Original	11,01,60			
		11,56,48	11,56,25	-23
Supplementary	54,88			
Amount surrendered during the year (31st March 2010)				20

NOTES AND COMMENTS

- (i) In view of the final saving of ` 1,21.12 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 6,57.67 lakh obtained in March 2010 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(in lakhs)		
2070- Other Administrative Services -			
003- Training -			
03- Himachal Pradesh Institute Public Administration- Non-Plan			
O	2,02.44		
		1,84.03	1,84.22
R	-18.41		+0.19

Reduction in provision by ` 18.41 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts and less expenses on daily waged staff.

2202- General Education -			
05- Language Development -			
102- Promotion of Modern Indian Languages and Literature -			
01- Development of Hindi- Non-Plan			
O	36.28		
		25.05	24.84
R	-11.23		-0.21

Reduction in provision by ` 11.23 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and non transfer of staff.

2204- Sports and Youth Services -			
001- Direction and Administration -			
01- Directorate- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

O	5,43.61			
S	1.00	4,81.96	4,82.26	+0.30
R	-62.65			

Reduction in provision by ` 62.65 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts.

- 2205- Art and Culture -
103- Archaeology -
01- Expenditure on Operation of Antiquities and Art
Treasuries Act 1972-
Non-Plan

O	1,10.33			
		90.99	93.61	+2.62
R	-19.34			

Reduction in provision by ` 19.34 lakh through reappropriation in March 2010 was due to non filling up of vacant posts and less receipt of Grant-in-Aid cases.

- 2220- Information and Publicity -
01- Films -
001- Direction and Administration -
02- District Establishment-
Non-Plan

O	3,44.36			
S	3.40	3,35.64	3,42.53	+6.89
R	-12.12			

Reduction in provision by ` 12.12 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, less expenses on rent bills and petrol, oil and lubricants etc.

- 60- Others -
102- Information Centres -
01- Press Information Bank Services-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

O	1,47.83			
		1,14.74	1,24.86	+10.12
R	-33.09			

In view of the final excess of ` 10.12 lakh, the reduction in provision by ` 33.09 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts and less expenditure on other charges proved unrealistic.

Reasons for the final excess of ` 10.12 lakh were awaited (July 2010).

- 107- Songs and Drama Services -
01- Expenditure on Songs & Drama Services-
Non-Plan

O	91.49			
S	39.00	1,00.58	1,08.35	+7.77
R	-29.91			

Reduction in provision by ` 29.91 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts and less expenditure on telephone and water charges.

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

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(` in lakhs)		
2204- Sports and Youth Services -			
101- Physical Education -			
01- Physical Education Scheme- Non-Plan			
O	29.77		
		39.77	39.77
R	10.00		..

Augmentation in provision by ` 10.00 lakh through reappropriation in March 2010 was due to revision of pay scales and more touring by the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 30- Concl.

2205- Art and Culture -
104- Archives -
01- Establishment of State Archives -
Non-Plan

O	41.34				
		53.36	53.46	+0.10	
R	12.02				

Augmentation in provision by ` 12.02 lakh through reappropriation in March 2010 was due to revision of pay scales.

2220- Information and Publicity -
01- Films -
001- Direction and Administration -
01- Directorate-
Non-Plan

O	2,82.02				
S	2.50	3,07.04	3,11.72	+4.68	
R	22.52				

Augmentation in provision by ` 22.52 lakh through reappropriation in March 2010 was due to revision of pay scales and more expenses on publication.

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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-JAIL, 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 CASTE, SCHEDULED TRIBE 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 PROGRAMME, 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-NON-CONVENTIONAL SOURCES OF 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 AND OTHER BACKWARD CLASSES, 4401 - CAPITAL OUTLAY ON CROPCROP HUSBANDRY, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY,

4405-CAPITAL OUTLAY ON FISHERIES, 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, 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 AND 5452-CAPITAL OUTLAY ON TOURISM)

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(in thousands)		
Revenue Section					
Voted					
	Original	4,23,58,66			
			4,41,86,53	4,39,66,80	-2,19,73
	Supplementary	18,27,87			
	Amount surrendered during the year (31st March 2010)				11,81,17
Charged					
	Original	..			
			0.92	0.38	-0.54
	Supplementary	0.92			
	Amount surrendered during the year				..
Capital Section					
Voted					
	Original	1,04,10,69			
			1,53,13,89	1,52,37,02	-76,87
	Supplementary	49,03,20			
	Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ` 2,19.73²⁴⁵ lakh in the voted provision in the Revenue Section, the supplementary grant of ` 18,27.87 lakh obtained in March 2010 proved excessive and surrender of ` 11,81.17 lakh proved unjustified.
- (ii) In view of the final saving of ` 0.54 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ` 0.92 lakh obtained in March 2010 proved excessive.
- (iii) In view of the final saving of ` 76.87 lakh in the voted provision in the Capital Section, the supplementary grant of ` 49,03.20 lakh obtained in March 2010 proved excessive.
- (iv) There was an overall saving of ` 76.87 lakh in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Revenue Section

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

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(` in lakhs)		
2053- District Administration -			
796- Tribal Area Sub-Plan -			
01- Expenditure on District Establishment- Non-Plan			
O	4,57.23		
S	34.00	4,18.97	4,25.32
R	-72.26		+6.35
Reduction in provision by ` 72.26 lakh through reappropriation/surrender in March 2010 was due to non filling of vacant posts and less touring by the staff, partly offset by excess due to more expenditure on petrol, oil, lubricant charges and more engagement of daily waged staff.			
03- Expenditure on Appointment of Staff (Special Central Assistance)- Non-Plan			
O	1,01.91		
		91.04	92.22
R	-10.87		+1.18

Reduction in provision by ` 10.87 lakh²⁴⁶ through reappropriation in March 2010 was due to non filling up of vacant posts and regularisation of daily waged staff.

Plan				
O	5,58.12			
		1,91.50	1,91.17	-0.33
R	-3,66.62			

Reduction in provision by ` 3,66.62 lakh through reappropriation in March 2010 was due to less expenses on other charges and less receipt of telephone and water bills.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

2054-	Treasury and Accounts Administration -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Treasury and Sub-Treasury Establishment-Non-Plan				
(i)	O	2,05.98			
			1,69.29	1,69.99	+0.70
	R	-36.69			
2055-	Police -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Police Organisation-Non-Plan				
(ii)	O	16,93.76			
			15,29.95	15,29.95	..
	R	-1,63.81			
04-	Expenditure on Police Radio Staff-Non-Plan				
(iii)	O	2,92.38			
			2,79.83	2,79.83	..
	R	-12.55			

Reduction in provision by ` 2,13.05 lakh through reappropriation/surrender in March 2010 in the above three cases was due to non filling up of vacant posts.

08- Expenditure on Home Guard Staff Deployed²⁴⁷ with
Police Department for Law and Order -
Non-Plan

O	1,56.61			
		1,17.62	1,17.62	..
R	-38.99			

Reduction in provision by ` 38.99 lakh through reappropriation in March 2010 was due to regularisation of daily waged staff.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

01- Expenditure on Maintenance and Repair of
Government Non Residential Buildings-
Non-Plan

(i)	O	51.00	51.00	36.84	-14.16
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11- Maintenance provision for Adjustment of
Recovery -
Non-Plan

(ii)	O	3,82.35	3,82.35	2,16.14	-1,66.21
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Reasons for the final saving of ` 1,80.37 lakh in the above two cases were awaited (July 2010).

2202- General Education -

01- Elementary Education -

796- Tribal Area Sub-Plan -

01- Expenditure on District Primary Education
Officers and Staff-
Non-Plan

(i)	O	92.49			
			47.68	40.81	-6.87
	R	-44.81			

02- Expenditure on Block Primary Education Officers²⁴⁸
and Staff-
Non-Plan

(ii)	O	4,98.36			
			1,15.51	1,15.51	..
	R	-3,82.85			

Reduction in provision by ` 4,27.66 lakh through reappropriation/surrender in March 2010 in the above two cases was due to non filling up of vacant posts, less touring by the staff etc.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

03- Expenditure on Primary Schools-
Non-Plan

	O	19,02.11			
	S	2,69.61	19,66.10	19,66.10	..
	R	-2,05.62			

Reduction in provision by ` 2,05.62 lakh through reappropriation/surrender in March 2010 was due to non filling up of vacant posts, regularisation of daily waged staff and less touring by the staff.

11- Hot Cooked Meal - Mid Day Meal-
Plan

	O	1,39.67			
			1,15.63	1,15.63	..
	R	-24.04			

Reduction in provision by ` 24.04 lakh through reappropriation in March 2010 was due to less expenditure on material and supply and other charges.

02- Secondary Education -
796- Tribal Area Sub-Plan -
01- Expenditure on District Education Officers and
Staff-
Non-Plan

		249			
O	1,79.33				
			88.89	59.03	-29.86
R	-90.44				

In view of the final saving of ` 29.86 lakh, the reduction in provision by ` 90.44 lakh through reappropriation in March 2010 due to non filling up of vacant posts, regularisation of daily waged staff and less touring by the staff proved inadequate.

Reasons for the final saving of ` 29.86 lakh were awaited (July 2010).

- 02- Expenditure on Middle School under Minimum
Need Programme -
Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

O	5,13.62				
			4,79.82	4,69.89	-9.93
R	-33.80				

Reduction in provision by ` 33.80 lakh through reappropriation in March 2010 was due to less expenses on scholarship, material and supply, less transfer of staff etc.

- 03- Expenditure on High Schools other than
Minimum Need Programme -
Non-Plan

O	22,02.46				
			20,58.57	18,84.96	-1,73.61
R	-1,43.89				

In view of the final saving of ` 1,73.61 lakh, the reduction in provision by ` 1,43.89 lakh through reappropriation in March 2010 due to non filling up of vacant posts, partly offset by excess due to more expenditure on telephone electricity and water charges and more receipt of medical reimbursement claims proved unrealistic.

Reasons for the final saving of ` 1,73.61 lakh were awaited (July 2010).

- 03- University and Higher Education -
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Non-Plan

O	3,26.59	250	1,82.46	1,65.82	-16.64
R	-1,44.13				

In view of the final saving of ` 16.64 lakh, the reduction in provision by ` 1,44.13 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ` 16.64 lakh were awaited (July 2010).

- 2210- Medical and Public Health -
- 03- Rural Health Services-Allopathy -
- 796- Tribal Area Sub-Plan -
- 02- Expenditure on Allopathic Programme-
Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

O	3,04.23		1,96.37	2,32.60	+36.23
R	-1,07.86				

In view of the final excess of ` 36.23 lakh, the reduction in provision by ` 1,07.86 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ` 36.23 lakh were awaited (July 2010)

Plan

O	5,08.63		4,59.62	4,25.10	-34.52
R	-49.01				

In view of the final saving of ` 34.52 lakh, the reduction in provision by ` 49.01 lakh through reappropriation in March 2010 due to non completion of codal formalities, less expenditure on other charges proved inadequate.

Reasons for the final saving of ` 34.52 lakh were awaited (July 2010).

- 03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
Non-Plan

O	3,23.11	251			
			2,92.90	2,82.68	-10.22
R	-30.21				

In view of the final saving of ` 10.22 lakh, the reduction in provision by ` 30.21 lakh through reappropriation in March 2010 due to non filling up vacant posts proved unrealistic.

Reasons for the final saving of ` 10.22 lakh were awaited (July 2010).

- 04- Rural Health Services-Other Systems of Medicine -
- 796- Tribal Area Sub-Plan -
- 04- Expenditure on Ayurvedic Programme-Non-Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

O	3,21.32				
			2,15.21	2,49.87	+34.66
R	-1,06.11				

In view of the final excess of ` 34.66 lakh, the reduction in provision by ` 1,06.11 lakh through reappropriation/surrender in March 2010 due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ` 34.66 lakh were awaited (July 2010).

Plan

O	3,55.00				
			3,22.47	2,98.45	-24.02
R	-32.53				

In view of the final saving of ` 24.02 lakh, the reduction in provision by ` 32.53 lakh through reappropriation in March 2010 due to less expenditure on machinery and equipment, non filling up of vacant posts, less transfer of the staff and less expenditure on rent, rate and taxes proved inadequate.

Reasons for the final saving of ` 24.02 lakh were awaited (July 2010).

- 2211- Family Welfare -
- 796- Tribal Area Sub-Plan -
- 06- Additional Development Grant to Gram Panchyats from Best Female Birth Ratio - Plan

O	9.00	252	9.00	..	-9.00
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Entire provision of ` 9.00 lakh remained unutilised during the year; reasons for which were awaited (July 2010).

2215- Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

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

O	4,89.99		4,89.99	3,20.22	-1,69.77
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Reasons for the final saving of ` 1,69.77 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS GRANT NO. 31- contd.

2235- Social Security and Welfare -

02- Social Welfare -

796- Tribal Area Sub-Plan -

02- Expenditure on Integrated Child Care Services- Centrally Sponsored Scheme Plan

O	4,24.62		4,24.62	3,98.19	-26.43
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Reasons for the final saving of ` 26.43 lakh were awaited (July 2010).

2251- Secretariat-Social Services -

796- Tribal Area Sub-Plan -

03- Expenditure on Infrastructure Facilities- Plan

O	3,71.00		3,30.97	7.80	-3,23.17
R	-40.03				

In view of the final saving of ` 3,23.17 lakh, the reduction in provision by ` 40.03 lakh through reappropriation in March 2010 due to non completion of codal formalities proved unrealistic.

Reasons for the final saving of ` 3,23.17 lakh were awaited (July 2010).

2401- Crop Husbandry -		253			
796- Tribal Area Sub-Plan -					
02- Expenditure on Agricultural Schemes (Other than General Agriculture Extension and Training) - Non-Plan					
O	1,66.84				
			1,48.84	1,28.97	-19.87
R	-18.00				

In view of the final saving of ` 19.87 lakh, the reduction in provision by ` 18.00 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ` 19.87 lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

05- Expenditure on Horticulture Schemes- Non-Plan					
O	4,72.14				
			4,72.50	3,95.37	-77.13
R	0.36				

Reasons for the final saving of ` 77.13 lakh were awaited (July 2010).

06- Under Special Central Assistance Expenditure on Agriculture Schemes- Central Plan Plan					
O	1,69.93				
			1,55.42	1,45.46	-9.96
R	-14.51				

In view of the final saving of ` 9.96 lakh, the reduction in provision by ` 14.51 lakh through reappropriation due to less expenditure on construction of rural roads under NABARD/RIDF proved inadequate.

Reasons for the final saving of ` 9.96 lakh were awaited (July 2010).

17- Expenditure on Horticulture Scheme (T&E)- Non-Plan					
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		254			
O	79.05		79.05	54.96	-24.09

Reasons for the final saving of ` 24.09 lakh were awaited (July 2010).

19- Marketing and Quality Control -
Plan

O	59.00		3.92	3.92	..
R	-55.08				

Reduction in provision by ` 55.08 lakh through reappropriation in March 2010 was due to less requirement for subsidy.

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

21- Expenditure on Agriculture Scheme for Scheduled Tribes residing outside Tribal Area-
Central Plan
Plan

O	1,17.00		1,17.00	97.11	-19.89
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Reasons for the final saving of ` 19.89 lakh were awaited (July 2010).

2402- Soil and Water Conservation -
796- Tribal Area Sub-Plan -
02- Soil & Water Conservation Programme (Forest)-
Non-Plan

O	1,82.42		1,69.01	1,69.01	..
R	-13.41				

Reduction in provision by ` 13.41 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

06- For Increasing Agricultural Production
Assistance to Small & Marginal Farmers-
Plan

		255			
O	1,20.00		95.90	96.30	+0.40
R	-24.10				

Reduction in provision by ` 24.10 lakh through reappropriation in March 2010 was due to less expenditure on minor works.

- 2403- Animal Husbandry -
 796- Tribal Area Sub-Plan -
 01- Expenditure on District Administration-
 Non-Plan

O	1,01.96		86.91	87.70	+0.79
R	-15.05				

**APPROPRIATION ACCOUNTS
 GRANT NO. 31- contd.**

Reduction in provision by ` 15.05 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, regularisation of daily waged staff etc.

- 2406- Forestry and Wild Life -
 01- Forestry -
 796- Tribal Area Sub-Plan -
 02- Forestry Programme-
 Non-Plan

O	1,97.32		1,85.61	1,85.61	..
R	-11.71				

Reduction in provision by ` 11.71 lakh through reappropriation in March 2010 was due to non completion of codal formalities and regularisation of daily waged staff, partly offset by excess due to revision of pay scales.

- 2408- Food Storage and Warehousing -
 01- Food -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Food Organisation-
 Non-Plan

O	93.38		59.77	62.78	+3.01
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R	-33.61	256			
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Reduction in provision by ` 33.61 lakh through reappropriation in March 2010 was due to non filling up of vacant posts.

2425- Co-operation -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Cooperation Schemes-
 Central Plan
 Plan

O	10.00				
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R	-10.00				
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Entire provision of ` 10.00 lakh was reappropriated in March 2010 due to non completion of codal formalities.

**APPROPRIATION ACCOUNTS
 GRANT NO. 31- contd.**

2501- Special Programmes for Rural Development -
 03- Desert Development Programme -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Development of Desert Area-
 Plan

O	1,95.00				
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		3.32	3.32	..	
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R	-1,91.68				
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Reduction in provision by ` 1,91.68 lakh through reappropriation/surrender in March 2010 was due to non completion of codal formalities and less receipt of Grant-in-Aid cases.

04- Integrated Rural Energy Planning Programme -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Integrated Rural Energy
 Programme-
 Non-Plan

O	12.10				
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		12.10	2.42	-9.68	
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Reasons for the final saving of ` 9.68 lakh were awaited (July 2010).

05- Waste Land Development Programme -

796- Tribal Area Sub-Plan -
 01- Integrated Waste Land Development Project-
 Plan

257

O 19.00

R -19.00

Entire provision of ` 19.00 lakh was reappropriated in March 2010 due to non completion of codal formalities.

2505- Rural Employment -
 01- National Programmes -
 796- Tribal Area Sub-Plan -
 07- National Rural Employment Guarantee Scheme-
 Plan

**APPROPRIATION ACCOUNTS
 GRANT NO. 31- contd.**

(i)	O	3,51.00			
			1,23.07	1,26.07	+3.00
	R	-2,27.93			

2515- Other Rural Development Programmes -
 796- Tribal Area Sub- Plan -
 10- Total Sanitation Campaign -
 Plan

(ii)	O	16.50			
			4.61	4.61	..
	R	-11.89			

Reduction in provision by ` 2,39.82 lakh through reappropriation in March 2010 in the above two cases was due to non receipt of Grant-in-Aid cases.

2702- Minor Irrigation -
 80- General -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Maintenance and Repairs of Lift
 Irrigation Scheme (Ordinary Repair)-
 Plan

O	2.00		2.00	..	-2.00
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Entire amount of ` 2.00 lakh remained unutilised; reasons for which were awaited (July 2010).

07- Expenditure on Establishment-
Non-Plan

O	3,24.03	3,24.03	2,22.36	-1,01.67
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Reasons for the final saving of ` 1,01.67 lakh were awaited (July 2010).

Plan

O	19.00			
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R	-19.00
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Entire provision of ` 19.00 lakh was reappropriated in March 2010 due to non incurring of expenditure on machinery and equipment.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

11- Maintenance Provision for Adjustment of

O	1,88.98	1,88.98	44.94	-1,44.04
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Reasons for the final saving of ` 1,44.04 lakh were awaited (July 2010).

2801- Power-
80- General-
796- Tribal Area Sub Plan-
03- Equity Contribution to Himachal Pradesh Power
Corporation-
Plan

O	50.00	50.00	..	-50.00
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The entire amount of ` 50.00 lakh remained unutilized ; reasons for which were awaited (July 2010).

2810- Non-Conventional Sources of New and
Renewable Energy -

60-	Others -					
			259			
796-	Tribal Area Sub-Plan -					
01-	Non Conventional Sources of New Renewable Energy-Expenditure on Development - Plan					
(i)	O	1,36.00				
				1,26.00	1,26.00	..
	R	-10.00				
2851-	Village and Small Industries -					
796-	Tribal Area Sub-Plan -					
08-	Integrated Handloom Development Scheme- Plan					
(ii)	O	19.30				
				7.65	7.65	..
	R	-11.65				

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Reduction in provision by ` 21.65 lakh through reappropriation in March 2010 in the above two cases was due to less receipt of Grant-in -Aid cases.

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					
(i)	O	9,57.66				
				10,74.07	8,86.06	-1,88.01
	S	1,16.41				
02-	Expenditure on Work Charged converted into Regular Establishment- Non-Plan					
(ii)	O	26,69.56				
				30,68.22	30,47.55	-20.67
	S	3,98.66				

Reasons for the final saving of ` 2,08.68 lakh in the above two cases were awaited (July 2010).

03-	Expenditure on Maintenance and Repairs of District Roads- Plan				
	O	22,00.00			
			13,82.50	13,83.62	+1.12
	R	-8,17.50			

Reduction in provision by ` 8,17.50 lakh through reappropriation in March 2010 was due to less expenditure on maintenance.

05-	Maintenance of Provision for Adjustment of Recovery- Non-Plan				
	O	24,16.13			
			24,16.13	19,08.13	-5,08.00

Reasons for the huge final saving of ` 5,08.00 lakh were awaited (July 2010).

**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	Excess (+) Saving (-)
	(in lakhs)		
2014- Administration of Justice -			
796- Tribal Area Sub-Plan -			
01- Expenditure on Civil and Sessions Courts- Non-Plan			
	O	69.28	
			79.71
	R	10.43	
			81.82
			+2.11

Augmentation in provision by ` 10.43 lakh through reappropriation in March 2010 was due to revision of pay scales and release of arrears.

2015-	Elections -				
796-	Tribal Area Sub-Plan -				
05-	Expenditure on Charge for the Conduct of Parliamentary Elections- Non-Plan				
	O	0.06			

S	30.53	261	71.33	71.32	-0.01
R	40.74				

Augmentation in provision by ` 40.74 lakh through reappropriation in March 2010 was due to more expenditure on salary and publication material for Lok Sabha elections.

2029- Land Revenue -					
796- Tribal Area Sub-Plan -					
01- Expenditure on District Establishment- Non-Plan					
O	2,10.97		2,35.18	2,38.57	+3.39
R	24.21				

Augmentation in provision by ` 24.21 lakh through reappropriation in March 2010 was due to revision of pay scales, release of arrears, more expenses on water, telephone and electricity bills, more touring by the staff etc.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

06- Construction of Revenue Buildings- Plan					
O	24.00		24.00	48.00	+24.00

Reasons for the final excess of ` 24.00 lakh were awaited (July 2010).

2053- District Administration -					
796- Tribal Area Sub-Plan -					
09- Expenditure on People's Participation in Development- Plan					
O	1,75.00		2,36.48	2,35.13	-1.35
R	61.48				

Augmentation in provision by ` 61.48 lakh through reappropriation in March 2010 was due to more expenditure on minor works.

2056- Jails -					
796- Tribal Area Sub-Plan -					

01- Expenditure on Jails Establishment- Non-Plan	262				
	..		..	1.60	+1.60

Expenditure of ` 1.60 lakh incurred without budget; reasons for which were awaited (July 2010).

2059- Public Works -					
01- Office Buildings -					
796- Tribal Area Sub-Plan -					
02- Expenditure on Maintenance and Repair of Government District Revenue Buildings- Non-Plan					
(i) O	3.40		3.40	10.48	+7.08
03- Expenditure on Maintenance and Repair of Government Public Works Department-Rest Houses/Circuit Houses- Non-Plan					

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

(ii) O	40.00		40.00	53.46	+13.46
07- Expenditure under Suspense (Stock)- Non-Plan					
(iii) O	10,00.00		10,00.00	17,57.89	+7,57.89
08- Expenditure under Suspense (Stock Manufacture)- Non-Plan					
(iv) O	5,00.00		5,00.00	5,67.60	+67.60
09- Expenditure under Suspense (Miscellaneous Public Works Advances)- Non-Plan					
(v) O	5,00.00		5,00.00	11,50.18	+6,50.18

Reasons for the final excess of ` 14,96,21 lakh in the above five cases were awaited (July 2010).

80- General -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Establishment relating to Building Programme- Non-Plan				
O	2,92.25			
		3,02.31	3,06.21	+3.90
R	10.06			

Augmentation in provision by ` 10.06 lakh through reappropriation in March 2010 was due to more expenditure on office expenses, petrol, oil and lubricants, more receipt of medical reimbursement claims etc.

02- Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan				
O	4,20.55			
S	1,05.02	5,30.22	6,41.70	+1,11.48
R	4.65			

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Reasons for the final excess of ` 1,11.48 lakh were awaited (July 2010).

2070- Other Administrative Services -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Improvement of Fire Fighting System- Plan				
O	3.00			
		44.50	43.83	-0.67
R	41.50			

Augmentation in provision by ` 41.50 lakh through reappropriation in March 2010 was due to more expenditure on fire fighting system.

04- State Vigilance and Anti Corruption Bureau - Non-Plan				
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O	55.72	264			
S	1.43		67.98	75.34	+7.36
R	10.83				

Augmentation in provision by ` 10.83 lakh through reappropriation in March 2010 was due to more expenditure on salaries, wages, telephone, water charges etc.

- 2202- General Education -
01- Elementary Education -
796- Tribal Area Sub-Plan -
03- Expenditure on Primary Schools-
Plan

O	8,49.49		12,77.98	12,42.16	-35.82
R	4,28.49				

In view of the final saving of ` 35.82 lakh, the augmentation in provision by ` 4,28.49 lakh through reappropriation in March 2010 due to revision of pay scales, more expenditure on other charges, more expenditure on medical reimbursement bills proved unrealistic.

Reasons for the final saving of ` 35.82 lakh were awaited (July 2010).

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

- 07- Expenditure on District Institutions of Education
Training -
Centrally Sponsored Scheme
Plan

O	51.15		64.35	62.74	-1.61
R	13.20				

Augmentation in provision by ` 13.20 lakh through reappropriation in March 2010 was due to revision of pay scales and more expenses on other charges.

- 02- Secondary Education -
796- Tribal Area Sub-Plan -

02- Expenditure on Middle School under Minimum
Need Programme -
Non-Plan

O	5,42.33			
S	8,72.21	17,70.95	16,06.91	-1,64.04
R	3,56.41			

In view of the final saving of ` 1,64.04 lakh, the augmentation in provision by ` 3,56.41 lakh through reappropriation in March 2010 due to revision of pay scales, more expenditure on travelling allowance, telephone, electricity and water charges and more receipt of medical reimbursement claims proved unrealistic.

Reasons for the final saving of ` 1,64.04 lakh were awaited (July 2010).

03- Expenditure on High Schools other than
Minimum Need Programme-
Central Plan
Plan

R	40.29	40.29	40.29	..
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Provision of funds by ` 40.29 lakh through reappropriation in March 2010 was due to expenditure on material and supply. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS GRANT NO. 31- contd.

Plan

O	5,40.74			
		5,64.39	5,60.19	-4.20
R	23.65			

Augmentation in provision by ` 23.65 lakh through reappropriation in March 2010 was due to more expenditure on telephone, electricity and water bills, more receipt of rent, rate taxes bills and more expenditure on other charges.

2205- Art and Culture -
796- Tribal Area Sub-Plan -

02-	Expenditure on Archaeological Cell- Central Plan Plan	266			
	O	5.00			
			18.76	18.76	..
	R	13.76			

Augmentation in provision by ` 13.76 lakh through reappropriation in March 2010 was due to more receipt of Grant-in-Aid cases.

	Plan				
	O	7.88			
			81.16	81.15	-0.01
	R	73.28			

Augmentation in provision by ` 73.28 lakh through reappropriation in March 2010 was due to more expenses on office expenses and more receipt of Grant-in-Aid cases.

- 2210- Medical and Public Health -
03- Rural Health Services-Allopathy -
796- Tribal Area Sub-Plan -
01- Expenditure on District Establishment-
Non-Plan

	O	32.58			
			44.77	45.76	+0.99
	R	12.19			

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Augmentation in provision by ` 12.19 lakh through reappropriation in March 2010 was due to revision of pay scales and more touring by the staff.

03-	Expenditure on Minimum Need Programme (Primary Health Center)- Plan				
	O	3,89.82			
			3,67.73	4,56.43	+88.70
	R	-22.09			

In view of the final excess of ` 88.70²⁶⁷ lakh, the reduction in provision by ` 22.09 lakh through reappropriation in March 2010 due to non filling up of vacant posts and less expenditure on liveries proved unrealistic.

Reasons for the final excess of ` 88.70 lakh were awaited (July 2010).

06- Public Health -					
796- Tribal Area Sub-Plan -					
09- Expenditure on Multipurpose Work Scheme under Minimum Need Programme - Non-Plan					
O	8.94				
		16.14	10.88		-5.26
R	7.20				

Augmentation in provision by ` 7.20 lakh through reappropriation in March 2010 was due to revision of pay scales.

Plan					
(i) O	92.74				
		95.82	1,06.21		+10.39
R	3.08				
2211- Family Welfare -					
796- Tribal Area Sub-Plan -					
03- Expenditure on Family Welfare Programme- Centrally Sponsored Scheme Plan					
(ii) O	1,57.54	1,57.54	1,93.73		+36.19

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Reasons for the final excess of ` 46.58 lakh in the above two cases were awaited (July 2010).

08- National Rural Health Mission - Plan					
O	1,35.00				
		1,83.16	1,62.58		-20.58
R	48.16				

In view of the final saving of ` 20.58 lakh, the augmentation in provision by ` 48.16 lakh through reappropriation in March 2010 due to more receipt of Grant-in-Aid proved unrealistic.

Reasons for the final saving of ` 20.58 lakh were awaited (July 2010).

2215-	Water Supply and Sanitation -				
01-	Water Supply -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Rural Water Supply Scheme- Non-Plan				
O	2,35.12	2,35.12	2,76.41	+41.29	

Reasons for the final excess of ` 41.29 lakh were awaited (July 2010).

Plan					
O	1,79.68				
		1,89.84	2,62.37	+72.53	
R	10.16				

In view of the final excess of ` 72.53 lakh, the augmentation in provision by ` 10.16 lakh through reappropriation in March 2010 due to more touring by the staff and more expenditure on electricity, telephone and water charges proved inadequate.

Reasons for the final excess of ` 72.53 lakh were awaited (July 2010).

02-	Expenditure on Work Charged Staff converted into Regular Establishment- Non-Plan				
(i)	O	5,38.47	5,38.47	9,49.86	+4,11.39

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

07-	Expenditure on Rural Water Supply Schemes Accelerated Rural Water Supply Project for District Development Programme Areas- Centrally Sponsored Scheme Plan				
(ii)	O	0.01	0.01	16.12	+16.11

Reasons for the final excess of ` 4,27.50 lakh in the above two cases were awaited (July 2010).

2216-	Housing -				
03-	Rural Housing -				
796-	Tribal Area Sub-Plan -				
08-	Expenditure on Atal Awas Yojna -				
	Plan				
(i)	O	93.00			
			1,12.33	1,10.88	-1.45
	R	19.33			
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				
(ii)	O	66.00			
			1,46.60	1,46.60	..
	R	80.60			

Augmentation in provision by ` 99.93 lakh through reappropriation in March 2010 in the above two cases was due to more receipt of Grant-in-Aid cases.

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-				
	Central Plan				
	Plan				

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

R	14.59		14.59	14.29	-0.30
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Provision of funds by ` 14.59 lakh through reappropriation in March 2010 was due to expenses on other charges. Funds were required to be obtained through original /supplementary budget estimates. Reappropriation without provision was improper.

Plan

O	2,29.00	270			
			2,69.32	2,68.46	-0.86
R	40.32				

Augmentation in provision by ` 40.32 lakh through reappropriation in March 2010 was due to more expenditure on other charges.

05- Expenditure on Himachal Pradesh Scheduled Caste Development Corporation under Special Central Assistance for Dispersed Tribes- Central Plan Plan

R	40.00		40.00	40.00	..
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Provision of funds by ` 40.00 lakh through reappropriation in March 2010 was due to receipt of Grant-in-Aid cases. Funds were required to be obtained through original / supplementary budget estimates. Reappropriation without provision was improper.

2230- Labour and Employment -
01- Labour -
796- Tribal Area Sub-Plan -
01- Expenditure on Enforcement of Labour Laws- Non-Plan

O	8.48				
			16.15	16.53	+0.38
R	7.67				

Augmentation in provision by ` 7.67 lakh through reappropriation in March 2010 was due to revision of pay scales and more expenditure on wages.

APPROPRIATION ACCOUNTS GRANT NO. 31- contd.

2235- Social Security and Welfare -
60- Other Social Security and Welfare programmes -
796- Tribal Area Sub-Plan -
01- Expenditure on Social Welfare Programme & Old Age Pension- Plan

O	2,23.55				
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R	59.45	271	2,83.00	2,81.61	-1.39
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Augmentation in provision by ` 59.45 lakh through reappropriation in March 2010 was due to more expenditure on finalisation of old age pension cases and other charges.

02- Expenditure on Widow Pension-Plan

O	85.05		99.93	98.83	-1.10
R	14.88				

Augmentation in provision by ` 14.88 lakh through reappropriation in March 2010 was due to more expenditure on Widow Pension Scheme.

2251- Secretariat-Social Services -
796- Tribal Area Sub-Plan -
02- Expenditure on Office of Tribal Development/Scheduled Caste Commissioner-Central Plan
Plan

R	9.98		9.98	9.98	..
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Provision of funds by ` 9.98 lakh through reappropriation in March 2010 was due to expenditure on other charges. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Non-Plan

O	62.18		1,98.67	67.20	-1,31.47
R	1,36.49				

In view of the final saving of ` 1,31.47 lakh, the augmentation in provision by ` 1,36.49 lakh through reappropriation in March 2010 due to revision of pay scales and more expenditure on helicopter bills proved unrealistic.

Reasons for the final saving of ` 1,31.47 lakh were awaited (July 2010).

Plan

O	1,00.00			
		46.35	1,77.43	+1,31.08
R	-53.65			

In view of the final excess of ` 1,31.08 lakh, the reduction in provision by ` 53.65 lakh through reappropriation in March 2010 due to less expenditure on electricity, telephone and water charges and hospitality and entertainment was injudicious.

Reasons for the final excess of ` 1,31.08 lakh were awaited (July 2010).

03- Expenditure on Infrastructure Facilities-
Centrally Sponsored Scheme
Plan

O	0.01			
		2,34.33	3,88.01	+1,53.68
R	2,34.32			

In view of the final excess of ` 1,53.68 lakh, the augmentation in provision by ` 2,34.32 lakh through reappropriation in March 2010 due to more receipt of Grant-in-Aid cases proved inadequate.

Reasons for the final excess of ` 1,53.68 lakh were awaited (July 2010).

2401- Crop Husbandry -
796- Tribal Area Sub-Plan -
05- Expenditure on Horticulture Schemes-
Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

O	1,08.29			
		1,20.49	1,12.29	-8.20
R	12.20			

Augmentation in provision by ` 12.20 lakh through reappropriation in March 2010 was due to more expenditure on telephone, electricity and water bills, advertisement and publication and requirement on subsidy, partly offset by saving due to less requirement on material and supply.

		273			
09-	Expenditure on Horticultural Schemes under Special Central Assistance- Central Plan Plan				
	O	1,45.07			
			1,76.37	1,82.26	+5.89
	R	31.30			

Augmentation in provision by ` 31.30 lakh through reappropriation in March 2010 was due to more receipt of subsidy cases.

20-	Macro Management of Agriculture- Centrally Sponsored Scheme Plan				
	O	0.01			
			31.50	28.17	-3.33
	R	31.49			

Augmentation in provision by ` 31.49 lakh through reappropriation in March 2010 was due to receipt of matching share from Government of India.

2402-	Soil and Water Conservation -				
796-	Tribal Area Sub-Plan -				
02-	Soil and Water Conservation Programme (Forest) - Non-Plan				
	O	51.00			
			61.07	61.07	..
	R	10.07			

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Augmentation in provision by ` 10.07 lakh through reappropriation in March 2010 was due to more expenditure on material and supply and more engagement of daily wagers etc.

2403-	Animal Husbandry -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Veterinary Schemes- Non-Plan				

		274			
O	6,82.14				
			7,99.99	7,74.35	-25.64
R	1,17.85				

In view of the final saving of ` 25.64 lakh, the augmentation in provision by ` 1,17.85 lakh through reappropriation in March 2010 due to revision of pay scales proved excessive.

Reasons for the final saving of ` 25.64 lakh were awaited (July 2010).

05- Expenditure on Veterinary Programme (Under Special Central Assistance)- Central Plan Plan

O	1,09.05				
			1,26.81	1,24.64	-2.17
R	17.76				

Augmentation in provision by ` 17.76 lakh through reappropriation in March 2010 was due to more expenditure on material and supply and subsidy.

07- Expenditure on Veterinary Programme under Special Centre Assistance for the Scheduled Tribes Residing Outside Tribal Area- Central Plan Plan

O	40.00				
			55.50	47.51	-7.99
R	15.50				

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Augmentation in provision by ` 15.50 lakh through reappropriation in March 2010 was due to more expenditure on material and supply, major works and more receipt of Grant-in-Aid cases.

09- Conservation of Threatened Livestock Breed of Yak/Spiti Pony- Centrally Sponsored Scheme Plan

		275			
O	0.01				
			40.00	70.00	+30.00
R	39.99				

In view of the final excess of ` 30.00 lakh, the augmentation in provision by ` 39.99 lakh through reappropriation in March 2010 due to more receipt of Grant-in-Aid cases proved inadequate.

Reasons for the final excess of ` 30.00 lakh were awaited (July 2010).

- 2406- Forestry and Wild Life -
- 01- Forestry -
- 796- Tribal Area Sub-Plan -
- 20- Improvement of Tree Cover/Raising of Nurseries-Plan

O	2,23.27				
			2,31.27	2,31.27	..
R	8.00				

Augmentation in provision by ` 8.00 lakh through reappropriation in March 2010 was due to more expenditure on daily waged staff.

- 02- Environmental Forestry and Wild Life -
- 796- Tribal Area Sub-Plan -
- 01- Expenditure on Wild Life Management and Nature Conservation-Non-Plan

O	9.51				
			20.78	20.78	..
R	11.27				

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Augmentation in provision by ` 11.27 lakh through reappropriation in March 2010 was due to revision of pay scales.

- 03- Expenditure on Intensive Management of Wild Life Sancturaries-Centrally Sponsored Scheme Plan

O	0.08	276	50.49	50.49	..
R	50.41				

Augmentation in provision by ` 50.41 lakh through reappropriation in March 2010 was due to more expenditure on daily waged staff, other charges, maintenance of motor vehicles and minor works.

Plan

O	18.00		26.75	26.75	..
R	8.75				

Augmentation in provision by ` 8.75 lakh through reappropriation in March 2010 was due to more expenditure on daily waged staff.

04- Expenditure on Development of Pin Valley
National Park-
Centrally Sponsored Scheme
Plan

O	0.07		10.79	10.78	-0.01
R	10.72				

Augmentation in provision by ` 10.72 lakh through reappropriation in March 2010 was due to more expenditure on daily waged staff, other charges and maintenance.

2425- Co-operation -
796- Tribal Area Sub-Plan -
01- Expenditure on Cooperation Schemes-
Centrally Sponsored Scheme
Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

R	38.00		38.00	38.00	..
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Provision of funds by ` 38.00 lakh through reappropriation in March 2010 was due to receipt of Grants-in-Aid cases. Funds were required to be obtained through original/ supplementary budget estimates. Reappropriation without provision was improper.

2501- Special Programmes for Rural Development - 04- Integrated Rural Energy Planning Programme - 796- Tribal Area Sub-Plan - 01- Expenditure on Integrated Rural Energy Programme- Plan	O	50.00	50.00	59.68	+9.68
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Reasons for the final excess of ` 9.68 lakh were awaited (July 2010).

2515- Other Rural Development Programmes - 796- Tribal Area Sub- Plan - 01- Expenditure on Panchyati Schemes- Plan	O	3,90.00	4,32.01	4,31.58	-0.43
	R	42.01			

Augmentation in provision by ` 42.01 lakh through reappropriation in March 2010 was due to more receipt of Grant-in-Aid cases.

02- Development Programme Expenditure on Extension of Community- Plan	O	59.50	2,73.53	2,71.73	-1.80
	R	2,14.03			

Augmentation in provision by ` 2,14.03 lakh through reappropriation in March 2010 was due to more expenditure on minor works.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

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					
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		278			
(i)	O	1,20.61	1,20.61	1,33.96	+13.35
	05- Expenditure on Flow Irrigation Minor Works- Rural Integrated Development Fund - Non-Plan				
(ii)	O	0.20	0.20	37.86	+37.66
	06- Expenditure on Work Charged Staff converted into Regular Establishment- Non-Plan				
(iii)	O	2,07.23	2,07.23	2,76.37	+69.14
	08- Expenditure on Suspense (Stock)- Plan				
(iv)	O	2,50.00	2,50.00	7,21.56	+4,71.56
	10- Expenditure on Suspense (Miscellaneous Public Works Advances)- Plan				
(v)	O	50.00	50.00	1,54.13	+1,04.13

Reasons for the final excess of ` 6,95.84 lakh in the above five cases were awaited (July 2010).

- 2851- Village and Small Industries -
- 796- Tribal Area Sub-Plan -
- 05- Expenditure on Grants-In -Aid/Contributory
Subsides (Special Central Assistance)-
Central Plan
Plan

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

O	49.00	75.00	75.00	..
R	26.00			

Augmentation in provision by ` 26.00 lakh through reappropriation in March 2010 was due to receipt of more Grant-in-Aid cases.

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				
(i)	O	5,09.78	5,09.78	7,15.87	+2,06.09
04-	Maintenance of District and other Roads under Twelfth Finance Commission Award- Non-Plan				
(ii)	O	5,00.00	5,00.00	5,22.50	+22.50

Reasons for the final excess of ` 2,28.59 lakh in the above two cases were awaited (July 2010).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(in lakhs)		
4055- Capital Outlay on Police Housing-			
796- Tribal Area Sub-Plan -			
02- Construction of Residential Buildings of Police-Plan			
O	1,38.00		
		1,06.50	
R	-31.50		
		1,06.50	..

APPROPRIATION ACCOUNTS GRANT NO. 31- contd.

Reduction in provision by ` 31.50 lakh through reappropriation in March 2010 was due to less expenditure on construction of rural roads under NABARD and major works.

4202- Capital Outlay on Education, Sports, Art and Culture -

03- Sports and Youth Services - 280
 796- Tribal Area Sub-Plan -
 03- Expenditure on Mountaineering and Allied
 Sports Buildings-
 Plan

O 1.00

R -1.00

Entire provision of ` 1.00 lakh was reappropriated in March 2010 due to less expenditure on major works.

4210- Capital Outlay on Medical and Public Health -
 03- Medical Education Training and Research -
 796- Tribal Area Sub-Plan -
 01- Building-
 Central Plan
 Plan

O 15.00

R -6.00

9.00 .. -9.00

In view of the final saving of ` 9.00 lakh, the reduction in provision by ` 6.00 lakh due to less expenditure on major works proved inadequate.

The entire amount of ` 9.00 lakh remained unutilised; reasons for which were awaited (July 2010).

Plan

O 84.00

R -3.38

80.62 69.50 -11.12

Reasons for the final saving ` 11.12 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS GRANT NO. 31- contd.

4215- Capital Outlay on Water Supply and Sanitation -
 01- Water Supply -
 796- Tribal Area Sub-Plan -
 02- Expenditure on Hand Pumps-
 Central Plan
 Plan

		281			
O	9.50				
			1.00	0.94	-0.06
R	-8.50				

Reduction in provision by ` 8.50 lakh through reappropriation in March 2010 was due to less expenditure on major works.

- 04- Expenditure on Rural Water Supply Schemes
Accelerated Rural Water Supply Project for
District Development Programme-
Centrally Sponsored Scheme
Plan

O	0.01				
			3,00.00	1,80.55	-1,19.45
S	2,99.99				

In view of the final saving of ` 1,19.45 lakh, the supplementary budget of ` 2,99.99 lakh obtained in March 2010 proved excessive.

Reasons for the final saving of ` 1,19.45 lakh were awaited (July 2010).

- 05- Expenditure on Old Water Supply Schemes-
Plan

O	1,45.80				
			1,32.00	1,31.28	-0.72
R	-13.80				

Reduction in provision by ` 13.80 lakh through reappropriation in March 2010 was due to less expenditure on old water supply schemes.

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

- 11- Expenditure on Rural Water Supply Schemes
under Accelerated Rural Water Supply Project
Centrally Sponsored Scheme
Plan

O	0.01				
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		282	20.50	..	-20.50
S	20.49				

In view of the final saving of ` 20.50 lakh, the supplementary budget of ` 20.49 lakh obtained in March 2010 proved unnecessary as the entire provision remained unutilised.

Reasons for the final saving of ` 20.50 lakh were awaited (July 2010).

4216-	Capital Outlay on Housing -				
01-	Government Residential Buildings-				
796-	Tribal Area Sub-Plan -				
02-	Buildings-				
	Central Plan				
	Plan				
O	2,66.00				
			2,27.42	2,26.19	-1.23
R	-38.58				

Reduction in provision by ` 38.58 lakh through reappropriation in March 2010 was due to less expenditure on major works.

4401-	Capital Outlay on Crop Husbandry -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Agricultural Buildings -				
	Plan				
O	27.50				
S	7.50		7.50	7.50	..
R	-27.50				

Reduction in provision by ` 27.50 lakh through reappropriation in March 2010 was due to less receipt of Grant-in Aid cases.

**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) -				
	Plan				

		283			
O	32.00				
			25.00	17.63	-7.37
R	-7.00				

In view of the final saving of ` 7.37 lakh, reduction in provision by ` 7.00 lakh through reappropriation due to less expenditure on major works proved inadequate.

Reasons for the final saving of ` 7.37 lakh were awaited (July 2010).

Plan

O	12,28.00				
			15,31.18	9,07.42	-6,23.76
R	3,03.18				

In view of the final saving of ` 6,23.76 lakh, augmentation in provision by ` 3,03.18 lakh through reappropriation in March 2010 due to more expenditure on major works proved injudicious as the original provision remained substantially unutilised.

Reasons for the final saving of ` 6,23.76 lakh were awaited (July 2010).

06- Expenditure on Minor Irrigation Schemes (Rural Integrated Development Fund/NABARD) - Plan

O	1,50.00				
			41.58	41.58	..
R	-1,08.42				

Reduction in the provision by ` 1,08.42 lakh through reappropriation in March 2010 was due to less expenditure on major works.

08- Expenditure on Minor Irrigation Schemes (Accelerated Irrigation Benefit Programme) - Plan

O	2,00.00				
R	-2,00.00		..	..	..

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Entire provision of ` 2,00.00 lakh ²⁸⁴ was reappropriated in March 2010 due to non completion of codal formalities.

5054- Capital Outlay on Roads and Bridges -

04- District and Other Roads-

796- Tribal Area Sub-Plan -

03- Expenditure on construction of Rural Roads
(Rural Integrated Development Fund/NABARD)-
Plan

O	3,40.00			
S	2.25	1,61.03	1,61.10	+0.07
R	-1,81.22			

Reduction in provision by ` 1,81.22 lakh through reappropriation in March 2010 was due to less expenditure on construction of rural roads under Rural Integrated Development Fund and NABARD.

80- General -

796- Tribal Area Sub-Plan -

05- Expenditure on Major Bridges -
Plan

(i)	O	4,07.00			
			3,09.64	3,10.94	+1.30
	R	-97.36			

09- Expenditure on Major Bridges under (Rural
Integrated Development Fund/NABARD) -
Plan

(ii)	O	1,60.00			
	S	77.59	1,75.17	1,74.22	-0.95
	R	-62.42			

Reduction in provision by ` 1,59.78 lakh through reappropriation in March 2010 in the above two cases was due to less expenditure on construction of rural roads under Rural Integrated Development Fund and NABARD and less expenditure on major bridges.

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

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

Head	Total	Actual	Excess (+)
------	-------	--------	------------

4059- Capital Outlay on Public Works -				
01- Office Buildings -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Other Administration -				
Central Plan				
Plan				
R	42.00	42.00	..	-42.00

Provision of Funds by ` 42.00 lakh through reappropriation in March 2010 was due to expenditure on major works. The entire amount remained unutilised, the reappropriation proved unjustified and injudicious. Reappropriation without provision was also improper.

Reasons for the final saving of ` 42.00 lakh were awaited (July 2010).

Plan				
O	3,71.00			
		4,09.09	4,53.41	+44.32
R	38.09			

In view of the final excess of ` 44.32 lakh, augmentation in provision by ` 38.09 lakh through reappropriation in March 2010 due to more expenditure on major works proved inadequate.

Reasons for the final excess of ` 44.32 lakh were awaited (July 2010)

4202- Capital Outlay on Education Sports, Art and				
Culture -				
01- General Education -				
796- Tribal Area Sub-Plan -				
01- Building -				
Plan				
O	5,23.20			
		6,73.42	6,73.42	..
R	1,50.22			

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

Augmentaion in provision by ` 1,50.22 lakh through reappropriation in March 2010 was due to more expenditure on buildings.

		286			
03-	Construction of Middle School Buildings - Plan				
	O	73.05			
	S	15.46	1,33.45	1,33.45	..
	R	44.94			

Augmentaion in provision by ` 44.94 lakh through reappropriation in March 2010 was due to more expenditure on construction of middle school buildings.

4702-	Capital Outlay on Minor Irrigation -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Minor Irrigation Scheme (Lift Irrigation Scheme) - Plan				
(i)	O	36.00			
	R	-6.00	30.00	3,93.57	+3,63.57
02-	Expenditure on Minor Irrigation Scheme-Flow Irrigation Scheme - Plan				
(ii)	O	21.00			
	R	12.00	33.00	2,99.70	+2,66.70

Reasons for the huge final excess of ` 6,30.27 lakh in the above two cases were awaited (July 2010).

4801-	Capital Outlay on Power Projects-				
01-	Hydel Generation -				
796-	Tribal Area Sub Plan-				
06-	Equity Contribution to Himachal Pradesh Power Corporation- Plan				
		..	..	50.00	+50.00

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

Expenditure of ` 50.00 lakh incurred without provision; reasons for which were awaited (July 2010).

- 5054- Capital Outlay on Roads and Bridges - ²⁸⁷
 04- District and Other Roads -
 796- Tribal Area Sub-Plan -
 01- Expenditure on Construction of Rural Roads -
 Plan

O	29,12.22			
S	3,96.15	35,39.01	35,38.93	-0.08
R	2,30.64			

Augmentaion in provision by ` 2,30.64 lakh through reappropriation in March 2010 was due to more expenditure on construction of rural roads.

- 80- General -
 796- Tribal Area Sub-Plan -
 03- Tools and Plants Expenditure-Machinery and
 Equipments -
 Plan

O	72.00			
S	1,15.00	1,99.00	2,00.00	+1.00
R	12.00			

Augmentaion in provision by ` 12.00 lakh through reappropriation in March 2010 was due to more expenditure on machinery and equipments.

APPROPRIATION ACCOUNTS
GRANT NO-31 contd.

(ix) Suspense Transactions

(i) The expenditure under this grant includes ` 44,88.86 lakh (` 34,75.67 lakh under 2059-Public Works, ` 1,07.51 lakh under 2215- Water Supply and Sanitation and ` 905.68 lakh under 2702-Minor Irrigation) accounted for under "Suspense".

(ii) The nature of the Suspense transactions has been explained at para (xii) in Grant No. 10- Public Works,Roads,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 Revenue-	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(` in lakh)				
2059-Public Works				
01- Office Building				
796- Tribal Area Sub Plan				
Suspense				
07- Stock	(+ 92.75	17,57.89	18,67.04	(-)16.40*
08- Stock Manufacture	(+ 2,01.67	5,67.60	9,16.56	(-)1,47.29*
09- Misc. Public Works	(+ 8,61.79	11,50.18	6,64.77	(+)13,47.20
Advances				
Total	(+) 11,56.21	34,75.67	34,48.37	(+)11,83.51
2215- Water Supply and Sanitation				
01- Water Supply				
796- Tribal Area sub Plan				
Suspense				
04- Stock	(-)4,85.85	87.66	2,09.57	(-)6,07.76*
05- Stock Manufacture	(+) 1,18.81	9.56	..	(+)1,28.37
06- Misc. Public Works	(+) 1,78.34	10.29	59.66	(+) 1,28.97
Advances				
Total	(-) 1,88.70	1,07.51	2,69.23	(-) 3,50.42*

APPROPRIATION ACCOUNTS

GRANT NO-31 Concl'd.

Head	Opening balance on 1st April 2009 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2010 Debit(+) Credit(-)
(in lakh)				
2702- Minor Irrigation				
80- General				
796- Tribal Area Sub Plan Suspense				
08- Stock	(+) 1,30.59	7,21.56	8,13.24	(+) 38.91
09- Stock Manufacture	(+) 51.53	29.99	29.98	(+) 51.54
10- Misc. Public Works Advances	(+) 2,31.87	1,54.13	1,67.59	(+) 2,18.41
Total Revenue-	(+) 4,13.99	 9,05.68	10,10.81	(+) 3,08.86
Total Suspense in Demand No 31- Tribal Development	(+) 13,81.50	44,88.86	47,28.41	(+) 11,41.95

* Reasons for minus balances were awaited (July 2010).

...

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, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBE 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, 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, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND 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, 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 AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES)

Total grant	Actual	Excess (+)
	expenditure	Saving (-)
	(in thousands)	

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Voted

Original	2,99,23,03			
		2,99,23,05	2,87,63,04	-11,60,01
Supplementary	2			
Amount surrendered during the year (31st March 2010)				3,08,15

Capital Section**Voted**

Original	3,76,77,00			
		3,82,12,09	3,84,04,31	+1,92,22
Supplementary	5,35,09			
Amount surrendered during the year (31st March 2010)				21,82

NOTES AND COMMENTS

- (i) In view of the final saving of ` 11,60.01 lakh in the voted provision in the Revenue Section, the supplementary grant of ` 0.02 lakh obtained in March 2010 proved unnecessary as even the original grant remained substantially unutilized.
- (ii) The excess of ` 1,92,22,066 over the voted provision in the Capital Section requires regularisation.
- (iii) In view of the final excess of ` 1,92.22 lakh in the voted provision in the Capital Section, the supplementary grant of ` 5,35.09 lakh obtained in March 2010 proved inadequate and the surrender of ` 21.82 lakh was also unrealistic.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs)	
2202- General Education -			
01- Elementary Education -			
789- Scheduled Caste Sub Plan -			

01- Expenditure on Primary Schools - 291
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	13,00.00			
		8,30.42	7,84.25	-46.17
R	-4,69.58			

In view of the final saving of ` 46.17 lakh, the reduction in provision by ` 4,69.58 lakh through reappropriation in March 2010 due to non filling up of vacant posts, partly offset by excess due to more demands from the beneficiaries proved unrealistic.

Reasons for the final saving of ` 46.17 lakh were awaited (July 2010).

03- Middle Schools -
Plan

O	7,00.00			
		6,89.67	6,36.33	-53.34
R	-10.33			

In view of the final saving of ` 53.34 lakh, the reduction in provision by ` 10.33 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ` 53.34 lakh were awaited (July 2010).

2210- Medical and Public Health -
03- Rural Health Services-Allopathy -
789- Scheduled Caste Sub Plan -
01- Rural Health -
Plan

O	15,00.00			
		15,99.43	12,81.65	-3,17.78
R	99.43			

In view of the final saving of ` 3,17.78 lakh, the augmentation in provision by ` 99.43 lakh through reappropriation in March 2010 due to more expenditure on hot and cold weather charges, engagement of more daily waged staff, more repair of vehicles, more expenses on petrol, oil and lubricants and more purchase of medicine, clothing, food material and machinery equipments proved excessive as even the original grant remained substantially unutilised.

Reasons for the final saving of ` 3,17.78²⁹² lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Rural Health Services-Other Systems of Medicine -				
789- Scheduled Caste Sub Plan -				
01- Ayurvedic Dispensary - Plan				
O	5,84.00			
		5,65.44	5,15.99	-49.45
R	-18.56			

In view of the final saving of ` 49.45 lakh, the reduction in provision by ` 18.56 lakh through reappropriation in March 2010 due to non filling up of vacant posts proved unrealistic.

Reasons for the final saving of ` 49.45 lakh were awaited (July 2010).

2220- Information and Publicity -				
60- Others -				
789- Scheduled Caste Sub Plan -				
01- Information and Publicity - Plan				
O	50.00			
	
R	-50.00			

The entire provision of ` 50.00 lakh was reappropriated in March 2010 due to non implementation of the scheme.

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
01- Welfare of Scheduled Castes -				
789- Scheduled Caste Sub Plan -				
01- Machinery for Implementation of Protection of Civil Right Act-1955 - Central Plan Plan				
O	5,10.00			

		293	4,93.41	2,58.41	-2,35.00
R	-16.59				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ` 2,35.00 lakh, the reduction in provision by ` 16.59 lakh through surrender in March 2010 due to less receipt of claims from the beneficiaries proved unrealistic.

Reasons for the final saving of ` 2,35.00 lakh were awaited (July 2010).

02- Direction and Administration -
Plan

O	8,99.00				
		96.83	96.57	-0.26	
R	-8,02.17				

Reduction in provision by ` 8,02.17 lakh through reappropriation in March 2010 was due to non filling up of vacant posts, partly offset by excess due to more expenditure on hot and cold weather charges, more expenditure on petrol, oil, lubricants and more repair of vehicles.

03- Economic Development of Scheduled Castes -
Plan

(i)	O	2,56.00			
			1,64.47	1,64.52	+0.05
	R	-91.53			

2235- Social Security and Welfare -
60- Other Social Security and Welfare Programmes -
789- Scheduled Caste Sub Plan -
02- Widow Pension under Social Security Scheme -
Plan

(ii)	O	7,28.44			
			6,66.53	6,60.20	-6.33
	R	-61.91			

Reduction in provision by ` 1,53.44 lakh through reappropriation in March 2010 in the above two cases was due to less receipt of cases from the beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Old Age Pension -
Plan

O	15,67.56			
		16,67.84	15,66.17	-1,01.67
R	1,00.28			

In view of the final saving of ` 1,01.67 lakh, the augmentation in provision by ` 1,00.28 lakh through reappropriation in March 2010 due to more expenditure on postal charges etc. proved unrealistic.

Reasons for final saving of ` 1,01.67 lakh were awaited (July 2010).

2401- Crop Husbandry -
789- Scheduled Caste Sub Plan -
03- Integerated Programme of Integrated Scheme for
Oil, Pulses and Oil Maize -
Central Plan
Plan

O	12.00			
	
R	-12.00			

The entire provision of ` 12.00 lakh was surrendered in March 2010 due to non receipt of claims from the beneficiaries.

13- Horticulture Development -
Central Plan
Plan

O	40.00			
		45.48	35.46	-10.02
R	5.48			

Reasons for the final saving of ` 10.02 lakh were awaited (July 2010).

2402- Soil and Water Conservation -
789- Scheduled Caste Sub Plan -
02- Protection Afforestation Soil Conservation And
Demonstration (Forest Department)-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	1,00.00			
S	0.01	97.01	90.00	-7.01
R	-3.00			

Reasons for the final saving of ` 7.01 lakh were awaited (July 2010)

03- On Farm Water Management Through Tank
Irrigation-
Central Plan
Plan

O	63.00			
		43.95	35.67	-8.28
R	-19.05			

Reduction in provision by ` 19.05 lakh through surrender in March 2010 was due to less receipt of claims from the beneficiaries.

2406- Forestry and Wild Life -
01- Forestry -
789- Scheduled Caste Sub Plan -
02- New Forestry Schemes (Sanjhi Van Yojna)-
Plan

O	50.00			
	
R	-50.00			

The entire provision of ` 50.00 lakh was reappropriated in March 2010 due to non engagement of the daily waged labour.

04- Mid Himalayan Water Shed Project -
Plan

O	13,75.00			
		13,52.17	13,52.17	..
R	-22.83			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ` 22.83 lakh through reappropriation in March 2010 was due to less purchase of material.

2851- Village and Small Industries - 789- Scheduled Caste Sub Plan - 16- Information Technology - Plan	O	1,00.00			
			54.00	53.92	-0.08
	R	-46.00			

Reduction in provision by ` 46.00 lakh through reappropriation in March 2010 was due to less purchase of machinery.

(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 - 02- Secondary Education - 789- Scheduled Caste Sub Plan - 02- Secondary Schools - Plan	O	8,00.00	
			11,88.85
	R	3,88.85	
			11,59.62
			-29.23

In view of the final saving of ` 29.23 lakh, the augmentation in provision by ` 3,88.85 lakh through reappropriation in March 2010 due to more expenses on hot and cold weather charges, more purchase of material, more receipt of claims from the beneficiaries, medical reimbursement claims etc. proved unrealistic.

Reasons for the final saving of ` 29.23 lakh were awaited (July 2010).

2210- Medical and Public Health - 04- Rural Health Services-Other Systems of Medicine - 789- Scheduled Caste Sub Plan -
--

APPROPRIATION ACCOUNTS**GRANT NO. 32- contd.**

02-	Homeopathy Dispensary - Plan				
	O	11.00			
			10.98	33.01	+22.03
	R	-0.02			

Reasons for the final excess of ` 22.03 lakh were awaited (July 2010).

2225-	Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes -				
01-	Welfare of Scheduled Castes -				
789-	Scheduled Caste Sub Plan -				
05-	Housing - Plan				
	O	17,50.00			
			19,91.32	19,91.32	..
	R	2,41.32			

Augmentation in provision by ` 2,41.32 lakh through reappropriation in March 2010 was due to receipt of more cases from the beneficiaries.

2235-	Social Security and Welfare -				
60-	Other Social Security and Welfare Programmes -				
789-	Scheduled Caste Sub Plan -				
04-	Old Age Pension - Plan				
(i)	O	5,53.00			
			6,45.23	6,45.23	..
	R	92.23			
2401-	Crop Husbandry -				
789-	Scheduled Caste Sub Plan -				
03-	Integrated Programme of Integrated Scheme for Oil, Pulses and Oil Maize- Centrally Sponsored Scheme Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	0.01			
			18.00	17.59	-0.41
	R	17.99			

Augmentation in provision by ` 1,10.22 lakh through reappropriation in March 2010 in the above two cases was due to finalisation of more cases.

06- Promotion of Organic Farming -
Central Plan
Plan

R	12.80		12.80	12.80	..
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Provision of funds of ` 12.80 lakh through reappropriation in March 2010 was due to receipt of claims from the beneficiaries. Provision of funds was required to be obtained through original /supplementary budget estimates. Reappropriation without provision was improper.

11- Crop Insurance Scheme -
Plan

O	13.00				
			88.00	88.00	..
R	75.00				

Augmentation in provision by ` 75.00 lakh through reappropriation in March 2010 was due to receipt of more cases from the beneficiaries.

21- Macro Management of Agriculture -
Centrally Sponsored Scheme
Plan

O	0.01				
			1,98.00	1,97.96	-0.04
R	1,97.99				

Augmentation in provision by ` 1,97.99 lakh through reappropriation in March 2010 was due to receipt of grant from Government of India for macro management.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2406-	Forestry and Wild Life -				
01-	Forestry -				
789-	Scheduled Caste Sub Plan -				
01-	Social and Farm Forestry - Plan				
	S	0.01			
			48.55	48.54	-0.01
	R	48.54			

Augmentation in provision by ` 48.54 lakh through reappropriation in March 2010 was due to engagement of more daily waged staff and purchase of more material.

2415-	Agriculture Research and Education -				
01-	Crop Husbandry -				
789-	Scheduled Caste Sub Plan -				
01-	Research and Education(Chaudhary Sarvan Kumar Vishav Vidhayalaya Palampur)- Plan				
(i)	O	11,25.00			
			11,46.11	11,46.11	..
	R	21.11			
2501-	Special Programmes for Rural Development-				
04-	Integrated Rural Energy Planning Programmes -				
789-	Scheduled Caste Sub Plan -				
03-	Non Conventional Sources of Rural Energy/Integrated Rural Energy Programme - Plan				
(ii)	O	2,50.00			
			2,80.57	2,80.57	..
	R	30.57			
2515-	Other Rural Development Programmes -				
789-	Scheduled Caste Sub Plan -				
01-	Panchayati Raj Assistance - Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(iii)	O	3,00.00			
			3,50.00	3,50.00	..
	R	50.00			

Augmentation in provision by ` 1,01.68 lakh through reappropriation in March 2010 in the above three cases was due to receipt of more claims from the beneficiaries.

Capital Section

(vi) **Excess 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 -				
02-	Buildings (Secondary Education) - Plan				
	O	15,00.00			
			18,00.00	18,00.00	..
	R	3,00.00			

Augmentation in provision by ` 3,00.00 lakh through reappropriation in March 2010 was due to additional funds required for completion of various schemes.

4210-	Capital Outlay on Medical and Public Health -				
04-	Public Health -				
789-	Scheduled Caste Sub Plan -				
01-	Buildings - Plan				
	S	0.01			
			1,13.58	1,13.57	-0.01
	R	1,13.57			

Augmentation in provision by ` 1,13.57 lakh through reappropriation in March 2010 was due to execution of more works.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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	7,00.00			
			8,59.93	14,73.23	+6,13.30
	R	1,59.93			

In view of the final excess of ` 6,13.30 lakh, the augmentation in provision by ` 1,59.93 lakh through reappropriation in March 2010 due to execution of more works proved unrealistic.

Reasons for the final excess of ` 6,13.30 lakh were awaited (July 2010).

4217- Capital Outlay on Urban Development -					
60- Other Urban Development Schemes -					
789- Scheduled Caste Sub Plan -					
02- Drainage, Sanitation and Sewerage Scheme- Plan					
	S	0.01			
			12,00.01	12,00.00	-0.01
	R	12,00.00			

Augmentation in provision by ` 12,00.00 lakh through reappropriation in March 2010 was due to execution of more works.

4402- Capital Outlay on Soil and Water Conservation -					
789- Scheduled Caste Sub Plan -					
01- Small Farmers Development Agency (Rural Integrated Development Fund) (Soil Conservation)- Plan					
	O	1,50.00			
			4,50.00	4,49.99	-0.01
	R	3,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ` 3,00.00 lakh through reappropriation in March 2010 was due to additional funds required for completion of various schemes.

4702-	Capital Outlay on Minor Irrigation -				
789-	Scheduled Caste Sub Plan -				
01-	Tubewell Schemes in Various Districts -				
	Plan				
	O	1,00.00			
			1,15.00	1,37.92	+22.92
	R	15.00			

In view of the final excess of ` 22.92 lakh, the augmentation in provision by ` 15.00 lakh through reappropriation in March 2010 due to execution of more major works proved inadequate.

Reasons for the final excess of ` 22.92 lakh were awaited (July 2010).

02-	Lift Irrigation Schemes in Various Districts -				
	Plan				
	O	2,75.00			
			3,10.00	3,21.12	+11.12
	R	35.00			

In view of the final excess of ` 11.12 lakh, the augmentation in provision by ` 35.00 lakh through reappropriation in March 2010 due to execution of more works proved inadequate.

Reasons for the final excess of ` 11.12 lakh were awaited (July 2010).

07-	Diversion Schemes in Various Districts under				
	Accelerated Irrigation Benefit Programme -				
	Plan				
	O	4,00.00	4,00.00	4,10.08	+10.08

Reasons for the final excess of ` 10.08 lakh were awaited (July 2010).

4711-	Capital Outlay on Flood Control Projects -				
01-	Flood Control -				
789-	Scheduled Caste Sub Plan -				
01-	Stock - (Flood Control)				
	Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	3,00.00			
		27,48.48	27,23.00	-25.48
R	24,48.48			

In view of the final saving of ` 25.48 lakh, the augmentation in provision by ` 24,48.48 lakh through reappropriation in March 2010 due to channelisation of Bata and Swan Rivers proved excessive.

Reasons for the final saving of ` 25.48 lakh were awaited (July 2010).

- 5054- Capital Outlay on Roads and Bridges -
- 04- District and other Roads -
- 789- Scheduled Caste Sub Plan -
- 01- Construction of Rural Roads -
Plan

O	19,50.00			
S	5,35.07	27,39.57	27,65.02	+25.45
R	2,54.50			

In view of the final excess of ` 25.45 lakh, the augmentation in provision by ` 2,54.50 lakh through reappropriation in March 2010 due to execution of more works proved unrealistic.

Reasons for the final excess of ` 25.45 lakh were awaited (July 2010).

- 02- Link Road to unconnected Panchayats with
Highways -
Plan

O	50.00			
		86.26	1,29.96	+43.70
R	36.26			

In view of the final excess of ` 43.70 lakh, the augmentation in provision by ` 36.26 lakh through reappropriation in March 2010 due to execution of more works proved inadequate.

Reasons for the final excess of ` 43.70 lakh were awaited (July 2010).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Construction of Bridges -
Plan

O	1,00.00			
		1,24.00	1,01.18	-22.82
R	24.00			

In view of the final saving of ` 22.82 lakh, the augmentation in provision by ` 24.00 lakh through reappropriation in March 2010 due to execution of more works proved excessive.

Reasons for the final saving of ` 22.82 lakh were awaited (July 2010).

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

Head	Total grant	Actual expenditure (` in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
789- Scheduled Caste Sub Plan -			
01- Pooled Non Residential Buildings - Plan			
O	6,00.00		
		2,47.95	2,45.79
R	-3,52.05		-2.16

Reduction in provision by ` 3,52.05 lakh through reappropriation in March 2010 was due to less execution of works.

4202- Capital Outlay on Education, Sports, Art and
Culture -

 01- General Education -

789- Scheduled Caste Sub Plan -

 05- Construction of College Buildings -
 Plan

O	17,00.00			
		15,00.00	14,99.99	-0.01
R	-2,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ` 2,00.00 lakh through reappropriation in March 2010 was due to less execution of works.

4210- Capital Outlay on Medical and Public Health-					
02- Rural Health Services -					
789- Scheduled Caste Sub Plan -					
01- Rural Health -					
Plan					
	O	10,00.00			
			9,03.53	9,06.75	+3.22
	R	-96.47			

Reduction in provision by ` 96.47 lakh through reappropriation in March 2010 was due to less purchase of material.

03- Medical Education Training and Research -					
789- Scheduled Caste Sub Plan -					
02- Buildings -					
Plan					
	O	1,05.00			
		
	R	-1,05.00			

The entire provision of ` 1,05.00 lakh was reappropriated in March 2010 due to non execution of works

4215- Capital Outlay on Water Supply and Sanitation -					
01- Water Supply -					
789- Scheduled Caste Sub Plan -					
04- Rural Integrate Development Fund/NABARD-					
Plan					
	O	40,00.00			
			16,00.00	12,73.00	-3,27.00
	R	-24,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ` 3,27.00 lakh, the reduction in provision by ` 24,00.00 lakh through reappropriation in March 2010 due to less execution of works proved unrealistic.

Reasons for the final saving of ` 3,27.00 lakh were awaited (July 2010).

4217-	Capital Outlay on Urban Development -				
60-	Other Urban Development Schemes -				
789-	Scheduled Caste Sub Plan -				
01-	Construction of Buildings -				
	Plan				
	O	12,00.00			
	R	-12,00.00			

The entire provision of ` 12,00.00 lakh was reappropriated in March 2010 due to non execution of works

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 Hostle -				
	Plan				
	O	2,00.00			
	R	-1,13.95	86.05	85.20	-0.85

Reduction in provision by ` 1,13.95 lakh through reappropriation in March 2010 was due to less execution of works.

02-	Construction of Pre Examination Coaching Centre Hostles for Scheduled Castes at Himachal Pradesh University Shimla - Central Plan Plan				
	O	30.00			
	R	-22.59	7.41	7.41	

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ` 22.59 lakh through reappropriation/surrender in March 2010 was due to non completion of codal formalities.

4408-	Capital Outlay on Food Storage and Warehousing -				
01-	Food -				
789-	Scheduled Caste Sub Plan -				
02-	Investment in Public Sector and Other Undertakings -				
	Plan				
	O	30.00			
			16.75	16.75	..
	R	-13.25			

Reduction in provision by ` 13.25 lakh through reappropriation in March 2010 was due to less investment.

4702-	Capital Outlay on Minor Irrigation -				
789-	Scheduled Caste Sub Plan -				
03-	Diversion Schemes-Flow Irrigation Schemes in Various Districts -				
	Plan				
	O	2,75.00			
			2,40.75	2,18.23	-22.52
	R	-34.25			

In view of the final saving of ` 22.52 lakh, the reduction in provision by ` 34.25 lakh through reappropriation in March 2010 due to less execution of works proved unrealistic.

Reasons for the final saving of ` 22.52 lakh were awaited (July 2010).

04-	Lift Irrigation Schemes in Various Districts under NABARD-Plan				
	O	6,40.00			
			3,40.00	4,42.15	+1,02.15
	R	-3,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final excess of ` 1,02.15 lakh, the reduction in provision by ` 3,00.00 lakh through reappropriation in March 2010 due to less execution of works proved unrealistic.

Reasons for the final excess of ` 1,02.15 lakh were awaited (July 2010).

05- Diversion Schemes in Various Districts under
NABARD -
Plan

O	3,10.00			
		2,60.00	2,59.72	-0.28
R	-50.00			

Reduction in provision by ` 50.00 lakh through reappropriation in March 2010 was due to less execution of works.

08- Tubewell Schemes in Various Districts under
NABARD -
Plan

O	1,00.00	1,00.00	57.01	-42.99
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Reasons for the final saving of ` 42.99 lakh were awaited (July 2010).

4851- Capital Outlay on Village and Small Industries -
789- Scheduled Caste Sub Plan -
01- Share Capital Investment -
Plan

O	25.00			
		11.26	11.26	..
R	-13.74			

Reduction in provision by ` 13.74 lakh through reappropriation in March 2010 was due to less investment.

APPROPRIATION ACCOUNTS
GRANT NO. 32- Concl.

5054-	Capital Outlay on Roads and Bridges -				
03-	State Highways -				
789-	Scheduled Caste Sub Plan -				
02-	Construction of Roads Under NABARD -				
	Plan				
O	20,00.00	20,00.00	18,35.23	-1,64.77	

Reasons for the final saving of ` 1,64.77 lakh were awaited (July 2010).

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APPROPRIATION ACCOUNTS

(APPENDIX)
(All Voted)

(Referred to the Summary of Appropriation Accounts-Page-14)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for the year
2009-2010

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
1	2	3	4	5	6	7
(in thousands)						
10-Public Works- Roads, Bridges & Buildings-	5,25,26,96	41,00	6,56,70,06	19,50	1,31,43,10	-21,50
11-Agriculture-	..	35,50,00	..	35,92,48	..	+42,48
12-Horticulture-	..	14,60,00	..	7,18,06	..	-7,41,94
13-Irrigation,Water Supply and Sanitation-	3,20,29,06	..	5,35,52,76	56,29,83	2,15,23,70	+56,29,83
22-Food and Civil Supplies-	..	8	..	1,28	..	+1,20
28-Urban Development, Town and Country Planning and Housing-	..	..	..	7,41	..	+7,41
31-Tribal Development-	62,82,83	5,00	77,10,67	7,85	14,27,84	+2,85
Total:-	9,08,38,85	50,56,08	12,69,33,49	99,76,41	3,60,94,64	+49,20,33

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