



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2019-20



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2019-20

GOVERNMENT OF HIMACHAL PRADESH

**APPROPRIATION ACCOUNTS
2019-20
TABLE OF CONTENTS**

	..	Page(s)
Introductory	..	(iii)
Summary of Appropriation Accounts	..	(v-xv)
Certificate of Comptroller and Auditor General of India-	..	(xvii-xix)
Number and name of Grant/Appropriation-		
1. Vidhan Sabha	..	1-2
2. Governor and Council of Ministers	..	3-6
3. Administration of Justice	..	7-13
4. General Administration	..	14-24
5. Land Revenue and District Administration	..	25-39
6. Excise and Taxation	..	40-42
7. Police and Allied Organisations	..	43-54
8. Education	..	55-73
9. Health and Family Welfare	..	74-93
10. Public Works-Roads, Bridges and Buildings	..	94-110
11. Agriculture	..	111-121
12. Horticulture	..	122-130
13. Irrigation, Water Supply and Sanitation	..	131-157
14. Animal Husbandry, Dairy Development and Fisheries	..	158-166
15. Planning and Backward Area Sub-Plan	..	167-176
16. Forest and Wild Life	..	177-187
17. Election	..	188-189
18. Industries, Minerals, Supplies and Information Technology	..	190-196
19. Social Justice and Empowerment	..	197-220
20. Rural Development	..	221-230
21. Co-operation	..	231-232
22. Food and Civil Supplies	..	233-236
23. Power Development	..	237-240
24. Printing and Stationery	..	241-243
25. Road and Water Transport	..	244-246
26. Tourism and Civil Aviation	..	247-250
27. Labour Employment and Training	..	251-256
28. Urban Development, Town and Country Planning and Housing	..	257-265
29. Finance	..	266-279
30. Miscellaneous General Services	..	280-289
31. Tribal Development	..	290-374
32. Scheduled Caste Sub-Plan	..	375-435
Appendix-		
Grant-wise details of estimates and actuals of recoveries adjusted in reduction of expenditure in the accounts for the year 2019-20	..	436

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2019-20 presents the accounts of sums expended in the year ended 31 March, 2020 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the 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 re-appropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Account Committee of Himachal Pradesh Legislature vide letter No. VS-PAC(A.G.)7-6/1998 Vidhan Sabha dated 13 May 2016 have been adopted for comments on the Appropriation Accounts.

SAVING

Voted Provision

Comments are to be made for saving exceeding ₹ 20 lakh or 20 percent of provision whichever is higher.

Charged Appropriation

Comments are to be made for saving exceeding ₹ 8 lakh or 20 percent of provision whichever is higher.

EXCESS

Voted Provision

Comments are to be made for excess exceeding ₹ 15 lakh or 20 percent of provision whichever is lower.

Charged Appropriation

Comments are to be made for excess exceeding ₹ 6 lakh or 20 percent of provision whichever is lower.

Summary of Appropriation Accounts

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
1-	Vidhan Sabha-		
	Voted	41,44,14	5,34,72
	Charged	1,21,41	..
2-	Governor and Council of Ministers-		
	Voted	21,20,49	..
	Charged	7,53,53	..
3-	Administration of Justice-		
	Voted	2,00,01,14	15,20,00
	Charged	53,43,87	1,17,07
4-	General Administration-		
	Voted	2,39,09,01	21,93,82
	Charged	15,56,42	..
5-	Land Revenue and District Administration-		
	Voted	17,48,54,95	10,90,00
	Charged	..	..
6-	Excise and Taxation-		
	Voted	1,12,99,09	7,08,23
	Charged	..	..
7-	Police and Allied Organisations-		
	Voted	14,33,06,14	82,21,69
	Charged	17,61	..
8-	Education-		
	Voted	66,41,11,44	1,07,24,94
	Charged	29,50	..
9-	Health and Family Welfare-		
	Voted	22,05,94,42	1,98,36,80
	Charged	16,05	..
10-	Public Works-Roads, Bridges and Buildings-		
	Voted	35,69,93,68	18,08,14,36
	Charged	46,36	1,04,46,02

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)					
40,78,59	5,33,99	65,55	73	..	..
1,21,14	..	27	..	..	..
17,17,50	..	4,02,99	..	..	..
6,71,38	..	82,15	..	..	..
1,65,43,67	8,46,15	34,57,47	6,73,85	..	..
42,07,86	..	11,36,01	1,17,07	..	..
1,85,02,50	9,02	54,06,51	21,84,80	..	..
13,54,74	..	2,01,68	..	..	..
10,96,91,51	3,58,24	6,51,63,44	7,31,76	..	..
1,20	..	..	..	1,20	..
				(1,20,000)	
98,67,55	6,93,52	14,31,54	14,71	..	..
..
12,20,59,44	61,23,77	2,12,46,70	20,97,92	..	..
17,60	..	1	..	..	..
55,30,50,64	77,01,95	11,10,60,80	30,22,99	..	..
29,31	..	19	..	..	..
18,28,22,05	1,73,06,45	3,77,72,37	25,30,35	..	..
11,19	..	4,86	..	..	..
28,33,10,73	16,24,20,50	7,36,82,95	1,83,93,86	..	..
40,77	6,92,23	5,59	97,53,79	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
11-	Agriculture-		
	Voted	4,87,02,23	74,64,97
	<i>Charged</i>	..	..
12-	Horticulture-		
	Voted	3,74,98,83	16,35,63
	<i>Charged</i>	..	..
13-	Irrigation, Water Supply and Sanitation-		
	Voted	25,86,53,73	8,86,71,48
	<i>Charged</i>	21,63	9,25,50
14-	Animal Husbandry, Dairy Development and Fisheries-		
	Voted	4,06,03,22	20,34,91
	<i>Charged</i>	..	..
15-	Planning and Backward Area Sub Plan-		
	Voted	74,65,20	3,03,99,00
	<i>Charged</i>	..	..
16-	Forest and Wild Life-		
	Voted	5,92,47,35	18,43,50
	<i>Charged</i>	3,99	..
17-	Election-		
	Voted	97,73,79	8,00,00
	<i>Charged</i>	..	..
18-	Industries, Minerals, Supplies and Information Technology-		
	Voted	2,34,05,75	46,90,00
	<i>Charged</i>	..	..
19-	Social Justice and Empowerment-		
	Voted	11,54,38,67	19,97,03
	<i>Charged</i>	..	..
20-	Rural Development-		
	Voted	14,63,62,87	20,03,01
	<i>Charged</i>	5,65	..

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)					
4,53,58,28	66,16,76	33,43,95	8,48,21	..	..
..
2,96,34,84	15,40,19	78,63,99	95,44	..	..
..
23,58,63,14	9,34,79,48	2,27,90,59	..	..	48,08,00
					(48,07,99,467)
12,37	9,48,20	9,26	..	..	22,70
					(22,70,296)
3,36,22,31	14,92,58	69,80,91	5,42,33	..	..
..
51,96,41	1,88,65,29	22,68,79	1,15,33,71	..	..
..
4,47,22,41	12,09,87	1,45,24,94	6,33,63	..	..
3,54	..	45	..	..	..
86,69,12	8,00,00	11,04,67	..	..	..
..
1,33,54,12	27,84,09	1,00,51,63	19,05,91	..	..
..
10,55,13,25	5,48,73	99,25,42	14,48,30	..	..
..
11,12,45,78	13,99,00	3,51,17,09	6,04,01	..	..
5,65	..	..	..	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
21-	Co-operation-		
	Voted	34,73,69	24,09,89
	<i>Charged</i>	..	..
22-	Food and Civil Supplies-		
	Voted	3,15,26,43	2,36,43
	<i>Charged</i>	5,00	..
23-	Power Development-		
	Voted	5,45,69,39	6,79,39,00
	<i>Charged</i>	..	..
24-	Printing and Stationery-		
	Voted	30,32,57	41,58
	<i>Charged</i>	..	..
25-	Road and Water Transport-		
	Voted	3,64,52,41	2,10,58,26
	<i>Charged</i>	..	..
26-	Tourism and Civil Aviation-		
	Voted	89,16,08	66,29,00
	<i>Charged</i>	..	..
27-	Labour Employment and Training-		
	Voted	3,58,39,00	83,78,29
	<i>Charged</i>	..	..
28-	Urban Development, Town and Country Planning and Housing-		
	Voted	5,26,12,44	1,40,27,02
	<i>Charged</i>	4,64,55	..
29-	Finance-		
	Voted	67,81,25,28	13,77,53
	<i>Charged</i>	45,50,00,08	67,00,74,76

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)					
29,95,04	24,13,39	4,78,65	..	..	3,50
					(3,50,000)
..
3,16,75,75	2,17,72	..	18,71	1,49,32	..
				(1,49,32,006)	
5,00	..	..	..	..	..
4,16,93,46	5,21,92,36	1,28,75,93	1,57,46,64	..	..
..
28,18,12	41,58	2,14,45	..	..	..
..
3,51,60,06	1,92,05,19	12,92,35	18,53,07	..	..
..
32,96,53	37,33,57	56,19,55	28,95,43	..	..
..
3,19,11,30	83,05,59	39,27,70	72,70	..	..
..
4,32,82,67	1,40,33,08	93,29,77	..	..	6,06
					(6,06,266)
4,64,55	..	..	..	..	..
55,68,29,36	7,42,56	12,12,95,92	6,34,97	..	..
42,34,01,54	67,00,75,18	3,15,98,54	..	..	42
					(42,183)

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
30-	Miscellaneous General Services-		
	Voted	97,27,51	41,24,04
	Charged	3,05,87	..
31-	Tribal Development-		
	Voted	13,60,02,36	4,39,52,49
	Charged	33,96	..
32-	Scheduled Caste Sub Plan-		
	Voted	14,24,41,13	12,69,17,50
	Charged	..	..
Total			
	Voted	3,56,12,04,43	66,42,75,12
	Charged	46,37,25,48	68,15,63,35
Grand Total		4,02,49,29,91	1,34,58,38,47

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)					
85,95,84	37,74,38	11,31,67	3,49,66	..	..
..	..	3,05,87	..	..	..
9,88,63,75	3,45,48,47	3,71,38,61	94,04,02	..	..
17,50	..	16,46	..	..	..
9,11,04,62	10,37,55,09	5,13,36,51	2,31,62,41	..	..
..
2,88,30,50,34	56,76,92,56	67,83,03,41	10,14,00,12	1,49,32	48,17,56
				(1,49,32,006)	(48,17,55,733)
43,03,65,34	67,17,15,61	3,33,61,34	98,70,86	1,20	23,12
				(1,20,000)	(23,12,479)
3,31,34,15,68	1,23,94,08,17	71,16,64,75	11,12,70,98	1,50,52	48,40,68
				(1,50,52,006)	(48,40,68,212)

**APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
(contd.)**

No advance was drawn out of the Contingency Fund during the Year 2019-20.

The excess over the following Voted Provision requires regularisation:-

Revenue Section

22- Food and Civil Supplies-

Capital Section

13- Irrigation, Water Supply and Sanitation-

21- Co-Operation -

28- Urban Development, Town and Country Planning and Housing-

The excess over the following Charged Appropriation requires regularisation:-

Revenue Section

05- Land Revenue and District Administration-

Capital Section

13- Irrigation, Water Supply and Sanitation-

29- Finance-

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (Appendix at page 436) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During the year 2019-20 expenditure to the tune of ₹ 23,73,74,481 was incurred without budget provision under eight Grants viz. Grant No. 04, 05, 10, 11, 13, 21, 31 and 32. Expenditure without budget provision indicates financial irregularities and attracts violation of financial rules.

Budget provision of ₹ 9,07,85,418 was made through re-appropriation in March 2020 in five Grants viz. Grants No. 11, 13, 22, 29 and 32, whereas funds were required to be obtained through Original/Supplementary budget Estimates. Reappropriation without provision was improper and violation of the provision contained in para 12.5 of Budget Manual of Himachal Pradesh.

Note: During the year 2019-20, the DDOs of the State Government drew funds of ₹ 13,73.77 crore (examined on the test checked basis) from treasuries merely based on sanction orders and transferred these amounts in the savings bank accounts of the DDOs. The State Government has taken into account this amount as expenditure incurred against the budget provisions. The amount of ₹ 13,73.77 crore includes ₹ 12,02.25 crore under revenue heads and ₹ 1,71.52 crore under capital heads.

The Principal Accountant General (A&E) has not taken the entire amount of ₹ 13,73.77 crore as actual expenditure since the State Government has not provided vouchers as a proof of actual expenditure and the amount has been kept under "Suspense", which resulted in over all savings in the relevant grants of Appropriation Account of 2019-20.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
(concl'd.)

The reconciliation between the total expenditure according to the Appropriation Accounts for 2019-20 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<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	43,03,65,34	67,17,15,61	2,88,30,50,34	56,76,92,56
Deduct-				
Total of recoveries shown in Appendix	..	..	24,03,72,98	61,20,95
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	43,03,65,34	67,17,15,61	2,64,26,77,36	56,15,71,61

The Details of recoveries referred to above are given in Appendix at page 436.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year ending 31 March 2020 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Himachal Pradesh and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the 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 31 March 2020 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

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

Emphasis of Matter

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

There was an excess disbursement of ₹ 49.91 crore over the authorisation made by the State Legislature under four voted Grants and three Appropriations during the financial year 2019-20. Expenditure of ₹ 9,154.72 crore incurred in excess of appropriations authorized by the State Legislature during 2013-14 to 2018-19 was pending for regularisation as of September, 2020. This is in violation of Articles 204 and 205 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

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



Date: 26 April 2021

Place: New Delhi

(Girish Chandra Murmu)
Comptroller and Auditor General of India

APPROPRIATION ACCOUNTS
GRANT NO. 1 - VIDHAN SABHA

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	39,85,27			
		41,44,14	40,78,59	(-)65,55
Supplementary	1,58,87			
Amount surrendered during the year (31 March 2020)				65,57
Charged				
Original	75,02			
		1,21,41	1,21,14	(-)27
Supplementary	46,39			
Amount surrendered during the year (31 March 2020)				6,42
Capital Section				
Voted				
Original	3,05,00			
		5,34,72	5,33,99	(-)73
Supplementary	2,29,72			
Amount surrendered during the year (31 March 2020)				73

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 65.55 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,58.87 lakh obtained in February 2020 and surrender of ₹ 65.57 lakh proved excessive.
- (ii) In view of the final saving of ₹ 0.27 lakh in the charged appropriation in the Revenue Section, the surrender of ₹ 6.42 lakh 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) | | |

2011- Parliament/State/Union Territory Legislatures -
02- State/Union Territory Legislatures -

APPROPRIATION ACCOUNTS
GRANT NO. 1-concl.

103-	Legislative Secretariat -				
01-	Staff of Legislatures Secretariat-				
	Non Plan				
	O	17,21.58			
	S	13.93	15,43.32	15,43.33	+0.01
	R	(-),92.19			

Reduction in provision by ₹ 1,92.19 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more medical reimbursement claims and foreign tour by secretary Vidhan Sabha.

(iv) Above saving was partly counter balanced by excess 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 -

101- Legislative Assembly -

03- Himachal Pradesh Vidhan Sabha Members-

Non Plan

O	17,33.41			
S	1,44.94	19,57.27	19,57.28	+0.01
R	78.92			

Augmentation in provision by ₹ 78.92 lakh through re-appropriation in March 2020 was due to more payment of income tax of Vidhan Sabha members and installation of Video Conference system/Liquid Crystal Display projector/Accessories in Himachal Pradesh Vidhan Sabha and Dharamshala and touring outside by the Hon'ble committee partly counter balanced by saving due to non filling up of vacant posts.

04- Free Travel Facility to Ex-Members-

Non Plan

O	12.00			
		61.40	61.40	..
R	49.40			

Augmentation in provision by ₹ 49.40 lakh through re-appropriation in March 2020 was due to increase in free touring facility amount of Ex. Members of Legislative Assembly.

APPROPRIATION ACCOUNTS
GRANT NO. 2 - GOVERNOR AND COUNCIL OF MINISTERS

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

Total grant/
appropriation Actual
expenditure Excess (+)
Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	14,95,43			
		21,20,49	17,17,50	(-)4,02,99
Supplementary	6,25,06			

Amount surrendered during the year (31 March 2020) 2,44,59

Charged

Original	7,53,53			
		7,53,53	6,71,38	(-)82,15
Supplementary	..			

Amount surrendered during the year (31 March 2020) 81,42

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,02.99 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,25.06 lakh obtained in February 2020 proved excessive and surrender of ₹ 2,44.59 lakh also proved inadequate.
- (ii) In view of the final saving of ₹ 82.15 lakh in the charged appropriation in the Revenue Section, the surrender of ₹ 81.42 proved inadequate.

Revenue Section

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

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

2013- Council of Ministers -

101- Salary of Ministers and Deputy Ministers -

01- Emoluments of Minister/Deputy Minister-

Non Plan

O	10,95.21			
S	4,40.06	13,33.05	11,85.94	(-)1,47.11
R	(-)2,02.22			

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

In view of the final saving of ₹ 1,47.11 lakh, the reduction in provision by ₹ 2,02.22 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts of ministers and less expenditure on travelling partly counter balanced by excess due to more expenditure on hospitality and entertainment during winter Vidhan Sabha session proved inadequate.

Reasons for the final saving of ₹ 1,47.11 lakh were awaited (October 2020).

105- Discretionary Grant by Ministers -

01- For Local Development-

Non Plan

O	2,60.00			
S	1,80.00	3,97.65	3,86.65	(-)11.00
R	(-)42.35			

Reduction in provision by ₹ 42.35 lakh through surrender in March 2020 due to less release of discretionary grant by ministers.

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

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

**2012- President/Vice-President/Governor/
Administrator of Union Territories -**

03- Governor/Administrator of Union Territory -

090- Secretariat -

01- Governor's Secretariat Staff-

Non Plan

O	4,07.09			
		3,62.89	3,62.20	(-) 0.69
R	(-)44.20			

Reduction in appropriation by ₹ 44.20 lakh through re-appropriation/surrender in March 2020 was due to non revision of pay scales.

103- Household Establishment -

01- Household Establishment of the Governor-

Non Plan

O	2,72.01			
		2,29.29	2,29.25	(-) 0.04
R	(-)42.72			

Reduction in appropriation by ₹ 42.72 lakh through re-appropriation/surrender in March 2020 was due to non revision of pay scales partly counter balanced by excess due to more expenditure on travelling.

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

107-	Expenditure from Contract Allowance -				
01-	Contract Allowances of Governor-				
	Non Plan				
	<i>O</i>	8.00			
			3.80	3.80	..
	<i>R</i>	(-)4.20			

Reduction in appropriation by ₹ 4.20 lakh through re-appropriation in March 2020 was due to less expenditure on telephone, water and electricity bills.

800-	Other Expenditure -				
06-	Repairs-				
	Non Plan				
	<i>O</i>	3.10			
		
	<i>R</i>	(-)3.10			

Entire appropriation of ₹ 3.10 lakh was reduced through re-appropriation in March 2020 due to non execution of repair works.

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

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

**2012- President/Vice-President/Governor /
Administrator of Union Territories -**

03-	Governor/Administrator of Union Territory -				
104-	Sumptuary Allowances -				
01-	Sumptuary Allowance of the Governor-				
	Non Plan				
	<i>O</i>	2.00			
			5.50	5.50	..
	<i>R</i>	3.50			

Augmentation in appropriation by ₹ 3.50 lakh through re-appropriation in March 2020 was due to more expenditure on guests of Hon'ble Governor.

105-	Medical Facilities -				
01-	Medical Facilities to Governor, his Family and Staff-				
	Non Plan				
	<i>O</i>	0.51			
			3.00	3.00	..
	<i>R</i>	2.49			

Augmentation in appropriation by ₹ 2.49 lakh through re-appropriation in March 2020 was due to more receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 2-concl.

108-	Tour Expenses -				
01-	Travel Expenses for Governor and his Establishments-				
	Non Plan				
	<i>O</i>	10.00			
			16.02	16.01	(-) 0.01
	<i>R</i>	6.02			

Augmentation in appropriation by ₹ 6.02 lakh through re-appropriation in March 2020 was due to more expenditure on travelling.

800-	Other Expenditure -				
03-	Electricity-				
	Non Plan				
	<i>O</i>	3.50			
			7.40	7.40	..
	<i>R</i>	3.90			

Augmentation in appropriation by ₹ 3.90 lakh through re-appropriation in March 2020 was due to more expenditure on electricity repair work.

APPROPRIATION ACCOUNTS
GRANT NO. 3 - ADMINISTRATION OF JUSTICE

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,00,01,14			
		2,00,01,14	1,65,43,67	(-)34,57,47
Supplementary	..			
Amount surrendered during the year (31 March 2020)				34,57,04
Charged				
Original	50,46,94			
		53,43,87	42,07,86	(-)11,36,01
Supplementary	2,96,93			
Amount surrendered during the year (31 March 2020)				11,35,98
Capital Section				
Voted				
Original	7,16,00			
		15,20,00	8,46,15	(-)6,73,85
Supplementary	8,04,00			
Amount surrendered during the year (31 March 2020)				3,73,85
Charged				
Original	..			
		1,17,07	..	(-)1,17,07
Supplementary	1,17,07			
Amount surrendered during the year (31 March 2020)				1,17,07

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,36.01 lakh in the charged appropriation of the Revenue Section, supplementary grant of ₹ 2,96.93 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (ii) In view of the final saving of ₹ 6,73.85 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 8,04.00 lakh obtained in February 2020 proved excessive and surrender of ₹ 3,73.85 lakh also proved inadequate.
- (iii) In view of the final saving of ₹ 1,17.07 lakh in the charged appropriation of the Capital Section, supplementary grant of ₹ 1,17.07 lakh obtained in February 2020 proved unnecessary.

Revenue Section

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

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

2014- Administration of Justice -

105- Civil and Session Courts -

01- Civil and Session Courts Establishments-
Non Plan

O	1,48,34.88				
		1,17,07.78	1,17,07.55	(-)0.23	
R	(-)31,27.10				

Reduction in provision by ₹ 31,27.10 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale and less expenditure on travelling partly counter balanced by excess due to more receipt of electricity, telephone, water bills and purchase of new vehicles.

114- Legal Advisors and Counsels -

01- Advocate General-
Non Plan

O	11,93.52				
		10,86.74	10,86.74	..	
R	(-)1,06.78				

Reduction in provision by ₹ 1,06.78 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on hiring of professional and special services.

02- Other Law Officers-

Non Plan

O	22,07.41				
		18,74.29	18,74.29	..	
R	(-)3,33.12				

Reduction in provision by ₹ 3,33.12 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

03-	Expenditure on State Judicial Academy-				
	Non Plan				
	O	2,95.43			
			2,43.36	2,43.36	..
	R	(-52.07)			

Reduction in provision by ₹ 52.07 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of telephone, electricity and water charges.

116-	State Administrative Tribunals -				
01-	State Administrative Tribunal-				
	Non Plan				
	O	8,23.76			
			5,43.00	5,42.99	(-)0.01
	R	(-)2,80.76			

Reduction in provision by ₹ 2,80.76 lakh through surrender in March 2020 was due to abolition of state administrative tribunal and less receipt of telephone, electricity and water charges.

2059- Public Works -

	01-	Office Buildings -			
	053-	Maintenance and Repairs -			
	48-	Maintenance of Prosecution Department			
		Non Plan			
(i)	O	1.32			
		
	R	(-)1.32			
	58-	Maintenance of Advocate General Office Buildings-			
		Non Plan			
(ii)	O	1.32			
		
	R	(-)1.32			
	86-	Maintenance of Himachal Pradesh State Judicial Academy			
		Buildings-			
		Non Plan			
(iii)	O	1.32			
		
	R	(-)1.32			

Entire provision of ₹ 3.96 lakh was reduced through surrender in March 2020 in the above three cases due to non fulfilment of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

2070- Other Administrative Services -

105- Special Commission of Enquiry -

04- Himachal Pradesh State Human Rights

Commission-

Non Plan

O 26.24

13.66 13.66 ..

R (-)12.58

Reduction in provision by ₹ 12.58 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

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

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

2014- Administration of Justice -

102- High Courts -

05- e-Court Mission Mode Project (Phase-II)-

Non Plan

O 0.01

74.31 74.31 ..

R 74.30

Augmentation in provision by ₹ 74.30 lakh through re-appropriation in March 2020 was due to release of unspent balance of e-Courts Mission Mode Project-II as the funds have been provided by Government of India.

108- Criminal Courts -

01- Road and Diet Money to Witness-

Non Plan

O 90.00

1,21.25 1,21.05 (-)0.20

R 31.25

Augmentation in provision by ₹ 31.25 lakh through re-appropriation in March 2020 was due to more receipt of claims under the scheme.

800- Other Expenditure -

02- Himachal Pradesh State Legal Services Authority-

Non Plan

O 4,38.91

5,47.65 5,47.65 ..

R 1,08.74

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Augmentation in provision by ₹ 1,08.74 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of computer hardware, fax machines, furniture, more receipt of medical reimbursement claims, organization of conferences and purchase of new vehicles.

04-	Victim Compensation Scheme- Non Plan				
	O	12.00			
			2,21.43	2,21.43	..
	R	2,09.43			

Augmentation in provision by ₹ 2,09.43 lakh through re-appropriation in March 2020 was due to payment of compensation to victims.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

38- Maintenance of High Court Building-
Non Plan

(i)	O	38.54			
			60.97	60.97	..
	R	22.43			

57- Maintenance of Lokayukta Building-
Non Plan

(ii)	O	1.32			
			6.96	6.96	..
	R	5.64			

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

(iii)	O	35.13			
			42.71	42.71	..
	R	7.58			

Augmentation in provision by ₹ 35.65 lakh through re-appropriation in March 2020 in the above three cases was due to repair and maintenance of office/residential buildings.

(vi)	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 Courts -

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

01- High Court Establishments-
Non Plan

<i>O</i>	46,52.35				
<i>S</i>	2,96.93	39,55.62	39,55.59	(-) 0.03	
<i>R</i>	(-)9,93.66				

Reduction in appropriation by ₹ 9,93.66 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, non fulfilment of codal formalities and less receipt of medical reimbursement claims.

2062- Vigilance -

103- Lokayukta/Up-Lokayukta -

01- Lokayukta-
Non Plan

<i>O</i>	3,94.59				
		2,52.27	2,52.27	..	
<i>R</i>	(-)1,42.32				

Reduction in appropriation by ₹ 1,42.32 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction of General Pool Accommodation -

15- Upgradation of Judiciary Infrastructure-
Centrally Sponsored Scheme

Plan

<i>O</i>	2.00				
<i>S</i>	5,70.00	36.06	36.06	..	
<i>R</i>	(-)5,35.94				

Reduction in provision by ₹ 5,35.94 lakh through re-appropriation/surrender in March 2020 was due to non fulfilment of codal formalities. Whereas grant of ₹ 5,72.00 lakh was received from Government of India.

Non Plan

<i>S</i>	10.00				
		
<i>R</i>	(-)10.00				

Entire provision of ₹ 10.00 lakh obtained through supplementary grant was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 3-concl.

25-	Construction of District Attorney Offices- Plan			
	O	3,00.00	3,00.00	.. (-)3,00.00

Entire provision of ₹ 3,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

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

	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -			
	01- Office Buildings -			
	051- Construction of General Pool Accommodation -			
	15- Upgradation of Judiciary Infrastructure- Plan			
(i)	O	3,93.00		
			5,64.09	5,64.10
	R	1,71.09		+0.01
	31- National Law University- Non Plan			
(ii)	O	1.00		
			2.00	2.00
	R	1.00		..

Augmentation in provision by ₹ 1,72.09 lakh through re-appropriation in March 2020 in the above two cases was due to more expenditure on major works.

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

	Head	Total Appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -			
	01- Office Buildings -			
	051- Construction of General Pool Accommodation -			
	15- Upgradation of Judiciary Infrastructure- Plan			
	S	1,17.07		
		
	R	(-) 1,17.07		..

Entire appropriation of ₹ 1,17.07 lakh obtained through supplementary grant was reduced through surrender in March 2020 due to non booking of expenditure in major works.

APPROPRIATION ACCOUNTS
GRANT NO. 4 - GENERAL ADMINISTRATION

(HEADS 2051-PUBLIC SERVICE COMMISSION, 2052-SECRETARIAT-GENERAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2251-SECRETARIAT-SOCIAL SERVICES, 3425-OTHER SCIENTIFIC RESEARCH, 3435-ECOLOGY AND ENVIRONMENT, 3451-SECRETARIAT-ECONOMIC SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,19,77,68			
		2,39,09,01	1,85,02,50	(-)54,06,51
Supplementary	19,31,33			
Amount surrendered during the year (31 March 2020)				38,53,73
Charged				
Original	10,03,20			
		15,56,42	13,54,74	(-)2,01,68
Supplementary	5,53,22			
Amount surrendered during the year (31 March 2020)				2,01,68
Capital Section				
Voted				
Original	2			
		21,93,82	9,02	(-)21,84,80
Supplementary	21,93,80			
Amount surrendered during the year (31 March 2020)				20,90,02

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 54,06.51 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 19,31.33 lakh obtained in February 2020 and Surrender of ₹ 38,53.73 lakh proved unnecessary and inadequate respectively while the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (ii) In view of the final saving of ₹ 2,01.68 lakh in the charged appropriation of the Revenue Section, supplementary grant of ₹ 5,53.22 lakh obtained in February 2020 proved excessive.
- (iii) In view of the final saving of ₹ 21,84.80 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 21,93.80 lakh obtained in February 2020 proved excessive and surrender of ₹ 20,90.02 lakh proved inadequate.

Revenue Section

(iv) Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non Plan			
O	72,97.07		
S	2,62.81	53,98.87	53,98.87
R	(-)21,61.01		..
Reduction in provision by ₹ 21,61.01 lakh through surrender/re-appropriation in March 2020 was due to non filling up of vacant posts, less touring by the staff, less expenditure on telephone, electricity and water bills partly counter balanced by excess due to more purchase of new vehicles and more expenditure on petrol, oil, lubricant, repair and payment of salary and allowances to canteen staff in the Himachal Pradesh Secretariat.			
02- Department of Revenue- Non Plan			
(i) O	7,43.83		
R	(-)1,81.43	5,62.40	5,62.40
03- Department of Excise and Taxation- Non Plan			
(ii) O	1,35.84		
R	(-)44.66	91.18	91.18
04- Department of Home- Non Plan			
(iii) O	4,02.72		
R	(-)70.87	3,31.85	3,31.85
05- Department of Public Works-			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	Non Plan				
(iv)	O	6,79.77			
			4,72.80	4,72.80	..
	R	(-),2,06.97			
06-	Department of Finance-				
	Non-Plan				
(v)	O	9,10.09			
			7,71.10	7,71.10	..
	R	(-),1,38.99			

Reduction in provision by ₹ 6,42.92 lakh through surrender in March 2020 in the above five cases was due to non filling up of vacant posts and non revision of pay scales.

091-	Attached Offices -				
01-	Resident Commissioner-				
	Non Plan				
	O	2,77.93			
	S	0.01	1,67.76	1,67.60	(-)0.16
	R	(-),1,10.18			

Reduction in provision by ₹ 1,10.18 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on outsourced vehicles, petrol, oil, lubricant, telephone, electricity, water bills, non filling up of vacant posts and non revision of pay scale.

2053- District Administration -

800-	Other Expenditure -				
01-	Expenditure on Celebration of Himachal Day, Republic Day and Independence Day-				
	Non Plan				
	O	40.00			
	S	5,95.00	6,15.57	4,89.86	(-)1,25.71
	R	(-)19.43			

In view of the final saving of ₹ 1,25.71 lakh, reduction in provision by ₹ 19.43 lakh through surrender in March 2020 due to less receipts of bills than anticipated proved inadequate.

Reasons for the final saving of ₹ 1,25.71 lakh were awaited (October 2020).

2070- Other Administrative Services -

115-	Guest Houses, Government Hostels etc. -				
02-	Management of Himachal Bhawan at New Delhi-				
	Non-Plan				
(i)	O	4,00.00			
			7,50.00	..	(-)7,50.00
	S	3,50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

2075- Miscellaneous General Services -

800- Other Expenditure -

03- Gallantry Awards-
Non Plan

(ii) O	2,50.00				.. (-)2,50.00
--------	---------	--	--	--	---------------

Entire provision of ₹ 10,00.00 lakh in the above two cases remained unutilised; reasons for which were awaited (October 2020).

04- Assistance to the Families of Killed/Disabled
Defence Personnel-
Non Plan

O	15.00				
S	3,80.00		3,71.70		.. (-)3,71.70
R	(-)23.30				

In view of the final saving of ₹ 3,71.70 lakh, reduction in provision by ₹ 23.30 lakh through surrender in March 2020 due to less receipts of bills for providing assistance to the families of killed/disabled defence personnel proved unrealistic.

Reasons for the final saving of ₹ 3,71.70 lakh were awaited (October 2020).

10- Payment of Pension to Ex-Servicemen who are
above 65 Years of Age-
Non Plan

O	6,20.00				
S	1,60.00		7,53.03	7,53.03	..
R	(-)26.97				

Reduction in provision by ₹ 26.97 lakh through re-appropriation/surrender in March 2020 was due to less receipt of pension bills from ex-servicemen.

14- Helicopter Services for all other Purposes-
Non Plan

O	17,00.00				
			15,67.91	15,67.91	..
R	(-)1,32.09				

Reduction in provision by ₹ 1,32.09 lakh through re-appropriation/surrender in March 2020 was due to grounding of helicopter for more than three months due to technical snag during April to June 2019.

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs-

04- Expenditure on Government Accommodation at New Delhi-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Non Plan				
O	0.67			
		..	0.67	+ 0.67
R	(-)0.67			

In view of incurring expenditure of ₹ 0.67 lakh, entire provision of ₹ 0.67 lakh was reduced through re-appropriation in March 2020 due to non fulfilment of codal formalities proved unjustified.

Reasons for incurring expenditure of ₹ 0.67 lakh without provision were awaited (October 2020).

800- Other Expenditure -				
04- Estate Management-				
Non Plan				
(i) O	82.10			
		59.32	59.32	..
R	(-)22.78			

2235- Social Security and Welfare -

60- Other Social Security and Welfare Programmes -

200- Other Programmes -				
01- Directorate of Sainik Welfare-				
Non Plan				
(ii) O	87.95			
		56.58	56.58	..
R	(-)31.37			

04- Special Employment Exchange-
Non Plan

(iii) O	31.25			
		19.48	19.48	..
R	(-)11.77			

Reduction in provision by ₹ 65.92 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to non filling up of vacant posts and non revision of pay scales.

05- Himachal Pradesh Freedom Fighters Welfare
Fund-
Non Plan

O	12,66.84			
		8,64.32	8,64.32	..
R	(-)4,02.52			

Reduction in provision by ₹ 4,02.52 lakh through surrender in March 2020 was due to less receipt of pension bills from freedom fighters.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

06-	Himachal Pradesh Freedom Fighters Welfare Board- Non Plan				
	O	4.22			
			0.03	0.03	..
	R	(-)4.19			

Reduction in provision by ₹ 4.19 lakh through re-appropriation/surrender in March 2020 was due to non constitution of freedom fighters Welfare Board.

2251- Secretariat-Social Services -

090-	Secretariat -				
01-	Department of Health and Family Welfare- Non Plan				
(i)	O	4,15.61			
			3,11.81	3,11.81	..
	R	(-)1,03.80			
02-	Department of Local Self Government- Non Plan				
(ii)	O	1,54.63			
			1,06.79	1,06.79	..
	R	(-)47.84			
03-	Department of Education- Non Plan				
(iii)	O	3,76.32			
			2,85.50	2,85.49	(-)0.01
	R	(-)90.82			
08-	Department of Youth Services and Welfare- Non Plan				
(iv)	O	82.68			
			71.33	71.33	..
	R	(-)11.35			

Reduction in provision by ₹ 2,53.81 lakh through re-appropriation/surrender in March 2020 in the above four cases was due to non filling up of vacant posts and non revision of pay scales.

3425- Other Scientific Research -

60-	Others -				
001-	Direction and Administration -				
02-	Department of Environment and Scientific Technologies- Non Plan				
	O	3,19.21			
			2,40.77	2,40.77	..
	R	(-)78.44			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Reduction in provision by ₹ 78.44 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less touring by the staff.

Plan				
O	3,25.00			
		1,60.91	1,04.91	(-56.00)
R	(-1,64.09)			

In view of the final saving of ₹ 56.00 lakh, reduction in provision by ₹ 1,64.09 lakh through surrender in March 2020 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 56.00 lakh were awaited (October 2020).

3451- Secretariat-Economic Services -

090- Secretariat -

01- Department of Agriculture-
Non Plan

(i) O	3,13.06			
		2,28.19	2,28.19	..
R	(-84.87)			

02- Department of Horticulture-
Non-Plan

(ii) O	1,62.18			
		1,17.65	1,17.65	..
R	(-44.53)			

04- Department of Animal Husbandry-
Non-Plan

(iii) O	1,34.32			
		1,08.94	1,08.95	+0.01
R	(-25.38)			

05- Department of Rural Integrated Development and
Panchayati Raj-
Non Plan

(iv) O	1,29.92			
		99.99	99.98	(-0.01)
R	(-29.93)			

07- Department of Industries-
Non Plan

(v) O	3,21.12			
		2,36.23	2,36.23	..
R	(-84.89)			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

08-	Department of Transport and Tourism- Non Plan				
(vi)	O	1,82.64			
			1,15.59	1,15.58	(-)0.01
	R	(-)67.05			
10-	Department of Planning- Non Plan				
(vii)	O	1,30.35			
			92.96	92.95	(-)0.01
	R	(-)37.39			
11-	Establishment of Public Finance and Public Enterprises Cell- Non Plan				
(viii)	O	50.94			
			14.49	14.49	..
	R	(-)36.45			
13-	Other Secretariat Department- Non Plan				
(ix)	O	1,58.51			
			1,08.34	1,08.34	..
	R	(-)50.17			

Reduction in provision by ₹ 4,60.66 lakh through re-appropriation/surrender in March 2020 in the above nine cases was due to non filling up of vacant posts and non revision of pay scales.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
07- Department of Law- Non Plan			
O	4,56.71		
		5,35.60	5,35.60
R	78.89		..

Augmentation in provision by ₹ 78.89 lakh through re-appropriation in March 2020 was due to payment of dearness allowance and interim relief of the staff.

2059- Public Works -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01-	<i>Office Buildings -</i>			
053-	Maintenance and Repairs -			
27-	Maintenance Expenditure on Secretariat's Buildings- Non Plan			
(i)	O	24.53		
			2,56.63	2,56.62
	R	2,32.10		(-0.01)
28-	Maintenance Expenditure on Himachal Pradesh Resident Commissioner's (New Delhi) Buildings- Non Plan			
(ii)	O	7.93		
			1,37.76	1,37.76
	R	1,29.83		..
39-	Expenditure on Maintenance of Public Service Commission Buildings- Non Plan			
(iii)	O	4.64		
			40.78	40.78
	R	36.14		..

Augmentation in provision by ₹ 3,98.07 lakh through re-appropriation in March 2020 in the above three cases was due to more expenditure on repair/maintenance of office buildings.

2070- Other Administrative Services -

115-	Guest Houses, Government Hostels etc. -			
01-	Hospitality Organization- Non Plan			
	O	63.96		
			1,30.69	1,30.69
	R	66.73		..

Augmentation in provision by ₹ 66.73 lakh through re-appropriation in March 2020 was due to more expenditure on meetings and conferences.

2075- Miscellaneous General Services -

800-	Other Expenditure -			
09-	Assistance to other Miscellaneous Organizations- Non Plan			
	O	5.00		
			6.86	6.86
	R	1.86		..

Augmentation in provision by ₹ 1.86 lakh through re-appropriation in March 2020 was due to payment of presentation of State Level Award, Himachal Gaurav Puruskar, Prerna Strot and Civil Service Award.

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

13-	Assistance to Organizations under Sainik Welfare Department- Non Plan				
	O	6.00			
			36.00	36.00	..
	R	30.00			

Augmentation in provision by ₹ 30.00 lakh through re-appropriation in March 2020 was due to recruitment rally at sports stadium Junga at Shimla.

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

	O	1,90.16			
	S	20.16	3,16.42	3,16.42	..
	R	1,06.10			

Augmentation in provision by ₹ 1,06.10 lakh through re-appropriation in March 2020 was due to execution of more maintenance work of buildings.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

200- Other Programmes -

09- Ex-Gratia Grant for Funeral Rites of Deceased Freedom Fighters-
Non Plan

	O	4.00			
			5.90	5.90	..
	R	1.90			

Augmentation in provision by ₹ 1.90 lakh through re-appropriation in March 2020 was due to payment of ex-gratia grant for funeral rites of deceased freedom fighters/widows of freedom fighters.

(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	10,03.20		
	S	5,53.22	13,54.74	13,54.74
	R	(-)2,01.68		..

APPROPRIATION ACCOUNTS
GRANT NO. 4-concl.

Reduction in appropriation by ₹ 2,01.68 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
60- Other Buildings -			
051- Construction -			
05- Construction of State Guest House at New Delhi- Plan			
S	20,90.00	..	..
R	(-)20,90.00	..	..

Entire provision of ₹ 20,90.00 lakh obtained through supplementary grant was reduced through surrender in March 2020 due to wrong booking of expenditure in demand No.10. Which is violation of Chapter 12.5 (i) Himachal Pradesh Budget Manual 1971 and Rule 44(3) of Himachal Pradesh Financial Rule, 2009.

4235- Capital Outlay on Social Security and Welfare -

02- Social Welfare -			
800- Other Expenditure -			
03- War Memorial Museum at Dharamshala- Non Plan			
O	0.01		
S	99.43	99.43	4.65
R	(-)0.01		(-)94.78

Reasons for the final saving of ₹ 94.78 lakh were awaited (October 2020).

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/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	7,24,58,76				
			17,48,54,95	10,96,91,51	(-)6,51,63,44
Supplementary	10,23,96,19				
Amount surrendered during the year (31 March 2020)					1,04,30,04
Charged					
Original	..			1,20	+1,20
Supplementary	..		..
Amount surrendered during the year					..
Capital Section					
Voted					
Original	10,90,00				
			10,90,00	3,58,24	(-)7,31,76
Supplementary	..				
Amount surrendered during the year (31 March 2020)					38,73

NOTES AND COMMENTS

- (i) The excess of ₹ 1,20,000 over the charged appropriation in Revenue Section requires regularization.
- (ii) In view of the final saving of ₹ 6,51,63.44 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 10,23,96.19 lakh obtained in February 2020 proved excessive and surrender of ₹ 1,04,30.04 lakh inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Revenue Section

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

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

2029- Land Revenue -

102- Survey and Settlement Operations -

02- Settlement and Demarcation of Forest-
Non Plan

O 7,06.37

5,97.80 5,97.79 (-)0.01

R (-)1,08.57

Reduction in provision by ₹ 1,08.57 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more clearance of pending liabilities.

03- Settlement Officer Shimla Establishment-
Non Plan

O 26,77.92

17,43.21 17,43.10 (-)0.11

R (-)9,34.71

Reduction in provision by ₹ 9,34.71 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly offset by excess due to more clearance of pending liabilities and payment of charges of outsourced services.

04- Settlement Officer Kangra Establishment-
Non Plan

O 23,56.55

S 0.01

16,40.76 16,40.76 ..

R (-)7,15.80

Reduction in provision by ₹ 7,15.80 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales and less expenditure on travelling.

103- Land Records -

02- District Establishment Charges-
Non Plan

O 1,42,72.51

1,04,03.62 1,03,64.89 (-)38.73

R (-)38,68.89

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 38.73 lakh, reduction in provision by ₹ 38,68.89 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on miscellaneous items, less receipt of medical reimbursement claims and less expenditure on travelling, telephone, water, electricity bills partly counter balanced by excess due to more expenditure on payment of wages proved inadequate.

Reasons for the final saving of ₹ 38.73 lakh were awaited (October 2020).

03- Strengthening of Primary and Supervisory Land
Record Agencies Headquarter's Staff-
Centrally Sponsored Scheme
Plan

O	1.00			
R	(-) 1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

Non Plan

O	3,50.26			
R	(-)2,19.88	1,30.38	1,30.37	(-)0.01

Reduction in provision by ₹ 2,19.88 lakh through re-appropriation in March 2020 was due to less receipt of applications from beneficiaries, non filling up of vacant posts, non revision of pay scales, less receipt of telephone, water and electricity bills.

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

O	23,96.38			
R	(-)6,19.60	17,76.78	17,74.30	(-)2.48

Reduction in provision by ₹ 6,19.60 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of telephone, water, electricity bills, less expenditure on travelling and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on purchase of vehicle.

2053- District Administration -

093- District Establishments -

01- General Establishment-

Non Plan

O	1,66,39.13			
S	0.01	1,52,65.82	1,37,52.45	(-)15,13.37
R	(-)13,73.32			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the substantial final saving of ₹ 15,13.37 lakh, reduction in provision by ₹ 13,73.32 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale, less receipt of medical reimbursement claims, less expenditure on petrol, oil and lubricant partly counter balanced by excess due to more expenditure on payment of wages, purchase of furniture for new offices, vehicles, payment of rate, rent and taxes proved inadequate.

Reasons for the substantial final saving of ₹ 15,13.37 lakh were awaited (October 2020).

094- Other Establishments -

01- Sub Divisional Establishment-
Non Plan

O	21,45.88			
		17,43.69	17,44.68	+0.99
R	(-)4,02.19			

Reduction in provision by ₹ 4,02.19 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims and less expenditure on travelling.

04- Land Acquisition Staff-
Non Plan

O	1,51.40			
		33.73	95.99	+62.26
R	(-)1,17.67			

In view of the final excess of ₹ 62.26 lakh, reduction in provision by ₹ 1,17.67 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales proved excessive.

Reasons for the final excess of ₹ 62.26 lakh were awaited (October 2020).

05- Expenditure on the Establishment of Deputy Commissioner -
Non Plan

O	98.60			
		70.79	70.80	+0.01
R	(-)27.81			

Reduction in provision by ₹ 27.81 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

800- Other Expenditure -

04- Contribution towards Shimla Road Users and
Pedestrian Amenity Funds-

Non Plan

O	1.00			
	
R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated.

2235- Social Security and Welfare -

01- Rehabilitation -

202- Other Rehabilitation Schemes -

01- Rehabilitation of Displaced Persons-
Non Plan

O	1,27.59				
		84.03	84.05	+0.02	
R	(-)43.56				

Reduction in provision by ₹ 43.56 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

2245- Relief on Account of Natural Calamities -

01- Drought -

101- Gratuitous Relief -

07- Expenditure on Supply of Medicines-
Centrally Sponsored Scheme
Non Plan

(i) S	0.01				
		3,60.00	..	(-)3,60.00	
R	3,59.99				

102- Drinking Water Supply -

01- Supply of Drinking Water through Trucks etc.-
Centrally Sponsored Scheme
Non Plan

(ii) S	0.01				
		1,00.00	..	(-)1,00.00	
R	99.99				

In view of the final saving of ₹ 4,60.00 lakh, augmentation in provision by ₹ 4,59.98 lakh through re-appropriation in March 2020 in the above two cases was due to more receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 4,60.00 lakh in the above two cases were awaited (October 2020).

02- Floods, Cyclones etc. -

101- Gratuitous Relief -

01- Cash Dolls-
Centrally Sponsored Scheme
Plan

S	31,00.00				
		31,00.00	..	(-)31,00.00	

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the final saving of ₹ 31,00.00 lakh were awaited (October 2020).

Non Plan

O	35,00.00			
		13,00.00	..	(-)13,00.00
R	(-)22,00.00			

In view of the final saving of ₹ 13,00.00 lakh, reduction in provision by ₹ 22,00.00 lakh through re-appropriation in March 2020 due to less fund received from Government of India proved inadequate.

Reasons for the final saving of ₹ 13,00.00 lakh were awaited (October 2020).

102- Drinking Water Supply -
01- Expenditure on drinking water-
Non Plan

O	10.00			
	
R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

106- Repairs and Restoration of Damaged Roads and
Bridges -

01- Repairs of Roads and Bridges-
Centrally Sponsored Scheme
Non Plan

S	2,45,00.00	2,45,00.00	..	(-)2,45,00.00
---	------------	------------	----	---------------

Reasons for the final saving of ₹ 2,45,00.00 lakh were awaited (October 2020).

01- Repairs of Roads and Bridges-
Non Plan

O	85,40.00			
		66,08.00	..	(-)66,08.00
R	(-)19,32.00			

In view of the final saving of ₹ 66,08.00 lakh, reduction in provision by ₹ 19,32.00 lakh through re-appropriation in March 2020 due to less expenditure on repairs of roads and bridges proved inadequate.

Reasons for the final saving of ₹ 66,08.00 lakh were awaited (October 2020).

109- Repair and Restoration of damaged Water Supply
Drainage and Sewerage Work -

01- Expenditure on Damaged Water Supply Drainage
and Sewerage Work-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non Plan			
S	1,34,00.00	1,34,00.00	.. (-)1,34,00.00

Reasons for the final saving of ₹ 1,34,00.00 lakh were awaited (October 2020).

Non Plan			
O	31,00.00		
		24,50.00	.. (-)24,50.00
R	(-)6,50.00		

In view of the final saving of ₹ 24,50.00 lakh, reduction in provision by ₹ 6,50.00 lakh through re-appropriation in March 2020 due to less expenditure on repairs and restoration of damaged water supply, drainage and sewerage works proved inadequate.

Reasons for the final saving of ₹ 24,50.00 lakh were awaited (October 2020).

111- Ex-Gratia Payment to Bereaved Families -

01- Ex-Gratia Payment-
Centrally Sponsored Scheme

Non Plan			
S	30,49.00		
		29,99.00	.. (-)29,99.00
R	(-)50.00		

In view of the final saving of ₹ 29,99.00 lakh, reduction in provision by ₹ 50.00 lakh through surrender in March 2020 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 29,99.00 lakh were awaited (October 2020).

Non Plan			
O	75,00.00	75,00.00	.. (-)75,00.00

Reasons for the final saving of ₹ 75,00.00 lakh were awaited (October 2020).

113- Assistance for Repairs/Reconstruction of Houses-

01- Repair and Construction of Houses Assistance-
Centrally Sponsored Scheme

Plan			
S	60.98		
		8,17.00	.. (-)8,17.00
R	7,56.02		

In view of the final saving of ₹ 8,17.00 lakh, augmentation in provision by ₹ 7,56.02 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the final saving of ₹ 8,17.00 lakh were awaited (October 2020).

Non Plan

O	25,00.00				
		4,50.00	..		(-)4,50.00
R	(-)20,50.00				

In view of the final saving of ₹ 4,50.00 lakh, reduction in provision by ₹ 20,50.00 lakh through surrender in March 2020 due to less expenditure on repair/construction of houses proved inadequate.

Reasons for the final saving of ₹ 4,50.00 lakh were awaited (October 2020).

193- Assistance to Local Bodies and other Non Government Bodies/Institutions -

01- Assistance to Local Bodies and other Non Government Bodies/Institutions- Centrally Sponsored Scheme Non Plan

(i)	S	64,80.00			
			64,80.00	..	(-)64,80.00

Non Plan

(ii)	O	30,00.00			
			30,00.00	..	(-)30,00.00

Reasons for the final saving of ₹ 94,80.00 lakh in the above two cases were awaited (October 2020). Whereas grant of ₹ 4,88,64.00 lakh at Sr. No. (i) was received from Government of India

05- *State Disaster Response Fund -*

101- Transfer to Reserve Fund and Deposit Accounts - State Disaster Response Fund -

01- Transfer to State Disaster Response Fund- Non Plan

O	2,87,00.00				
		2,25,93.00	2,25,93.00	..	
R	(-)61,07.00				

Reduction in provision by ₹ 61,07.00 lakh through re-appropriation in March 2020 was due to less receipt of funds from Government of India. Whereas grant of ₹ 5,18,06.00 lakh was received from Government of India.

901- Deduct-Amount met from State Disaster Response Fund -

01- Deduct Amount met from State Disaster Response Fund- Non Plan

O	(-)2,87,00.00				
		(-) 2,25,93.00	..		+2,25,93.00
R	61,07.00				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final excess of ₹ 2,25,93.00 lakh, augmentation in provision by ₹ 61,07.00 lakh through re-appropriation in March 2020 due to keeping deduct funds equal to funds transfer to State Disaster Response funds proved unnecessary.

Budget provision was kept in Minus which indicate wrong accounting procedure.

Reasons for the final excess of ₹ 2,25,93.00 lakh and keeping budget provision in Minus were awaited (October 2020).

80- General -

102- Management of Natural Disaster, Contingency

Plans in Disaster Prone Areas -

01- Expenditure on Natural Disasters, Contingency

Plans in Disaster Prone Areas-

Non Plan

S 0.01

3,00.00 .. (-)3,00.00

R 2,99.99

In view of the final saving of ₹ 3,00.00 lakh, augmentation in provision by ₹ 2,99.99 lakh through re-appropriation in March 2020 due to providing assistance to victim of super cyclone Feni in Odisha state proved unnecessary.

Reasons for the final saving of ₹ 3,00.00 lakh were awaited (October 2020).

02- Expenditure on Capacity Building Construction

under Thirteenth Finance Commission-

Non Plan

S 0.01

10,00.00 .. (-)10,00.00

R 9,99.99

In view of the final saving of ₹ 10,00.00 lakh, augmentation in provision by ₹ 9,99.99 lakh through re-appropriation in March 2020 due to purchase of search and rescue equipment proved unnecessary.

Reasons for the final saving of ₹ 10,00.00 lakh were awaited (October 2020).

05- Capacity Building-

Non Plan

O 5,50.00

14,35.00 .. (-)14,35.00

R 8,85.00

In view of the final saving of ₹ 14,35.00 lakh, augmentation in provision by ₹ 8,85.00 lakh through re-appropriation in March 2020 due to more expenditure on capacity building proved unnecessary.

Reasons for the final saving of ₹ 14,35.00 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

2506- Land Reforms -

102- Consolidation of Holdings -

01- Headquarters Establishment-
Non Plan

O	4,11.05				
		2,21.46	2,21.36	(-)0.10	
R	(-)1,89.59				

Reduction in provision by ₹ 1,89.59 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims, telephone, water and electricity bills.

02- District Establishments-
Non Plan

O	3,55.16				
		1,71.27	1,71.26	(-)0.01	
R	(-)1,83.89				

Reduction in provision by ₹ 1,83.89 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims and less expenditure on travelling.

3454- Census Surveys and Statistics -02- *Surveys and Statistics -*

110- Gazetteer and Statistical Memoirs -

02- Disaster Management Cell-
Non Plan

O	64.35				
		38.70	42.49	+3.79	
R	(-)25.65				

Reduction in provision by ₹ 25.65 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

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

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

2029- Land Revenue -

103- Land Records -

01- Superintendence-
Non Plan

O	2,76.70				
S	0.01	3,14.98	3,15.17	+0.19	
R	38.27				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Augmentation in provision by ₹ 38.27 lakh through re-appropriation in March 2020 was due to conduct of patwari exam partly counter balanced by saving due to non filling up of vacant posts and non revision of pay scales.

2030- Stamps and Registration -

01- *Stamps Judicial -*

102- Expenses on Sale of Stamps -

01- Expenditure on Sale of Stamps through Stamp

Vendors-

Non Plan

O 1.00

19.37 13.53 (-)5.84

R 18.37

Augmentation in provision by ₹ 18.37 lakh through re-appropriation in March 2020 was due to discount paid to stamp vendors on sale of stamps.

02- *Stamps-Non-Judicial -*

101- Cost of Stamps -

01- Central Store Nasik-

Non Plan

O 2,26.89

17,54.49 17,54.49 ..

R 15,27.60

Augmentation in provision by ₹ 15,27.60 lakh through re-appropriation in March 2020 was due to payment of pending bill in respect of Security Printing Press Hyderabad and India Security Printing Press Maharashtra.

102- Expenses on Sale of Stamps -

01- Sale through Stamp Vendors-

Non Plan

O 1.00

1,63.80 1,29.68 (-)34.12

R 1,62.80

In view of the final saving of ₹ 34.12 lakh, augmentation in provision by ₹ 1,62.80 lakh through re-appropriation in March 2020 due to discount paid to stamp vendors on sale of stamps proved excessive.

Reasons for the final saving of ₹ 34.12 lakh were awaited (October 2020).

02- Sale of Notarial Stamps-

Non Plan

O 1.00

19.04 9.49 (-)9.55

R 18.04

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 9.55 lakh, augmentation in provision by ₹ 18.04 lakh through re-appropriation in March 2020 due to discount paid to stamp vendors on sale of stamps proved excessive.

Reasons for the final saving of ₹ 9.55 lakh were awaited (October 2020).

03- Sale of Revenue Stamps-				
Non Plan				
O	1.00			
		9.73	4.90	(-)4.83
R	8.73			

In view of the final saving of ₹ 4.83 lakh, augmentation in provision by ₹ 8.73 lakh through re-appropriation in March 2020 due to discount paid to stamp vendors on sale of revenue stamps proved excessive.

Reasons for the final saving of ₹ 4.83 lakh were awaited (October 2020).

2053- District Administration -

093- District Establishments -

03- Expenditure on Waqf Tribunal-

Non Plan

O	33.65			
S	0.01	59.60	57.58	(-)2.02
R	25.94			

Augmentation in provision by ₹ 25.94 lakh through re-appropriation in March 2020 was due to payment of charges of outsourced services, payment of salary of chairman and members of Waqf Tribunal Dharamshala partly counter balanced by saving due to less expenditure on travelling.

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-

Non Plan

O	8.26			
		21.29	24.96	+3.67
R	13.03			

Augmentation in provision by ₹ 13.03 lakh through re-appropriation in March 2020 was due to more expenditure on repair of residential buildings.

2401- Crop Husbandry -

111- Agricultural Economics and Statistics -

04- Agriculture Census-

Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Plan				
S	0.08			
		78.88	82.54	+3.66
R	78.80			

In view of the final excess of ₹ 3.66 lakh, augmentation in provision by ₹ 78.80 lakh through re-appropriation in March 2020 was due to payment of honorarium, more expenditure on miscellaneous items and payment of salary proved inadequate.

Reasons for the final saving of ₹ 3.66 lakh were awaited (October 2020).

2702- Minor Irrigation -

80- General -

800- Other Expenditure -

07- Scheme for Improvement of Irrigation Statistics-
Centrally Sponsored Scheme

Plan				
S	0.04			
		17.35	26.43	+9.08
R	17.31			

In view of the final excess of ₹ 9.08 lakh, augmentation in provision by ₹ 17.31 lakh through re-appropriation in March 2020 due to payment of salary proved inadequate.

Reasons for the final excess of ₹ 9.08 lakh were awaited (October 2020).

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

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

2053- District Administration -

093- District Establishments -

01- General Establishment-
Non Plan

..	..	1.20	+1.20
----	----	------	-------

Expenditure of ₹ 1.20 lakh was incurred without budget provision; reasons for which were awaited (October 2020).

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction-

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

30-	Construction of Building of Revenue Department- Non Plan				
(i)	O	2,00.00	2,00.00	..	(-),2,00.00
33-	Tehsil/Sub-Tehsil Buildings- Non Plan				
(ii)	O	1,00.00	1,00.00	62.97	(-),37.03

Reasons for the final saving of ₹ 2,37.03 lakh in the above two cases were awaited (October 2020).

37-	Construction of Kanungo/Patwar Buildings- Plan				
	O	7,90.00			
			7,51.27	2,95.27	(-),4,56.00
	R	(-),38.73			

In view of the final saving of ₹ 4,56.00 lakh, reduction in provision by ₹ 38.73 lakh through surrender in March 2020 due to non fulfilment of codal formalities proved inadequate.

Reasons for the final saving of ₹ 4,56.00 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS**GRANT NO. 5- conclud.****(vii) Calamity Relief Fund**

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

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

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds to Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 101- Transfer to Reserve Funds and Deposit Account-State Disaster Response Fund to Major Head 8121-General and Other Reserve Funds, 122- State Disaster Response Fund by taking into account ₹ 1,92.10 lakh as opening balance at the credit of the fund as on 1st April 2019 and credit of ₹ 2,25,93.00 lakh (₹ 1,97,23.00 lakh from Government of India and ₹ 28,70.00 lakh by State Government during the year) accumulation in the fund thus increased to ₹ 2,27,85.10 lakh. The balance at the credit of the fund at the end of March 2020 was ₹ 2,27,85.10 lakh (For detail see Statement No. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2019-20). The expenditure has not been incurred under the Major Head of account 2245, hence the same has not been transferred to Major Head 8121 and 8235.

APPROPRIATION ACCOUNTS
GRANT NO. 6 - EXCISE AND TAXATION

(HEADS 2039-STATE EXCISE, 2040-TAXES ON SALES, TRADE ETC., 2043-COLLECTION CHARGES UNDER STATES GOODS AND SERVICES TAX, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 3604-COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS, 4047-CAPITAL OUTLAY ON OTHER FISCAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	81,04,50			
		1,12,99,09	98,67,55	(-)14,31,54
Supplementary	31,94,59			
Amount surrendered during the year (31 March 2020)				14,31,34

Capital Section

Voted

Original	7,00,00			
		7,08,23	6,93,52	(-)14,71
Supplementary	8,23			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 14,31.54 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 31,94.59 lakh obtained in February 2020 proved excessive.
- (ii) In view of the final saving of ₹ 14.71 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 8.23 lakh obtained in February 2020 proved unnecessary and no amount was surrendered by the department.

Revenue Section

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
2039- State Excise -				
001- Direction and Administration -				
01- Expenditure on District Establishment- Non Plan				
O	7,55.30			
		7,15.66	7,15.65	(-)0.01
R	(-)39.64			

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

Reduction in provision by ₹ 39.64 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and less expenditure on travelling.

104-	Purchase of Liquor and Spirits -				
02-	Clinical Sampling of Liquor-				
	Non Plan				
	O	45.00			
			10.56	10.56	..
	R	(-)34.44			

Reduction in provision by ₹ 34.44 lakh through re-appropriation in March 2020 was due to less expenditure on clinical sampling of liquor.

2043- Collection Charges under States Goods and Services Tax -

800-	Other Expenditure -				
01-	State Goods and Services Tax-				
	Non Plan				
	O	1,29.00			
			36.93	36.93	..
	R	(-)92.07			

Reduction in provision by ₹ 92.07 lakh through re-appropriation/surrender in March 2020 was due to non completion of codal formalities.

2045- Other Taxes and Duties on Commodities and Services -

104-	Collection Charges-Taxes on Goods and Passengers -				
01-	Headquarter's Establishment-				
	Non Plan				
	O	7,07.36			
			6,28.01	6,28.01	..
	R	(-)79.35			

Reduction in provision by ₹ 79.35 lakh through surrender in March 2020 was due to non filling up of vacant posts, less expenditure on petrol, repairs, maintenance of vehicles, on publication, advertising and publicity.

02-	District Establishment-				
	Non Plan				
	O	51,08.39			
			38,64.50	38,64.31	(-)0.19
	R	(-)12,43.89			

Reduction in provision by ₹ 12,43.89 lakh through surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularization of daily wagers in the department.

2235- Social Security and Welfare -

60-	Other Social Security and Welfare Programmes -				
110-	Other Insurance Schemes -				
02-	Group Accidental Insurance Cover for Small Dealers-				

APPROPRIATION ACCOUNTS
GRANT NO. 6-concl.

Non Plan				
O	50.00			
	
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of insurance cases.

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

107- Tax on Entry of Goods into Local Areas-				
02- Grant-in-Aid to Panchayats/Rural Bodies-				
Non Plan				
O	6,18.40			
		5,71.49	5,71.49	..
R	(-)46.91			

Reduction in provision by ₹ 46.91 lakh through surrender in March 2020 was due to less release of Grant-in-Aid.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2040- Taxes on Sales, Trade etc. -			
101- Collection Charges -			
01- Headquarter's and Field Staff-			
Non Plan			
O	2,18.41		
S	16,03.97	19,36.05	..
R	1,13.67		

Augmentation in provision by ₹ 1,13.67 lakh through re-appropriation in March 2020 was due to more expenditure on Value Added Tax-Information Technology project.

2059- Public Works -

01- Office Buildings -				
053- Maintenance and Repairs -				
02- Maintenance Expenditure-				
Non Plan				
O	1.67			
		51.67	51.67	..
R	50.00			

Augmentation in provision by ₹ 50.00 lakh through re-appropriation in March 2020 was due to more expenditure on repair/maintenance of office buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

(HEADS 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING, 2250-OTHER SOCIAL SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES AND 4216-CAPITAL OUTLAY ON HOUSING)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	14,29,07,80				
			14,33,06,14	12,20,59,44	(-)2,12,46,70
Supplementary	3,98,34				
Amount surrendered during the year (31 March 2020)					2,11,91,04
Charged					
Original	..				
			17,61	17,60	(-)1
Supplementary	17,61				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	68,33,07				
			82,21,69	61,23,77	(-)20,97,92
Supplementary	13,88,62				
Amount surrendered during the year (31 March 2020)					12,17,38

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,12,46.70 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 3,98.34 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilised.
- (ii) In view of the final saving of ₹ 20,97.92 lakh in the voted provision of the Capital Section, the supplementary grant of ₹ 13,88.62 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 12,17.38 lakh proved inadequate.

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
			(₹ in lakhs)	
2055-	Police -			
001-	Direction and Administration -			
01-	Directorate-			
	Non Plan			
	O	20,13.58		
			16,70.28	16,70.28
	R	(-)3,43.30		..
	Reduction in provision by ₹ 3,43.30 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.			
003-	Education and Training -			
01-	Police Training Centre-			
	Non Plan			
	O	18,52.79		
			15,50.02	15,50.02
	R	(-)3,02.77		..
	Reduction in provision by ₹ 3,02.77 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and non receipt of bills.			
101-	Criminal Investigation and Vigilance -			
01-	Criminal Investigation-			
	Non Plan			
	O	49,62.21		
			41,94.44	41,94.44
	R	(-)7,67.77		..
	Reduction in provision by ₹ 7,67.77 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement bills partly counterbalanced by excess due to more expenditure on purchase/repair of security equipment and purchase of new vehicles.			
02-	Nationwide Emergency Response System-			
	Centrally Sponsored Scheme			
	Plan			
	S	1,29.33		
		
	R	(-)1,29.33		..

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

Entire provision of ₹ 1,29.33 lakh obtained through supplementary was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

108-	State Headquarters Police -				
01-	State Reserve Police-				
	Non Plan				
	O	1,02,57.29			
			79,56.14	79,56.14	..
	R	(-)23,01.15			

Reduction in provision by ₹ 23,01.15 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales partly counter balanced by excess due to more expenditure on arms, ammunition, uniform, articles, outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

02-	Police for other Government Organization-				
	Non Plan				
	O	43,49.86			
			29,36.34	29,36.34	..
	R	(-)14,13.52			

Reduction in provision by ₹ 14,13.52 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

05-	Indian Reserve Battalion-				
	Non Plan				
	O	3,27,59.33			
			2,47,86.75	2,47,86.75	..
	R	(-)79,72.58			

Reduction in provision by ₹ 79,72.58 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to purchase of new vehicles, more receipt of transfer expenses bills, more expenditure on uniform articles, telephone, water and electricity charges.

109-	District Police-				
01-	District Executive Force-				
	Non Plan				
	O	6,19,55.40			
			5,38,11.32	5,38,11.32	..
	R	(-)81,44.08			

Reduction in provision by ₹ 81,44.08 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to hiring of vehicles on account of Lok Sabha election, purchase of new vehicles, more expenditure on telephone, water and electricity charges.

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

111- Railway Police -				
01- Crime Police-				
Non Plan				
O	5,69.18			
		3,96.82	3,96.82	..
R	(-),1,72.36			

Reduction in provision by ₹ 1,72.36 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

114- Wireless and Computers -				
01- Police Radio Staff-				
Non Plan				
O	26,58.75			
		21,59.13	21,59.13	..
R	(-),4,99.62			

Reduction in provision by ₹ 4,99.62 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of rent bills partly counter balanced by excess due to more receipt of telephone, water and electricity charges.

115- Modernization of Police Force -				
02- Security Related Expenditure-				
Non Plan				
O	98.44			
		35.57	35.57	..
R	(-),62.87			

Reduction in provision by ₹ 62.87 lakh through re-appropriation in March 2020 was due to less expenditure on honorarium.

116- Forensic Science -				
01- State Forensic Science Laboratory-				
Non Plan				
O	8,37.35			
		7,28.63	7,28.48	(-),0.15
R	(-),1,08.72			

Reduction in provision by ₹ 1,08.72 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales counter balanced by excess due to purchase of deoxyribose nucleic acid kits and more expenditure on maintenance work.

03- Strengthening of Forensic Science Laboratory-				
Centrally Sponsored Scheme				
Plan				
S	2,69.00			
		83.12	83.12	..
R	(-),1,85.88			

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

Reduction in provision by ₹ 1,85.88 lakh through re-appropriation/surrender in March 2020 was due to less receipt of bills of outsourced services, less expenditure on purchase of Deoxyribose Nucleic Acid kits, consumables and maintenance work.

2056- Jails -

101- Jails -

01- Jail Establishment-

Non Plan

O 30,47.58

29,09.50 29,09.50 ..

R (-)1,38.08

Reduction in provision by ₹ 1,38.08 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more purchase of grocery item for jails and engagement of outsourced services.

02- Modernization of Jails Administration-

Non Plan

O 2,98.22

2,00.02 2,00.02 ..

R (-)98.20

Reduction in provision by ₹ 98.20 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

2062- Vigilance

104- Vigilance Commission of State/Union Territory-

01- State Vigilance and Anti Corruption Bureau-

Non Plan

O 32,57.96

25,07.76 25,07.76 ..

R (-)7,50.20

Reduction in provision by ₹ 7,50.20 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to purchase of new vehicles, more expenditure on telephone, water and electricity charges.

02- Directorate of Vigilance-

Non Plan

O 66.20

45.35 45.35 ..

R (-)20.85

Reduction in provision by ₹ 20.85 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS

Grant No. 07 contd.

2070- Other Administrative Services -

106- Civil Defence -

01- Headquarters' Staff-
Centrally Sponsored Scheme
Plan

O	12.48			
		6.77	6.77	..
R	(-)5.71			

Reduction in provision by ₹ 5.71 lakh through re-appropriation in March 2020 was due to non fulfilment of codal formalities.

01- Headquarters' Staff

Non Plan

O	30.90			
		18.44	18.44	..
R	(-)12.46			

Reduction in provision by ₹ 12.46 lakh through re-appropriation in March 2020 was due to non filling up of vacant post and non revision of pay scales.

107- Home Guards -

01- Headquarters' Staff-
Centrally Sponsored Scheme
Non Plan

O	21.14			
		11.21	11.21	..
R	(-)9.93			

Reduction in provision by ₹ 9.93 lakh through re-appropriation/surrender in March 2020 was due to non completion of codal formalities, non filling up of vacant post and non revision of pay scales.

Non Plan

O	3,24.35			
		1,38.00	1,38.00	..
R	(-)1,86.35			

Reduction in provision by ₹ 1,86.35 lakh through re-appropriation in March 2020 was due to non filling up of vacant post, non revision of pay scales, non fulfilment of codal formalities, less expenditure on telephone, water and electricity bills.

02- District Staff-

Centrally Sponsored Scheme
Plan

O	4,41.30			
		4,12.22	4,12.22	..
R	(-)29.08			

APPROPRIATION ACCOUNTS**Grant No. 07 contd.**

Reduction in provision by ₹ 29.08 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

108-	Fire Protection and Control -				
01-	Headquarters' Staff				
	Non Plan				
	O	91.03		66.18	66.18
	R	(-)24.85			..

Reduction in provision by ₹ 24.85 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

2250- Other Social Services-

800-	Other Expenditure-				
02-	Grant to Religious Institutions-				
	Non Plan				
	O	3.50		..	..
	R	(-)3.50			..

Entire provision of ₹ 3.50 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

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

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

2055- Police -

101-	Criminal Investigation and Vigilance -				
02-	Nationwide Emergency Response System				
	Non Plan				
	O	0.04		70.40	70.40
	R	70.36			..

Augmentation in provision by ₹ 70.36 lakh through re-appropriation/surrender in March 2020 was due to payment of outsourced services under National Emergency Response System Scheme.

109-	District Police -				
02-	Expenditure on Panchayat Chowkidars/Home Guards (For Service of Summons)-				
	Non Plan				
	O	3,00.00		3,50.15	3,50.15
	R	50.15			..

APPROPRIATION ACCOUNTS**Grant No. 07 contd.**

Augmentation in provision by ₹ 50.15 lakh through re-appropriation in March 2020 was due to release of grant for the payment of Panchayat Chowkidar on account of serving warrants/summons.

03-	Expenditure on Home Guard Volunteers Deployed for Law and Order Duty with Police- Non Plan				
	O	49,82.89		65,34.16	65,34.16
	R	15,51.27			..

Augmentation in provision by ₹ 15,51.27 lakh through re-appropriation in March 2020 was due to payment of daily wage home guard volunteer deployed for law and order duty with police and more expenditure on traveling.

115-	Modernization of Police Force -				
01-	District Executive Force- Centrally Sponsored Scheme Non Plan				
	O	0.06			
	S	0.01	1,64.05	1,19.59	(-)44.45
	R	1,63.98			

In view of the final saving of ₹ 44.45 lakh, augmentation in provision by ₹ 1,63.98 lakh through re-appropriation in March 2020 was due to purchase of new vehicle more organization of training programmes for staff and purchase of equipment proved excessive.

Reasons for the final saving of ₹ 44.45 lakh were awaited (October 2020).

	Non Plan				
	O	0.06		10.94	10.94
	R	10.88			..

Augmentation in provision by ₹ 10.88 lakh through re-appropriation in March 2020 was due to more organization of training programmes for staff and purchase of new vehicles.

02-	Security Related Expenditure- Centrally Sponsored Scheme Non Plan				
	O	2,59.69		3,77.73	3,77.73
	R	1,18.04			..

APPROPRIATION ACCOUNTS**Grant No. 07 contd.**

Augmentation in provision by ₹ 1,18.04 lakh through re-appropriation in March 2020 was due to payment of honorarium, more receipt of claims of travel expenses and more expenditure on repair work in border area partly counter balanced by saving due to less expenditure on telephone, water, electricity charges, outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

116-	Forensic Science -				
02-	Cyber Crime Prevention for Women and Children- Centrally Sponsored Scheme Plan				
	O	0.03			
			19.83	19.83	..
	R	19.80			

Augmentation in provision by ₹ 19.80 lakh through re-appropriation in March 2020 was due to more organization of training programmes for staff.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

20- Maintenance Expenditure on Jail Department's Buildings-
Non Plan

(i)	O	51.15			
			1,01.15	1,01.15	..
	R	50.00			

31- Maintenance Expenditure on Police Departments Buildings-
Non Plan

(ii)	O	2,11.90			
			2,26.90	2,26.90	..
	R	15.00			

47- Expenditure on Repair and Maintenance of Fire
Services Department Buildings-
Non Plan

(iii)	O	5.85			
			9.55	9.55	..
	R	3.70			

62- Maintenance of Vigilance and Anticorruption Bureau Buildings-
Non Plan

(iv)	O	4.38			
			27.61	27.61	..
	R	23.23			

Augmentation in provision by ₹ 91.93 lakh through re-appropriation in March 2020 in the above four cases was due to more expenditure on maintenance.

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

2070- Other Administrative Services -

106-	Civil Defence -				
02-	District Staff				
	Non Plan				
	O	5.48		6.83	6.83
	R	1.35			..

Augmentation in provision by ₹ 1.35 lakh through re-appropriation in March 2020 was due to payment of daily wagers.

107-	Home Guards -				
02-	District Staff-				
	Non Plan				
	O	29,32.92		30,55.99	30,55.99
	R	1,23.07			..

Augmentation in provision by ₹ 1,23.07 lakh through re-appropriation in March 2020 was due to payment of wages to Home Guard staff and exaggeration compensation to their families partly counter balanced by saving due to non filling up of vacant posts and non revision of pay scales.

108-	Fire Protection and Control -				
02-	District Staff-				
	Non Plan				
	O	30,11.74		32,78.95	32,78.86
	R	2,67.21			(-)0.09

Augmentation in provision by ₹ 2,67.21 lakh through re-appropriation in March 2020 was due to payment of daily wagger staff, purchase of fire retardant suits, more receipt of rent bills partly counter balanced by saving due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement bills and less expenditure on telephone, water and electricity bills.

2216- Housing -

06-	Police Housing -				
053-	Maintenance and Repairs -				
02-	Maintenance of Residential Buildings of State				
	Forensic Science Laboratory-				
	Non Plan				
	O	0.01		4.00	4.00
	R	3.99			..

Augmentation in provision by ₹ 3.99 lakh through re-appropriation in March 2020 was due to more expenditure on maintenance of pool buildings.

APPROPRIATION ACCOUNTS
Grant No. 07 contd.

Capital Section

(v)	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	Saving in the voted grant occurred mainly under the following heads:-			
4055-	Capital Outlay on Police -			
211-	Police Housing -			
03-	Modernization of Police Force- Centrally Sponsored Scheme Non Plan			
	O	0.01		
	S	5,10.43	4,43.48	4,43.48 ..
	R	(-)66.96		
	Reduction in provision by ₹ 66.96 lakh through surrender in March 2020 was due to less expenditure on purchase of machinery and equipment.			
	Centrally Sponsored Scheme Plan			
(i)	O	4,74.00	4,74.00	.. (-)4,74.00
(ii)	Plan			
	O	28,83.00	31,15.65	27,53.87 (-)3,61.78
	S	2,32.65		
	Reasons for the final saving of ₹ 8,35.78 lakh in the above two cases were awaited (October 2020).			
05-	Construction of State Forensic Science Laboratory- Plan			
	O	7,35.00	4,49.00	4,16.00 (-)33.00
	R	(-)2,86.00		
	In view of the final saving of ₹ 33.00 lakh, reduction in provision by ₹ 2,86.00 lakh through surrender in March 2020 due to non fulfilment of codal formalities proved inadequate. Reasons for the final saving of ₹ 33.00 lakh were awaited (October 2020).			
09-	Strengthening of Forensic Science Laboratory- Centrally Sponsored Scheme Non Plan			
	S	4,60.00	30.98	30.98 ..
	R	(-)4,29.03		

APPROPRIATION ACCOUNTS**Grant No. 07 conclud.**

Reduction in provision by ₹ 4,29.03 lakh through surrender in March 2020 was due to less purchase of machinery and equipment.

4070- Capital Outlay on Other Administrative Services -

800- Other Expenditure -

02- Construction of Official Buildings of Fire Services Department-

Plan

O 10,71.00

6,51.02 6,51.02 ..

R (-)4,19.98

Reduction in provision by ₹ 4,19.98 lakh through surrender in March 2020 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 8 - EDUCATION

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE AND 6202-LOANS FOR EDUCATION,SPORTS, ART AND CULTURE)

Total grant/
appropriation Actual
expenditure Excess (+)
Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	66,41,11,31				
		66,41,11,44	55,30,50,64	(-)11,10,60,80	
Supplementary	13				

Amount surrendered during the year
(31 March 2020) 10,70,28,85

Charged

Original	..				
		29,50	29,31	(-)19	
Supplementary	29,50				

Amount surrendered during the year
(31 March 2020) 19

Capital Section

Voted

Original	96,85,03				
		1,07,24,94	77,01,95	(-)30,22,99	
Supplementary	10,39,91				

Amount surrendered during the year
(31 March 2020) 30,22,99

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,10,60.80 lakh in the voted provision of the Revenue Section, surrender of ₹ 10,70,28.85 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 30,22.99 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 10,39.91 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

(iii) Saving in the voted grant 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 -			
70- Maintenance of Primary School Buildings- Plan	14,02.00		
O		9,56.48	9,56.48
R	(-)4,45.52		..

Reduction in provision by ₹ 4,45.52 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown funds could not be drawn.

2202- General Education -

01- Elementary Education -

001- Direction and Administration -

 01- Directorate-
 Non Plan

O	22,05.07		
		18,40.56	18,40.57
R	(-)3,64.51		+0.01

Reduction in provision by ₹ 3,64.51 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

Plan

O	11,98.00		
		30.16	30.16
R	(-)11,67.84		..

Reduction in provision by ₹ 11,67.84 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 enforcement of lockdown funds could not be drawn.

101- Government Primary Schools -

 01- Expenditure on Education-
 Non Plan

O	17,93,04.31		
		13,84,77.80	13,84,77.79
R	(-)4,08,26.51		(-)0.01

Reduction in provision by ₹ 4,08,26.51 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales, regularization of daily wages and less enrolment of students.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Plan

O 1,87.00

R (-)1,87.00

..

Entire provision of ₹ 1,87.00 lakh was reduced through re-appropriation in March 2020 due to Covid-19 enforcement of lockdown funds could not be drawn.

03- Middle School-
Non Plan

(i) O 12,08,95.88

10,47,50.48 10,47,50.48 ..

R (-)1,61,45.40

Plan

(ii) O 40,18.00

30,13.54 30,13.54 ..

R (-)10,04.46

Reduction in provision by ₹ 1,71,49.86 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts, non-revision of pay scales and during Covid-19 enforcement of lockdown funds could not be drawn.

11- Expenditure on Urdu and Punjabi Teachers-
Plan

O 90.00

38.04 44.08 +6.04

R (-)51.96

Reduction in provision by ₹ 51.96 lakh through re-appropriation/surrender in March 2020 was due to less receipt of honorarium cases.

12- Atal Vardi Yojna-
Plan

O 22,30.00

20,68.46 21,54.34 +85.88

R (-)1,61.54

In view of the final excess of ₹ 85.88 lakh, reduction in provision by ₹ 1,61.54 lakh through re-appropriation in March 2020 due to Covid-19 enforcement of lockdown funds could not be drawn proved excessive.

Reasons for the final excess of ₹ 85.88 lakh were awaited (October 2020).

102- Assistance to Non Government Primary Schools-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

03-	Reimbursement of Fee of Weaker Section Students in Private School- Plan				
	O	2,00.00			
			14.13	14.13	..
	R	(-)1,85.87			
	Reduction in provision by ₹ 1,85.87 lakh through re-appropriation in March 2020 was due to Covid-19 enforcement of lockdown funds could not be drawn.				
104-	Inspection -				
01-	District Primary Education Officer- Non Plan				
	O	20,54.44			
			17,02.61	17,02.61	..
	R	(-)3,51.83			
	Reduction in provision by ₹ 3,51.83 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and during Covid-19 enforcement of lockdown funds could not be drawn partly counter balanced by excess due to more expenditure on outsourced vehicles/petrol, oil, lubricant and repair of vehicles.				
02-	Block Primary Education Officer- Non Plan				
	O	58,00.00			
			53,64.37	53,64.38	+0.01
	R	(-)4,35.63			
	Reduction in provision by ₹ 4,35.63 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales partly counter balanced by excess due to more expenditure on payment of outsourcing.				
107-	Teachers' Training -				
04-	Expenditure on District Institutes of Education and Training- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
		
	R	(-)1.00			
111-	Sarav Shiksha Abhiyan -				
01-	Grant-in-Aid under Sarav Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(ii)	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(iii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 3.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above three cases; reasons for which were not intimated (October 2020).

04-	Samagar Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(i)	O	2,53,16.00			
	R	(-14,27.07)	2,38,88.93	2,38,88.93	..
(ii)	Plan O	28,11.00			
	R	(-1,56.68)	26,54.32	26,54.32	..

Reduction in provision by ₹ 15,83.75 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to Covid-19 enforcement of lockdown funds could not be drawn.

800-	Other Expenditure -				
01-	Mid-Day Meal- Centrally Sponsored Scheme Plan				
	O	62,95.00			
	R	(-14,30.99)	48,64.01	47,59.23	(-1,04.78)

In view of the final saving of ₹ 1,04.78 lakh, reduction in provision by ₹ 14,30.99 lakh through re-appropriation/surrender in March 2020 due to Covid-19 enforcement of lockdown funds could not be drawn proved inadequate. Whereas grant of ₹ 50,66.57 lakh was received from Government of India.

Reasons for the final saving of ₹ 1,04.78 lakh were awaited (October 2020).

(i)	Non Plan O	5,00.00			
	R	(-15.21)	4,84.79	4,84.79	..
(ii)	Plan O	17,83.00			
	R	(-3,17.52)	14,65.48	14,65.48	..

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 3,32.73 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to Covid-19 enforcement of lockdown funds could not be drawn.

06-	Grant-in-Aid to School Management Committee-				
	Non Plan				
(i)	O	25.00			
			18.53	18.53	..
	R	(-)6.47			
	Plan				
(ii)	O	13,56.00			
			12,82.40	12,82.40	..
	R	(-)73.60			

Reduction in provision by ₹ 80.07 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non receipt of extension to the school management committee of teacher after 01.01.2020.

02-	Secondary Education -				
001-	Direction and Administration -				
01-	Directorate-				
	Non Plan				
	O	20,39.85			
			16,67.77	16,66.94	(-)0.83
	R	(-)3,72.08			

Reduction in provision by ₹ 3,72.08 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales.

109-	Government Secondary Schools -				
01-	Secondary Schools-				
	Non Plan				
	O	22,02,96.35			
	S	0.01	19,76,60.20	19,73,07.74	(-)3,52.46
	R	(-)2,26,36.16			

In view of the final saving of ₹ 3,52.46 lakh, reduction in provision by ₹ 2,26,36.16 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on payment to information technology teachers, building rent, municipal corporation tax, clearing of pending liabilities and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 3,52.46 lakh were awaited (October 2020).

	Plan				
	O	21,06.00			
			16,74.20	15,04.21	(-)1,69.99
	R	(-)4,31.80			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

In view of the final saving of ₹ 1,69.99 lakh, reduction in provision by ₹ 4,31.80 lakh through re-appropriation in March 2020 due to non filling up of vacant posts and non revision of pay scales proved excessive.

Reasons for the final saving of ₹ 1,69.99 lakh were awaited (October 2020).

05-	Information and Communication Technology Programme- Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00			
	R	(-1.00)	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..
06-	Rashtriya Madhyamic Shiksha Abhiyan- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
	R	(-1.00)	..	..	..
	Plan				
(iv)	O	1.00			
	R	(-1.00)	..	..	..
10-	Vocationalisation of Secondary Education- Centrally Sponsored Scheme				
	Plan				
(v)	O	1.00			
	R	(-1.00)	..	..	..
	Plan				
(vi)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 6.00 lakh was reduced through surrender in March 2020 in the above six cases reasons for which were not intimated (October 2020).

14- Expenditure on Inclusive Education for Disabled at
Secondary Stage-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(i)	O	91.00			
	R	(-)91.00	..	..	..
	Plan				
(ii)	O	11.00			
	R	(-)11.00	..	..	..

Entire provision of ₹ 1,02.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share remained unutilized.

15- Student Digital Yojna-

Plan

	O	11,85.00			
	R	4,99.09	16,84.09	..	(-)16,84.09

In view of the final saving of ₹ 16,84.09 lakh, augmentation in provision by ₹ 4,99.09 lakh through re-appropriation in March 2020 due to procurement of laptop under "Srinivasa Ramanujan Student Digital Yojna" for meritorious students proved unnecessary.

Reasons for the final saving of ₹ 16,84.09 lakh were awaited (October 2020).

16- Teacher Education Programme-

Centrally Sponsored Scheme

Plan

(i)	O	1.00			
	R	(-)1.00	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

21- Mukhya Mantri Gian Deep Yojna-

Non Plan

	O	3,00.00			
	R	(-)2,30.00	70.00	..	(-)70.00

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

In view of the final saving of ₹ 70.00 lakh, reduction in provision by ₹ 2,30.00 lakh through re-appropriation in March 2020 due to less receipt of applications from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 70.00 lakh were awaited (October 2020).

24- Upgradation/Maintenance of Existing Information Communication
Technology Laboratory and other Laboratory Facilities-
Plan

O	32,90.00			
R	(-)32,90.00	..	..	..

Entire provision of ₹ 32,90.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non finalization of e-bid and enforcement of lockdown.

27- Medha Protsahan Yojna-
Non Plan

O	5,00.00			
R	(-)3,16.21	1,83.79	1,42.81	(-)40.98

In view of the final saving of ₹ 40.98 lakh, reduction in provision by ₹ 3,16.21 lakh through re-appropriation/surrender in March 2020 due to less receipt of applications from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 40.98 lakh were awaited (October 2020).

29- Samagar Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

O	1,95,80.00			
R	(-)1,16,81.06	78,98.94	78,98.94	..

Reduction in provision by ₹ 1,16,81.06 lakh through re-appropriation/surrender in March 2020 was due to less receipt of funds from Government of India.

Plan

O	21,72.00			
R	(-)12,94.34	8,77.66	8,77.66	..

Reduction in provision by ₹ 12,94.34 lakh through re-appropriation/surrender in March 2020 was due to less release of state share in proportionate to funds released by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

30- Khel Se Swasthya Yojna- Non Plan				
S	0.01			
		1,12.17	..	(-),12.17
R	1,12.16			

In view of the final saving of ₹ 1,12.17 lakh, augmentation in provision by ₹ 1,12.16 lakh through re-appropriation in March 2020 was due to implementation of new scheme in the state proved unnecessary.

Reasons for the final saving of ₹ 1,12.17 lakh were awaited (October 2020).

03- *University and Higher Education -*

102- Assistance to Universities -

01- Himachal Pradesh University-
Plan

O	69,10.00			
		50,88.22	50,88.22	..
R	(-),18,21.78			

Reduction in provision by ₹ 18,21.78 lakh through re-appropriation/surrender in March 2020 was due to non completion of codal formalities.

103- Government Colleges and Institutes -

01- Government Colleges-
Non Plan

O	3,22,83.23			
		2,79,13.29	2,79,13.23	(-),0.06
R	(-),43,69.94			

Reduction in provision by ₹ 43,69.94 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales, less receipt of applications from beneficiaries, enforcement of lockdown partly counter balanced by excess due to more expenditure on travelling, more receipt of medical reimbursement claims and rent, rate and tax bills.

Plan

O	3,80.00			
		2,79.72	2,79.72	..
R	(-),1,00.28			

Reduction in provision by ₹ 1,00.28 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non-revision of pay scales.

02- Training Colleges-
Non Plan

O	3,72.08			
		2,23.88	2,23.83	(-),0.05
R	(-),1,48.20			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,48.20 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

07- Rashtriya Uchchatar Shiksha Abhiyan-
Centrally Sponsored Scheme

Plan

O	42,35.00			
		13,32.86	13,32.86	..
R	(-)29,02.14			

Reduction in provision by ₹ 29,02.14 lakh through re-appropriation/surrender in March 2020 was due to less release of funds from Government of India.

Plan

O	4,71.00			
		1,48.10	1,48.10	..
R	(-)3,22.90			

Reduction in provision by ₹ 3,22.90 lakh through re-appropriation/surrender in March 2020 was due to less release of state share in proportionate to the funds released by Government of India.

09- Khel Se Swasthya Yojna-
Non Plan

S	0.01			
		1,05.58	..	(-)1,05.58
R	1,05.57			

In view of the final saving of ₹ 1,05.58 lakh, augmentation in provision by ₹ 1,05.57 lakh through re-appropriation in March 2020 due to implementation of new scheme in the state proved unnecessary.

Entire provision of ₹ 1,05.58 lakh remained unutilised; reasons for which were awaited (October 2020).

04- *Adult Education -*

103- Rural Functional Literacy Programmes -

05- Sakshar Bharat Yojna-
Centrally Sponsored Scheme

Plan

(i)	O	1.00			
		
	R	(-)1.00			

Plan

(ii)	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

05- <i>Language Development -</i>					
103- Sanskrit Education -					
01- Modernization of Sanskrit Pathshalas-					
Non Plan					
O	6,65.05		5,34.83	5,34.83	..
R	(-)1,30.22				

Reduction in provision by ₹ 1,30.22 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan					
O	35.00		..	..	..
R	(-)35.00				

Entire provision of ₹ 35.00 lakh was reduced through surrender in March 2020 due to non filling up of vacant posts.

80- <i>General -</i>					
107- Scholarships -					
07- Scholarship to Children of those engaged in					
Uncleaned Occupation-					
Centrally Sponsored Scheme					
Plan					
O	2.00		..	..	..
R	(-)2.00				

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

08- Post Matric Scholarship to Other Backward Class Students-					
Centrally Sponsored Scheme					
Plan					
S	0.01		6,90.75	..	(-)6,90.75
R	6,90.74				

In view of the final saving of ₹ 6,90.75 lakh, augmentation in provision by ₹ 6,90.74 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India proved unnecessary. Whereas Grant of ₹ 8,64.30 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Entire provision of ₹ 6,90.75 lakh remained unutilised; reasons for which were awaited (October 2020).

Plan

O	5,00.00		5,00.00	..	(-)5,00.00
---	---------	--	---------	----	------------

Entire provision of ₹ 5,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

09- Pre-Matric Scholarship to Other Backward Class Students-
Centrally Sponsored Scheme

Plan

(i)	O	70.00		..	..
	R	(-)70.00		..	..

Plan

(ii)	O	1.00		..	..
	R	(-)1.00		..	..

Entire provision of ₹ 71.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

18- Kalpna Chawala Chatravriti Yojna-
Non Plan

O	2,12.00		2,12.00	..	(-)2,12.00
---	---------	--	---------	----	------------

Entire provision of ₹ 2,12.00 lakh remained unutilised; reasons for which were awaited (October 2020).

19- Mukhya Mantri Protsahan Yojna-
Non Plan

O	3.18				
			60.00	..	(-)60.00
R	56.82				

In view of the final saving of ₹ 60.00 lakh, augmentation in provision by ₹ 56.82 lakh through re-appropriation in March 2020 due to more receipt of scholarship cases proved unnecessary.

Entire provision of ₹ 60.00 lakh remained unutilised; reasons for which were awaited (October 2020).

20- Scholarship for Economically Backward Classes General Students-
Centrally Sponsored Scheme

Plan

O	3,50.00			..	..
			
R	(-)3,50.00				

Entire provision of ₹ 3,50.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

800- Other Expenditure -					
01- National Cadet Corps General Establishment- Non Plan					
O	6,08.83		4,95.87	4,95.87	..
R	(-)1,12.96				

Reduction in provision by ₹ 1,12.96 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

17- State Council of Education Research and Training, Solan- Non Plan					
O	3,36.79		3,08.75	3,08.75	..
R	(-)28.04				

Reduction in provision by ₹ 28.04 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

**2225- Welfare of Scheduled Castes, Scheduled Tribes, Other
Backward Classes and Minorities -**

03- <i>Welfare of Backward Classes -</i>					
277- Education -					
06- Scholarships to Minority Communities- Centrally Sponsored Scheme Plan					
O	50.00		1.22	1.22	..
R	(-)48.78				

Reduction in provision by ₹ 48.78 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 enforcement of lockdown funds could not be drawn. Whereas grant of ₹ 1.22 lakh was received from Government of India.

2235- Social Security and Welfare -

02- <i>Social Welfare -</i>					
101- Welfare of Handicapped -					
01- Welfare of Handicapped Children- Centrally Sponsored Scheme Plan					
O	30.00		1.36	1.36	..
R	(-)28.64				

Reduction in provision by ₹ 28.64 lakh through re-appropriation/surrender in March 2020 was due to meeting out liability from Non Plan. Which is violation of Para 12.9 (1) (v) of H.P. Budget Manual 1971.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

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

2202- General Education -

01- *Elementary Education -*

107- Teachers Training -

04- Expenditure on District Institutes of Education and Training-
Plan

O 1.00

S 0.05

R 15,99.27

16,00.32 16,00.33 +0.01

Augmentation in provision by ₹ 15,99.27 lakh through re-appropriation in March 2020 was due to payment of salary.

800- Other Expenditure -

05- Grant-in-aid to Elementary Education under Parent
Teachers Association-
Plan

O 10,98.00

R 12,27.11

23,25.11 23,25.11 ..

Augmentation in provision by ₹ 12,27.11 lakh through re-appropriation in March 2020 was due to payment of salary to the teachers under parent teachers association.

02- *Secondary Education -*

101- Inspection -

01- Inspectorate-
Non Plan

O 16,41.06

R 1,54.12

17,95.18 17,95.08 (-)0.10

Augmentation in provision by ₹ 1,54.12 lakh through re-appropriation in March 2020 was due to payment of salary and more expenditure on outsourced vehicles/petrol, oil, lubricant.

109- Government Secondary Schools -

20- Grant-in-Aid to School Management Committee-
Non Plan

O 25.00

R 9,78.01

10,03.01 10,03.01 ..

Augmentation in provision by ₹ 9,78.01 lakh through re-appropriation in March 2020 was due to payment to school management committee teachers.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

25-	Hiring of Closed Circuit Television during Board Examinations- Plan				
	O	12.00			
			92.00	92.00	..
	R	80.00			

Augmentation in provision by ₹ 80.00 lakh through re-appropriation in March 2020 was due to installation of closed circuit televisions in Government senior secondary schools and examination centres.

800-	Other Expenditure -				
01-	Grant-in-Aid to Secondary Education under Parent Teachers Association- Plan				
	O	6,58.00			
			22,08.88	22,08.88	..
	R	15,50.88			

Augmentation in provision by ₹ 15,50.88 lakh through re-appropriation in March 2020 was due to more expenditure on payment of salary to the teachers under parent teachers association.

02-	Expenditure on account of Inspection of Private Institutions- Non Plan				
	O	50.00			
			66.00	66.00	..
	R	16.00			

Augmentation in provision by ₹ 16.00 lakh through re-appropriation in March 2020 was due to payment of remuneration to members and other expenditure of special investigation team.

03-	<i>University and Higher Education -</i>				
102-	Assistance to Universities -				
01-	Himachal Pradesh University- Non Plan				
	O	10,50.00			
			12,87.50	12,87.50	..
	R	2,37.50			

Augmentation in provision by ₹ 2,37.50 lakh through re-appropriation in March 2020 was due to payment of salary to Himachal Pradesh university staff.

07-	Central Cluster University- Non Plan				
	S	0.02			
			1,98.00	1,98.00	..
	R	1,97.98			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 1,97.98 lakh through re-appropriation in March 2020 was due to more expenditure on payment of salary to the staff of Sardar Vallabh Bhai Patel Cluster University Mandi.

104-	Assistance to Non-Government Colleges and Institutes -				
01-	Assistance to Private Colleges-				
	Plan				
	O	8,00.00			
			15,77.45	15,77.45	..
	R	7,77.45			

Augmentation in provision by ₹ 7,77.45 lakh through re-appropriation in March 2020 was due to more receipt of proposals for Grant-in-Aid.

800-	Other Expenditure -				
01-	Grant-in-Aid to Government Colleges under Parent Teachers Association-				
	Non Plan				
	O	52.50			
			1,37.21	1,37.21	..
	R	84.71			

Augmentation in provision by ₹ 84.71 lakh through re-appropriation in March 2020 was due to payment of salary to parent teachers association teachers in colleges.

80-	General -				
004-	Research -				
02-	Education Technology Programme-				
	Centrally Sponsored Scheme				
	Plan				
	O	8.00			
			12.13	12.13	..
	R	4.13			

Augmentation in provision by ₹ 4.13 lakh through re-appropriation in March 2020 was due to payment of salary.

800-	Other Expenditure-				
08-	Expenditure on Sainik Schools-				
	Non Plan				
	O	47.02			
			1,77.00	1,57.00	(-)20.00
	R	1,29.98			

In view of the final saving of ₹ 20.00 lakh, augmentation in provision by ₹ 1,29.98 lakh through re-appropriation in March 2020 due to repair and maintenance of hostels, mess and academic building of Sainik School Sujampur proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Reasons for the final saving of ₹ 20.00 lakh were awaited (October 2020).

16-	Environmental Orientation to School Education- Centrally Sponsored Scheme Plan				
	O	6.00			
			9.19	9.19	..
	R	3.19			

Augmentation in provision by ₹ 3.19 lakh through re-appropriation in March 2020 was due to payment of salary and arrear of dearness allowance.

2205- Art and Culture -

105-	Public Libraries -				
01-	State and District Libraries- Non Plan				
	O	5,55.30			
			6,10.28	6,10.25	(-)0.03
	R	54.98			

Augmentation in provision by ₹ 54.98 lakh through re-appropriation in March 2020 was due to payment of salary and purchase of office articles.

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 -			
201- Elementary Education -			
01- Building- Plan			
(i) O	8,23.00		
		7,18.94	7,18.94
R	(-)1,04.06		..
202- Secondary Education -			
01- Building- Plan			
(ii) O	28,19.00		
S	6,64.91	32,87.40	32,87.40
R	(-)1,96.51		..

Reduction in provision by ₹ 3,00.57 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to Covid-19 enforcement of lockdown funds could not be drawn.

APPROPRIATION ACCOUNTS
GRANT NO. 8-concl.

05-	Construction of Girls Hostel in Educationally Backward Blocks in General Areas - Centrally Sponsored Scheme Plan				
(i)	O	37.00			
	R	(-)37.00	..	..	..
	Plan				
(ii)	O	4.00			
	R	(-)4.00	..	..	..

Entire provision of ₹ 41.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilised.

09-	Mukhya Mantri Aadarsh Vidya Kendra- Non Plan				
	O	15,00.00			
	R	(-)15,00.00	..	..	..

Entire provision of ₹ 15,00.00 lakh was reduced through surrender in March 2020 due to non completion of codal formalities.

203-	University and Higher Education -				
01-	Building- Plan				
	O	45,02.00			
	S	2,75.00	35,95.61	35,95.61	..
	R	(-)11,81.39			

Reduction in provision by ₹ 11,81.39 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 enforcement of lockdown funds could not be drawn.

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/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	21,72,35,27				
		22,05,94,42	18,28,22,05		(-)3,77,72,37
Supplementary	33,59,15				
Amount surrendered during the year (31 March 2020)					3,72,54,25
Charged					
Original	..				
		16,05	11,19		(-)4,86
Supplementary	16,05				
Amount surrendered during the year (31 March 2020)					3,26
Capital Section					
Voted					
Original	1,53,18,46				
		1,98,36,80	1,73,06,45		(-)25,30,35
Supplementary	45,18,34				
Amount surrendered during the year (31 March 2020)					25,30,36

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,77,72.37 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 33,59.15 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 3,72,54.25 lakh also proved inadequate.
- (ii) In view of the final saving of ₹ 25,30.35 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 45,18.34 lakh obtained in February 2020 and surrender of ₹ 25,30.36 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Revenue Section

(iii) Saving in the voted grant 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 -			
36- Maintenance of Indira Gandhi Medical College Buildings- Plan			
O	8,56.00		
S	5.00	5,14.63	..
R	(-)3,46.37		

Reduction in provision by ₹ 3,46.37 lakh through re-appropriation in March 2020 was due to less execution of maintenance works.

2210- Medical and Public Health -

 01- Urban Health Services-Allopathy -

001- Direction and Administration -

 01- Directorate-

 Non Plan

 O
 30,36.41 | | |

 18,43.31 | 18,42.34 | (-)0.97 |

 R
 (-)11,93.10 | | |

Reduction in provision by ₹ 11,93.10 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more receipt of medical reimbursement claims and more expenditure on advertising and publicity.

 Plan

 O
 1.00 | | |

 .. | .. | .. |

 R
 (-)1.00 | | |

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to nil expenditure on telephone, water and electricity bills.

02- District Establishment-

 Non Plan

 O
 18,80.35 | | |

 12,75.49 | 12,75.46 | (-)0.03 |

 R
 (-)6,04.86 | | |

Reduction in provision by ₹ 6,04.86 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on electricity, water and telephone bills and conversion of rogi kalyan samiti staff of different categories into Government contract.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan					
O	36.64				
			27.96	27.96	..
R	(-)8.68				

Reduction in provision by ₹ 8.68 lakh through re-appropriation in March 2020 was due to less receipt of applications and non purchase of office articles.

04- Directorate of Dental Health Services-

Non Plan					
O	1,37.63				
			1,02.32	1,02.32	..
R	(-)35.31				

Reduction in provision by ₹ 35.31 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

102- Employees State Insurance Scheme -

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

O	2,70.50				
		
R	(-)2,70.50				

Entire provision of ₹ 2,70.50 lakh was reduced through re-appropriation/surrender in March 2020 due to non fulfilment of codal formalities.

109- School Health Schemes -

01- School Health Service-

Non Plan					
O	39.51				
			24.89	24.89	..
R	(-)14.62				

Reduction in provision by ₹ 14.62 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and non fulfilment of codal formalities.

110- Hospital and Dispensaries -

03- Urban Health-

Non Plan					
O	2,42,09.92				
S	0.01		1,81,52.32	1,81,51.49	(-)0.83
R	(-)60,57.61				

Reduction in provision by ₹ 60,57.61 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, conversion of rogi kalyan samiti employees of different categories into Government contract, less expenditure on electricity, water and telephone bills.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

08- Lump- Sum Provision for New Health Institution-
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non purchase of office articles.

200- Other Health Schemes -

01- Dental Clinic (Urban)-

Non Plan

O 43,98.66

43,35.53 43,35.52 (-)0.01

R (-)63.13

Reduction in provision by ₹ 63.13 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and non receipt of Grant-in-Aid cases partly counter balanced by excess due to more receipt of medical reimbursement claims.

02- *Urban Health Services-Other Systems of Medicine -*

001- Direction and Administration -

01- Directorate-

Non Plan

O 5,29.71

4,08.71 4,08.80 +0.09

R (-)1,21.00

Reduction in provision by ₹ 1,21.00 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

02- District Establishment-

Non Plan

O 81,54.11

62,53.53 62,55.05 +1.52

R (-)19,00.58

Reduction in provision by ₹ 19,00.58 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and Covid-19 enforcement of lockdown.

101- Ayurveda -

01- Ayurvedic Hospital-

Non Plan

O 10,52.97

9,01.70 9,01.72 +0.02

R (-)1,51.27

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 1,51.27 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more payment of telephone, electricity and water bills.

03- Ayurvedic Pharmacy-				
Non Plan				
O	5,53.51			
		3,90.64	3,90.65	+0.01
R	(-)1,62.87			

Reduction in provision by ₹ 1,62.87 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and Covid-19 enforcement of lockdown.

03- Rural Health Services-Allopathy -				
110- Hospitals and Dispensaries -				
01- Rural Health-				
Non Plan				
O	4,27,88.43			
		3,09,21.06	3,09,19.69	(-)1.37
R	(-)1,18,67.37			

Reduction in provision by ₹ 1,18,67.37 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less conversion of rogi kalyan samiti employees of different categories into Government contract, less receipt of medical reimbursement claims, less expenditure on electricity, water and telephone bills.

Plan				
O	44,96.36			
		37,10.91	37,10.90	(-)0.01
R	(-)7,85.45			

Reduction in provision by ₹ 7,85.45 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on telephone, electricity, water bills, less execution of repair work and less engagement of daily wagers.

05- Lump-Sum Provision for New Health Institution-				
Plan				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non purchase of office articles.

04- Rural Health Services-Other Systems of Medicine -				
101- Ayurveda -				
01- Ayurvedic Hospital-				
Non Plan				
O	2,77.76			
		2,32.89	2,32.88	(-)0.01
R	(-)44.87			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 44.87 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, Covid-19 and enforcement of lockdown partly counter balanced by excess due to more payment of telephone, electricity and water bills.

02- Ayurvedic Dispensary-

Non Plan

O	1,06,73.54			
S	0.02	92,13.12	92,13.15	+0.03
R	(-)14,60.44			

Reduction in provision by ₹ 14,60.44 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, Covid-19 and enforcement of lockdown partly counter balanced by excess due to more receipt of rent bills and celebration of state level international yoga day.

05- *Medical Education, Training and Research -*

101- Ayurveda -

01- Ayurvedic College-

Non Plan

O	18,61.02			
		13,15.56	13,15.49	(-)0.07
R	(-)5,45.46			

Reduction in provision by ₹ 5,45.46 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of applications partly counter balanced by excess due to clearance of pending liabilities.

105- Allopathy -

01- Indira Gandhi Medical College, Shimla-

Non Plan

O	2,11,78.60			
		1,71,89.47	1,64,73.71	(-)7,15.76
R	(-)39,89.13			

In view of the final saving of ₹ 7,15.76 lakh, reduction in provision by ₹ 39,89.13 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts, non revision of pay scales, less expenditure on electricity, water and telephone bills partly counter balanced by excess due to more purchase of essential items to combat Covid-19 cases and more purchase of vehicles proved inadequate.

Reasons for the final saving of ₹ 7,15.76 lakh were awaited (October 2020).

03- Training in various Health Courses-

Non Plan

O	4,30.40			
		3,08.34	3,08.34	..
R	(-)1,22.06			

Reduction in provision by ₹ 1,22.06 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan					
O	35.00		1.07	1.07	..
R	(-)33.93				
Reduction in provision by ₹ 33.93 lakh through re-appropriation in March 2020 was due to less expenditure on telephone, electricity and water bills.					
04- Dental College-					
Non Plan					
O	19,29.73		16,07.51	16,07.49	(-)0.02
R	(-)3,22.22				
Reduction in provision by ₹ 3,22.22 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on electricity, water and telephone bills partly counter balanced by excess due to more payment of outsourced services.					
05- Directorate Medical Education and Research-					
Non Plan					
O	2,78.29		1,40.36	1,40.36	..
R	(-)1,37.93				
Reduction in provision by ₹ 1,37.93 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.					
06- Dr. Rajendra Prasad Medical College Tanda-					
Non Plan					
O	1,13,05.33		1,07,72.02	1,07,22.31	(-)49.71
R	(-)5,33.31				
In view of the final saving of ₹ 49.71 lakh, reduction in provision by ₹ 5,33.31 lakh through re-appropriation in March 2020 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more payment of outsourced services, more purchase of equipment, more payment of telephone, electricity, water bills and more engagement of daily wagers proved inadequate. Reasons for the final saving of ₹ 49.71 lakh were awaited (October 2020).					
07- Upgradation of Government Medical Colleges-					
Centrally Sponsored Scheme					
Plan					
(i) O	1.00		..	..	..
R	(-)1.00				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(ii)	O	1.00			
	R	(-1.00)			
08-	Pradhan Mantri Swasthya Suraksha Yojna - Plan				
(iii)	O	1.00			
	R	(-1.00)			

Entire provision of ₹ 3.00 lakh was reduced through re-appropriation in March 2020 in the above three cases; reasons for which were not intimated (October 2020).

11-	Intra-Mural Research Fund- Non Plan				
	O	1,00.00			
	R	(-58.03)	41.97	41.97	

Reduction in provision by ₹ 58.03 lakh through re-appropriation in March 2020 was due to less expenditure on intra-mural research work.

12-	Dr. Yashwant Singh Parmar Government Medical College, Nahan- Non Plan				
	O	39,27.66			
	R	(-1,59.63)	37,68.03	37,68.02	(-)0.01

Reduction in provision by ₹ 1,59.63 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more payment of outsourced services, more procurement of essential items during combat Covid-19 and purchase of vehicles.

14-	Pandit Jawahar Lal Nehru Government Medical College, Chamba- Non Plan				
	O	31,01.65			
	S	2,04.18	31,74.74	31,74.66	(-)0.08
	R	(-1,31.09)			

Reduction in provision by ₹ 1,31.09 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more purchase of essential items during combat Covid-19 and purchase of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

17- Regional Geriatric Centre at Dr. Rajendra Prasad
Government Medical College, Tanda-
Centrally Sponsored Scheme
Plan

S 4,88.44

..

R (-)4,88.44

Entire provision of ₹ 4,88.44 lakh obtained through Supplementary was reduced through re-appropriation in March 2020 due to non completion of codal formalities.

06- *Public Health -*

101- Prevention and Control of Diseases -

02- Tuberculosis Hospital-

Non Plan

O 10,19.49

7,06.82 7,06.81 (-)0.01

R (-)3,12.67

Reduction in provision by ₹ 3,12.67 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on electricity, water, telephone bills and enforcement of lockdown during Covid-19.

Plan

O 1,83.00

74.70 74.69 (-)0.01

R (-)1,08.30

Reduction in provision by ₹ 1,08.30 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of material, on electricity, water and telephone bills.

05- Mental Health and Rehabilitation Hospital-

Non Plan

O 85.50

S 0.02

64.95 64.94 (-)0.01

R (-)20.57

Reduction in provision by ₹ 20.57 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts, non revision of pay scales and enforcement of lockdown during Covid-19.

Plan

O 2,32.00

2,07.12 2,07.12 ..

R (-)24.88

Reduction in provision by ₹ 24.88 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of equipment, less receipt of telephone, water and electricity bills partly counter balanced by excess due to more receipt of Grant-in-Aid cases.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

07- Leprosy Hospital- Non Plan				
O	4,64.17			
		2,33.54	2,32.65	(-)0.89
R	(-)2,30.63			

Reduction in provision by ₹ 2,30.63 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and non-revision of pay scales.

Plan				
O	20.00			
	
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through re-appropriation in March 2020 due to less expenditure on telephone, electricity and water bills.

08- Treatment of Goitre- Non Plan				
O	25.72			
		11.88	11.88	..
R	(-)13.84			

Reduction in provision by ₹ 13.84 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non-revision of pay scales.

21- National Acquired Immuno Deficiency Syndrome Control Programme- Centrally Sponsored Scheme Plan				
(i) O	2.00			
	
R	(-)2.00			
23- Expenditure on Trauma Centres- Centrally Sponsored Scheme Plan				
(ii) O	1.00			
	
R	(-)1.00			
Plan				
(iii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 4.00 lakh was reduced through re-appropriation in March 2020 in the above three cases; reasons for which were not intimated (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

107-	Public Health Laboratories -				
01-	Expenditure on Public Health Laboratory-				
	Non Plan				
	O	2,48.31			
			1,67.38	1,67.37	(-)0.01
	R	(-)80.93			

Reduction in provision by ₹ 80.93 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on outsourced services.

200-	Other Systems -				
05-	Mukhya Mantri Aashirwad Yojna-				
	Non Plan				
	O	15,00.00			
			11,01.29	11,01.29	..
	R	(-)3,98.71			

Reduction in provision by ₹ 3,98.71 lakh through surrender in March 2020 was due to less receipt of demand from the beneficiaries.

06-	Free Medicines-				
	Non Plan				
	O	15,00.00			
			13,40.99	13,40.99	..
	R	(-)1,59.01			

Reduction in provision by ₹ 1,59.01 lakh through re-appropriation/surrender in March 2020 was due to late finalization of tenders.

2211- Family Welfare -

001-	Direction and Administration -				
01-	State Headquarters-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	3,02.00			
			2,28.33	2,28.32	(-)0.01
	R	(-)73.67			
	Non Plan				
(ii)	O	25.06			
			7.08	7.08	..
	R	(-)17.98			

Reduction in provision by ₹ 91.65 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan					
O	1.00				
		
R	(-)1.00				
Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non expenditure on telephone, electricity and water bills.					
02- District Headquarters- Centrally Sponsored Scheme					
Plan					
O	1,43.00				
			81.76	81.76	..
R	(-)61.24				
Reduction in provision by ₹ 61.24 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales.					
Non Plan					
O	5,77.23				
			2,62.64	2,62.64	..
R	(-)3,14.59				
Reduction in provision by ₹ 3,14.59 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims, less expenditure on electricity, water and telephone bills.					
Plan					
O	1.00				
		
R	(-)1.00				
Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non expenditure on telephone, electricity and water bills.					
003- Training -					
01- Training of Auxiliary Nurse Midwife/Dais/Lady Health Visitor Supervisor etc.- Centrally Sponsored Scheme					
Plan					
(i) O	2,42.00				
			1,45.36	1,45.30	(-)0.06
R	(-)96.64				
Non Plan					
(ii) O	1,97.22				
			1,11.96	1,11.95	(-)0.01
R	(-)85.26				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101-	Rural Family Welfare Services -			
01-	Family Welfare Centre in Rural Areas-			
	Centrally Sponsored Scheme			
	Plan			
(iii)	O	30,25.00		
			26,18.06	26,18.06
	R	(-)4,06.94		..
	Non Plan			
(iv)	O	1,03,97.63		
			71,37.43	71,37.39
	R	(-)32,60.20		(-)0.04
102-	Urban Family Welfare Services -			
01-	Family Welfare Centre in Urban Areas-			
	Centrally Sponsored Scheme			
	Plan			
(v)	O	4,24.00		
			3,38.29	3,38.29
	R	(-)85.71		..
	Non Plan			
(vi)	O	14,15.81		
			7,40.30	7,40.30
	R	(-)6,75.51		..
	Reduction in provision by ₹ 46,10.26 lakh through re-appropriation/surrender in March 2020 in the above six cases was due to non filling up of vacant posts and non revision of pay scales.			
200-	Other Services and Supplies -			
02-	Indira Gandhi Balika Suraksha Yojna-			
	Non Plan			
	O	20.00		
			7.00	7.00
	R	(-)13.00		..
	Reduction in provision by ₹ 13.00 lakh through surrender in March 2020 was due to less expenditure on miscellaneous items.			
	Plan			
(i)	O	70.00		
			48.20	48.20
	R	(-)21.80		..
03-	Additional Development Grant to Panchayats for Best Female Birth Ratio-			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(ii)	O	50.00			
			35.00	35.00	..
	R	(-15.00)			

Reduction in provision by ₹ 36.80 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of proposals.

04- Incentive to Female Foeticide Informers-

	Plan				
	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020; reasons for which were not intimated (October 2020).

05- Provision under National Rural Health Mission-
Centrally Sponsored Scheme

	Plan				
	O	2,49,08.00			
			1,77,07.00	1,77,07.00	..
	R	(-72,01.00)			

Reduction in provision by ₹ 72,01.00 lakh through re-appropriation/surrender in March 2020 was due to less receipt of funds from Government of India. Whereas grant of ₹ 1,71,84.00 lakh was received from Government of India.

06- Rashtriya Swasthya Beema Yojna -
Centrally Sponsored Scheme

	Plan				
	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020; reasons for which were not intimated (October 2020). Whereas grant of ₹ 58.27 lakh was received from Government of India.

07- Matri Seva Yojna-

	Plan				
(i)	O	1.00			
		
	R	(-1.00)			

08- National Ambulance Service -
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(ii)	O	3,63.00			
		
	R	(-)3,63.00			
09-	National Health Protection Scheme- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 3,65.00 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non completion of codal formalities.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

200- Other Programmes -

10- Reimbursement of Medical Expenses of Freedom Fighters-
Non Plan

O	14.06		10.53	10.53	..
R	(-)3.53				

Reduction in provision by ₹ 3.53 lakh through surrender in March 2020 was due to less receipt of medical reimbursement claims.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- <i>Office Buildings -</i>			
053- Maintenance and Repairs -			
49- Maintenance of Health Department Buildings - Non Plan			
(i) O	0.01		
		30.72	30.72
R	30.71		..
50- Maintenance of Ayurveda Department Buildings- Non Plan			
(ii) O	0.01		
		1,00.00	1,00.00
R	99.99		..
53- Maintenance of Dental College Buildings-			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Non Plan				
(iii)	O	0.01			
			10.93	10.93	..
	R	10.92			

Augmentation in provision by ₹ 1,41.62 lakh through re-appropriation in March 2020 in the above three cases was due to more expenditure on repair and maintenance of office

2210- Medical and Public Health -

01- *Urban Health Services-Allopathy -*

110- Hospital and Dispensaries -

03- Urban Health-

Plan

O	44,00.00				
S	0.01	55,80.53	55,79.65		(-)0.88
R	11,80.52				

Augmentation in provision by ₹ 11,80.52 lakh through re-appropriation in March 2020 was due to providing more power supply to All India Institute of Medical Science Kothipura partly counter balanced by saving due to less expenditure on telephone, water, electricity bills, non filling up of vacant posts, non revision of pay scales and less purchase of materials.

07- Bio Medical Waste-

Non Plan

O	55.34				
		87.51	87.74		+0.23
R	32.17				

Augmentation in provision by ₹ 32.17 lakh through re-appropriation in March 2020 was due to payment of more bio-medical waste bills to Municipal Corporation partly counter balanced by saving due to non fulfilment of codal formalities.

05- *Medical Education, Training and Research -*

101- Ayurveda -

05- National Ayurveda, Yoga, Unani and
Naturapathy, Siddha and Homoeopathy Mission-
Centrally Sponsored Scheme

Plan

O	5,03.00				
		28,69.72	28,69.72		..
R	23,66.72				

Substantial augmentation in provision by ₹ 23,66.72 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India. Whereas grant of ₹ 15,88.07 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	56.00			
		3,18.86	3,18.86	..
R	2,62.86			

Substantial augmentation in provision by ₹ 2,62.86 lakh through re-appropriation in March 2020 was due to more release of state share in proportionate to central share.

105- Allopathy -

01- Indira Gandhi Medical College, Shimla-

Plan				
O	11,43.00			
S	1,03.10	13,35.59	15,35.59	+2,00.00
R	89.49			

In view of the final excess of ₹ 2,00.00 lakh, augmentation in provision by ₹ 89.49 lakh through re-appropriation in March 2020 due to more expenditure on material and supply partly counter balanced by saving due to less purchase of essential items during combat Covid-19 and less receipt of grant-in-aid cases proved inadequate.

Reasons for the final excess of ₹ 2,00.00 lakh were awaited (October 2020).

06- Dr. Rajendra Prasad Medical College Tanda-

Plan				
O	9,02.00	9,02.00	9,51.99	+49.99

Reasons for the final excess of ₹ 49.99 lakh were awaited (October 2020).

13- Dr. Radhakrishnan Government Medical College Hamirpur-

Non Plan				
O	13,76.14			
S	1,56.47	22,13.11	22,13.11	..
R	6,80.50			

Augmentation in provision by ₹ 6,80.50 lakh through re-appropriation in March 2020 was due to more posting of additional staff, more procurement of essential items during combat Covid-19, more payment of outsourced services, more receipt of rent bills partly counter balanced by saving due to less expenditure on telephone, electricity and water bills.

15- Lal Bahadur Shastri Government Medical College and Hospital at Ner Chowk-

Non Plan				
O	34,40.22			
S	0.36	52,35.64	52,36.48	+0.84
R	17,95.06			

Augmentation in provision by ₹ 17,95.06 lakh through re-appropriation in March 2020 was due to more posting of additional staff, more payment of outsourced services, payment of outsourced vehicles, petrol, oil, lubricant/repair of vehicles, more payment of telephone, electricity, water bills, more procurement of essential items during combat Covid-19, more expenditure on purchase of material and ambulance.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

18-	Himachal Pradesh University for Health Sciences-				
	Non Plan				
	S	0.02			
			1,22.00	1,22.00	..
	R	1,21.98			

Augmentation in provision by ₹ 1,21.98 lakh through re-appropriation in March 2020 was due to providing assistance to newly established Atal Medical and Research University, Mandi, Himachal Pradesh.

06-	<i>Public health-</i>				
001-	Direction and Administration-				
04-	Drugs Administration and Food Safety-				
	Non Plan				
	O	2,38.72			
	S	0.03	3,04.23	3,04.22	(-)0.01
	R	65.48			

Augmentation in provision by ₹ 65.48 lakh through re-appropriation in March 2020 was due to more payment of salary, more expenditure on getting samples of food and related items analysed in Food Safety and Security Authority of India/notified food laboratories and more expenditure on outsourced vehicles.

101-	Prevention and Control of Diseases -				
21-	National Acquired Immune Deficiency Syndrome				
	Control Programme-				
	Plan				
	O	1,30.00			
	S	3,76.92	5,51.01	5,51.01	..
	R	44.09			

Augmentation in provision by ₹ 44.09 lakh through re-appropriation in March 2020 was due to providing free of cost more diagnosis and treatment to HIV patients.

200-	Other Systems -				
08-	Himachal Health Care Scheme-				
	Non Plan				
	O	5,00.00			
			17,00.00	17,00.00	..
	R	12,00.00			

Augmentation in provision by ₹ 12,00.00 lakh through re-appropriation in March 2020 was due to more implementation of Himachal Health Care Scheme.

09-	Sahara Yojna-				
	Non Plan				
	S	0.01			
			3,71.48	3,71.48	..
	R	3,71.47			

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Augmentation in provision by ₹ 3,71.47 lakh through re-appropriation in March 2020 was due to implementation of new health scheme.

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

(i)	O	9.25			
			47.06	47.06	..
	R	37.81			

05- Maintenance of the Director of Medical
Education Residential Buildings-
Non Plan

(ii)	O	5.28			
			53.28	53.28	..
	R	48.00			

Augmentation in provision by ₹ 85.81 lakh through re-appropriation in March 2020 in the above two cases was due to repair/maintenance of Government residential buildings.

Capital Section

(v) 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-

01- *Urban Health Services -*

110- Hospital and Dispensaries -

01- Urban Health-
Plan

	O	17,83.00			
	S	16,09.20	33,66.35	33,66.35	..
	R	(-)25.85			

Reduction in provision by ₹ 25.85 lakh through surrender in March 2020 was due to non receipt of estimates from field functionaries and less expenditure on purchase of equipment.

03- Development Work under Dental Health Services-

Non Plan

	O	33.31			
			5.39	5.39	..
	R	(-)27.92			

Reduction in provision by ₹ 27.92 lakh through surrender in March 2020 was due to non purchase of machinery and equipment.

APPROPRIATION ACCOUNTS
GRANT NO. 9-concl.

02- Rural Health Services -				
110- Hospitals and Dispensaries -				
01- Rural Health-				
Plan				
O	39,17.00			
S	88.64	37,77.93	37,77.93	..
R	(-)2,27.71			

Reduction in provision by ₹ 2,27.71 lakh through surrender in March 2020 was due to non fulfilment of codal formalities.

03- Medical Education Training and Research -				
105- Allopathy -				
01- Medical College-				
Centrally Sponsored Scheme				
Plan				
(i) O	1.00			
	
R	(-)1.00			
05- Construction of New Medical College at Nahan-				
Centrally Sponsored Scheme				
Plan				
(ii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

06- Construction of New Medical College at Hamirpur-				
Centrally Sponsored Scheme				
Plan				
O	23,03.00			
		11,05.04	11,05.04	..
R	(-)11,97.96			

Reduction in provision by ₹ 11,97.96 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

07- Construction of Medical College at Chamba-				
Centrally Sponsored Scheme				
Plan				
O	10,38.00			
	
R	(-)10,38.00			

Entire provision of ₹ 10,38.00 lakh was reduced through surrender in March 2020 due to non completion of codal formalities.

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

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 3054-ROADS 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	35,40,27,60				
		35,69,93,68	28,33,10,73	(-)7,36,82,95	
Supplementary	29,66,09				
Amount surrendered during the year (31 March 2020)				7,36,44,63	
Charged					
<i>Original</i>	..				
		46,36	40,77	(-)5,59	
<i>Supplementary</i>	46,36				
Amount surrendered during the year				..	
Capital Section					
Voted					
Original	12,92,53,03				
		18,08,14,36	16,24,20,50	(-)1,83,93,86	
Supplementary	5,15,61,33				
Amount surrendered during the year (31 March 2020)				2,47,47,42	
Charged					
<i>Original</i>	2,00,00				
		1,04,46,02	6,92,23	(-)97,53,79	
<i>Supplementary</i>	1,02,46,02				
Amount surrendered during the year				..	

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,36,82.95 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 29,66.09 lakh obtained in February 2020 proved unnecessary while the original grant remained substantially unutilized which point out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 1,83,93.86 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 5,15,61.33 lakh obtained in February 2020 and surrender of ₹ 2,47,47.42 lakh proved excessive respectively.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- (iii) In view of the final saving of ₹ 97,53.79 lakh in the charged appropriation of the Capital Section, the supplementary grant of ₹ 1,02,46.02 lakh obtained in February 2020 proved excessive and no amount was surrendered by the department.

Revenue Section

- (iv) Saving 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			
(i) O	22,08.47		
S	3.58	15,14.02	15,12.57
R	(-)6,98.03		(-)1.45
03- Designs- Non Plan			
(ii) O	6,19.07		
R	(-)2,51.30	3,67.77	3,67.27
			(-)0.50
04- Architecture- Non Plan			
(iii) O	2,69.06		
R	(-)62.36	2,06.70	2,06.69
			(-)0.01
Reduction in provision by ₹ 10,11.69 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to non filling up of vacant posts and non revision of pay scales.			
051- Construction -			
01- Government Non Residential Building- Plan			
O	1,80.00		
R	(-)26.95	1,53.05	1,53.05
			..
Reduction in provision by ₹ 26.95 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on repair of official buildings.			
03- Vidhan Sabha Buildings at Shimla/Dharamshala- Plan			
O	20.00		
S	40.00	20.00	20.00
R	(-)40.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reduction in provision by ₹ 40.00 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

052- Machinery and Equipment -				
02- Repairs and Carriage etc.-				
Non Plan				
O	44.34			
		12.38	12.38	..
R	(-31.96)			

Reduction in provision by ₹ 31.96 lakh through re-appropriation in March 2020 was due to less expenditure on maintenance of machinery and equipment.

053- Maintenance and Repairs -				
03- Execution-				
Non Plan				
O	1,44,56.18			
		1,04,84.85	1,04,84.85	..
R	(-39,71.33)			

Reduction in provision by ₹ 39,71.33 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

04- Maintenance Expenditure on Non Residential Buildings-				
Non Plan				
O	30,97.62			
		29,32.71	29,33.40	+0.69
R	(-1,64.91)			

Reduction in provision by ₹ 1,64.91 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on repair of official buildings.

05- Work Charged Staff Converted into Regular Establishment-				
Non Plan				
O	1,27,42.30			
		85,34.92	85,33.94	(-0.98)
R	(-42,07.38)			

Reduction in provision by ₹ 42,07.38 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

06- Maintenance Provision for Adjustment of Recovery-				
Non Plan				
O	1,27,42.30			
		85,34.92	76,73.58	(-8,61.34)
R	(-42,07.38)			

In view of the final saving of ₹ 8,61.34 lakh, reduction in provision by ₹ 42,07.38 lakh through re-appropriation in March 2020 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 8,61.34 lakh were awaited (October 2020).

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-

Non Plan

O 20,99.44

18,65.11 18,63.68 (-)1.43

R (-)2,34.33

Reduction in provision by ₹ 2,34.33 lakh through re-appropriation in March 2020 was due to less expenditure on maintenance of residential buildings.

3054- Roads and Bridges -

01- *National Highways -*

337- Road Works -

01- Maintenance of National Highways-

Non Plan

O 5,88.50

5,23.28 5,23.28 ..

R (-)65.22

Reduction in provision by ₹ 65.22 lakh through re-appropriation/surrender in March 2020 due to Covid-19 enforcement of lockdown/curfew.

04- *District and Other Roads -*

105- Maintenance and Repairs -

03- Expenditure on Maintenance of Roads-

Non Plan

O 69,28.86

..

R (-)69,28.86

Entire provision of ₹ 69,28.86 lakh was reduced through re-appropriation in March 2020 due to diversion of funds for maintenance of various roads from Himachal Pradesh Road and other Infrastructure Development Corporation to public works department.

05- Public Works Department Workshop Nahar Foundry-

Non Plan

O 70.63

14.25 15.21 +0.96

R (-)56.38

Reduction in provision by ₹ 56.38 lakh through re-appropriation in March 2020 was due to less receipt of medical reimbursement claims, non filling up of vacant posts and non revision of pay scale.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

06-	Maintenance Provision for Adjustment of Recovery- Non Plan				
	O	7,53,55.36			
			4,55,69.69	4,62,92.31	+7,22.62
	R	(-),2,97,85.67			

In view of the final excess of ₹ 7,22.62 lakh, reduction in provision by ₹ 2,97,85.67 lakh through re-appropriation/surrender in March 2020 due to less expenditure on maintenance for adjustment of recovery proved excessive.

Reasons for the final excess of ₹ 7,22.62 lakh were awaited (October 2020).

07-	Work Charged Staff Converted into Regular Establishment- (Road Works) - Non Plan				
	O	7,53,55.36			
	S	58.00	5,30,27.21	5,30,21.98	(-),5.23
	R	(-),2,23,86.15			

Reduction in provision by ₹ 2,23,86.15 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

13-	Other Maintenance Expenditure- Machinery and Equipment- Non Plan				
(i)	O	3,33.96			
			2,73.56	2,75.20	+1.64
	R	(-),60.40			
	Plan				
(ii)	O	2,00.00			
			1,64.10	1,64.30	+0.20
	R	(-),35.90			

14-	Other Maintenance Expenditure-Bridges- Non Plan				
(iii)	O	12,42.70			
			11,16.87	11,22.25	+5.38
	R	(-),1,25.83			

Reduction in provision by ₹ 2,22.13 lakh through re-appropriation/surrender in March 2020 in the above three cases was mainly due to covid-19 enforcement of lockdown/curfew.

17-	Expenditure on Maintenance of Roads- Non Plan				
	O	21,96.83			
			22,43.31	21,73.31	(-),70.00
	R	46.48			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final saving of ₹ 70.00 lakh, augmentation in provision by ₹ 46.48 lakh through re-appropriation in March 2020 was due to repair of roads proved unnecessary. Reasons for the final saving of ₹ 70.00 lakh were awaited (October 2020).

Plan				
S	70.00	70.00	..	(-70.00)

Entire provision of ₹ 70.00 lakh obtained through supplementary grant in February 2020 remained unutilized; reasons for which were awaited (October 2020).

18- Expenditure on Maintenance of Bridges Awards-

Non Plan				
O	8,44.93	7,54.37	7,54.37	..
R	(-90.56)			

Reduction in provision by ₹ 90.56 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

19- Execution-

Non Plan				
O	1,73,38.55			
S	20.75	1,28,89.66	1,28,87.87	(-1.79)
R	(-44,69.64)			

Reduction in provision by ₹ 44,69.64 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of electricity, water and telephone bills.

20- Maintenance Provision for Adjustment of Recovery-

Non Plan				
O	3,21,11.40	2,13,00.50	2,14,13.76	+1,13.26
R	(-1,08,10.90)			

In view of the final excess of ₹ 1,13.26 lakh, reduction in provision by ₹ 1,08,10.90 lakh through surrender in March 2020 due to less expenditure on maintenance for adjustment of recovery proved excessive.

Reasons for the final excess of ₹ 1,13.26 lakh were awaited (October 2020).

21- Work Charged Staff Converted into Regular

Establishment-Machinery and Equipment-
Non Plan

(i) O	89,34.85			
S	12.00	62,85.17	62,84.32	(-0.85)
R	(-26,61.68)			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

22-	Work Charged Staff Converted into Regular				
	Establishment-Bridges-				
	Non Plan				
(ii)	O	92,19.39			
	S	12.00	68,69.36	68,69.54	+0.18
	R	(-)23,62.03			

Reduction in provision by ₹ 50,23.71 lakh through surrender in March 2020 in the above two cases was mainly due to non filling up of vacant posts and non revision of pay scales.

23-	Work Charged Staff Converted into Regular				
	Establishment-Road Works-				
	Non Plan				
	O	1,39,57.16			
	S	10.00	95,20.40	95,19.55	(-)0.85
	R	(-)44,46.76			

Reduction in provision by ₹ 44,46.76 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

27-	Independent Quality Control Check Flying Squad				
	under Hon'ble Chief Minister-				
	Plan				
	O	4,00.00			
			..	30.97	+30.97
	R	(-)4,00.00			

In view of the final excess of ₹ 30.97 lakh, reduction in provision by ₹ 4,00.00 lakh through surrender in March 2020 due to non fulfilment of codal formalities proved unnecessary.

Reasons for incurring expenditure of ₹ 30.97 lakh without provision were awaited (October 2020).

800-	Other Expenditure -				
04-	Rural Roads-				
	Plan				
	O	2,00.00			
			1,51.15	1,50.94	(-)0.21
	R	(-)48.85			

Reduction in provision by ₹ 48.85 lakh through surrender in March 2020 was mainly due to Covid-19 enforcement of lockdown/curfew.

80-	General -				
001-	Direction and Administration -				
01-	Direction and Supervision-				
	Non Plan				
	O	60,14.61			
	S	2.00	41,36.42	41,36.29	(-)0.13
	R	(-)18,80.19			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reduction in provision by ₹ 18,80.19 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

05- Architect-				
Non Plan				
O	6,37.25			
S	1.80	4,41.85	4,41.85	..
R	(-)1,97.20			

Reduction in provision by ₹ 1,97.20 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

800- Other Expenditure -				
03- Output Performance based Maintenance Contract-				
Non Plan				
O	23,54.00			
		3,45.36	3,45.36	..
R	(-)20,08.64			

Huge reduction in provision by ₹ 20,08.64 lakh through surrender in March 2020 was due to Covid 19 enforcement of lockdown/curfew.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -				
80- General -				
799- Suspense -				
01- Stock-				
Non Plan				
(i) O	90,00.00			
		2,35,93.86	2,35,93.86	..
R	1,45,93.86			
02- Stock Manufacture-				
Non Plan				
(ii) O	40,00.00			
		51,00.31	51,00.31	..
R	11,00.31			
03- Miscellaneous Public Works Advances-				
Non Plan				
(iii) O	50,00.00			
		99,65.56	99,65.56	..
R	49,65.56			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Substantial augmentation in provision by ₹ 2,06,59.73 lakh through re-appropriation in March 2020 in the above three cases was due to purchase/storage of material for construction of buildings of various departments.

3054- Roads and Bridges -

04- District and Other Roads -

105- Maintenance and Repairs -

02- Other Maintenance Expenditure Roads-

Non Plan

O 2,37,44.68

3,18,21.36 3,18,56.26 +34.90

R 80,76.68

In view of the final excess of ₹ 34.90 lakh, augmentation in provision by ₹ 80,76.68 lakh through re-appropriation in March 2020 was due to repair of various roads partly counter balanced by saving due to less engagement of daily wagers proved inadequate.

Reasons for the final excess of ₹ 34.90 lakh were awaited (October 2020).

15- Other Maintenance Expenditure-Road Works-

Non Plan

O 38,86.77

41,65.23 42,29.85 +64.62

R 2,78.46

In view of the final excess of ₹ 64.62 lakh, augmentation in provision by ₹ 2,78.46 lakh through re-appropriation in March 2020 was due to maintenance of various roads proved inadequate.

Reasons for the final excess of ₹ 64.62 lakh were awaited (October 2020).

16- Expenditure on Maintenance of Machinery and Equipment-

Non Plan

O 2,68.43

3,07.38 3,07.38 ..

R 38.95

Augmentation in provision by ₹ 38.95 lakh through re-appropriation in March 2020 was due to more expenditure on maintenance of machinery and equipment.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
04- District Administration-			
Plan			
(i) O 1,20.00	90.40	90.40	..
R (-)29.60			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

38-	Payment of Arbitration Cases (Buildings)-				
	Non Plan				
(ii)	S	10.80			
			0.35	0.35	..
	R	(-10.45)			

Reduction in provision by ₹ 40.05 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to enforcement of lockdown/curfew.

4216- Capital Outlay on Housing -

01- Government Residential Buildings -

106- General Pool Accommodation -

01- Residential Buildings in various Districts-

Non Plan

(i)	O	15,00.00			
			11,48.66	11,48.67	+0.01
	R	(-3,51.34)			

Plan

(ii)	O	37,88.00			
			26,26.30	26,26.29	(-)0.01
	R	(-11,61.70)			

Reduction in provision by ₹ 15,13.04 lakh through re-appropriation in March 2020 in the above two cases was due to less expenditure on construction of essential works.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

101- Bridges -

01- Construction of Bridges-

Non Plan

(i)	O	15,00.00			
			5,59.31	5,59.31	..
	R	(-9,40.69)			

Plan

(ii)	O	2,00.00			
	S	5,50.33	2,39.55	2,39.55	..
	R	(-5,10.78)			

337- Road Works -

02- Construction of Rural Roads-

Plan

(iii)	O	52,39.00			
	S	31,94.88	81,71.07	81,71.07	..
	R	(-2,62.81)			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

06- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Land)-				
Non Plan				
(iv)	S	3,66.51		
			1,74.71	1,74.71
	R	(-)1,91.80		..
Plan				
(v)	O	10,00.00		
	S	17,56.01	27,14.82	27,14.82
	R	(-)41.19		..
Reduction in provision by ₹ 19,47.27 lakh through re-appropriation in March 2020 in the above five cases was due to Covid-19 enforcement of lockdown/curfew.				
09- Programme Fund and Administrative Expenses Fund under Pradhan Mantri Gramin Sadak Yojna Works-				
Plan				
	O	39,49.00		
			90,30.00	87,39.00
	S	50,81.00		(-)2,91.00
Reasons for the final saving of ₹ 2,91.00 lakh were awaited (October 2020).				
10- Improvement of Black Spots -				
Non Plan				
	O	40,00.00		
			39,79.04	39,31.01
	R	(-)20.96		(-)48.03
In view of the final saving of ₹ 48.03 lakh, reduction in provision by ₹ 20.96 lakh through re-appropriation in March 2020 due to Covid-19 enforcement of lockdown/curfew proved inadequate.				
Reasons for the final saving of ₹ 48.03 lakh were awaited (October 2020).				
11- Mukhya Mantri Sadak Yojna-				
Non Plan				
	O	50,00.00		
			26,80.43	27,15.62
	R	(-)23,19.57		+35.19
In view of the final excess of ₹ 35.19 lakh, reduction in provision by ₹ 23,19.57 lakh through re-appropriation/surrender in March 2020 due to Covid-19 enforcement of lockdown/curfew proved excessive.				
Reasons for the final excess of ₹ 35.19 lakh were awaited (October 2020).				
12- Widening of Roads Barotiwala-Parwanoo and Barotiwala-Gunnai-Parwanoo -				
Non Plan				
	O	1.00		
			..	1.00
	R	(-)1.00		+1.00

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 1.00 lakh, reduction in provision by ₹ 1.00 lakh through re-appropriation in March 2020 due to non fulfilment of codal formalities proved unjustified. Expenditure of ₹ 1.00 lakh was incurred without provision; Reasons for which were awaited (October 2020).

16-	Administrative and Contingency Charges out of Funds Received from National Highways Authority of India- Non Plan				
(i)	O	0.01			
	S	1,16.80	50.80	50.80	..
	R	(-)66.01			
17-	Purchase of Machinery and Equipment under Major District and Other- Plan				
(ii)	O	1,00.00			
		
	R	(-)1,00.00			
19-	Construction of Roads under Nationalized Bank for Agriculture and Rural Development- Plan				
(iii)	O	3,96,75.00			
			2,30,16.48	2,30,16.48	..
	R	(-)1,66,58.52			
	Reduction in provision by ₹ 1,68,24.53 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to Covid-19 enforcement of lockdown/curfew.				
21-	World Bank State Roads- Plan				
	O	75,00.00			
		
	R	(-)75,00.00			
	Entire provision of ₹ 75,00.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.				
23-	Himachal Road Improvement Scheme- Non Plan				
	O	25,00.00			
			24,64.22	24,77.06	+12.84
	R	(-)35.78			
	Reduction in provision by ₹ 35.78 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

24- Independent Quality Control Check Flying Squad
under Hon'ble Chief Minister-
Plan

O 3,00.00

R (-)3,00.00

..

Entire provision of ₹ 3,00.00 lakh was reduced through surrender in March 2020 due to non completion of codal formalities.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
07- Public Works- Plan			
(i) O 4,49.00			
S 6,63.00	11,74.99	11,74.99	..
R 62.99			
12- General Administration- Plan			
(ii) O 1,50.00			
R 53.55	2,03.55	2,03.55	..

Augmentation in provision by ₹ 1,16.54 lakh through re-appropriation in March 2020 in the above two cases was due to completion of ongoing works.

80- General -

051- Construction -

05- Other Administrative Services-
Plan

O 10,00.00

R 19,95.25

29,95.25 29,95.25 ..

Augmentation in provision by ₹ 19,95.25 lakh through re-appropriation in March 2020 was due to wrong booking of expenditure which actually relates to Demand No. 04. Which is violation of Chapter 12.5 (i) Himachal Pradesh Budget Manual 1971 and Rule 44(3) of Himachal Pradesh Financial Rule, 2009.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

337- Road Works -				
02- Construction of Rural Roads-				
Non Plan				
O	60,00.00			
		94,32.96	1,60,76.45	+66,43.49
R	34,32.96			

In view of the final excess of ₹ 66,43.49 lakh, augmentation in provision by ₹ 34,32.96 lakh through re-appropriation in March 2020 was due to land compensation proved inadequate.

Reasons for the final excess of ₹ 66,43.49 lakh were awaited (October 2020).

20- Construction of Roads under Central Road Fund-				
Centrally Sponsored Scheme				
Plan				
O	72,39.00			
S	17,17.00	91,94.52	91,94.52	..
R	2,38.52			

Augmentation in provision by ₹ 2,38.52 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
5054- Capital Outlay on Roads and Bridges -			
04- District and other Roads -			
337- Road Works -			
02- Construction of Rural Roads-			
Non Plan			
S	66,97.02	66,97.02	53.54 (-)66,43.48

Reasons for the final saving of ₹ 66,43.48 lakh were awaited (October 2020).

15- Payment for Arbitration Cases (Roads and Bridges)-			
Non Plan			
S	35,49.00	35,49.00	.. (-)35,49.00

Entire appropriation of ₹ 35,49.00 lakh obtained through supplementary grant in February 2020 remained unutilized; Reasons for which were awaited (October 2020).

(ix) Above saving was partly counter balanced by excess occurred mainly under the following heads:-

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
5054- Capital Outlay on Roads and Bridges -			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04- District and other Roads -					
337- Road Works -					
15- Payment for Arbitration Cases (Roads and Bridges) -					
Plan					
O	2,00.00		2,00.00	6,38.69	+4,38.69

Reasons for the final excess of ₹ 4,38.69 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(x) Suspense Transactions

The expenditure under this grant includes ₹ 6,24,08.08 (₹ 6,24,08.08 lakhs in the Revenue Section and ₹ 0.00 lakh in the Capital Section) accounted for under minor head "Suspense".

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

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

(iii) Workshop Suspense -

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

An analysis of the "Suspense" transactions accounted for under this grant during the year 2019-20 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2019	Debits	Credits	Closing balance on 31 March 2020
	Debit(+) Credit(-)	(₹ in lakhs)		Debit(+) Credit(-)

Revenue Section**2059-Public Works-**

80-General-

799-Suspense-

01-Stock-

(-)2,08,55.99

3,83,26.87

4,17,01.71

(-)2,42,30.83*

APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 1 April 2019		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2020	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
02-Stock Manufacture-	+17,24.83		56,83.17	46,29.72		+27,78.28
03-Miscellaneous Public Works Advances-	+4,18,13.03		1,83,98.04	2,49,44.63		+3,52,66.44
04 -Workshop Suspense-		+0.07	0.00	0.00		+0.07
Total 2059-	+2,26,81.94		6,24,08.08	7,12,76.06		+1,38,13.96
Total-Revenue Section	+2,26,81.94		6,24,08.08	7,12,76.06		+1,38,13.96
Capital Section						
5054-Capital Outlay on Roads and Bridges-						
<i>03-State Highways-</i>						
799-Suspense-						
01-Stock-	(-)15.03		0.00	0.00		(-)15.03*
02-Stock Manufacture-	(-)16.87		0.00	0.00		(-)16.87*
03-Miscellaneous Public Work Advances-	(-)22.98		0.00	0.00		(-)22.98*
04-Workshop Suspense-	(-)1,99.52		0.00	0.00		(-)1,99.52*
Total 5054-	(-)2,54.40		0.00	0.00		(-)2,54.40*
Total Capital Section	(-)2,54.40		0.00	0.00		(-)2,54.40*
Total Demand	+2,24,27.54		6,24,08.08	7,12,76.06		+1,35,59.56

* Reasons for the minus balances were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 11 - AGRICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2810-NEW AND RENEWABLE ENERGY, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY AND 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION)

		Total grant		Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	4,49,42,00				
		4,87,02,23		4,53,58,28	(-)33,43,95
Supplementary	37,60,23				
Amount surrendered during the year (31 March 2020)					33,43,21
Capital Section					
Voted					
Original	74,64,97				
		74,64,97		66,16,76	(-)8,48,21
Supplementary	..				
Amount surrendered during the year (31 March 2020)					8,22,99

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 33,43.95 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 37,60.23 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

		Total grant		Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -					
001- Direction and Administration -					
01- Directorate-					
Non Plan					
(i) O	13,22.19				
S	0.01	9,81.36		9,81.15	(-)0.21
R	(-)3,40.84				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

02-	District and Field Staff-				
	Non Plan				
(ii)	O	25,79.33			
			17,01.02	17,01.02	..
	R	(-),8,78.31			
103-	Seeds -				
01-	Distribution of Seed-				
	Non Plan				
(iii)	O	15,28.95			
	S	0.01	11,41.56	11,41.56	..
	R	(-),3,87.40			

Reduction in provision by ₹ 16,06.55 lakh through re-appropriation/surrender in March 2020 in the above three cases was mainly due to non filling up of vacant posts.

105-	Manures and Fertilizers-				
04-	Soil Science and Chemistry-				
	Non Plan				
(i)	O	5,65.22			
			3,53.47	3,53.47	..
	R	(-),2,11.75			
07-	Development of Quality Control of Inputs				
	(Fertilizer Control Laboratory)-				
	Non Plan				
(ii)	O	83.55			
			55.30	55.30	..
	R	(-),28.25			

Reduction in provision by ₹ 2,40.00 lakh through re-appropriation/surrender in March 2020 in the above two cases was mainly due to non filling up of vacant posts.

12-	Prakritik Khet Khushall Kishan-				
	Non Plan				
	O	10,00.00			
	S	0.03	8,61.86	6,61.98	(-),1,99.88
	R	(-),1,38.17			

In view of the final saving of ₹ 1,99.88 lakh, reduction in provision by ₹ 1,38.17 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,99.88 lakh were awaited (October 2020).

109-	Extension and Farmers' Training -				
25-	Normal Extension Activities-				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Non Plan				
O	29,11.30			
		20,82.58	20,82.50	(-)0.08
R	(-)8,28.72			
Reduction in provision by ₹ 8,28.72 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.				
111-	Agricultural Economics and Statistics -			
01-	Section of Agricultural Statistics (Timely Reporting Scheme)-			
	Centrally Sponsored Scheme			
	Plan			
O	80.00			
		50.14	50.14	..
R	(-)29.86			
Reduction in provision by ₹ 29.86 lakh through surrender in March 2020 was mainly due to less receipt of funds from Government of India.				
Non Plan				
O	1,10.10			
		54.12	54.12	..
R	(-)55.98			
Reduction in provision by ₹ 55.98 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.				
113-	Agricultural Engineering -			
01-	Agriculture Implements and Machinery-			
	Non Plan			
O	97.93			
		66.81	66.81	..
R	(-)31.12			
Reduction in provision by ₹ 31.12 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less engagement of daily wagers.				
115-	Scheme of Small/Marginal Farmers and Agricultural Labour -			
01-	Mukhya Mantri Kisan Aivam Khetihar Mazdoor			
	Jeevan Suraksha Yojna-			
	Plan			
O	26.00			
		14.30	14.30	..
R	(-)11.70			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 11.70 lakh through surrender in March 2020 was due to less receipt of casualty claims from farmers.

800-	Other Expenditure -				
13-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	5,63.00			
			4,12.72	4,12.72	..
	R	(-)1,50.28			
	Plan				
(ii)	O	62.00			
			46.59	46.59	..
	R	(-)15.41			
16-	National Food Security Mission- Centrally Sponsored Scheme Plan				
(iii)	O	9,77.00			
			8,65.72	8,65.72	..
	R	(-)1,11.28			
Reduction in provision by ₹ 2,76.97 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to less receipt of funds from Government of India and less expenditure in proportionate in state share. Whereas Grant of ₹ 18,97.71 lakh at Sr.no.(i) was received from Government of India.					
18-	Mukhya Mantri Green House Renovation Scheme- Non Plan				
(i)	O	3,00.00			
		
	R	(-)3,00.00			
19-	Mukhya Mantri Jaivic Kheti Purskar Yojna- Non Plan				
(ii)	O	50.00			
		
	R	(-)50.00			
20-	Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Project Phase-II- Plan				
(iii)	O	1,50.00			
		
	R	(-)1,50.00			
21-	Jal Se Krishi Ko Bal Yojna-				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

	Non Plan				
(iv)	O	25,00.00			
			22,11.08	22,11.08	..
	R	(-),2,88.92			
22-	Flow Irrigation Scheme- Non Plan				
(v)	O	25,00.00			
			21,90.97	21,90.97	..
	R	(-),3,09.03			
Reduction in provision by ₹ 10,97.95 lakh through surrender in March 2020 in the above five cases was mainly due to least response from farmers.					
23-	Saur Sinchayee Yojna- Non Plan				
	O	30,00.00			
			19,53.69	19,53.69	..
	R	(-),10,46.31			
Reduction in provision by ₹ 10,46.31 lakh through re-appropriation/surrender in March 2020 was mainly due to less receipt of cases from farmers.					
24-	Paramparagat Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	8,05.00			
			1,54.50	1,54.50	..
	R	(-),6,50.50			
	Plan				
(ii)	O	92.00			
			17.16	17.16	..
	R	(-),74.84			
25-	National Project on Soil Health Fertility- Centrally Sponsored Scheme Plan				
(iii)	O	2,18.00			
			2,01.32	2,01.13	(-),0.19
	R	(-),16.68			

Reduction in provision by ₹ 7,42.02 lakh through surrender in March 2020 in the above three cases was mainly due to less receipt of funds from Government of India corresponding state share remained unutilized.

2402- Soil and Water Conservation -
101- Soil Survey and Testing -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

01-	Survey of Cultivable Waste Land (Agriculture Department)- Non Plan				
(i)	O	2,74.70			
			1,76.39	1,76.39	..
	R	(-98.31			
102-	Soil Conservation -				
01-	Soil Conservation Agricultural Land (Agriculture Department)- Non Plan				
(ii)	O	23,63.29			
	S	2.83	18,11.77	18,11.73	(-0.04
	R	(-5,54.34			
03-	Establishment of Research cum Demonstration Centre of Soil Conservation (Agriculture Department)- Non Plan				
(iii)	O	60.12			
			47.15	47.15	..
	R	(-12.97			
04-	Soil Conservation in River Valley Project (Agriculture Department)- Non Plan				
(iv)	O	1,86.18			
			1,15.65	1,15.65	..
	R	(-70.53			
Reduction in provision by ₹ 7,36.15 lakh through re-appropriation/surrender in March 2020 in the above four cases was mainly due to non filling up of vacant posts.					
800-	Other Expenditure -				
04-	Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme Plan				
	O	13,03.00			
	S	0.01	6,63.32	6,00.41	(-62.91
	R	(-6,39.69			

In view of the final saving of ₹ 62.91 lakh, reduction in provision by ₹ 6,39.69 lakh through re-appropriation/surrender in March 2020 due to less receipt of funds from Government of India proved inadequate. Whereas Grant of ₹ 12,42.00 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reasons for the final saving of ₹ 62.91 lakh were awaited (October 2020).

Plan				
O	1,45.00			
S	0.01	73.35	73.35	..
R	(-71.66)			

Reduction in provision by ₹ 71.66 lakh through re-appropriation/surrender in March 2020 was mainly due to less receipt of funds from Government of India corresponding state share remained unutilized.

2407- Plantations -

01- Tea -

800- Other Expenditure -

01- Tea Development in Himachal Pradesh-
Non Plan

O	1,43.09			
		97.91	97.91	..
R	(-45.18)			

Reduction in provision by ₹ 45.18 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

2810- New and Renewable Energy -

01- Bio Energy -

103- Biomass -

01- Installation of Gobar Gas Plant-
Non Plan

O	5,97.50			
		4,41.95	4,41.95	..
R	(-1,55.55)			

Reduction in provision by ₹ 1,55.55 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts. **Sub Major Head 01-Bio Energy under Major Head 2810-New and Renewable Energy is not appearing in the List of Major and Minor head which was wrongly operated for the last two years.**

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
104- Agricultural Farms -			
03- Mukhya Mantri Khet Sanrakshan Yojna- Non Plan			
S	0.01		
		9,98.14	9,98.14
R	9,98.13		..

APPROPRIATION ACCOUNTS
GRANT NO. 11-contd.

Augmentation in provision by ₹ 9,98.13 lakh through re-appropriation in March 2020 was mainly due to more receipt of cases of land protection equipment from farmers.

109-	Extension and Farmers' Training -				
27-	National Mission on Extension Technology-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	8,25.00			
	S	0.01	11,38.93	11,38.93	..
	R	3,13.92			
30-	Submission on Seeds and Planting Material-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	3,05.00			
			4,11.33	4,11.33	..
	R	1,06.33			
	Plan				
(iii)	O	33.00			
			45.72	45.72	..
	R	12.72			

Augmentation in provision by ₹ 4,32.97 lakh through re-appropriation in March 2020 in the above three cases was mainly due to more receipt of funds from Government of India and corresponding state share provided in that proportion.

31-	Submission on Agriculture Mechanization-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	8,25.00			
	S	7,57.31	34,27.80	34,27.80	..
	R	18,45.49			
	Plan				
(ii)	O	92.00			
			3,80.68	3,80.68	..
	R	2,88.68			

Augmentation in provision by ₹ 21,34.17 lakh through re-appropriation in March 2020 in the above two cases was mainly due to more receipt of funds from Government of India.

32- National Bamboo Mission -
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 11-contd.

	Plan				
(i)	R	2,07.30	2,07.30	2,07.30	..
	Plan				
(ii)	R	23.03	23.03	23.03	..

Augmentation without provision by ₹ 2,30.33 lakh through re-appropriation in March 2020 in the above two cases was mainly due to more receipt of funds from Government of India corresponding state share provided in that proportion.

Funds were required to be obtained through original/supplementary budget estimates. Re-appropriation without funds was improper and violation of the provision contained in para 12.5 of Himachal Pradesh Budget Manual.

800-	Other Expenditure -				
14-	Crop Diversification Project Japan International Co-Operation Agency - Non Plan				
		..	..	2,95.61	+2,95.61

Expenditure of ₹ 2,95.61 lakh was incurred without provision; reasons for which were awaited (October 2020).

2402- Soil and Water Conservation -

800-	Other Expenditure -				
03-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme				
	Plan				
	O	3,55.00	7,05.19	6,88.09	(-17.10)
	R	3,50.19			

Augmentation in provision by ₹ 3,50.19 lakh through re-appropriation in March 2020 was mainly due to more receipt of funds from Government of India.

	Plan				
	O	40.00	75.13	75.13	..
	R	35.13			

Augmentation in provision by ₹ 35.13 lakh through re-appropriation in March 2020 was mainly due to more receipt of funds from Government of India corresponding state share provided in that proportion.

2403- Animal Husbandry -

107-	Fodder and Feed Development -				
------	-------------------------------	--	--	--	--

APPROPRIATION ACCOUNTS
GRANT NO. 11-contd.

05- Uttam Chara Utpadan Yojna- Plan				
O	4,00.00			
		6,96.99	6,96.99	..
R	2,96.99			

Augmentation in provision by ₹ 2,96.99 lakh through re-appropriation in March 2020 was due to more receipt of demand of Feed and Fodder Seed from the farmers.

Capital Section

(iv) 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 -			
103- Seeds -			
01- Purchase of Improved Seeds- Non Plan			
O	39,97.58		
		39,69.29	39,69.29
R	(-)28.29		..

Reduction in provision by ₹ 28.29 lakh through surrender in March 2020 was mainly due to less purchase of improved seed.

4402- Capital Outlay on Soil and Water Conservation -

102- Soil Conservation -				
02- Small Farmers Development Agency - Plan				
O	7,00.00			
	
R	(-)7,00.00			

Entire provision of ₹ 7,00.00 lakh was reduced through surrender in March 2020 mainly due to non approval of projects.

03- Efficient Irrigation through Micro Irrigation System- Plan				
O	16,00.00			
		15,08.34	14,82.31	(-)26.03
R	(-)91.66			

In view of the final saving of ₹ 26.03 lakh, reduction in provision by ₹ 91.66 lakh through surrender in March 2020 due to less execution of work proved inadequate.

Reasons for the final saving of ₹ 26.03 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 11-concl.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4402- Capital Outlay on Soil and Water Conservation -			
102- Soil Conservation -			
02- Small Farmers Development Agency - Plan			
	..	0.82	+ 0.82

Expenditure of ₹ 0.82 lakh was incurred without provision; reasons for which were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 12 - HORTICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION AND 6401-LOANS FOR CROP HUSBANDRY)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	3,50,92,00		
	3,74,98,83	2,96,34,84	(-)78,63,99
Supplementary	24,06,83		
Amount surrendered during the year (31 March 2020)			32,73,93
Capital Section			
Voted			
Original	16,35,63		
	16,35,63	15,40,19	(-)95,44
Supplementary	..		
Amount surrendered during the year (31 March 2020)			95,44

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 78,63.99 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 24,06.83 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 32,73.93 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2401- Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
01- Directorate- Non Plan			
O	12,77.08		
	9,42.63	9,42.63	..
R	(-)3,34.45		

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 3,34.45 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

02- District and Field Staff- Non Plan				
O	30,94.25			
		23,10.66	23,10.51	(-)0.15
R	(-)7,83.59			

Reduction in provision by ₹ 7,83.59 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

05- Horticulture Development- Non Plan				
O	16,74.16			
		15,37.49	15,22.49	(-)15.00
R	(-)1,36.67			

Reduction in provision by ₹ 1,36.67 lakh through re-appropriation in March 2020 due to non filling up of vacant posts, less receipt of telephone, water and electricity bills partly counter balanced by excess due to more expenditure on purchase of new vehicles.

06- Plant Nutrition Programme- Non Plan				
O	1,39.20			
		1,16.16	1,16.16	..
R	(-)23.04			

Reduction in provision by ₹ 23.04 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan				
O	14.00			
		10.73	10.73	..
R	(-)3.27			

Reduction in provision by ₹ 3.27 lakh through re-appropriation/surrender in March 2020 was due to less purchase of plant nutrition material.

09- Apiculture Scheme- Non Plan				
O	3,48.79			
		2,29.84	2,29.84	..
R	(-)1,18.95			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 1,18.95 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan				
O	9.00			
		5.76	5.76	..
R	(-)3.24			

Reduction in provision by ₹ 3.24 lakh through surrender in March 2020 was due to less expenditure on purchase of horticulture material, machinery and equipment.

10- Development of Floriculture-
Non Plan

O	1,48.43			
		1,13.35	1,13.35	..
R	(-)35.08			

Reduction in provision by ₹ 35.08 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and less engagement of daily wagers.

Plan				
O	10.00			
		4.10	4.10	..
R	(-)5.90			

Reduction in provision by ₹ 5.90 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of floriculture material.

11- Establishment/Maintenance of Government
Orchards/Nurseries-
Non Plan

O	9,69.12			
		6,01.06	6,01.06	..
R	(-)3,68.06			

Reduction in provision by ₹ 3,68.06 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan				
O	22.00			
		7.34	7.34	..
R	(-)14.66			

Reduction in provision by ₹ 14.66 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of material, less receipt of rent, rate and tax bills.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

15- Project for Mushroom Cultivation- Non Plan					
O	3,10.59				
		1,93.28	1,93.28		..
R	(-)1,17.31				

Reduction in provision by ₹ 1,17.31 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan					
O	38.00				
		13.32	13.32		..
R	(-)24.68				

Reduction in provision by ₹ 24.68 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of material, machinery and equipment.

18- Training of Farmers- Plan					
O	30.00				
		19.86	19.86		..
R	(-)10.14				

Reduction in provision by ₹ 10.14 lakh through re-appropriation/surrender in March 2020 was due to less organization of training camps.

19- Training and Extension- Non Plan					
O	30,24.21				
		19,59.34	19,59.34		..
R	(-)10,64.87				

Reduction in provision by ₹ 10,64.87 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan					
O	5.00				
	
R	(-)5.00				

Entire provision of ₹ 5.00 lakh was reduced through re-appropriation in March 2020 mainly due to less expenditure on purchase of material.

26- Fruit Processing Schemes- Non Plan					
O	7,35.39				
		5,31.21	5,31.20		(-)0.01
R	(-)2,04.18				

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 2,04.18 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan				
O	43.00			
		26.54	26.54	..
R	(-)16.46			

Reduction in provision by ₹ 16.46 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of horticulture material and less receipt of rent, rate and tax bills.

35- Horticulture Economics and Statistics-

Plan				
O	12.00			
		6.96	6.96	..
R	(-)5.04			

Reduction in provision by ₹ 5.04 lakh through re-appropriation/surrender in March 2020 was mainly due to less expenditure on outsourcing.

50- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

Plan				
O	2,67.00			
		2,12.95	2,12.95	..
R	(-)54.05			

Reduction in provision by ₹ 54.05 lakh through surrender in March 2020 was mainly due to less receipt of funds from Government of India. Whereas Grant of ₹ 18,97.71 lakh was received from Government of India.

Plan				
O	30.00			
		23.97	23.97	..
R	(-)6.03			

Reduction in provision by ₹ 6.03 lakh through surrender in March 2020 was mainly due to less receipt of funds from Government of India corresponding state share remained unutilized.

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

O	16,45.00			
		11,89.51	11,89.51	..
R	(-)4,55.49			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 4,55.49 lakh through re-appropriation/surrender in March 2020 was mainly due to less requirement for payment of insurance premium.

57- Horticulture Development Project-

Plan

O	78,97.00			
		40,00.00	..	(-)40,00.00
R	(-)38,97.00			

In view of the final saving of ₹ 40,00.00 lakh, reduction in provision by ₹ 38,97.00 lakh through re-appropriation/surrender in March 2020 due to less requirement for World Bank funded project proved inadequate.

Entire provision of ₹ 40,00.00 lakh remained unutilized; reasons for which were awaited (October 2020).

62- Pradhan Mantri Krishi Sinchayee Yojna-
Plan

O	72.00			
		46.76	46.76	..
R	(-)25.24			

Reduction in provision by ₹ 25.24 lakh through re-appropriation/surrender in March 2020 was due to lockdown funds could not be utilized partly counter balanced by excess due to more receipt of funds from Government of India. Whereas grant of ₹ 48,34.70 lakh was received from Government of India.

64- Subsidy on Plastic Crates-
Non Plan

(i) O	2,00.00			
	
R	(-)2,00.00			

69- Mukhay Mantri Green House Renovation Scheme-
Non Plan

(ii) O	1,00.00			
	
R	(-)1,00.00			

70- Prakritik Kheti Khushhaal Kishan-
Non Plan

(iii) O	1.00			
	
R	(-)1.00			

71- Baagwani Suraksha Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

(iv)	Non Plan				
	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 3,02.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above four cases due to non completion of tender process and company concerned could not supply the items and funds remained unutilized.

72-	Himachal Pushap Karanti Yojna- Non Plan				
	O	10,00.00			
	R	(-18.33)	9,81.67	8,59.77	(-1,21.90)

Reasons for the final saving of ₹ 1,21.90 lakh were awaited (October 2020).

73-	Mukhya Mantri Madhu Vikas Yojna- Non Plan				
	O	5,00.00			
	R	(-2,26.19)	2,73.81	2,73.81	..

Reduction in provision by ₹ 2,26.19 lakh through surrender in March 2020 was mainly due to less receipt of cases from the farmers under the scheme.

75-	Mukhy Mantri Khumb Vikas Yojna- Non Plan				
	O	5,00.00			
	R	(-2,01.16)	2,98.84	2,98.84	..

Reduction in provision by ₹ 2,01.16 lakh through surrender in March 2020 was mainly due to non completion of mushroom unit works of farmers.

77-	Himachal Subtropical Horticulture Irrigation and Value Addition Project - Plan				
	S	0.01			
	R	3,99.99	4,00.00	..	(-4,00.00)

In view of the final saving of ₹ 4,00.00 lakh, augmentation in provision by ₹ 3,99.99 lakh through re-appropriation in March 2020 was mainly due to implementation of new project proved unjustified.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Entire provision of ₹ 4,00.00 lakh remained unutilized; reasons for which were awaited (October 2020).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
04- Plant Protection Scheme- Non Plan			
O	0.01		
		33.79	33.79
R	33.78		..

Augmentation in provision by ₹ 33.78 lakh through re-appropriation in March 2020 was mainly due to more requirement of funds for providing subsidy on pesticides.

22- Marketing and Quality Control- Plan			
O	9,03.00		
		21,05.00	21,05.00
R	12,02.00		..

Augmentation in provision by ₹ 12,02.00 lakh through re-appropriation in March 2020 was mainly due to more clearance of the pending claims of farmers.

56- Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme Plan			
O	11,85.00		
		16,43.53	16,43.53
R	4,58.53		..

Augmentation in provision by ₹ 4,58.53 lakh through re-appropriation in March 2020 was mainly due to more receipt of funds from Government of India.

Plan			
O	1,71.49		
		2,63.21	2,10.21
R	91.72		(-)53.00

In view of the final saving of ₹ 53.00 lakh, augmentation in provision by ₹ 91.72 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 53.00 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 12-concl.

62-	Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme Plan				
	O	5,92.00		9,93.60	9,93.60
	R	4,01.60			..

Augmentation in provision by ₹ 4,01.60 lakh through re-appropriation in March 2020 was mainly due to more receipt of funds from Government of India.

74-	Subsidy on Anti Hail Net- Non Plan				
	O	20,00.00		20,39.56	20,39.56
	R	39.56			..

Augmentation in provision by ₹ 39.56 lakh through re-appropriation in March 2020 was mainly due to more receipt of cases for providing anti hail nets.

2415- Agricultural Research and Education -

01- *Crop Husbandry -*

004- Research -

03- Grant-in-Aid to Dr.Yashwant Singh Parmar
University of Horticulture and Forestry-
Plan

	O	59,23.00			
	S	9,23.49	94,23.00	94,23.00	..
	R	25,76.51			

Augmentation in provision by ₹ 25,76.51 lakh through re-appropriation in March 2020 was mainly due to clearing the pending liability of pension and salary of employees.

Capital Section

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

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

4401- Capital Outlay on Crop Husbandry -

119- Horticulture and Vegetable Crops -

02- Purchase of Plant Protection Equipment-
Non Plan

	O	12,93.10		11,97.69	11,97.69
	R	(-)95.41			..

Reduction in provision by ₹ 95.41 lakh through surrender in March 2020 was mainly due to Covid 19 lockdown supply order could not be completed.

APPROPRIATION ACCOUNTS
GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	25,86,53,61			
		25,86,53,73	23,58,63,14	(-)2,27,90,59
Supplementary	12			
Amount surrendered during the year (31 March 2020)				2,28,34,00
Charged				
Original	..			
		21,63	12,37	(-)9,26
Supplementary	21,63			
Amount surrendered during the year (31 March 2020)				9,25
Capital Section				
Voted				
Original	7,09,04,61			
		8,86,71,48	9,34,79,48	+48,08,00
Supplementary	1,77,66,87			
Amount surrendered during the year				..
Charged				
Original	..			
		9,25,50	9,48,20	+22,70
Supplementary	9,25,50			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 48,07,99,467 over the voted grant of the Capital Section requires regularization.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

- (ii) The excess of ₹ 22,70,296 over the charged appropriation of the Capital Section requires regularization.
- (iii) In view of the final saving of ₹ 2,27,90.59 lakh in the voted provision of the Revenue Section, surrender of ₹ 2,28,34.00 lakh proved excessive.
- (iv) In view of the final saving of ₹ 9.26 lakh in the charged appropriation of the Revenue Section, supplementary grant of ₹ 21.63 lakh obtained in February 2020 proved excessive.
- (v) In view of the final excess of ₹ 48,08.00 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 1,77,66.87 lakh obtained in February 2020 proved inadequate.
- (vi) In view of the final excess of ₹ 22.70 lakh in the charged appropriation of the Capital Section, supplementary grant of ₹ 9,25.50 lakh obtained in February 2020 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation -			
01- Water Supply -			
001- Direction and Administration -			
01- Direction-			
Non Plan			
O	38,97.72		
S	0.01	25,05.91	25,05.90
R	(-)13,91.82		(-)0.01

Reduction in provision by ₹ 13,91.82 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

02- Execution-			
Non Plan			
O	1,40,64.49		
S	0.01	96,57.79	96,58.08
R	(-)44,06.71		+0.29

Reduction in provision by ₹ 44,06.71 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

005- Survey and Investigation -			
01- Survey and Investigation Unit-			
Non Plan			
O	2,73.38		
R	(-)81.73	1,91.65	1,91.66
			+0.01

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 81.73 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

101- Urban Water Supply Programmes -				
02- Maintenance and Repairs of Urban Water Supply Schemes in various Districts- Non Plan				
O	2,40,82.80			
		2,11,35.08	2,11,38.88	+3.80
R	(-)29,47.72			

Reduction in provision by ₹ 29,47.72 lakh through re-appropriation/surrender in March 2020 was due to non filling of vacant posts and less receipt of electricity bills.

04- Maintenance Provision for Adjustment of Recovery- Non Plan				
O	1,07,97.10			
		80,12.74	80,08.94	(-)3.80
R	(-)27,84.36			

Reduction in provision by ₹ 27,84.36 lakh through re-appropriation/surrender in March 2020 was due to less adjustment of recovery.

102- Rural Water Supply Programmes -				
03- Maintenance and Repair of Rural Water Supply Scheme- Non Plan				
O	6,20,59.09			
		4,95,11.66	4,95,13.99	+2.33
R	(-)1,25,47.43			

Reduction in provision by ₹ 1,25,47.43 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less organization of training camps partly counter balanced by excess due to more expenditure on honorarium and electricity bills.

12- Maintenance Provision for Adjustment of Recovery- Non Plan				
O	4,30,88.38			
		2,89,40.99	2,92,91.55	+3,50.56
R	(-)1,41,47.39			

In view of the final excess of ₹ 3,50.56 lakh the reduction in provision by ₹ 1,41,47.39 lakh through re-appropriation in March 2020 due to less adjustment of recoveries proved excessive.

Reasons for the final excess of ₹ 3,50.56 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

14- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

O	11,00.00				
		6,35.63	6,35.63	..	
R	(-),4,64.37				

Reduction in provision by ₹ 4,64.37 lakh through re-appropriation in March 2020 was due to less receipt of funds from Government of India. Whereas grant of ₹ 1,57,98.23 lakh was received from Government of India.

2700- Major Irrigation -

01- *Shahanahar Project (Non Commercial) -*

001- Direction and Administration -

01- Expenditure on Establishment-
Non Plan

O	10,75.43				
S	0.01	7,59.89	7,59.89	..	
R	(-),3,15.55				

Reduction in provision by ₹ 3,15.55 lakh through surrender in March 2020 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

799- Suspense -

01- Stock-
Plan

(i) O	2,78.30				
		0.15	0.15	..	
R	(-),2,78.15				

02- Stock Manufacture-
Plan

(ii) O	2,02.40				
		10.33	10.33	..	
R	(-),1,92.07				

Substantial reduction in provision by ₹ 4,70.22 lakh through re-appropriation in March 2020 in the above two cases was due to less purchase of material and less booking under suspense head.

03- Public work Miscellaneous Advance-
Plan

O	1,45.48				
		
R	(-),1,45.48				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 1,45.48 lakh was reduced through re-appropriation in March 2020 due to less purchase of material and less booking under suspense head.

2701- Medium Irrigation -

11- Giri Bata Project (Non Commercial)-

001- Direction and Administration-

01- Expenditure on Establishment-
Non Plan

O	38.70				
		4.66	4.66	..	
R	(-)34.04				

Reduction in provision by ₹ 34.04 lakh through surrender in March 2020 was due to non filling up of vacant posts.

799- Suspense -

01- Stock-
Plan

(i) O	3.30				
		
R	(-)3.30				

02- Stock Manufacture-
Plan

(ii) O	1.10				
		
R	(-)1.10				

03- Public Works Miscellaneous Advance-
Plan

(iii) O	1.10				
		
R	(-)1.10				

Entire provision of ₹ 5.50 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non requirement of material for completion of project.

12- Balh Valley Project (Non Commercial)-

001- Direction and Administration -

01- Expenditure on Establishment-
Non Plan

O	98.37				
		24.41	24.40	(-)0.01	
R	(-)73.96				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 73.96 lakh through surrender in March 2020 was due to non filling up of vacant posts.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	3.30			
		
	R	(-)3.30			
02-	Stock Manufacture-				
	Plan				
(ii)	O	1.10			
		
	R	(-)1.10			
03-	Public Works Miscellaneous Advances-				
	Plan				
(iii)	O	2.20			
		
	R	(-)2.20			

Entire provision of ₹ 6.60 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non requirement of material for completion of project.

<i>13- Bhabour Sahib Project (Non Commercial) -</i>					
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non Plan				
(i)	O	17.68			
			13.44	13.44	..
	R	(-)4.24			
<i>15- Changar Area Project (Non Commercial) -</i>					
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non Plan				
(ii)	O	65.97			
			38.53	40.14	+1.61
	R	(-)27.44			

Reduction in provision by ₹ 31.68 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	22.00			
		
	R	(-)22.00			
02-	Stock Manufacture-				
	Plan				
(ii)	O	4.40			
		
	R	(-)4.40			
03-	Public Works Miscellaneous Advances-				
	Plan				
(iii)	O	1.65			
			
	R	(-)1.65			

Entire provision of ₹ 28.05 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non requirement of material for completion of project.

16- Flow Irrigation Scheme Sidhata (Non Commercial) -

001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non Plan				
	O	3,54.06			
			1,90.01	1,90.00	(-)0.01
	R	(-)1,64.05			

Reduction in provision by ₹ 1,64.05 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	93.50			
		
	R	(-)93.50			
02-	Stock Manufacture-				
	Plan				
(ii)	O	16.50			
		
	R	(-)16.50			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03-	Public Works Miscellaneous Advance-				
	Plan				
(iii)	O	38.50			
		
	R	(-38.50)			

Entire provision of ₹ 1,48.50 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non requirement of material for project.

20-	<i>Phina Singh Project (Non Commercial)-</i>				
799-	Suspense -				
02-	Stock Manufacture-				
	Plan				
(i)	O	55.00			
			16.52	16.52	..
	R	(-38.48)			

03-	Public Works Miscellaneous Advances-				
	Plan				
(ii)	O	35.20			
		
	R	(-35.20)			

21-	<i>Halti Sunrag Batanta Medium Irrigation Project</i>				
	<i>(Non Commercial)-</i>				
799-	Suspense -				
01-	Stock-				
	Plan				
(iii)	O	55.00			
		
	R	(-55.00)			

02-	Stock Manufacture-				
	Plan				
(iv)	O	11.00			
		
	R	(-11.00)			

03-	Public work Miscellaneous Advances-				
	Plan				
(v)	O	4.95			
		
	R	(-4.95)			

2702- Minor Irrigation -
01- Surface Water -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799-	Suspense -				
02-	Stock Manufacture-				
	Plan				
(vi)	O	4,40.00			
			1,01.50	1,06.24	+4.74
	R	(-),3,38.50			
03-	Miscellaneous Public Works Advances-				
	Plan				
(vii)	O	3,30.00			
			1,80.85	1,80.85	..
	R	(-),1,49.15			

Reduction in provision by ₹ 6,32.28 lakh through re-appropriation in March 2020 in the above seven cases was due to less purchase of material and less booking under suspense head.

03-	<i>Maintenance -</i>				
102-	Lift Irrigation Schemes -				
01-	Other maintenance Expenditure -				
	Non Plan				
	O	52,62.46			
			51,92.77	52,45.98	+53.21
	R	(-),69.69			

In view of the final excess of ₹ 53.21 lakh, reduction in provision by ₹ 69.69 lakh through surrender in March 2020 due to less receipt of electricity bills proved excessive.

Reasons for the final excess of ₹ 53.21 lakh were awaited (October 2020).

80-	<i>General -</i>				
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non Plan				
	O	1,16,35.35			
			76,91.73	76,91.76	+0.03
	R	(-),39,43.62			

Reduction in provision by ₹ 39,43.62 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement bills, less expenditure on petrol, oil, lubricant and repair of vehicles partly counter balanced by excess due to purchase of vehicles.

02-	Work Charge Staff Converted into Regular Establishments-				
	Non Plan				
	O	2,74,11.87			
			2,05,47.96	2,05,48.35	+0.39
	R	(-),68,63.91			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 68,63.91 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

06- Maintenance Provision for Adjustment of Recovery- Non Plan				
O	2,74,11.87			
		2,00,73.05	2,00,75.25	+2.20
R	(-)73,38.82			

Reduction in provision by ₹ 73,38.82 lakh through surrender in March 2020 was due to less adjustment of recovery.

2711- Flood Control and Drainage -

01- Flood Control -

001- Direction and Administration -

01- Direction-

Non Plan

O	4,90.16			
		3,47.52	3,47.52	..
R	(-)1,42.64			

Reduction in provision by ₹ 1,42.64 lakh through surrender in March 2020 was due to non filling up of vacant posts.

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

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

2215- Water Supply and Sanitation -

01- Water Supply -

001- Direction and Administration -

07- Project Management Unit for Himachal Pradesh

Rural Water Supply Project-

Non Plan

O	0.01			
S	0.07	54.03	53.85	(-)0.18
R	53.95			

Augmentation in provision by ₹ 53.95 lakh through re-appropriation/surrender in March 2020 was due to creation of new office and filling up newly created posts.

005- Survey and Investigation -

02- Preparation of Departmental Proposal Reports through
Outsourcing-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Non Plan				
O	57.75			
		2,23.35	2,00.66	(-)22.69
R	1,65.60			

In view of the final saving of ₹ 22.69 lakh, augmentation in provision by ₹ 1,65.60 lakh through re-appropriation in March 2020 was due to payment of consultation fee to expert proved excessive.

Reasons for the final saving of ₹ 22.69 lakh were awaited (October 2020).

- 102- Rural Water Supply Programmes -
13- Expenditure on Material and Daily Wagers' Wages-
Non Plan

O	43,74.47			
		83,82.34	80,21.34	(-)3,61.00
R	40,07.87			

In view of the final saving of ₹ 3,61.00 lakh, augmentation in provision by ₹ 40,07.87 lakh through re-appropriation in March 2020 was due to more requirement of funds for maintenance of water supply scheme and more recovery under wages proved excessive.

Reasons for the final saving of ₹ 3,61.00 lakh were awaited (October 2020).

Plan				
S	0.01			
		24.10	11.21	(-)12.89
R	24.09			

In view of the final saving of ₹ 12.89 lakh, augmentation in provision by ₹ 24.09 lakh through re-appropriation in March 2020 was due to more requirement of funds for maintenance of ground water supply scheme proved excessive.

Reasons for the final saving of ₹ 12.89 lakh were awaited (October 2020).

- 799- Suspense -
01- Expenditure on Suspense (Stock)-
Plan

O	56,92.50			
		2,18,36.89	2,18,55.36	+18.47
R	1,61,44.39			

In view of the final excess of ₹ 18.47 lakh, augmentation in provision by ₹ 1,61,44.39 lakh through re-appropriation in March 2020 was due to more purchase of material for various scheme, temporary booking were made under suspense head proved inadequate.

Reasons for the final excess of ₹ 18.47 lakh were awaited (October 2020).

- 03- Miscellaneous Public Works Advances-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Plan					
O	51,86.50		1,43,33.62	1,43,36.41	+2.79
R	91,47.12				

Augmentation in provision by ₹ 91,47.12 lakh through re-appropriation in March 2020 was due to more purchase of material for various schemes temporary booking were made under suspense head. Reverse entry will be made as and when actually used on schemes.

2216- Housing -05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

O	5.26		7.63	7.63	..
R	2.37				

Augmentation in provision by ₹ 2.37 lakh through re-appropriation in March 2020 was due to more execution of maintenance work of buildings.

2701- Medium Irrigation -20- *Phina Singh Project (Non Commercial) -*

799- Suspense -

01- Stock-
Plan

(i) O	2,20.00		10,24.14	10,24.14	..
R	8,04.14				

2702- Minor Irrigation -01- *Surface Water -*

799- Suspense -

01- Stock-
Plan

(ii) O	16,50.00		20,04.97	20,04.97	..
R	3,54.97				

Augmentation in provision by ₹ 11,59.11 lakh through re-appropriation in March 2020 in the above two cases was due to more purchase of material for various schemes and temporary booking were made under suspense head.

80- *General -*

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

001- Direction and Administration -					
07- Expenditure on Material and Daily paid Staff- Non Plan					
O	16,37.28				
			23,21.66	23,24.92	+3.26
R	6,84.38				

Augmentation in provision by ₹ 6,84.38 lakh through re-appropriation in March 2020 was due to more requirement of funds to meet out Operation and Maintenance of Irrigation Schemes and more adjustment of recoveries.

2711- Flood Control and Drainage -

01- Flood Control -

001- Direction and Administration -					
01- Direction- Plan					
S	0.01				
			2,73.00	2,73.00	..
R	2,72.99				

Augmentation in provision by ₹ 2,72.99 lakh through re-appropriation in March 2020 was due to payment of state share for water component in Renuka ji Dam.

799- Suspense -					
01- Stock- Plan					
(i) O	3,79.50				
			24,03.46	24,03.46	..
R	20,23.96				
03- Miscellaneous Public Works Advances- Plan					
(ii) O	75.90				
			27,22.75	27,22.75	..
R	26,46.85				

Augmentation in provision by ₹ 46,70.81 lakh through re-appropriation in March 2020 in the above two cases was due to more purchase of material for various schemes temporary booking were made under suspense head.

800- Other Expenditure -					
02- Preventive Maintenance of Swan Project- Non Plan					
O	97.81				
			1,13.34	1,15.02	+1.68
R	15.53				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Augmentation in provision by ₹ 15.53 lakh through re-appropriation in March 2020 was due to more execution of maintenance work of schemes.

(ix) Saving in charged appropriation occurred mainly under the following heads:-				
Head	Total	Actual	Excess (+)	
	appropriation	expenditure	Saving (-)	
		(₹ in lakhs)		
2215- Water Supply and Sanitation-				
01- Water Supply-				
001- Direction and Administration-				
02- Execution-				
Non Plan				
S	9.25		..	..
R	(-)9.25		..	..

Entire appropriation of ₹ 9.25 lakh obtained through supplementary was reduced through surrender in March 2020 due to Covid-19 pandemic funds could not be drawn from treasury.

Capital Section

(x) Excess in the voted grant occurred mainly under the following heads:-				
Head	Total	Actual	Excess (+)	
	grant	expenditure	Saving (-)	
		(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -				
01- Water Supply -				
102- Rural Water Supply -				
01- Rural Water Supply Schemes in various Districts-				
Plan				
O	11,16.00		12,07.69	11,63.34
R	91.69			(-)44.35

In view of the final saving of ₹ 44.35 lakh, augmentation in provision by ₹ 91.69 lakh through re-appropriation in March 2020 due to more requirement of funds for Gram panchayats proved excessive.

Reasons for the final saving of ₹ 44.35 lakh were awaited (October 2020).

16- Rural Infrastructure Development Funds National Bank for Agriculture and Rural Development-				
Plan				
O	98,00.00		1,06,53.00	1,02,74.92
R	8,53.00			(-)3,78.08

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 3,78.08 lakh, augmentation in provision by ₹ 8,53.00 lakh through re-appropriation in March 2020 due to more requirement of funds for various schemes under National Bank for Agriculture and Rural Development to complete construction work proved excessive.

Reasons for the final saving of ₹ 3,78.08 lakh were awaited (October 2020).

23- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

O	61,39.00			
		94,62.98	1,52,14.35	+57,51.37
R	33,23.98			

In view of the final excess of ₹ 57,51.37 lakh, augmentation in provision by ₹ 33,23.98 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved inadequate.

Reasons for the final excess of ₹ 57,51.37 lakh were awaited (October 2020).

Plan

O	10,73.60			
		14,01.44	13,09.84	(-91.60)
R	3,27.84			

In view of the final saving of ₹ 91.60 lakh, augmentation in provision by ₹ 3,27.84 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 91.60 lakh were awaited (October 2020).

4700- Capital Outlay on Major Irrigation -

01- Shah Nahar Project (Non-Commercial)-

800- Other Expenditure-

01- Canals-

Non Plan

R	4.52	4.52	..	(-4.52)
---	------	------	----	---------

In view of the final saving of ₹ 4.52 lakh, augmentation through re-appropriation in March 2020 was due to payment of compensation for hiring private land but remained unutilized proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Re-appropriation without provision was improper, injudicious and violation of para 12.5 of Himachal Pradesh Budget Manual.

Reasons for the final saving of ₹ 4.52 lakh were awaited (October 2020).

4702- Capital Outlay on Minor Irrigation -

101- Surface Water -

01- Lift Irrigation Schemes in Various Districts-

Plan

O	2,86.00	2,86.00	3,37.60	+51.60
---	---------	---------	---------	--------

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final excess of ₹ 51.60 lakh were awaited (October 2020).

- 06- Lift Irrigation Schemes in Various District under Pradhan Mantri
Krishi Sinchai Yojna (Accelerated Irrigation Benefit Programme)-
Centrally Sponsored Scheme

Plan

O	44,36.00				
		80,87.94	80,38.00	(-)49.94	
R	36,51.94				

In view of the final saving of ₹ 49.94 lakh, augmentation in provision by ₹ 36,51.94 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 49.94 lakh were awaited (October 2020).

Plan

O	4,94.00				
		5,51.14	4,96.74	(-)54.40	
R	57.14				

In view of the final saving of ₹ 54.40 lakh, augmentation in provision by ₹ 57.14 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India, corresponding state share provided in that proportion proved unnecessary.

Reasons for the final saving for ₹ 54.40 lakh were awaited (October 2020).

- 09- Rain Water Harvesting under National Bank for
Agriculture and Rural Development-

Plan

S	0.01				
		4,75.00	4,75.00	..	
R	4,74.99				

Augmentation in provision by ₹ 4,74.99 lakh through re-appropriation in March 2020 was due to more requirement of funds for construction under the scheme.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

800- Other Expenditure -

- 05- Expenditure on Flood Control Works under Rural
Integrated Development Fund/National Bank for
Agriculture and Rural Development-

Plan

O	3,63.00				
		3,63.00	4,51.51	+88.51	

Reasons for the final excess of ₹ 88.51 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

- 13- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (iv) under Flood Management Programme-Centrally Sponsored Scheme
Plan

O	40.00			
S	1,77,66.83	2,67,64.26	2,67,64.26	..
R	89,57.43			

Augmentation in provision by ₹ 89,57.43 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

Plan				
O	25,01.00			
		25,00.00	26,74.00	+1,74.00
R	(-)1.00			

Reasons for the final excess of ₹ 1,74.00 lakh were awaited (October 2020).

- (xi) Above excess was partly counter balanced with saving 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 Schemes in various Districts-

Plan

O	53,86.00			
		52,71.94	52,66.22	(-)5.72
R	(-)1,14.06			

Reduction in provision by ₹ 1,14.06 lakh through re-appropriation March 2020 was due to less execution of works.

102- Rural Water Supply -

01- Rural Water Supply Schemes in various Districts-

Non Plan

S	0.01			
		24.77	..	(-)24.77
R	24.76			

In view of the final saving of ₹ 24.77 lakh, augmentation in provision by ₹ 24.76 lakh through re-appropriation in March 2020 due to payment of land compensation proved unnecessary.

Reasons for the final saving of ₹ 24.77 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

22-	Installation of Hand Pump under Rural Infrastructure Development fund National Bank for Agriculture and Rural Development - Plan				
	O	8,53.00	..	44.08	+44.08
	R	(-)8,53.00			
In view of the expenditure of ₹ 44.08 lakh without budget, reduction of entire provision of ₹ 8,53.00 lakh through re-appropriation in March 2020 due to non execution of construction work proved unrealistic.					
Reasons for incurring expenditure of ₹ 44.08 lakh without provision were awaited (October 2020).					
24-	Chief Minister Rural Drinking Water Supply Scheme Externally Aided Projects (National Development Bank)- Plan				
(i)	O	1,00,07.00	..	..	..
	R	(-)1,00,07.00			
25-	Sewerage Scheme under externally aided Projects (Externally Aided Project)- Plan				
(ii)	O	1.00	..	0.08	+0.08
	R	(-)1.00			
26-	Remodelling/Renovation of Old Rural Water Supply Scheme (Externally Aided Project)- Plan				
(iii)	O	1.00	..	..	..
	R	(-)1.00			
02-	<i>Sewerage and Sanitation -</i>				
102-	Rural Sanitation Services -				
04-	Sewerage Schemes for Rural Areas - Plan				
(iv)	O	1.00	..	0.08	+0.08
	R	(-)1.00			

Entire provision of ₹ 1,00,10.00 lakh was reduced through re-appropriation in March 2020 in the above four cases due to non receipt of funds from funding agency.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Expenditure of ₹ 0.16 lakh was incurred at Sr. No (ii) and (iv) without budget provision; reasons for which were awaited (October 2020).

4700- Capital Outlay on Major Irrigation -

01- *Shahnahar Project (Non Commercial)-*

800- Other Expenditure-

01- Canals-

Plan

S

0.02

23.01

..

(-)23.01

R

22.99

In view of the final saving of ₹ 23.01 lakh, augmentation in provision by ₹ 22.99 lakh through re-appropriation in March 2020 due to clearance of liability of arbitration cases proved unnecessary.

Reasons for the final saving of ₹ 23.01 lakh were awaited (October 2020).

4702- Capital Outlay on Minor Irrigation -

101- Surface Water -

02- Diversion Schemes Flow Irrigation Scheme in various Districts-
Plan

(i)

O

2,00.00

2,00.00

1,78.10

(-)21.90

03- Lift Irrigation Scheme in various Districts National Bank for Agriculture and Rural development-
Plan

(ii)

O

44,89.00

44,89.00

42,02.21

(-)2,86.79

Reasons for the final saving of ₹ 3,08.69 lakh in the above two cases were awaited (October 2020).

04- Diversion Schemes Flow Irrigation Scheme in various Districts under National Bank for Agriculture and Rural Development-
Plan

O

31,42.00

23,90.53

23,90.53

..

R

(-)7,51.47

Reduction in provision by ₹ 7,51.47 lakh through re-appropriation in March 2020 was due to less execution of work.

06- Lift Irrigation Schemes in various Districts under Pradhan Mantri Krishi Sinchai Yojna (Accelerated Irrigation Benefit Programme)-
Non Plan

O

4,50.00

4,50.00

4,00.00

(-)50.00

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final saving of ₹ 50.00 lakh were awaited (October 2020).

07-	Diversion Scheme Flow Irrigation Scheme under various Districts Pradhan Mantri Krishi Sinchai Yojna (Accelerated Irrigation Benefit Programme)- Centrally Sponsored Scheme Plan				
	O	29,58.00			
			24,44.40	24,35.77	(-)8.63
	R	(-)5,13.60			

Reduction in provision by ₹ 5,13.60 lakh through re-appropriation in March 2020 was due to less receipt of funds from Government of India. Whereas grant of ₹ 3,24,56.03 lakh was received from Government of India.

	Plan				
	O	3,29.00			
			2,71.86	2,50.31	(-)21.55
	R	(-)57.14			

In view of the final saving of ₹ 21.55 lakh, reduction in provision by ₹ 57.14 lakh through re-appropriation in March 2020 due to less receipt of funds from Government of India corresponding state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 21.55 lakh were awaited (October 2020).

10-	Jal se Krishi Ko Bal- Non Plan				
	O	25,00.00			
		
	R	(-)25,00.00			

Entire provision of ₹ 25,00.00 lakh was reduced through re-appropriation in March 2020 due to non completion of codal formalities.

11-	Doubling Farmers Income through Water Conservation in Himachal Pradesh (Externally Aided Project)- Plan				
	O	66.00			
			..	0.94	+0.94
	R	(-)66.00			

In view of expenditure without provision of ₹ 0.94 lakh, entire provision of ₹ 66.00 lakh reduced through re-appropriation in March 2020 due to non receipt of funds from funding agency proved excessive.

Reasons for the final excess of ₹ 0.94 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS

GRANT NO. 13- contd.

102-	Ground Water-				
03-	Tubewell Schemes in various Districts under National Bank for Plan				
	O	13,47.00	13,47.00	12,18.50	(-1,28.50)

Reasons for the final saving of ₹ 1,28.50 lakh were awaited October 2020).

4705- Capital Outlay on Command Area Development -

313-	Command Area Development under Minor Irrigation Schemes -				
01-	Command Area Development under Minor Irrigation Schemes- Plan				
	O	26,06.00			
	R	(-26,06.00)	..	..	..

Entire provision of ₹ 26,06.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

	Plan				
	O	25,92.00	23,03.00	22,14.22	(-88.78)
	R	(-2,89.00)			

In view of the final saving of ₹ 88.78 lakh, reduction in provision by ₹ 2,89.00 lakh through re-appropriation in March 2020 due to non receipt of funds from Government of India corresponding state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 88.78 lakh were awaited (October 2020).

4711- Capital Outlay on Flood Control Projects -

01-	Flood Control-				
800-	Other Expenditure-				
10-	Channelization of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur under Flood Management Programme- Plan				
(i)	O	6.00			
	R	(-6.00)	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

12-	Channelization of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme- Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
15-	Flood Protection Work in Chhounchh Khad Tehsil Indora under Flood Protection Programme- Centrally Sponsored Scheme Plan				
(iv)	O	6.00			
	R	(-)6.00	..	..	..
16-	Channelization of Palchan to Aut in District Kullu- Centrally Sponsored Scheme Plan				
(v)	O	1.00			
	R	(-)1.00	..	..	..
17-	Channelization of Pabbar River in District Shimla- Centrally Sponsored Scheme Plan				
(vi)	O	2.00			
	R	(-)2.00	..	..	..
(vii)	O	1.00			
	R	(-)1.00	..	..	..
18-	Channelization of River Beas and its Tributaries in Tehsil Nadaun (Hamirpur) and Jawalamukhi and Rakkar (Kangra) Centrally Sponsored Scheme Plan				
(viii)	O	1.00			
	R	(-)1.00	..	..	..
19-	Channelization of Jaber and Gareli Khad in Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(ix)	O	1.00			
	R	(-1.00)	..	..	..
21-	Food Production Work to Suketi Khad along with Tributaries under Vyas River Catchment in District Mandi- Centrally Sponsored Scheme				
	Plan				
(x)	O	1.00			
	R	(-1.00)	..	..	..
22-	Himachal Pradesh Flood and River Management Project (Externally Aided Project)-				
	Plan				
(xi)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 22.00 lakh was reduced through re-appropriation in March 2020 in the

(xii)	Excess in the charged appropriation occurred mainly under the following heads:-				
	Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)	
4700-	Capital Outlay on Major Irrigation -				
01-	<i>Shahnahar Project (Non commercial)-</i>				
800-	Other Expenditure -				
01-	Canals-				
	Plan				
	S	8,79.96	8,79.96	9,07.49	+ 27.53

Reasons for the final excess of ₹ 27.53 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(xiii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 4,52,64.42 lakh (₹ 4,52,64.42 lakh under Revenue Section and ₹ 0.00 under Capital section) accounted for under minor head "Suspense".

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

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2019-20 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2019 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2020 Debit(+) Credit(-)
Revenue Section				
2215-Water Supply and Sanitation-				
<i>01-Water Supply-</i>				
799-Suspense-				
01- Stock-	+20,94.09	2,18,55.36	2,31,46.36	+ 8,03.09
02-Stock Manufacture-	+21,62.76	5,03.44	3,14.42	+ 23,51.78
03-Miscellaneous Public Works Advances-	+4,32,43.38	1,43,36.41	1,93,04.05	+ 3,82,75.74
Total 2215-	+4,75,00.23	3,66,95.21	4,27,64.83	+ 4,14,30.61
2700-Major Irrigation-				
<i>01-Shahnahar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock -	+5,88.25	0.15	9.16	+5,79.24
02-Stock Manufacture-	+32.52	10.33	0.00	+42.85
03-Miscellaneous Public Works Advances -	(-)30.44	0.00	0.00	(-)30.44*
Total 2700-	+5,90.33	10.48	9.16	+5,91.65
2701-Medium Irrigation				
<i>11-Giri Bata Project (Non Commercial)</i>				
799-Suspense-				
01-Stock-	(-) 3.96	0.00	0.00	(-) 3.96*
02-Stock Manufacture-	(-) 8.41	0.00	0.00	(-) 8.41*
03-Miscellaneous Public Works Advances-	+ 35.11	0.00	0.00	+ 35.11
Total 2701-11	+ 22.74	0.00	0.00	+ 22.74
<i>15-Changer Area Irrigation Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(-) 0.54	0.00	0.00	(-) 0.54*
02-Stock Manufacture-	(-) 2.42	0.00	0.00	(-) 2.42*
03-Miscellaneous Public Works Advances-	+ 5.93	0.00	0.00	+ 5.93
Total 2701-15-	+2.97	0.00	0.00	+2.97

APPROPRIATION ACCOUNTS

GRANT NO.13- contd.

Heads	Opening balance on 01 April 2019		Debits	Credits	Closing balance on 31 March 2020	
	Debit(+)	Credit(-)			Debit(+) Credit(-)	
(₹ in lakhs)						
<i>16- Flow irrigation Scheme Sidhata (Non Commercial)-</i>						
799-Suspense-						
01-Stock-		+2.09	0.00	0.00		+2.09
02-Stock Manufacture-		+1.75	0.00	0.00		+1.75
03-Miscellaneous Public Works Advances-		(-)3.93	0.00	0.00		(-)3.93*
Total 2701-16		(-)0.09	0.00	0.00		(-)0.09*
<i>20- Phina Singh Canal Project (Non Commercial)-</i>						
799-Suspense-						
01-Stock-		+8,64.35	10,24.14	8,61.83		+10,26.66
02-Stock Manufacture-		+38.50	16.52	0.00		+55.02
03-Miscellaneous Public Works Advances-		0.00	0.00	0.00		0.00
Total 2701-20-		+9,02.85	10,40.66	8,61.83		+10,81.68
<i>21- Halti Sunrag Batanta Nadaun Area Medium Irrigation (Non Commercial)-</i>						
799-Suspense-						
01-Stock-		+0.00	0.00	0.00		+0.00
02-Stock Manufacture-		+2.01	0.00	0.00		+2.01
03-Miscellaneous Public Works Advances-		(-)0.01	0.00	0.00		(-)0.01*
Total 2701-21-		+2.00	0.00	0.00		+2.00
<i>80-General-</i>						
799-Suspense-						
01-Stock-		+1,85.80	0.00	0.00		+1,85.80
02-Stock Manufacture-		(-)26.20	0.00	0.00		(-)26.20*
03-Miscellaneous Public Works Advances-		+1,24.24	0.00	0.00		+1,24.24
Total 2701-80-		+2,83.84	0.00	0.00		+2,83.84
Total 2701-		+12,14.31	10,40.66	8,61.83		+13,93.14
2702-Minor Irrigation-						
<i>01-Surface Water-</i>						
799-Suspense-						
01-Stock-		+45.73	20,04.97	20,46.28		+4.42
02-Stock Manufacture-		+1,79.29	1,06.24	71.49		+2,14.04
03-Miscellaneous Public Works Advances-		(-)1,59.83	1,80.85	2,11.98		(-)1,90.96*
Total 2702-01-		+65.19	22,92.06	23,29.75		+27.50
<i>80-General-</i>						
799-Suspense-						
01-Stock-		(-)6,28.73	0.00	0.00		(-)6,28.73*
02-Stock Manufacture-		+5,53.79	0.00	0.00		+5,53.79
03-Miscellaneous Public Works Advances-		+3,15.57	0.00	0.00		+3,15.57

APPROPRIATION ACCOUNTS

GRANT NO.13- contd.

Heads	Opening balance on 01 April 2019		Debits	Credits	Closing balance on 31 March 2020	
	Debit(+)	Credit(-)			(₹ in lakhs)		Debit(+)	Credit(-)
Total 2702-80-	+2,40.63		0.00	0.00		+ 2,40.63
Total 2702-	+3,05.82		22,92.06	23,29.75		+2,68.13
2711-Flood Control and Drainage-						
<i>01-Flood Control-</i>						
799-Suspense-						
01-Stock-	+69,96.02		24,03.46	26,91.01		+67,08.47
02-Stock Manufacture-	+4,80.25		99.8	10.19		+5,69.86
03-Miscellaneous Public Works Advances-	+4,16.10		27,22.75	3,20.35		+28,18.50
Total 2711-	+78,92.37		52,26.01	30,21.55		+1,00,96.83
Total-Revenue Section-	+5,75,03.06		4,52,64.42	4,89,87.12		+5,37,80.36
Capital Section-						
4215-Capital Outlay on Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
799-Suspense-						
01-Stock-	+30.71		0.00	0.00		+30.71
Total 4215-	+30.71		0.00	0.00		+30.71
4700-Capital Outlay on Major Irrigation-						
<i>01-Shahnehar Project (Non Commercial)-</i>						
799-Suspense-						
01-Stock-	+38.42		0.00	0.00		+38.42
02-Stock Manufacture-	+37.54		0.00	0.00		+37.54
03-Miscellaneous Public Works Advance-	+96.89		0.00	0.00		+96.89
Total 4700-	+1,72.85		0.00	0.00		+1,72.85
4701-Capital Outlay on Medium Irrigation-						
<i>01-Medium Irrigation-</i>						
799-Suspense-						
01-Stock-	(-)0.15		0.00	0.00		(-)0.15*
02-Stock Manufacture-	+10.82		0.00	0.00		+10.82
03-Miscellaneous Public Works Advances-	+13.54		0.00	0.00		+13.54
Total 4701-01-	+24.21		0.00	0.00		+24.21
<i>15-Changer Area Project (Non Commercial)-</i>						
799-Suspense-						
01-Stock-	+83.49		0.00	0.00		+83.49
02-Stock Manufacture-	+2.98		0.00	0.00		+2.98
03-Miscellaneous Public Works Advances-	(-)2.72		0.00	0.00		(-)2.72*

APPROPRIATION ACCOUNTS

GRANT NO.13- conclud.

Heads	Opening balance on 01 April 2019		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2020	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Total 4701-15-	+83.75		0.00	0.00		+83.75
<i>16-Flow Irrigation Scheme Sidhata (Non Commercial)-</i>						
799-Suspense-						
01-Stock-	+68.54		0.00	0.00		+68.54
02-Stock Manufacture-	(-)14.71		0.00	0.00		(-)14.71*
03-Miscellaneous Public Works Advances-	+32.91		0.00	0.00		+32.91
Total 4701-16-	+86.74		0.00	0.00		+86.74
<i>80-General-</i>						
799-Suspense-						
01-Stock-	(-)1,32.94		0.00	0.00		(-)1,32.94*
02-Stock Manufacture-	(-)0.83		0.00	0.00		(-)0.83*
03-Miscellaneous Public Works Advances-	+1,55.24		0.00	0.00		+1,55.24
Total 4701-80-	+21.47		0.00	0.00		+21.47
Total 4701-	+2,16.17		0.00	0.00		+2,16.17
4702-Capital Outlay on Minor Irrigation-						
799-Suspense-						
01-Stock-	(-)6,08.15		0.00	0.00		(-)6,08.15*
02-Stock Manufacture-	(-)12.72		0.00	0.00		(-)12.72*
03-Miscellaneous Public Works Advances-	+5,64.43		0.00	0.00		+5,64.43
Total 4702-	(-)56.44		0.00	0.00		(-)56.44*
4711-Capital Outlay on Flood Control-						
799-Suspense-						
01-Stock-	(-)8.77		0.00	0.00		(-)8.77*
02-Stock Manufacture-	+9.98		0.00	0.00		+9.98
03-Miscellaneous Public Works Advances-	+27.88		0.00	0.00		+27.88
Total 4711-	+29.09		0.00	0.00		+29.09
Total-Capital Section	+3,92.38		0.00	0.00		+3,92.38
Total Demand	+5,78,95.44		4,52,64.42	4,89,87.12		+5,41,72.74

* Reasons for the minus balances were awaited (October 2020).

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	4,06,03,15		
Supplementary	7		
	4,06,03,22	3,36,22,31	(-)69,80,91
Amount surrendered during the year (31 March 2020)			54,98,93
Capital Section			
Voted			
Original	18,46,02		
Supplementary	1,88,89		
	20,34,91	14,92,58	(-)5,42,33
Amount surrendered during the year (31 March 2020)			5,42,32

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 69,80.91 lakh in the voted provision of the Revenue Section, the supplementary grant of ₹ 0.07 lakh obtained in February 2020 proved unnecessary while even the original grant remained substantially unutilized and surrender of ₹ 54,98.93 lakh also proved inadequate.
- (ii) In view of the final saving of ₹ 5,42.33 lakh in the voted provision of the Capital Section, the supplementary grant of ₹ 1,88.89 lakh obtained in February 2020 proved unnecessary while even the original grant remained substantially unutilized which points out the need for good budgeting and better control on expenditure.

Revenue Section

- (iii) Saving 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- Headquarters' Establishment-			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

	Non Plan				
(i)	O	5,54.94			
			4,96.80	4,96.79	(-)0.01
	R	(-)58.14			
02-	Regional Establishment- Non Plan				
(ii)	O	1,37.32			
			88.57	88.56	(-)0.01
	R	(-)48.75			
03-	District Administration- Non Plan				
(iii)	O	13,33.75			
			11,10.67	11,13.46	+2.79
	R	(-)2,23.08			
101-	Veterinary Services and Animal Health -				
01-	Hospitals and Dispensaries- Non Plan				
(iv)	O	2,77,28.43			
			2,21,54.70	2,21,53.31	(-)1.39
	R	(-)55,73.73			
Reduction in provision by ₹ 59,03.70 lakh through re-appropriation/surrender in March 2020 in the above four cases was mainly due to non filling up of vacant posts.					
	Plan				
	O	9,08.22			
			9,19.96	8,33.36	(-)86.60
	R	11.74			
Reasons for the final saving of ₹ 86.60 lakh were awaited (October 2020).					
07-	Control of Foot and Mouth Diseases- Centrally Sponsored Scheme				
	Plan				
(i)	O	3,48.87			
	S	0.01	1,38.93	1,38.92	(-)0.01
	R	(-)2,09.95			
	Plan				
(ii)	O	45.33			
	S	0.01	13.48	13.48	..
	R	(-)31.86			

Reduction in provision by ₹ 2,41.81 lakh through re-appropriation in March 2020 in the above two cases was mainly due to less purchase of materials and supply.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

10-	Assistance to State for Control of Animal Disease- Centrally Sponsored Scheme				
	Plan				
(i)	O	68.00			
			28.79	28.79	..
	R	(-)39.21			
	Plan				
(ii)	O	7.56			
			2.65	2.65	..
	R	(-)4.91			
	Reduction in provision by ₹ 44.12 lakh through re-appropriation/surrender in March 2020 in above two cases was due to less purchase of materials, office articles and less organising of seminars.				
13-	Pest Des Petites Ruminants Control Programme- Centrally Sponsored Scheme				
	Plan				
(i)	O	30.00			
			9.53	9.53	..
	R	(-)20.47			
	Plan				
(ii)	O	3.33			
			1.07	1.07	..
	R	(-)2.26			
	Reduction in provision by ₹ 22.73 lakh through re-appropriation in March 2020 in above two cases was due to less receipt of funds from Government of India and less purchase of materials for machinery.				
102-	Cattle and Buffalo Development-				
02-	Cattle Breeding Farms Schemes-				
	Non Plan				
(i)	O	6,24.53			
			4,31.65	4,31.66	+0.01
	R	(-)1,92.88			
06-	Establishment of Semen Laboratories-				
	Non Plan				
(ii)	O	5,30.18			
			4,12.81	4,12.80	(-)0.01
	R	(-)1,17.37			
	Reduction in provision by ₹ 3,10.25 lakh through surrender in March 2020 in the above two cases was mainly due to non filling up of vacant posts.				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

18-	Cattle Feed Subsidy to Below Poverty Line Families-				
	Non Plan				
	O	4,00.00	4,00.00	..	(-)4,00.00

Entire provision of ₹ 4,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

103-	Poultry Development -				
02-	Expenditure on Poultry Development -				
	Non Plan				
	O	4,26.56	3,34.46	3,34.47	+0.01
	R	(-)92.10			

Reduction in provision by ₹ 92.10 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

09-	5000 Broiler Scheme-				
	Non Plan				
	O	2,00.00	2,79.00	..	(-)2,79.00
	R	79.00			

In view of the final saving of ₹ 2,79.00 lakh, augmentation in provision by ₹ 79.00 lakh through re-appropriation in March 2020 due to non establishment of poultry units proved unnecessary.

Reasons for the final saving of ₹ 2,79.00 lakh were awaited (October 2020).

104-	Sheep and Wool Development -				
01-	Wool Analysis Laboratory Chamba-				
	Non Plan				
(i)	O	42.27	8.39	8.38	(-)0.01
	R	(-)33.88			
04-	Expenditure on Sheep and Wool Development-				
	Non Plan				
(ii)	O	5,36.61	4,44.05	4,44.05	..
	R	(-)92.56			

Reduction in provision by ₹ 1,26.44 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts and less receipt of cases.

10-	Below Poverty Line Krishak Bakri Palan Yojna-				
	Non Plan				
	O	2,00.00	2,00.00	..	(-)2,00.00

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire provision of ₹ 2,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

106-	Other Live Stock Development-				
07-	Grant to Gauvansh Samvardhan Board-				
	Non Plan				
(i)	O	5,00.00			
		
	R	(-5,00.00)			
	Plan				
(ii)	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 5,01.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases due to transfer of funds to Gau Seva Aayog.

10-	Promotion of Sheep and Goat Rearing-				
	Plan				
	O	66.00	66.00	..	(-66.00)

Entire provision of ₹ 66.00 lakh remained unutilised; reasons for which were awaited (October 2020).

109-	Extension and Training -				
02-	Grant-in-Aid to Veterinary Council-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	6.00			
			4.00	4.00	..
	R	(-2.00)			
	Plan				
(ii)	O	6.00			
			4.00	4.00	..
	R	(-2.00)			

Reduction in provision by ₹ 4.00 lakh through re-appropriation in March 2020 in the above two cases was due to less release of funds from Government of India and state share also reduced proportionately.

2404- Dairy Development -

001-	Direction and Administration -				
01-	Headquarters' Establishment-				
	Non Plan				
	O	54.03			
			31.48	31.48	..
	R	(-22.55)			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reduction in provision by ₹ 22.55 lakh through surrender in March 2020 was due to non filling up of vacant posts.

03- Integrated Dairy Development Project-
Centrally Sponsored Scheme

Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

04- Grant-in-Aid to Dairy Cooperative Societies-
Non Plan

O 3,00.00

..

R (-)3,00.00

Entire provision of ₹ 3,00.00 lakh was reduced through surrender in March 2020 due to shifting of provision from Demand No.14 to Demand No.18 which is violation of chapter 12.5 (i) of Himachal Pradesh Budget Manual, 1971 and 44 (3) of Himachal Pradesh Financial Rule 2009.

2405- Fisheries-

001- Direction and Administration-

02- District Level Staff-

Non Plan

O 12,99.78

9,88.32 9,88.79 +0.47

R (-)3,11.46

Reduction in provision by ₹ 3,11.46 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on outsourcing.

101- Inland Fisheries-

06- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

Plan

(i) O 35.00

61.10 .. (-)61.10

R 26.10

Plan

(ii) O 1.00

6.23 .. (-)6.23

R 5.23

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

In view of the final saving of ₹ 67.33 lakh, augmentation in provision by ₹ 31.33 lakh through re-appropriation in March 2020 in the above two cases due to more receipt of funds from Government of India proved unjustified. Whereas grant of ₹ 18,97.71 lakh at sr.no.(i) was received from Government of India.

Reasons for the final saving of ₹ 67.33 lakh in the above two cases were awaited (October 2020).

07-	Blue Revolution-Integrated Development and Management of Fisheries-Centrally Sponsored Scheme				
	Plan				
(i)	O	7,14.00			
	S	0.01	9,11.95	5,63.62	(-)3,48.33
	R	1,97.94			
	Plan				
(ii)	O	79.48			
			1,07.44	70.97	(-)36.47
	R	27.96			

In view of the final saving of ₹ 3,84.80 lakh, augmentation in provision by ₹ 2,25.90 lakh through re-appropriation in March 2020 in the above two cases due to more receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 3,84.80 lakh in the above two cases were awaited (October 2020).

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

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

2403- Animal Husbandry -

101- Veterinary Services and Animal Health -

11- National Animal Disease Reporting System-Centrally Sponsored Scheme

Plan

O	0.01	3.00	3.00	..
R	2.99			

Augmentation in provision by ₹ 2.99 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of office articles.

102- Cattle and Buffalo Development -

13- Lives Stock Census-

Centrally Sponsored Scheme

Plan

O	0.01			
S	0.01	15.42	15.42	..
R	15.40			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Augmentation in provision by ₹ 15.40 lakh through re-appropriation in March 2020 was due to more expenditure on payment of enumerators and supervisors.

16-	National Project on Bovine Breeding- Plan				
	O	0.01			
			98.49	98.49	..
	R	98.48			

Augmentation in provision by ₹ 98.48 lakh through re-appropriation in March 2020 was due to implementation of National Programme and Dairy Development for Mandi and Shimla.

19-	Gau Sewa Aayog- Non Plan				
	O	0.01			
	S	0.01	5,00.00	5,00.00	..
	R	4,99.98			

Augmentation in provision by ₹ 4,99.98 lakh through re-appropriation in March 2020 was due to transfer of funds from Gauvansh Samvardhan Board for preservation, conservation and welfare of cows.

800-	Other Expenditure -				
01-	Rastriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	4,74.00			
			4,86.48	4,86.48	..
	R	12.48			
02-	National Livestock Mission- Centrally Sponsored Scheme Plan				
(ii)	O	0.03			
	S	0.01	12,54.91	12,54.91	..
	R	12,54.87			
(iii)	Plan O	0.03			
			1,68.74	1,68.74	..
	R	1,68.71			

Augmentation in provision by ₹ 14,36.06 lakh through re-appropriation in March 2020 in the above three cases was due to more receipt of funds from Government of India. Whereas grant of ₹ 18,97.71 lakh at Sr.no.(i) was received from Government of India.

2404- Dairy Development -

APPROPRIATION ACCOUNTS
GRANT NO. 14-concl.

191- Assistance to Cooperatives and Other Bodies -					
02- Grant-in-Aid to Himachal Pradesh Milk Federation- Non Plan					
O	3,00.01		3,37.71	3,37.71	..
R	37.70				

Augmentation in provision by ₹ 37.70 lakh through re-appropriation in March 2020 was due to providing grants to cooperative societies.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4403- Capital Outlay on Animal Husbandry -			
101- Veterinary Services and Animal Health -			
01- Buildings Programme- Non Plan			
O	7,48.57		
		2,51.18	2,51.18
R	(-)4,97.39		..

Reduction in provision by ₹ 4,97.39 lakh through surrender in March 2020 was due to non purchase of machinery.

Plan				
O	7,90.00		7,45.08	7,45.08
R	(-)44.92			..

Reduction in provision by ₹ 44.92 lakh through surrender in March 2020 was due to non drawl of funds during Covid-19.

4405- Capital Outlay on Fisheries -

101- Inland Fisheries -				
05- Construction Work under Rashtriya Krishi Vikas Yojna- Plan				
O	6.00		3.00	3.00
R	(-)3.00			..

Reduction in provision by ₹ 3.00 lakh through surrender in March 2020 was due to conversion of sharing pattern by Government of India. Whereas Grant of ₹ 18,97.71 lakh was received from Government of India.

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 WILD LIFE, 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 WILD LIFE, 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 expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	74,65,20			
		74,65,20	51,96,41	(-)22,68,79
Supplementary	..			
Amount surrendered during the year (31 March 2020)				22,68,78
Capital Section				
Voted				
Original	3,03,99,00			
		3,03,99,00	1,88,65,29	(-)1,15,33,71
Supplementary	..			
Amount surrendered during the year (31 March 2020)				30,39,88

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,15,33.71 lakh in voted provision of the capital section, surrender of ₹ 30,39.88 lakh in March 2020 proved inadequate.

Revenue Section

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

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

2202- General Education -

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

01- *Elementary Education -*

101- Government Primary Schools -

01- Expenditure on Education-
Non Plan

O	1,58.98			
		77.42	77.42	..
R	(-)81.56			

Reduction in provision by ₹ 81.56 lakh through re-appropriation/surrender in March 2020 less expenditure was incurred due to Covid-19 lockdown/curfew.

03- Middle School-
Non Plan

O	1,84.95			
		71.35	71.35	..
R	(-)1,13.60			

Reduction in provision by ₹ 1,13.60 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 lockdown/curfew less expenditure during the month of March, non filling up of vacant posts and non revision of pay scales.

Plan

O	1,00.00			
	
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2020 due to non filling up of vacant posts and non revision of pay scales.

800- Other Expenditure -

01- Midday-Meal-
Plan

O	2,20.00			
		1,06.87	1,06.87	..
R	(-)1,13.13			

Reduction in provision by ₹ 1,13.13 lakh through re-appropriation/surrender in March 2020 was due to less release of state share in proportionate to central share. Whereas grant of ₹ 50,66.57 lakh was received from Government of India.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

101- Health Sub-Centres-

01- Health Sub-Centres-
Non Plan

O	13,74.89			
		9,86.16	9,86.15	(-)0.01
R	(-)3,88.73			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 3,88.73 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on telephone, electricity, water bills, non filling up of vacant posts, non revision of pay scales, non purchase of machinery, equipment and less receipt of medical reimbursement claims.

103-	Primary Health Centres -				
01-	Primary Health Centres-				
	Non Plan				
	O	3,29.73			
			2,51.73	2,51.74	+0.01
	R	(-)78.00			

Reduction in provision by ₹ 78.00 lakh through re-appropriation/surrender in March 2020 was due to non purchase of machinery and equipment, non filling up of vacant posts, non revision of pay scales, less purchase of material and less receipt of medical reimbursement claims.

104-	Community Health Centres -				
01-	Community Health Centres-				
	Non Plan				
	O	88.44			
			28.01	28.00	(-)0.01
	R	(-)60.43			

Reduction in provision by ₹ 60.43 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, revision of pay scales and less purchase of material.

110-	Hospitals and Dispensaries -				
01-	Rural Health-				
	Non Plan				
(i)	O	3.50			
			0.86	0.86	..
	R	(-)2.64			

800-	Other Expenditure -				
04-	Purchase of Anti Tuberculosis Drugs-				
	Non Plan				
(ii)	O	1.61			
			0.73	0.73	..
	R	(-)0.88			

Reduction in provision by ₹ 3.52 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less purchase of material.

04-	<i>Rural Health Services-Other Systems of Medicine -</i>
101-	Ayurveda-
02-	Ayurvedic Dispensary-

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Non Plan				
O	14,13.41		10,41.31	10,41.31
				..
R	(-)3,72.10			

Reduction in provision by ₹ 3,72.10 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 lockdown/curfew non purchase of machinery, equipment, material, non filling up of vacant posts and non revision of pay scales.

06- *Public Health -*

101- Prevention and Control of Diseases -

01- Anti Malaria Organization-

Non Plan				
O	4.09		0.56	0.56
				..
R	(-)3.53			

Reduction in provision by ₹ 3.53 lakh through re-appropriation/surrender in March 2020 was due to less purchase of material and non receipt of medical reimbursement claims.

13- Multipurpose Workers Scheme (Minimum Need Programme)-

Non Plan				
O	1,24.19		94.63	94.63
				..
R	(-)29.56			

Reduction in provision by ₹ 29.56 lakh through re-appropriation/surrender in March 2020 was due to less purchase of material, non filling up of vacant posts and non revision of pay scales.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

05- Horticulture Development-

Non Plan				
O	15.17		3.58	3.59
				+0.01
R	(-)11.59			

Reduction in provision by ₹ 11.59 lakh through re-appropriation/surrender in March 2020 was due to less purchase of horticulture machinery and material.

11- Establishment/Maintenance of Government Orchards/Nurseries-

Non Plan				
O	11.38		3.54	3.54
				..
R	(-)7.84			

Reduction in provision by ₹ 7.84 lakh through re-appropriation/surrender in March 2020 was due to transfer of Government material to World Bank Society.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

2406- Forestry and Wild Life -

01- Forestry -

102- Social and Farm Forestry -

18- Social Forestry Programme-
Non Plan

O 5,39.80

4,05.58

4,05.58

..

R (-)1,34.22

Reduction in provision by ₹ 1,34.22 lakh through re-appropriation/surrender in March 2020 was due to less purchase of material and payment could not be made as enforcement of Covid-19 lockdown/curfew.

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries-
Non Plan

O 2.00

..

..

..

R (-)2.00

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 due to non receipt of demand from the beneficiaries.

28- Rural Engineering based Industries Centre-
Non Plan

O 33.05

..

..

..

R (-)33.05

Entire provision of ₹ 33.05 lakh was reduced through surrender in March 2020 due to late finalization of scheme.

3451- Secretariat-Economic Services -

101- Niti Ayog -

01- Headquarters-
Plan

O 7,53.11

5,72.84

5,72.81

(-)0.03

R (-)1,80.27

Reduction in provision by ₹ 1,80.27 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Districts-
Plan

O 5,37.79

4,19.37

4,19.36

(-)0.01

R (-)1,18.42

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 1,18.42 lakh through re-appropriation/surrender in March 2020 was due to less organization of meetings, less transfers of officers/officials, non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

20-	State Innovation Fund- Plan				
	O	2,00.00			
		
	R	(-)2,00.00			

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals for innovations from other departments.

21-	Sustainable Development Goals- Plan				
	O	26.10			
			0.91	0.91	..
	R	(-)25.19			

Reduction in provision by ₹ 25.19 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of miscellaneous items.

Capital Section

(iii) 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 -			
201- Elementary Education -			
07- Construction of Buildings- Plan			
(i) O	7,00.00		
		5,34.75	5,34.75
R	(-)1,65.25		..
202- Secondary Education -			
06- Construction of Buildings- Plan			
(ii) O	5,00.00		
		4,17.37	4,17.37
R	(-)82.63		..

4210- Capital Outlay on Medical and Public Health-

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

<i>02- Rural Health Services -</i>					
103- Primary Health Centres -					
01- Primary Health Centre (Construction)-					
Plan					
(iii)	O	6,00.00			
			34.05	34.05	..
	R	(-)5,65.95			
 <i>03- Medical Education, Training and Research -</i>					
101- Ayurveda -					
01- Ayurveda (Construction)-					
Plan					
(iv)	O	70.00			
			52.74	52.74	..
	R	(-)17.26			
 4401- Capital Outlay on Crop Husbandry -					
119- Horticulture and Vegetable Crops -					
03- Buildings-					
Plan					
(v)	O	75.00			
			2.01	2.01	..
	R	(-)72.99			
 800- Other Expenditure -					
01- Buildings-					
Plan					
(vi)	O	40.00			
			16.06	16.06	..
	R	(-)23.94			

Reduction in provision by ₹ 9,28.02 lakh through re-appropriation/surrender in March 2020 in the above six cases was due to less execution of works.

4402- Capital Outlay on Soil and Water Conservation -

800- Other Expenditure -					
01- Agriculture-					
Plan					
	O	45.00			
			89.34	33.69	(-)55.65
	R	44.34			

In view of the final saving of ₹ 55.65 lakh, augmentation in provision by ₹ 44.34 lakh through re-appropriation in March 2020 was due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 55.65 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -

800- Other Expenditure -

02- Forestry-

Plan

O 80.00

22.40 42.93 +20.53

R (-)57.60

In view of the final excess of ₹ 20.53 lakh, reduction in provision by ₹ 57.60 lakh through re-appropriation in March 2020 due to less execution of works proved excessive.

Reasons for the final excess of ₹ 20.53 lakh were awaited (October 2020).

4851- Capital Outlay on Village and Small Industries -

102- Small Scale Industries -

09- Village and Small Industry-

Plan

O 45.00

..

R (-)45.00

Entire provision of ₹ 45.00 lakh was reduced through surrender/re-appropriation in March 2020 due to less execution of works.

5002- Capital Outlay on Indian Railways- Commercial Lines -

01- Capital Bearing Dividend Liability -

120- New Lines (Construction) -

01- Construction of Railway Lines-

Plan

O 26,19.00

..

R (-)26,19.00

Entire provision of ₹ 26,19.00 lakh was reduced through surrender in March 2020 due to transfer of railways works to transport department.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

800- Other Expenditure -

06- Backward Area Roads-

Plan

(i) O 33,13.00

40,53.40 24,65.10 (-)15,88.30

R 7,40.40

5475- Capital Outlay on Other General Economic Services -

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

01-	Decentralized Sector Planning- Plan				
(ii)	O	79,52.00			
			83,76.85	56,44.62	(-27,32.23)
	R	4,24.85			

In view of the final saving of ₹ 43,20.53 lakh, augmentation in provision by ₹ 11,65.25 lakh through re-appropriation in March 2020 in the above two cases due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 43,20.53 lakh in the above two cases were awaited (October 2020).

02-	Member of Legislative Assembly Local Area Development Fund Scheme- Plan				
	O	1,02,00.00			
			97,97.99	64,52.42	(-33,45.57)
	R	(-4,02.01)			

In view of the final saving of ₹ 33,45.57 lakh, reduction in provision by ₹ 4,02.01 lakh through re-appropriation in March 2020 due to decrease in per member of legislative assembly allocation proved inadequate.

Reasons for the final saving of ₹ 33,45.57 lakh were awaited (October 2020).

03-	Local District Planning Vikas Mein Jan Sahyog- Plan				
	O	22,00.00			
			18,58.67	11,66.24	(-6,92.43)
	R	(-3,41.33)			

In view of the final saving of ₹ 6,92.43 lakh, reduction in provision by ₹ 3,41.33 lakh through re-appropriation in March 2020 due to less deposit of beneficiaries' share, Government share could not be drawn proved inadequate.

Reasons for the final saving of ₹ 6,92.43 lakh were awaited (October 2020).

04-	Mukhya Mantri Gram Path Yojna- Plan				
	O	6,00.00	6,00.00	4,99.82	(-1,00.18)

Reasons for the final saving of ₹ 1,00.18 lakh were awaited (October 2020).

05-	Construction of Government Accommodation to District Planning Officer/Staff- Plan				
	O	60.00			
		
	R	(-60.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	5,92,47,27				
			5,92,47,35	4,47,22,41	(-)1,45,24,94
Supplementary	8				
Amount surrendered during the year (31 March 2020)					1,45,19,57
Charged					
Original	..				
			3,99	3,54	(-)45
Supplementary	3,99				
Amount surrendered during the year (31 March 2020)					46
Capital Section					
Voted					
Original	18,43,50				
			18,43,50	12,09,87	(-)6,33,63
Supplementary	..				
Amount surrendered during the year (31 March 2020)					6,33,63

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 0.45 lakh in the charged appropriation of the Revenue Section, surrender of ₹ 0.46 lakh proved excessive.

Revenue Section

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

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

2059- Public Works -

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

01- Office Buildings -

053- Maintenance and Repairs -

69- Maintenance Expenditure for Forest Department-
Non Plan

O 50.41

40.04 40.04 ..

R (-)10.37

Reduction in provision by ₹ 10.37 lakh through surrender in March 2020 was mainly due to Covid-19 less execution of maintenance works.

2402- Soil and Water Conservation -

102- Soil Conservation -

12- Protective Afforestation Soil Conservation and
Demonstration (Forest Department)-

Non Plan

O 13,67.57

8,84.39 8,84.39 ..

R (-)4,83.18

Reduction in provision by ₹ 4,83.18 lakh through surrender in March 2020 was due to non filling up of vacant posts and less engagement of daily wagers.

Plan

O 8,97.00

7,95.12 7,95.12 ..

R (-)1,01.88

Reduction in provision by ₹ 1,01.88 lakh through surrender in March 2020 was mainly due to less engagement of daily wagers.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration -

01- Directorate-

Non Plan

O 16,05.21

10,02.62 10,02.61 (-)0.01

R (-)6,02.60

Reduction in provision by ₹ 6,02.60 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts/non revision of pay scales.

02- Circle/Divisional Establishment-

Non Plan

O 3,69,35.31

2,78,63.85 2,78,58.32 (-)5.53

R (-)90,71.46

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 90,71.46 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan				
O	11,47.00			
		7,89.90	7,89.90	..
R	(-)3,57.10			

Reduction in provision by ₹ 3,57.10 lakh through surrender in March 2020 was due to less expenditure on petrol, oil, lubricant and repair of vehicles, less receipt of water, electricity, telephone bills and less expenditure on purchase of materials due to Covid-19.

070- Communication and Buildings -
01- Repair of Building, Roads and Paths-

Plan				
O	8,80.00			
		7,26.38	7,26.37	(-)0.01
R	(-)1,53.63			

Reduction in provision by ₹ 1,53.63 lakh through surrender in March 2020 was due to less execution of maintenance works and non payment of bills during Covid-19.

101- Forest Conservation, Development and Regeneration -
01- Consolidation and Demarcation of Forests-

Non Plan

(i) O	18.21			
		6.90	6.90	..
R	(-)11.31			

Plan

(ii) O	50.00			
		25.97	25.97	..
R	(-)24.03			

02- Regeneration of Forests-
Non Plan

(iii) O	37.84			
		1.50	1.50	..
R	(-)36.34			

Reduction in provision by ₹ 71.68 lakh through surrender in March 2020 in the above three cases was due to less engagement of daily wagers and less expenditure on purchase of material.

03- Integrated Forest Protection Scheme-
Centrally Sponsored Scheme

Plan

O	2,59.00			
		1,70.92	1,70.92	..
R	(-)88.08			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 88.08 lakh through surrender in March 2020 was due to less engagement of daily wagers, non receipt of sanction from Government of India, less expenditure on organization of seminars, workshops, on purchase of materials due to Covid-19 and less execution of maintenance work.

Plan				
O	29.00			
		21.89	21.89	..
R	(-)7.11			

Reduction in provision by ₹ 7.11 lakh through re-appropriation/surrender in March 2020 was mainly due to non receipt of central share and hence state share surrendered.

04- Working Plan Organization- Plan				
O	45.00			
		29.71	29.71	..
R	(-)15.29			

Reduction in provision by ₹ 15.29 lakh through surrender in March 2020 was due to less engagement of daily wagers and less expenditure on purchase of materials.

08- Himachal Pradesh Forest Eco System Climate Proofing Project- Plan				
O	32,91.00			
		29,64.36	29,64.36	..
R	(-)3,26.64			

Reduction in provision by ₹ 3,26.64 lakh through surrender in March 2020 was due to less receipt of demand for plantation work, removal of lantana grass, soil conservation etc. and non filling up of vacant posts.

10- Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project- Plan				
O	23,03.00			
S	0.03	19,94.49	19,94.48	(-)0.01
R	(-)3,08.54			

Reduction in provision by ₹ 3,08.54 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of material, petrol, oil, lubricant and repair of vehicles.

102- Social and Farm Forestry- 04- Improvement of Tree Cover- Plan				
O	13,50.00			
		12,90.59	12,90.79	+0.20
R	(-)59.41			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 59.41 lakh through surrender in March 2020 was due to non payment of wages to daily wagers, less execution of works and less expenditure on purchase of material due to Covid-19.

05- Raising Nurseries for Departmental Planting and
Public Distribution-
Plan

O	8,85.00			
		8,38.40	8,38.40	..
R	(-)46.60			

Reduction in provision by ₹ 46.60 lakh through surrender in March 2020 was due to Covid-19 non payment of wages to daily wages and less expenditure on purchase of material.

07- Maintenance of Plantation and Nurseries-
Plan

O	2,75.00			
		2,20.35	2,20.35	..
R	(-)54.65			

Reduction in provision by ₹ 54.65 lakh through re-appropriation/surrender in March 2020 was mainly due to less engagement of daily wagers.

33- Mission for Integrated Development of
Horticulture-National Bamboo Mission-
Centrally Sponsored Scheme

Plan				
(i)	O	9.00		
		
	R	(-)9.00		

Plan				
(ii)	O	1.00		
		
	R	(-)1.00		

34- Implementation of National Afforestation Programme by State
Forest Development Agency-
Centrally Sponsored Scheme

Plan				
(iii)	O	2,69.00		
			45.42	45.42
	R	(-)2,23.58		

Plan				
(iv)	O	30.00		
			5.05	5.05
	R	(-)24.95		

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

35-	Mission on Agro-Forestry under National Mission for Sustainable Agriculture-Centrally Sponsored Scheme				
	Plan				
(v)	O	1,00.00			
			28.40	28.40	..
	R	(-)71.60			
	Plan				
(vi)	O	10.00			
			3.30	3.30	..
	R	(-)6.70			
	Reduction in provision by ₹ 3,36.83 lakh through re-appropriation/surrender in March 2020 in the above six cases was due to less release of funds from Government of India and less release of state share in proportionate to central share. Whereas grant of ₹ 2,45.41 lakh at sr.no.(iii) was received from Government of India.				
36-	Nagar Van Udyan Yojna-				
	Plan				
	O	20.00			
		
	R	(-)20.00			
	Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2020 due to non execution of work under this scheme.				
37-	Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture-				
	Plan				
	O	26,93.00			
	S	0.01	12,19.59	12,19.59	..
	R	(-)14,73.42			
	Reduction in provision by ₹ 14,73.42 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.				
38-	Samudiak Van Samvardhan Yojna-				
	Plan				
	O	2,00.00			
			1,73.12	1,73.12	..
	R	(-)26.88			
	Reduction in provision by ₹ 26.88 lakh through surrender in March 2020 was due to Covid-19 less expenditure on organization of workshops, non payment of bills and wages.				
40-	Silvicultural Operations-				
	Plan				
	O	2,00.00			
			1,50.43	1,50.43	..
	R	(-)49.57			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 49.57 lakh through surrender in March 2020 was due to less engagement of daily wagers and less expenditure on organization of seminars and workshops.

105-	Forest Produce -				
01-	Timber and other Produce Removed from Forest by Government Agency-				
	Non Plan				
	O	66.25			
			17.35	17.35	..
	R	(-48.90)			

Reduction in provision by ₹ 48.90 lakh through surrender in March 2020 was mainly due to less engagement of daily wagers.

02-	Timber and other Produce removed from Forest by Consumers and Purchasers-				
	Non Plan				
	O	27.75			
		
	R	(-27.75)			

Entire provision of ₹ 27.75 lakh was reduced through surrender in March 2020 mainly due to non engagement of daily wagers.

03-	Drift Wood and Confiscated Forest Produce-				
	Non Plan				
	O	30.98			
			16.27	16.27	..
	R	(-14.71)			

Reduction in provision by ₹ 14.71 lakh through surrender in March 2020 was mainly due to less engagement of daily wagers.

05-	Establishment of Shuttle and Bobbin Factory-				
	Plan				
	O	22.00			
			16.65	16.65	..
	R	(-5.35)			

Reduction in provision by ₹ 5.35 lakh through surrender in March 2020 was mainly due to Covid-19 less payment of bills.

07-	Collection and Removal of Chil Pine from Forest and Investment Subsidy for Pine Needle based Industries-				
	Plan				
(i)	O	10.00			
		
	R	(-10.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

800- Other Expenditure -				
08- Samriti Van Yojna-				
Plan				
(ii) O	20.00			
	
R	(-)20.00			

Entire provision of ₹ 30.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases due to Covid-19 non execution of scheme, payment could not be released.

09- Vidyarthi Van Mittar Yojna-				
Plan				
O	2,00.00			
		65.32	65.32	..
R	(-)1,34.68			

Reduction in provision by ₹ 1,34.68 lakh through re-appropriation in March 2020 was due to Covid-19 payment could not be released and less execution of maintenance work.

10- Van Samridhi Jan Samridhi-				
Plan				
O	1,50.00			
		93.58	93.58	..
R	(-)56.42			

Reduction in provision by ₹ 56.42 lakh through surrender in March 2020 was due to less expenditure on purchase of material, payment of some bills could not be made during Covid-19, less organization of training programmes and less engagement of daily wagers.

02- *Environmental Forestry and Wild Life -*

110- Wild Life Preservation -				
01- Wild Life-				
Non Plan				
O	13,57.70			
		9,62.71	9,62.71	..
R	(-)3,94.99			

Reduction in provision by ₹ 3,94.99 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	3,35.00			
		2,31.26	2,31.26	..
R	(-)1,03.74			

Reduction in provision by ₹ 1,03.74 lakh through surrender in March 2020 was due to less expenditure on organization of seminars, camps, regularization of daily wagers, less expenditure on petrol, oil, lubricant and repair of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

10- Assistance for Development of National Parks and Sanctuaries-
Centrally Sponsored Scheme

Plan

O	3,04.00				
		2,73.05	2,73.05		..
R	(-)30.95				

Reduction in provision by ₹ 30.95 lakh through surrender in March 2020 was due to less engagement of daily wagers, less expenditure on purchase of material, less organization of seminars and workshops.

Plan

O	60.50				
		29.81	29.81		..
R	(-)30.69				

Reduction in provision by ₹ 30.69 lakh through surrender in March 2020 was mainly due to less release of state share in proportionate to central share.

111- Zoological Park -

01- Development of Himalayan Zoological Park and Peasantries-
Non Plan

O	2,20.90				
		1,94.93	1,94.93		..
R	(-)25.97				

Reduction in provision by ₹ 25.97 lakh through surrender in March 2020 was due to non filling up of vacant posts.

Plan

O	2,10.00				
		1,28.42	1,28.42		..
R	(-)81.58				

Reduction in provision by ₹ 81.58 lakh through surrender in March 2020 was due to regularization of daily wagers, less expenditure on petrol, oil, lubricant, repair of vehicles and on electricity bills.

02- Grant-in-Aid to Himachal Pradesh Zoo
Conservation and Breeding Society-

Plan

O	3,75.00				
		1,75.00	1,75.00		..
R	(-)2,00.00				

Reduction in provision by ₹ 2,00.00 lakh through surrender in March 2020 was due to less receipt of requirement.

APPROPRIATION ACCOUNTS
GRANT NO. 16-contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2406- Forestry and Wild Life -			
01- Forestry -			
102- Social and Farm Forestry -			
39- Experimental Silvicultural Felling-Plan			
O	2,00.00		
		5,48.98	5,48.98
R	3,48.98		..

Augmentation in provision by ₹ 3,48.98 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of barbed wire, reinforced concrete cement fence posts, more engagement of daily wagers partly counter balanced by saving due to less expenditure on workshops, seminars and less execution of maintenance work.

41- Ek Boota Beti Ke Naam-Non Plan			
S	0.04		
		29.79	29.79
R	29.75		..

Augmentation in provision by ₹ 29.75 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of kits, name plates for parents of new born girl child and organization of mass awareness programmes.

Capital Section

(iv) 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			
O	6,50.00		
		4,44.64	4,44.64
R	(-)2,05.36		..

Reduction in provision by ₹ 2,05.36 lakh through surrender in March 2020 was due to some works could not be completed by the contractors hence the payment of those works could not be made during lockdown.

APPROPRIATION ACCOUNTS
GRANT NO. 16-concl.

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-

070- Communication and Buildings-

01- Roads and Bridges-

Plan

O 1,50.00

1,25.50 1,25.50 ..

R (-)24.50

Reduction in provision by ₹ 24.50 lakh through surrender in March 2020 was mainly due to Covid-19 non completion of works/non payments of some bills in respect of completed works.

02- Buildings-

Plan

O 9,50.00

5,94.64 5,94.64 ..

R (-)3,55.36

Reduction in provision by ₹ 3,55.36 lakh through surrender in March 2020 was due to Covid-19 non completion of works/non payment of bills in respect of some of the completed works and non approval by the municipal corporation Shimla.

02- Environmental Forestry and Wild Life -

110- Wildlife -

03- Wild Life-

Plan

O 30.00

18.28 18.28 ..

R (-)11.72

Reduction in provision by ₹ 11.72 lakh through surrender in March 2020 was mainly due to Covid-19 non completion of works.

10- Assistance for Development of National Parks and Sanctuaries-
Centrally Sponsored Scheme

Plan

O 45.00

11.65 11.65 ..

R (-)33.35

Reduction in provision by ₹ 33.35 lakh through surrender in March 2020 was due to heavy snowfall management works for road could not be carried out.

Plan

O 4.50

1.15 1.15 ..

R (-)3.35

Reduction in provision by ₹ 3.35 lakh through surrender in March 2020 was mainly due to non release of state share in proportionate to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 17 - ELECTION

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	65,78,16			
		97,73,79	86,69,12	(-)11,04,67
Supplementary	31,95,63			
Amount surrendered during the year (31 March 2020)				2,49,92

Capital Section

Voted				
Original	..			
		8,00,00	8,00,00	..
Supplementary	8,00,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,04.67 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 31,95.63 lakh obtained in February 2020 proved excessive and also surrender of ₹ 2,49.92 lakh proved inadequate.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2015- Elections -				
101- Election Commission -				
01- State Election Commission-				
Non Plan				
O	1,90.85			
		1,33.10	1,32.74	(-)0.36
R	(-)57.75			

Reduction in provision by ₹ 57.75 lakh through re-appropriation in March 2020 was mainly due to non filling up of vacant posts.

- 103- Preparation and Printing of Electoral Rolls -
01- Assembly-

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl.

Non Plan				
O	5,52.47			
S	2,11.08	8,66.73	4,40.79	(-)4,25.94
R	1,03.18			

In view of the final substantial saving of ₹ 4,25.94 lakh, augmentation in provision by ₹ 1,03.18 lakh through re-appropriation in March 2020 due to payment of honorarium, more purchase of printing paper, more expenditure on outsourcing, other charges, advertising and publicity proved unnecessary.

Reasons for substantial saving of ₹ 4,25.94 lakh were awaited (October 2020).

105- Charges for Conduct of Elections to Parliament -

01- Parliament-

Non Plan

O	42,17.02			
S	27,49.97	66,15.05	61,86.61	(-)4,28.44
R	(-)3,51.94			

In view of the substantial saving of ₹ 4,28.44 lakh, reduction in provision by ₹ 3,51.94 lakh through re-appropriation/surrender in March 2020 mainly due to non filling up of vacant posts, less payment of honorarium, outsourcing of motor vehicles and other charges proved inadequate.

Reasons for substantial saving of ₹ 4,28.44 lakh were awaited (October 2020).

108- Issue of Photo Identity-Cards to Voters -

01- Issue of Photo Identity-Cards to Voters-

Non Plan

O	39.96			
S	19.99	50.68	50.68	..
R	(-)9.27			

Reduction in provision by ₹ 9.27 lakh through surrender in March 2020 was due to less expenditure on purchase of office articles.

(iii) Above saving was partly counter balanced by excess occurred mainly under the following head:-

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

2015- Elections -

102- Electoral Officers -

01- Chief Electoral Officer and Staff-

Non Plan

O	15,39.67			
S	46.97	16,49.06	16,49.05	(-)0.01
R	62.42			

Augmentation in provision by ₹ 62.42 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance, more expenditure on outsourcing and office articles partly counter balanced by saving due to less receipt of medical reimbursement claims, travelling allowance and less training of staff.

APPROPRIATION ACCOUNTS
GRANT NO. 18 - INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION
TECHNOLOGY

(HEADS 2057-SUPPLIES AND DISPOSALS, 2059-PUBLIC WORKS, 2216-HOUSING, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND 6885-OTHER LOANS TO INDUSTRIES AND MINERALS)

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	2,34,05,75		
	2,34,05,75	1,33,54,12	(-)1,00,51,63
Supplementary	..		
Amount surrendered during the year (31 March 2020)			84,70,49

Capital Section

Voted			
Original	46,90,00		
	46,90,00	27,84,09	(-)19,05,91
Supplementary	..		
Amount surrendered during the year (31 March 2020)			19,05,89

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,00,51.63 lakh in the voted provision of the Revenue Section, surrender of ₹ 84,70.49 lakh in March 2020 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2216- Housing -			
05- General Pool Accommodation -			
053- Maintenance and Repairs -			
01- Other Maintenance Expenditure- Non Plan	3.54		
O			
	
R	(-)3.54		..

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Entire provision of ₹ 3.54 lakh was reduced through surrender in March 2020 due to non execution of work.

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries-

Plan

O	5.00			
		1.00	1.00	..
R	(-)4.00			

Reduction in provision by ₹ 4.00 lakh through surrender in March 2020 was due to less receipt of demand for subsidy.

10- Industrial Promotion and Training-

Non Plan

O	1,00.00			
		40.14	40.14	..
R	(-)59.86			

Reduction in provision by ₹ 59.86 lakh through surrender in March 2020 was due to less expenditure on organization of training camps and workshops.

13- District Industries Centres-

Non Plan

O	16,56.54			
		14,50.37	14,50.33	(-)0.04
R	(-)2,06.17			

Reduction in provision by ₹ 2,06.17 lakh through surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenditure on purchase of office, store articles, less execution of works, less touring by staff, less expenditure on vehicles, petrol, oil and lubricant.

15- Establishment of Software Technology Park

(Rural Integrated Development Fund)-

Non Plan

O	4.13			
		0.11	0.11	..
R	(-)4.02			

Reduction in provision by ₹ 4.02 lakh through surrender in March 2020 was due to non filling up of vacant posts.

19- Information Technology and e-Governance-

Plan

O	5,95.00			
		5,53.67	4,09.07	(-)1,44.60
R	(-)41.33			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

In view of the final saving of ₹ 1,44.60 lakh, reduction in provision by ₹ 41.33 lakh through re-appropriation/surrender in March 2020 due to non processing of payment for the last quarter of e-district, e-office and Chief Minister helpline by different agencies and non execution of work partly counter balanced by excess due to more expenditure on outsourcing proved inadequate.

Reasons for the final saving of ₹ 1,44.60 lakh were awaited (October 2020).

Special Central Assistance-
Plan

O	17,20.00			
		10,51.91	11,97.14	+1,45.24
R	(-)6,68.09			

In view of the final excess of ₹ 1,45.24 lakh, reduction in provision by ₹ 6,68.09 lakh through re-appropriation/surrender in March 2020 due to delay in implementation of Chief Minister helpline and cancellation of hardware purchase of e-office proved excessive.

Reasons for the final excess of ₹ 1,45.24 lakh were awaited (October 2020).

23- Disaster Risk Reduction -
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non expenditure on other miscellaneous articles.

24- State Mission for Food Processing-
Non Plan

O	5,00.00	5,00.00	..	(-)5,00.00
---	---------	---------	----	------------

Entire provision of ₹ 5,00.00 lakh remained unutilized; reasons for which were awaited (October 2020).

Plan

O	3,29.00			
		2,70.66	..	(-)2,70.66
R	(-)58.34			

In view of the final saving of ₹ 2,70.66 lakh, reduction in provision by ₹ 58.34 lakh through re-appropriation in March 2020 due to less receipt of demand from the beneficiaries proved inadequate.

Entire provision of ₹ 2,70.66 lakh remained unutilized; reasons for which were awaited (October 2020).

25- Interest Subvention to Micro Industries-
Non Plan

(i) O	1,00.00			
	
R	(-)1,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

26-	Incubation Centres-				
	Non Plan				
(ii)	O	1,00.00			
		
	R	(-)1,00.00			
28-	Rural Engineering based Industries Centre-				
	Plan				
(iii)	O	1.00			
		
	R	(-)1.00			
103-	Handloom Industries -				
25-	National Handloom Development Programme-				
	Plan				
(iv)	O	13.00			
		
	R	(-)13.00			

Entire provision of ₹ 2,14.00 lakh was reduced through surrender in March 2020 in the above four cases due to non receipt of demand from beneficiaries.

104-	Handicraft Industries -				
05-	Survey of Handicrafts-				
	Non Plan				
	O	4.69			
			3.57	3.55	(-)0.02
	R	(-)1.12			

Reduction in provision by ₹ 1.12 lakh through surrender in March 2020 was due to non filling up of vacant posts.

107-	Sericulture Industries -				
01-	Development of Sericulture Industries-				
	Non Plan				
	O	6,29.12			
			5,57.42	5,57.39	(-)0.03
	R	(-)71.70			

Reduction in provision by ₹ 71.70 lakh through surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by staff.

	Plan				
	O	1,00.00			
			79.25	79.22	(-)0.03
	R	(-)20.75			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Reduction in provision by ₹ 20.75 lakh through surrender in March 2020 was due to non receipt of demand from the beneficiaries and less expenditure on purchase of office articles.

800-	Other Expenditure -				
10-	Mukhya Mantri Swavlamban Yojna-				
	Non Plan				
	O	1,00,00.00			
			31,80.75	31,80.77	+0.02
	R	(-68,19.25)			

Reduction in provision by ₹ 68,19.25 lakh through surrender in March 2020 was due to less clearance of claims.

2852- Industries -

80-	General -				
102-	Industrial Productivity -				
01-	Development of Industrial Areas and Promotion-				
	Non Plan				
	O	65.59			
			50.97	50.94	(-)0.03
	R	(-)14.62			

Reduction in provision by ₹ 14.62 lakh through surrender in March 2020 was due to non filling up of vacant posts, less engagement of daily wagers and less receipt of medical reimbursement claims.

	Plan				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non payment of compensation.

800-	Other Expenditure -				
01-	Arts and Product Exhibitions-				
	Non Plan				
	O	11.17			
			2.87	2.86	(-)0.01
	R	(-)8.30			

Reduction in provision by ₹ 8.30 lakh through surrender in March 2020 was due to non filling up of vacant posts and less expenditure on purchase of office articles.

	Plan				
	O	1,00.00			
			59.31	59.31	..
	R	(-)40.69			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Reduction in provision by ₹ 40.69 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on advertising and publicity.

02-	Investment Promotion Scheme-				
	Non Plan				
(i)	O	14,03.00	14,03.00	6,00.00	(-)8,03.00
	Plan				
(ii)	O	97.00	97.00	56.95	(-)40.05

Reasons for the final saving of ₹ 8,43.05 lakh in the above two cases were awaited (October 2020).

2853- Non-Ferrous Mining and Metallurgical Industries -

02- Regulation and Development of Mines -

102- Mineral Exploration -

01- Minerals Exploration Staff and other Activities-

Non Plan

O	10,63.69				
		9,05.30	9,05.22		(-)0.08
R	(-)1,58.39				

Reduction in provision by ₹ 1,58.39 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts.

Plan

O	46.00				
		25.55	25.54		(-)0.01
R	(-)20.45				

Reduction in provision by ₹ 20.45 lakh through surrender in March 2020 was due to less expenditure on purchase of machinery, equipment and office articles.

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

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

2852- Industries -

80- General -

001- Direction and Administration -

01- Directorate-

Non Plan

O	3,74.62				
		3,54.33	3,87.23		+32.90
R	(-)20.29				

In view of the final excess of ₹ 32.90 lakh reduction in provision by ₹ 20.29 lakh through re-appropriation in March 2020 due to non filling up of vacant posts proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 18-concl.

Reasons for the final excess of ₹ 32.90 lakh were awaited (October 2020).

Capital Section

(iv)	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059- Capital Outlay on Public Works -			
	60- Other Buildings -			
	051- Construction -			
	01- Industries-			
	Plan			
	O	45.00		
			18.39	18.39
	R	(-)26.61		..
	Reduction in provision by ₹ 26.61 lakh through surrender in March 2020 was due to execution of less works.			
	4851- Capital Outlay on Village and Small Industries-			
	101- Industrial Estates -			
	02- Creation of State of Art Industrial Area-			
	Centrally Sponsored Scheme			
	Plan			
(i)	O	15,00.00		
		
	R	(-)15,00.00		..
	Plan			
(ii)	O	3,75.00		
		
	R	(-)3,75.00		..
	800- Other Expenditure -			
	05- Industrial Infrastructure Upgradation Scheme-			
	Centrally Sponsored Scheme			
	Plan			
(iii)	O	1.00		
		
	R	(-)1.00		..
	Plan			
(iv)	O	1.00		
		
	R	(-)1.00		..

Entire provision of ₹ 18,77.00 lakh was reduced through surrender in March 2020 in the above four cases due to non execution of work.

APPROPRIATION ACCOUNTS
GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	10,47,75,06		
	11,54,38,67	10,55,13,25	(-)99,25,42
Supplementary	1,06,63,61		
Amount surrendered during the year (31 March 2020)			86,92,75

Capital Section

Voted			
Original	19,97,01		
	19,97,03	5,48,73	(-)14,48,30
Supplementary	2		
Amount surrendered during the year (31 March 2020)			14,48,30

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 99,25.42 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 1,06,63.61 lakh obtained in February 2020 proved excessive and surrender of ₹ 86,92.75 lakh proved inadequate.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure | Excess (+) Saving (-) |
|-------------------------------|---------------|--------------------|-----------------------|
| | (₹ in lakhs) | | |
| 2059- Public Works- | | | |
| 01- Office Buildings- | | | |
| 053- Maintenance and Repairs- | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

77-	Maintenance of Women and Child Development				
	Department Office Buildings-				
	Plan				
	O	75.00			
			18.68	18.68	..
	R	(-)56.32			

Reduction in provision by ₹ 56.32 lakh through surrender in March 2020 was due to less execution of maintenance works of departmental buildings.

2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

01- Welfare of Scheduled Castes -

001- Direction and Administration -

01- Directorate-

Plan

O 6,85.00

55.56 55.56 ..

R (-)6,29.44

Substantial reduction in provision by ₹ 6,29.44 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on office articles/server for pension software, advertising and publicity.

02- District Staff-

Non Plan

O 11,30.96

S 0.01

10,06.91 10,06.91 ..

R (-)1,24.06

Reduction in provision by ₹ 1,24.06 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and regularization of daily wagers partly counter balanced by excess due to more expenditure on outsourcing.

02- Welfare of Scheduled Tribes -

283- Housing -

01- Housing-

Plan

O 1,00.00

1,00.00 68.80 (-)31.20

Reasons for the final saving of ₹ 31.20 lakh were awaited (October 2020).

03- Welfare of Backward Classes -

001- Direction and Administration -

01- Backward Class Commission-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Non Plan				
O	1,27.92			
S	0.01	78.19	78.19	..
R	(-)49.74			

Reduction in provision by ₹ 49.74 lakh through re-appropriation/surrender in March 2020 was due to non appointment of member of other backward commission and non filling up of vacant posts.

102- Economic Development -				
01- Economic Development of Other Backward Commission-				
Non Plan				
O	3.16			
		0.13	0.13	..
R	(-)3.03			

Reduction in provision by ₹ 3.03 lakh through surrender in March 2020 was due to less expenditure on travelling.

02- Welfare of Gujjar, Labbana, Gaddi's Welfare Board-				
Plan				
O	20.00			
	
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2020 due to non convening of board meeting.

80- <i>General</i> -				
190- Assistance to Public Sector and other Undertakings-				
01- Grant-in-Aid to Minority Development Corporation-				
Centrally Sponsored Scheme				
Plan				
O	63.00			
	
R	(-)63.00			

Entire provision of ₹ 63.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals.

800- Other Expenditure -				
01- Assistance for Civil Services Coaching-				
Non Plan				
O	5.00			
		0.80	0.80	..
R	(-)4.20			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 4.20 lakh through surrender in March 2020 was due to less receipt of cases under coaching for civil services.

2235- Social Security and Welfare -

02- Social Welfare -

102- Child Welfare -

03- Children's Home-
Non Plan

O	1,07.41		66.11	66.11	..
R	(-)41.30				

Reduction in provision by ₹ 41.30 lakh through surrender in March 2020 was due to non filling up of vacant posts, regularization of daily wagers and non organization of state level children day.

Plan

O	2,09.00		99.85	99.85	..
R	(-)1,09.15				

Reduction in provision by ₹ 1,09.15 lakh through re-appropriation/surrender in March 2020 was due to attaining the age of 18 years by some of the beneficiaries, non filling up of vacant posts and less expenditure on ration, bedding etc. in ashrams.

05- Integrated Child Care Services-

Centrally Sponsored Scheme

Plan

O	1,68,27.00				
S	11,98.63	1,56,35.98	1,56,35.98		..
R	(-)23,89.65				

Reduction in provision by ₹ 23,89.65 lakh through surrender in March 2020 was due to non filling up of vacant posts, clearance of rent of hired accommodation, less procurement of pre-school kits for anganwari workers, non organization of camps, training and less purchase of office articles. Whereas grant of ₹ 2,34,04.05 lakh was received from Government of India.

Plan

O	31,87.00		25,16.70	25,16.70	..
R	(-)6,70.30				

Reduction in provision by ₹ 6,70.30 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non expenditure for pre-school kit, non organization of camps and training for anganwari workers partly counter balanced by excess due to payment of arrears of anganwari workers/helpers/mini anganwari workers.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

06- Upliftment of Children- Plan					
O	11.00				
R	(-11.00)				

Entire provision of ₹ 11.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of proposals from the field offices.

11- Honorarium to Anganwari Workers/Helpers- Non Plan					
O	54,60.64				
S	6,08.65	59,23.48	59,23.48		
R	(-1,45.81)				

Reduction in provision by ₹ 1,45.81 lakh through surrender in March 2020 was due to non filling up of vacant posts of anganwari workers and helpers.

13- Beti Hai Anmol- Plan					
O	9,15.00				
R	(-83.93)	8,31.07	6,21.07	(-2,10.00)	

In view of the final saving of ₹ 2,10.00 lakh, reduction in provision by ₹ 83.93 lakh through surrender in March 2020 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 2,10.00 lakh were awaited (October 2020).

15- To Open Shelter in Urban and Semi Urban Areas and Existing Shishughars Being Run by Non Government Organizations under Integrated Child Protection Scheme- Centrally Sponsored Scheme Plan					
O	9,28.00				
R	(-46.99)	8,81.01	8,81.01		

Reduction in provision by ₹ 46.99 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

Plan					
O	1,03.00				
R	(-26.24)	76.76	76.76		

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 26.24 lakh through surrender in March 2020 was due to non filling up of vacant posts, less admission and less expenditure on outsourcing.

18- State Commission for Child Protection-
Non Plan

O	34.80				
---	-------	--	--	--	--

		34.80		..	(-)34.80
--	--	-------	--	----	----------

Entire provision of ₹ 34.80 lakh remained unutilised; reasons for which were awaited (October 2020).

20- Beti Bachao Beti Padhao-
Centrally Sponsored Scheme
Plan

O	1.00				
---	------	--	--	--	--

		
--	--	--	----	----	----

R	(-)1.00				
---	---------	--	--	--	--

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to funding of the scheme directly by the Government of India.

21- Rajiv Gandhi National Creche Scheme-
Centrally Sponsored Scheme
Plan

(i)	O	1,70.00			
-----	---	---------	--	--	--

		14.19	14.19
--	--	-------	-------	----	----

R	(-)1,55.81				
---	------------	--	--	--	--

Plan

(ii)	O	10.00			
------	---	-------	--	--	--

		3.47	3.47
--	--	------	------	----	----

R	(-)6.53				
---	---------	--	--	--	--

Reduction in provision by ₹ 1,62.34 lakh through surrender in March 2020 in the above two cases was due to closure of creches and availability of sufficient unspent balance of funds.

103- Women's Welfare -
01- State Homes-
Non Plan

O	37.33				
---	-------	--	--	--	--

		25.68	25.68
--	--	-------	-------	----	----

R	(-)11.65				
---	----------	--	--	--	--

Reduction in provision by ₹ 11.65 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less expenditure on ration, bedding, electricity and water charges.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan					
O	60.00		24.38	24.38	..
R	(-)35.62				

Reduction in provision by ₹ 35.62 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on ration, beddings, less receipt of proposals and non celebration of state level women's day.

07- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme

Plan					
(i) O	1.00		..	..	..
R	(-)1.00				
Plan					
(ii) O	1.00		..	..	..
R	(-)1.00				

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases due to limiting the scheme to out of school going girls and availability of sufficient balance of previous year.

11- Support Services for Victims of Rape-

Plan					
O	20.00		..	..	..
R	(-)20.00				

Entire provision of ₹ 20.00 lakh was reduced through re-appropriation due to closure of the scheme.

12- Scheme for Providing Alternative Opportunities
to Women in Moral Danger-

Plan					
O	1,10.00		25.84	25.84	..
S	0.01				
R	(-)84.17				

Reduction in provision by ₹ 84.17 lakh through re-appropriation in March 2020 was due to non receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

13- State Resource Centre for Women-
Centrally Sponsored Scheme
Plan

O	1,08.00				
		60.00	60.00		..
R	(-)48.00				

Reduction in provision by ₹ 48.00 lakh through surrender in March 2020 was due to availability of unspent funds of previous year.

15- Mother Teresa Matri Ashray Sambal Yojna-
Non Plan

(i) O	1,02.65				
		69.77	69.77		..
R	(-)32.88				

18- Widow Remarriage Scheme-
Plan

(ii) O	60.00				
		46.50	46.50		..
R	(-)13.50				

Reduction in provision by ₹ 46.38 lakh through surrender in March 2020 in the above two cases was due to less receipt of proposals.

19- Pradhan Mantri Matri Vandana Yojna-
Centrally Sponsored Scheme
Plan

O	6,73.00				
		1,64.91	1,64.91		..
R	(-)5,08.09				

Reduction in provision by ₹ 5,08.09 lakh through surrender in March 2020 was due to less receipt of funds from Government of India in escrow account of the department.

20- Sashakt Mahila Yojna-
Plan

O	3,01.00				
		2,37.34	2,37.34		..
R	(-)63.66				

Reduction in provision by ₹ 63.66 lakh through surrender in March 2020 was due to less organization of awareness camps in the panchayat, block and district level.

21- Mahila Shakti Kendra-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Plan				
(i)	O	5.00			
		
	R	(-5.00)			
	Plan				
(ii)	O	50.00			
		
	R	(-50.00)			

Entire provision of ₹ 55.00 lakh was reduced through surrender in March 2020 in the above two cases due to availability of unspent funds of previous year. Whereas grant of ₹ 1,70.26 lakh was received from Government of India.

22-	Poshan Abhiyan-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	9,15.00			
	S	12,53.48	10,62.34	10,62.34	..
	R	(-11,06.14)			
	Plan				
(ii)	O	80.00			
	S	5,64.82	1,97.40	1,97.40	..
	R	(-4,47.42)			

Reduction in provision by ₹ 15,53.56 lakh through surrender in March 2020 in the above two cases due to lock down non receipt of mobile phones and other supply from the concerned suppliers. Whereas grant of ₹ 1,70.26 lakh was received at Sr. no. (i) from Government of India.

107-	Assistance to Voluntary Organizations -				
03-	Assistance to Himachal Pradesh State Legal Service Authority-				
	Plan				
	O	2.00			
		
	R	(-2.00)			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 due to Covid-19 the expenditure could not be incurred.

04-	Parivar Sahayata-				
	Centrally Sponsored Scheme				
	Plan				
	O	4,00.00			
			3,27.80	3,27.80	..
	R	(-72.20)			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 72.20 lakh through surrender in March 2020 was due to less receipt of proposals.

09- National Action Plan for Senior Citizens-
Centrally Sponsored Scheme

Plan

S 75.00

..

R (-)75.00

Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2020 due to non submission of action plan.

60- *Other Social Security and Welfare Programmes -*

102- Pensions under Social Security Schemes -

01- Old Age Pension under Social Security Scheme-
Centrally Sponsored Scheme

Plan

(i) O 34,31.00

34,07.78 34,07.78 ..

R (-)23.22

Non Plan

(ii) O 3,24,78.52

3,69,88.73 3,69,88.73 ..

S 45,32.50

R (-)22.29

Reduction in provision by ₹ 45.51 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non receipt of audit bills from social audit department.

06- Transgender Pension under Social Security
Scheme-

Non Plan

O 20.57

0.18 0.18 ..

R (-)20.39

Reduction in provision by ₹ 20.39 lakh through surrender in March 2020 was due to less receipt of proposals.

104- Deposit Linked Insurance Scheme-Government Provident Fund -

01- Payment under Deposit Linked Insurance Scheme-
Non Plan

(i) O 2,20.00

1,43.24 1,44.11 +0.87

R (-)76.76

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200-	Other Programmes -				
12-	Ex-Gratia Payment to Families of Government Servants- Non Plan				
(ii)	O	6,00.00			
			4,24.12	4,22.76	(-)1.36
	R	(-)1,75.88			
15-	Payment of Compensation of No Fault Liability for Motor Accident- Non Plan				
(iii)	O	1,00.00			
			50.47	50.47	..
	R	(-)49.53			
Reduction in provision by ₹ 3,02.17 lakh through surrender in March 2020 in the above three cases was due to less receipt of cases than anticipated.					
24-	Life Insurance Cover to Safai Karamcharis and Workers of Water Treatment Plants- Non Plan				
	O	10.00			
		
	R	(-)10.00			
Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2020 due to non receipt of cases.					
800-	Other Expenditure -				
06-	Pensioners of Funds Reserve with Finance Department- Non Plan				
	O	42,40.00			
		
	R	(-)42,40.00			
Entire provision of ₹ 42,40.00 lakh was reduced through re-appropriation/surrender in March 2020 due to disbursement of reserve fund to the various departments and payment of medical reimbursement claims could not be made. This practice has been done since 2012-13.					
77-	Pensioners of Director Energy- Non Plan				
	O	1.55			
		
	R	(-)1.55			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Entire provision of ₹ 1.55 lakh was reduced through surrender in March 2020 due to non receipt of medical reimbursement claims.

82-	Pensioners of Urban Development Department- Non Plan				
(i)	O	10.12			
			2.53	2.53	..
	R	(-7.59)			
90-	Pensioners of Health Safety and Regulation- Non Plan				
(ii)	O	6.73			
			3.12	3.12	..
	R	(-3.61)			

Reduction in provision by ₹ 11.20 lakh through surrender in March 2020 in the above two cases was due to less receipt of medical reimbursement claims.

2236- Nutrition -

02-	<i>Distribution of Nutritious Food and Beverages -</i>				
101-	Special Nutrition Programmes -				
05-	Nutrition Scheme- Centrally Sponsored Scheme Plan				
	O	48,34.00			
			36,41.41	28,77.70	(-7,63.71)
	R	(-11,92.59)			

In view of the final saving of ₹ 7,63.71 lakh, reduction in provision by ₹ 11,92.59 lakh through surrender in March 2020 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 7,63.71 lakh were awaited (October 2020).

	Plan				
	O	5,37.00			
			3,93.94	3,09.08	(-84.86)
	R	(-1,43.06)			

In view of the final saving of ₹ 84.86 lakh, reduction in provision by ₹ 1,43.06 lakh through surrender in March 2020 due to proportionate expenditure in proportion to the funds released by the Government of India proved inadequate.

Reasons for the final saving of ₹ 84.86 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

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

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

2235- Social Security and Welfare -

01- Rehabilitation -

202- Other Rehabilitation Schemes -

05- Policy on Prevention of Alcoholism and Drug Abuse-
Centrally Sponsored Scheme

Plan

S 0.01

45.03 45.03 ..

R 45.02

Augmentation in provision by ₹ 45.02 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

Plan

S 0.01

87.94 87.94 ..

R 87.93

Augmentation in provision by ₹ 87.93 lakh through re-appropriation in March 2020 was due to organizing of special drive on prevention of drug abuse and alcoholism in the state and more expenditure on establishment.

02- Social Welfare -

101- Welfare of Handicapped -

03- Upliftment of Handicapped-
Centrally Sponsored Scheme

Plan

O 48.00

S 0.01

2,11.29 2,11.29 ..

R 1,63.28

Augmentation in provision by ₹ 1,63.28 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

Plan

O 4,00.00

4,19.55 4,19.55 ..

R 19.55

Augmentation in provision by ₹ 19.55 lakh through re-appropriation in March 2020 was due to payment of arrear of five employees partly counter balanced by saving due to less receipt of proposals and non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

102- Child Welfare -					
22- Rehabilitation Support to Minor Victims of Rape, Child Abuse and Objectification Background- Plan					
S	0.01		9.44	9.44	..
R	9.43				

Augmentation in provision by ₹ 9.43 lakh through re-appropriation in March 2020 was due to more receipt of cases under new scheme.

103- Women's Welfare -					
05- State Women Commission- Non Plan					
O	81.42		1,05.10	1,05.10	..
R	23.68				

Augmentation in provision by ₹ 23.68 lakh through re-appropriation in March 2020 was due to increase of interim relief, dearness allowance rates and appointment of law officer.

15- Mother Teresa Matri Ashray Sambal Yojna- Plan					
(i) O	7,00.00		8,37.61	8,37.61	..
R	1,37.61				
17- Mukhya Mantri Kanyadan Yojna- Plan					
(ii) O	4,75.00		5,54.30	5,54.30	..
R	79.30				

Augmentation in provision by ₹ 2,16.91 lakh through re-appropriation in March 2020 in the above two cases was due to clearing of pending applications/proposals.

19- Pradhan Mantri Matri Vandana Yojna- Plan					
O	74.00		1,30.61	1,04.49	(-)26.12
R	56.61				

In view of the final saving of ₹ 26.12 lakh, augmentation in provision by ₹ 56.61 lakh through re-appropriation in March 2020 was due to expenditure in proportion to funds released by Government of India proved excessive.

Reasons for the final saving of ₹ 26.12 lakh were awaited (October 2020).

23- Saksham Gudiya Board-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Non Plan				
S	0.01			
		8.00	8.00	..
R	7.99			

Augmentation in provision by ₹ 7.99 lakh through re-appropriation in March 2020 was due to payment of honorarium and salary to the staff.

107- Assistance to Voluntary Organizations -				
02- Other Voluntary Organization-				
Plan				
O	5,02.00			
		8,36.39	7,55.90	(-)80.49
R	3,34.39			

In view of the final saving of ₹ 80.49 lakh, augmentation in provision by ₹ 3,34.39 lakh through re-appropriation in March 2020 was due to payment of pending liabilities of arrear of the staff of state social welfare board proved excessive.

Reasons for the final saving of ₹ 80.49 lakh were awaited (October 2020).

60- Other Social Security and Welfare Programmes -				
800- Other Expenditure -				
03- Pensioners of Irrigation and Public Works Department-				
Non Plan				
(i) O	2,72.20			
S	72.40	5,62.65	5,62.61	(-)0.04
R	2,18.05			
04- Pensioners of Economics and Statistic Department-				
Non Plan				
(ii) O	15.55			
		24.52	24.52	..
R	8.97			
05- Pensioners of Treasury and Accounts Department-				
Non Plan				
(iii) O	38.87			
S	9.00	78.03	77.97	(-)0.06
R	30.16			
07- Pensioners of Fisheries Department-				
Non Plan				
(iv) O	7.77			
S	2.00	22.50	22.50	..
R	12.73			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

09-	Pensioners of Social Justice and Empowerment- Non Plan				
(v)	O	13.22			
			16.67	16.63	(-)0.04
	R	3.45			
10-	Pensioners of Town and Country Planning Department- Non Plan				
(vi)	O	5.44			
	S	2.22	12.64	12.64	..
	R	4.98			
11-	Pensioners of Technical Education Department- Non Plan				
(vii)	O	34.22			
	S	9.16	72.66	72.66	..
	R	29.28			
12-	Pensioners of Agriculture Department- Non Plan				
(viii)	O	93.32			
	S	39.15	2,32.32	2,32.32	..
	R	99.85			
13-	Pensioners of Printing and Stationary Department- Non Plan				
(ix)	O	10.88			
	S	4.00	30.88	30.86	(-)0.02
	R	16.00			
14-	Pensioners of Horticulture Department- Non Plan				
(x)	O	28.00			
	S	25.00	1,51.55	1,51.40	(-)0.15
	R	98.55			
15-	Pensioners of Animal Husbandry Department- Non Plan				
(xi)	O	93.32			
	S	20.00	1,79.88	1,79.88	..
	R	66.56			
16-	Pensioners of Industry Department- Non Plan				
(xii)	O	24.88			
	S	15.00	1,10.30	1,10.15	(-)0.15
	R	70.42			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

17-	Pensioners of Food and Supply Department- Non Plan				
(xiii)	O	28.00			
	S	5.22	61.16	61.16	..
	R	27.94			
18-	Pensioners of Transport Department- Non Plan				
(xiv)	O	54.43			
	S	7.00	78.94	78.94	..
	R	17.51			
20-	Pensioners of Prison Department- Non Plan				
(xv)	O	9.34			
	S	1.50	20.34	20.34	..
	R	9.50			
21-	Pensioners of Home Guard Department- Non Plan				
(xvi)	O	12.44			
	S	1.50	20.40	20.40	..
	R	6.46			
22-	Pensioners of Sainik Welfare Department Hamirpur- Non Plan				
(xvii)	O	0.78			
	S	1.50	6.78	6.78	..
	R	4.50			
23-	Pensioners of Public Relation Department- Non Plan				
(xviii)	O	23.33			
	S	5.00	49.10	49.10	..
	R	20.77			
24-	Pensioners of Himachal Pradesh Initiative of Public Administration- Non Plan				
(xix)	O	1.55			
	S	0.50	6.05	6.05	..
	R	4.00			
26-	Pensioners of Rural Development Department- Non Plan				
(xx)	O	69.99			
	S	12.00	1,13.24	1,13.22	(-)0.02
	R	31.25			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

27-	Pensioners of Secretariat Administration Department- Non Plan				
(xxi)	O	1,55.54			
	S	14.72	2,75.52	2,74.49	(-)1.03
	R	1,05.26			
28-	Pensioners of Resident Commissioner New Delhi- Non Plan				
(xxii)	O	2.33			
			11.33	11.33	..
	R	9.00			
29-	Pensioners of Panchayati Raj Department- Non Plan				
(xxiii)	O	31.10			
	S	1.50	43.04	43.04	..
	R	10.44			
30-	Pensioners of Language Art and Culture Department- Non Plan				
(xxiv)	O	2.48			
	S	3.50	16.98	16.98	..
	R	11.00			
31-	Pensioners of Police Department- Non Plan				
(xxv)	O	2,33.32			
	S	65.00	6,05.58	6,05.58	..
	R	3,07.26			
33-	Pensioners of Secondary Education Department- Non Plan				
(xxvi)	O	5,83.31			
	S	1,40.00	11,44.07	11,44.05	(-)0.02
	R	4,20.76			
34-	Pensioners of Ayurveda Department- Non Plan				
(xxvii)	O	31.10			
	S	20.00	1,45.56	1,45.56	..
	R	94.46			
35-	Pensioners of Health Department- Non Plan				
(xxviii)	O	2,73.24			
	S	49.00	5,88.13	5,88.30	+0.17
	R	2,65.89			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

36-	Pensioners of Election Department- Non Plan				
(xxix)	O	5.13			
	S	2.00	15.07	15.07	..
	R	7.94			
37-	Pensioners of Governor's Secretariat- Non Plan				
(xxx)	O	5.44			
			8.44	8.44	..
	R	3.00			
38-	Pensioners of High Court and Subordinate Courts- Non Plan				
(xxxix)	O	69.99			
	S	13.00	1,29.95	1,29.95	..
	R	46.96			
39-	Pensioners of Public Service Commission- Non Plan				
(xxxixii)	O	6.21			
	S	3.50	23.21	23.21	..
	R	13.50			
40-	Pensioners of Land Record Department- Non Plan				
(xxxixiii)	O	55.21			
	S	7.93	83.25	83.24	(-)0.01
	R	20.11			
42-	Pensioners of Labour and Employment Department- Non Plan				
(xxxixiv)	O	20.21			
	S	1.50	29.19	29.19	..
	R	7.48			
43-	Pensioners of Local Audit Department- Non Plan				
(xxxixv)	O	1.55			
	S	1.50	12.05	12.05	..
	R	9.00			
44-	Pensioners of Consolidation of Holdings- Non Plan				
(xxxixvi)	O	10.88			
			17.81	17.81	..
	R	6.93			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

47-	Pensioners of Fire Services Department-				
	Non Plan				
(xxxvii)	O	4.65			
	S	5.20	37.60	37.60	..
	R	27.75			
49-	Pensioners of Excise and Taxation Department-				
	Non Plan				
(xxxviii)	O	31.10			
	S	10.00	69.67	69.67	..
	R	28.57			
50-	Pensioners of Co-Operation Department-				
	Non Plan				
(xxxix)	O	54.43			
	S	7.00	87.39	87.39	..
	R	25.96			
51-	Pensioners of Medical Education-				
	Non Plan				
(xL)	O	48.21			
	S	12.74	99.55	99.50	(-)0.05
	R	38.60			
53-	Pensioners of Hospitality Organization-				
	Non Plan				
(xLi)	O	2.32			
			6.82	6.82	..
	R	4.50			
60-	Pensioners of Advocate General-				
	Non Plan				
(xLii)	O	1.55			
	S	0.50	5.04	5.04	..
	R	2.99			
62-	Pensioners of Sports and Youth Services-				
	Non Plan				
(xLiii)	O	1.25			
	S	1.00	6.21	6.21	..
	R	3.96			
63-	Pensioners of Tribal Development-				
	Non Plan				
(xLiv)	O	0.31			
			2.61	2.61	..
	R	2.30			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

65-	Pensioners of Settlement Office, Shimla- Non Plan				
(xLv)	O	7.78			
	S	4.59	24.37	24.37	..
	R	12.00			
66-	Pensioners of Small Savings Organization- Non Plan				
(xLvi)	O	0.78			
	S	1.00	6.34	6.34	..
	R	4.56			
67-	Pensioners of Planning Department- Non Plan				
(xLvii)	O	1.55			
	S	4.00	13.33	13.33	..
	R	7.78			
69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non Plan				
(xLviii)	O	18.66			
	S	4.00	39.66	39.66	..
	R	17.00			
70-	Pensioners of State Election Commission- Non Plan				
(xLix)	O	0.48			
	S	0.50	2.15	2.15	..
	R	1.17			
71-	Pensioners of Forest Department- Non Plan				
(L)	O	2,33.32			
	S	48.00	4,13.46	4,13.46	..
	R	1,32.14			
73-	Pensioners of Elementary Education- Non Plan				
(Li)	O	5,13.29			
	S	2,75.00	14,50.72	14,50.65	(-)0.07
	R	6,62.43			
78-	Pensioners of Public Works Department-				

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

	Non Plan				
(Lii)	O	2,79.98			
	S	1,34.44	8,67.87	8,67.87	..
	R	4,53.45			
81-	Pensioners of Judicial Academy-				
	Non Plan				
(Liii)	O	0.78			
	S	0.45	2.23	2.23	..
	R	1.00			
83-	Revenue Department-				
	Non Plan				
(Liv)	O	99.24			
	S	30.00	1,74.75	1,74.75	..
	R	45.51			
86-	Pensioners of Women and Child Development Department-				
	Non Plan				
(Lv)	O	7.78			
	S	5.00	31.00	31.00	..
	R	18.22			
87-	Pensioners of Science, Technology and				
	Environment Department-				
	Non Plan				
(Lvi)	O	0.45			
			1.56	1.56	..
	R	1.11			
92-	Pensioners of Himachal Pradesh Administrative Tribunal-				
	Non Plan				
(Lvii)	O	1.34			
			2.59	2.59	..
	R	1.25			

Augmentation in provision by ₹ 36,12.17 lakh through re-appropriation in March 2020 in the above fifty seven cases was due to more receipt of medical reimbursement claims.

Capital Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -			
03-	<i>Welfare of Backward Classes -</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

190-	Investment in Public Sector and other Undertakings -				
01-	Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation- Plan				
	O	8,52.00			
		
	R	(-)8,52.00			

Entire provision of ₹ 8,52.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals.

80-	<i>General -</i>				
800-	Other Expenditure -				
01-	Construction of Buildings- Plan				
	O	3,00.00			
			1,42.36	1,42.36	..
	R	(-)1,57.64			

Reduction in provision by ₹ 1,57.64 lakh through surrender in March 2020 was due to less execution of works.

03-	Construction of Other Backward Class Boys/ Girls Hostels- Centrally Sponsored Scheme Plan				
(i)	O	2,94.00			
		
	R	(-)2,94.00			
	Plan				
(ii)	O	1,00.00			
		
	R	(-)1,00.00			

4235- Capital Outlay on Social Security and Welfare -

02-	<i>Social Welfare -</i>				
102-	Child Development -				
03-	Residential Institution for Mentally Challenged Children- Non Plan				
(iii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 3,95.00 lakh was reduced through surrender in March 2020 in the above three cases due to non receipt of proposals.

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 19-concl.

01- Construction of Building- Centrally Sponsored Scheme Plan				
O	51.00			
S	0.01	19.45	19.45	..
R	(-)31.56			

Reduction in provision by ₹ 31.56 lakh through re-appropriation/surrender in March 2020 was due to less approvals by the Government of India.

**6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes,
Other Backward Classes and Minorities -**

01- *Welfare of Schedule Castes -*

190- Loans to Public Sector and other Undertakings -

01- Interest Free Loans to Children of Integrated Rural Development
Programme Families for Higher Studies-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 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 PROGRAMME)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	14,63,62,84			
		14,63,62,87	11,12,45,78	(-)3,51,17,09
Supplementary	3			
Amount surrendered during the year (31 March 2020)				3,10,09,41
Charged				
Original	..			
		5,65	5,65	..
Supplementary	5,65			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	20,03,00			
		20,03,01	13,99,00	(-) 6,04,01
Supplementary	1			
Amount surrendered during the year (31 March 2020)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,51,17.09 lakh in the voted provision of the Revenue Section, surrender of ₹ 3,10,09.41 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 6,04.01 lakh in the voted provision of the Capital Section, surrender of ₹ 0.01 lakh proved unrealistic.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total
grant | Actual
expenditure | Excess (+)
Saving (-) |
|----------------------------|----------------|-----------------------|--------------------------|
| (₹ in lakh) | | | |
| 2216- Housing - | | | |
| 03- Rural Housing - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

102-	Provision of House Site to Landless -				
04-	Mukhya Mantri Awas Yojna- Plan				
	O	8,22.00			
			10,71.00	10.50	(-10,60.50)
	R	2,49.00			

In view of the final saving of ₹ 10,60.50 lakh, augmentation in provision by ₹ 2,49.00 lakh through re-appropriation in March 2020 due to more receipt of cases under Mukhya Mantri awas yojna proved unnecessary.

Reasons for the final saving of ₹ 10,60.50 lakh were awaited (October 2020).

05-	Scheme for Repair of Houses under Mukhya Mantri Awas Yojna for General Category Below Poverty Line- Plan				
	O	4,78.00			
			1,13.93	..	(-1,13.93)
	R	(-3,64.07)			

In view of the final saving of ₹ 1,13.93 lakh, reduction in provision by ₹ 3,64.07 lakh through re-appropriation/surrender in March 2020 due to non-fulfilment of codal formalities proved inadequate.

Reasons for the final saving of ₹ 1,13.93 lakh were awaited (October 2020).

07-	Pradhan Mantri Awas Yojna(Gramin)- Centrally Sponsored Scheme Plan				
(i)	O	24,28.00			
		
	R	(-24,28.00)			
	Plan				
(ii)	O	2,70.00			
		
	R	(-2,70.00)			

Entire provision of ₹ 26,98.00 lakh was reduced through surrender in March 2020 in the above two cases was due to non receipt of central share from Government of India and state share also remained unutilised.

2230- Labour and Employment -

03-	Training -				
003-	Training of Craftsman and Supervisors -				
01-	Tailoring Centre in Himachal Pradesh- Non Plan				
	O	1,11.73			
			49.52	61.96	+12.44
	R	(-62.21)			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 62.21 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

101- Swarnjayanti Gram Swarozgar Yojana -

03- District Rural Development Agencies-

Centrally Sponsored Scheme

Plan

(i)	O	5,19.00	5,19.00	3,22.62	(-)1,96.38
-----	---	---------	---------	---------	------------

Non Plan

(ii)	O	7,00.00	6,96.60	6,64.16	(-)32.44
------	---	---------	---------	---------	----------

	R	(-)3.40			
--	---	---------	--	--	--

Reasons for the final saving of ₹ 2,28.82 lakh in the above two cases were awaited (October 2020).

05- National Rural Livelihood Mission -

Centrally Sponsored Scheme

Plan

	O	17,77.00	7,27.40	4,76.61	(-)2,50.79
--	---	----------	---------	---------	------------

	R	(-)10,49.60			
--	---	-------------	--	--	--

In view of the final saving of ₹ 2,50.79 lakh, reduction in provision by ₹ 10,49.60 lakh through surrender in March 2020 due to less receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 26,23.55 lakh was received from Government of India.

Reasons for the final saving of ₹ 2,50.79 lakh were awaited (October 2020).

(i)	O	1,97.00			
-----	---	---------	--	--	--

	R	(-)1,97.00
--	---	------------	----	----	----

07- Deen Dyal Upadhaya Grameen Kaushal Yojna-

Centrally Sponsored Scheme

Plan

(ii)	O	28,97.00			
------	---	----------	--	--	--

	R	(-)28,97.00
--	---	-------------	----	----	----

Plan

(iii)	O	3,21.00			
-------	---	---------	--	--	--

	R	(-)3,21.00
--	---	------------	----	----	----

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

08-	Shyama Parsad Mukherji Rurban Mission- Centrally Sponsored Scheme Plan				
(iv)	O	29,32.00			
	R	(-)29,32.00	..	..	..
	Plan				
(v)	O	3,25.00			
	R	(-)3,25.00	..	..	..
800-	Other Expenditure -				
06-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme Plan				
(vi)	O	14,80.00			
	R	(-)14,80.00	..	..	..
	Plan				
(vii)	O	1,64.00			
	R	(-)1,64.00	..	..	..
07-	Balika Gaurav Purskaar Yojna- Non Plan				
(viii)	O	1,50.00			
	R	(-)1,50.00	..	..	..

Entire provision of ₹ 84,66.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above eight cases due to non receipt of funds from Government of India and proportionate state share also remained unutilised. Whereas grant of ₹ 89.00 lakh was received at Sr. No.(ii) from Government of India.

2505- Rural Employment -

02- Rural Employment Guarantee Scheme -

101- National Rural Employment Guarantee Scheme -

01- Mahatma Gandhi National Rural Employment
Guarantee Scheme-

Centrally Sponsored Scheme

Plan

O 2,96,15.00

1,73,77.10 1,73,77.10 ..

R (-)1,22,37.90

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 1,22,37.90 lakh through re-appropriation/surrender in March 2020 was due to less receipt of funds from Government of India. Whereas grant of ₹ 17,79.83 lakh was received from Government of India.

2515- Other Rural Development Programmes -

003- Training -

01- Panchayati Raj Training Centre-
Non Plan

O	2,44.58			
		2,13.07	2,13.07	..
R	(-)31.51			

Reduction in provision by ₹ 31.51 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on wages and less receipt of rent bills.

101- Panchayati Raj -

01- Panchayat Raj Department-
Non Plan

O	27,33.11			
		22,89.24	22,89.14	(-)0.10
R	(-)4,43.87			

Reduction in provision by ₹ 4,43.87 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on petrol, oil, lubricant/repair of vehicles, telephone, water, electricity bills and less receipt of medical reimbursement claims.

102- Community Development -

01- Rural Development Department-
Non Plan

O	1,14,82.35			
		79,51.28	79,51.24	(-)0.04
R	(-)35,31.07			

Reduction in provision by ₹ 35,31.07 lakh through surrender in March 2020 was due to non filling up of vacant post, less receipt of medical reimbursement claims, travelling allowance claims and regularisation of daily wages and non completion of codal formalities.

16- Construction of Office Buildings/Stores-
Plan

O	7,23.00			
		7,16.40	2,50.12	(-)4,66.28
R	(-)6.60			

Reasons for the final saving of ₹ 4,66.28 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

18-	Matching Incentive Grant to Mahila Mandal - Plan				
(i)	O	1,29.00			
	R	(-)1,29.00	..	..	..
20-	State Reward under Sanitation Scheme- Plan				
(ii)	O	2,17.00			
	R	(-)2,17.00	..	..	..
23-	Swachh Bharat Mission (Gramin)- Plan				
(iii)	O	7.00			
	R	(-)7.00	..	..	..

Entire provision of ₹ 3,53.00 lakh was reduced through re-appropriation in March 2020 in the above three cases due to non completion of codal formalities.

197-	Assistance to Pachayat Samitis -				
05-	Grants to Panchayat Samitis- Non Plan				
	O	18,00.00	18,00.00	8,94.51	(-)9,05.49

Reasons for the final saving of ₹ 9,05.49 lakh were awaited (October 2020).

198-	Assistance to Gram Panchayats -				
04-	Grants to Gram Panchyats under Fifth State Finance Commission- Non Plan				
	O	1,07,99.12			
	R	(-)5,35.67	1,02,63.45	99,48.53	(-)3,14.92

In view of the final saving of ₹ 3,14.92 lakh, reduction in provision by ₹ 5,35.67 lakh through re-appropriation in March 2020 due to non filling up of vacant posts of various categories proved inadequate.

Reasons for the final saving of ₹ 3,14.92 lakh were awaited (October 2020).

06-	Performance Grant to Gram Panchyats under Finance Commission- Non Plan				
	O	59,72.00			
	R	(-)59,72.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Entire provision of ₹ 59,72.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of funds from Government of India.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
------	----------------	-----------------------	--------------------------

(₹ in lakh)

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

101- Swarnjayanti Gram Swarozgar Yojana -

11- Mukhya Mantri Gram Kaushal Yojna-
Non Plan

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

Augmentation in provision by ₹ 99.99 lakh through re-appropriation in March 2020 was due to implementation of Mukhya Mantri Gram Kaushal Yojna.

800- Other Expenditure -

03- Maatri Shakti Beema Yojna-
Non Plan

O	2,00.00	2,98.00	2,98.00	..
R	98.00			

Augmentation in provision by ₹ 98.00 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

2505- Rural Employment -

02- *Rural Employment Guarantee Scheme -*

101- National Rural Employment Guarantee Scheme -

04- Operation of Social Audit Unit under MNREGA-
Centrally Sponsored Scheme
Plan

S	0.01	1,95.29	1,95.29	..
R	1,95.28			

Augmentation in provision by ₹ 1,95.28 lakh through re-appropriation in March 2020 was due to more release of funds by Government of India.

2515- Other Rural Development Programmes-

101- Panchayati Raj -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

- 10- Grant in Aid in Lieu of Royalty on Minerals under
Panchayati Raj Act-
Non Plan

O	0.01			
		45.83	45.83	..
R	45.82			

Augmentation in provision by ₹ 45.82 lakh through re-appropriation in March 2020 was due to distribution of tax collected by mining officer through offline among Gram Panchayat.

- 15- Rashtriya Gram Swaraj Abhiyan-
Centrally Sponsored Scheme
Plan

O	5,92.00			
		7,03.50	7,03.50	..
R	1,11.50			

Augmentation in provision by ₹ 1,11.50 lakh through re-appropriation in March 2020 was due to more receipt of funds form Government of India. Whereas grant of ₹ 6,00.00 lakh was received from Government of India.

Plan

O	66.00			
		78.17	78.17	..
R	12.17			

Augmentation in provision by ₹ 12.17 lakh through re-appropriation in March 2020 was due to more release of state share in proportionate to central share.

- 102- Community Development -
23- Swachh Bharat Mission (Gramin)-
Centrally Sponsored Scheme
Plan

O	59.00			
S	0.01	21,80.91	16,47.30	(-)5,33.61
R	21,21.90			

In view of the final saving of ₹ 5,33.61 lakh, augmentation in provision by ₹ 21,21.90 lakh through re-appropriation in March 2020 due to receipt of funds from Government of India partly counter balanced by saving due to non completion of codal formalities proved excessive.

Reasons for the final saving of ₹ 5,33.61 lakh were awaited (October 2020).

- 196- Assistance to Zila Parishad -
04- Grants to Zila Parishads under Fifth State Finance Commission-
Non Plan

(i) O	95,60.31			
		1,12,42.53	1,10,53.63	(-)1,88.90
R	16,82.22			

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

197-	Assistance to Panchayat Samitis -				
04-	Grants to Panchayat Samitis under Fifth State				
	Finance Commission-				
	Non Plan				
(ii)	O	8,07.57			
			9,39.60	8,82.86	(-)56.74
	R	1,32.03			

In view of the final saving of ₹ 2,45.64 lakh, augmentation in provision by ₹ 18,14.25 lakh through re-appropriation in March 2020 in the above two cases due to increase in honorarium to the elected representative of panchayati raj institutions and grant of regular pay scale to employees etc. proved excessive.

Reasons for the final saving of ₹ 2,45.64 lakh were awaited (October 2020).

Capital Section

(v)	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 -				
03-	Rural Housing -				
800-	Other Expenditure -				
01-	Construction of Residence of Panchayat				
	Inspector/Sub Inspectors-				
	Plan				
	O	1,15.00	1,15.00	..	(-)1,15.00

Reasons for non incurring expenditure of ₹ 1,15.00 lakh were awaited (October 2020).

4515-	Capital Outlay on Other Rural Development Programme-				
101-	Panchayati Raj -				
03-	Gram Gaurav Patt-				
	Non Plan				
	O	4,00.00			
		
	R	(-)4,00.00			

Entire provision of ₹ 4,00.00 lakh was reduced through re-appropriation in March 2020 was due to non construction of gram gaurav patt from panchayat funds.

103-	Rural Development -				
02-	Mukhya Mantri Lok Bhawan-				
	Non Plan				
	O	10,00.00	10,00.00	5,25.00	(-)4,75.00

Reasons for the final saving of ₹ 4,75.00 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl.

(vi) Above saving was counter balanced with excess occurred mainly under the following heads:-				
Head		Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
		(₹ in lakhs)		
4515-	Capital Outlay on other Rural Development Programme-			
101-	Panchayati Raj-			
01-	Buildings-			
	Non Plan			
	S	0.01		
			4,00.00	3,86.00
	R	3,99.99		(-)14.00

In view of the final saving of ₹ 14.00 lakh, augmentation in provision by ₹ 3,99.99 lakh through re-appropriation in March 2020 due to repair/construction of Panchayat Ghars/ Panchayat Community Centres proved excessive.

Reasons for the final saving of ₹ 14.00 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 21 - CO-OPERATION

(HEADS 2059-PUBLIC WORKS, 2425-CO-OPERATION, 4425-CAPITAL OUTLAY ON CO-OPERATION AND 6425-LOANS FOR CO-OPERATION)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	33,52,79			
		34,73,69	29,95,04	(-)4,78,65
Supplementary	1,20,90			
Amount surrendered during the year (31 March 2020)				4,78,66
Capital Section				
Voted				
Original	2,00			
		24,09,89	24,13,39	+3,50
Supplementary	24,07,89			
Amount surrendered during the year (31 March 2020)				1,00

NOTES AND COMMENTS

- (i) The excess of ₹ 3,50,000 over the voted provision of Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 4,78.65 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 1,20.90 lakh obtained in February 2020 proved unnecessary and surrender of ₹ 4,78.66 lakh proved excessive as even the original grant remained substantially unutilised.
- (iii) In view of the final excess of ₹ 3.50 lakh in the voted provision of the Capital Section, surrender of ₹ 1.00 lakh proved unjustified.

Revenue Section

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

		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2425- Co-operation -				
001- Direction and Administration -				
01- Directorate-				
Non Plan				
(i) O	5,04.51			
		3,19.49	3,19.49	..
R	(-)1,85.02			

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

02-	District Staff-				
	Non Plan				
(ii)	O	19,92.40			
			16,71.15	16,71.16	+0.01
	R	(-3,21.25)			

Reduction in provision by ₹ 5,06.27 lakh through re-appropriation/surrender in March 2020 in the above two cases was mainly due to non filling up of vacant posts and non revision of pay scale.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2425- Co-operation -			
101- Audit of Co-Operatives -			
01- Audit Staff-			
Non Plan			
O	7,81.37		
S	47.58	8,51.78	8,51.78
R	22.83		..

Augmentation in provision by ₹ 22.83 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities of outsourced services partly counter balanced by saving due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6425- Loans for Co-Operation -			
107- Loans to Credit Co-Operatives -			
02- Loans to Credit Co-Operatives-			
Centrally Sponsored Scheme			
Plan			
O	1.00		
		..	4.50
R	(-1.00)		+4.50

In view of expenditure ₹ 4.50 lakh incurred without provision, entire provision of ₹ 1.00 lakh reduced through surrender in March 2020 due to booking under wrong Major Head by the bank proved unrealistic.

Expenditure of ₹ 4.50 lakh incurred without provision; reasons for which were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,75,36,07			
		3,15,26,43	3,16,75,75	+ 1,49,32
Supplementary	39,90,36			
Amount surrendered during the year (31 March 2020)				
				..
Charged				
Original	..			
		5,00	5,00	..
Supplementary	5,00			
Amount surrendered during the year				
				..
Capital Section				
Voted				
Original	2,00,00			
		2,36,43	2,17,72	(-)18,71
Supplementary	36,43			
Amount surrendered during the year (31 March 2020)				
				18,70

NOTES AND COMMENTS

- (i) The excess of ₹ 1,49,32,006 over the voted provision in the Revenue Section requires regularization.
- (ii) In view of the final excess of ₹ 1,49.32 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 39,90.36 lakh obtained in February 2020 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2059- Public Works -			

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

01- Office Buildings -				
053- Maintenance and Repairs -				
17- Maintenance Expenditure of Food and Supply Department-				
Non Plan				
O	0.01			
		27.55	27.55	..
R	27.54			

Augmentation in provision by ₹ 27.54 lakh through re-appropriation in March 2020 was due to more expenditure on maintenance work.

2408- Food Storage and Warehousing -

01- Food -				
102- Food Subsidies -				
12- Procurement of Sugar-				
Non Plan				
O	51,14.25			
		80,47.75	80,47.75	..
R	29,33.50			

Augmentation in provision by ₹ 29,33.50 lakh through re-appropriation in March 2020 was due to re-imbursement of sugar subsidy.

13- Subsidy on Wheat and Rice to Below Poverty Line Families-				
Non Plan				
O	5,00.00			
		11,97.44	13,47.00	+1,49.56
R	6,97.44			

In view of the final excess of ₹ 1,49.56 lakh, augmentation in provision by ₹ 6,97.44 lakh through re-appropriation in March 2020 was due to issue of advance two months wheat, atta and rice during covid-19 under public distribution system proved inadequate.

Reasons for the final excess of ₹ 1,49.56 lakh were awaited (October 2020).

800- Other Expenditure -				
02- Himachal Grihani Suvidha Yojna-				
Non Plan				
O	20,00.00			
S	13,73.06	63,57.05	63,57.05	..
R	29,83.99			

Augmentation in provision by ₹ 29,83.99 lakh through re-appropriation in March 2020 was due to providing free gas connection to eligible household beneficiaries in the state.

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

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

2236- Nutrition -

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

02- *Distribution of Nutritious Food and Beverages -*

101- Special Nutrition Programmes -

06- Annapurna Scheme-
Centrally Sponsored Scheme

Plan

O 15.00

..

R (-)15.00

Entire provision of ₹ 15.00 lakh was reduced through surrender in March 2020 due to non allocation of food grains by Food Corporation of India.

2408- Food Storage and Warehousing -

01- *Food -*

102- Food Subsidies -

11- Procurement of Pulses, Wheat, Rice, Oils and
Iodized Salt on Subsidies-

Non Plan

O 1,73,85.75

1,11,50.20 1,11,50.20 ..

R (-)62,35.55

Substantial reduction in provision by ₹ 62,35.55 lakh through re-appropriation in March 2020 was due to less procurement of subsidies items.

3456- Civil Supplies -

001- Direction and Administration -

01- Directorate-

Non Plan

(i) O 4,30.81

3,45.18 3,45.18 ..

R (-)85.63

02- District Offices-

Non Plan

(ii) O 10,09.33

8,43.68 8,43.44 (-)0.24

R (-)1,65.65

Reduction in provision by ₹ 2,51.28 lakh through re-appropriation in March 2020 in the above two cases was mainly due to non filling up of vacant posts.

04- Consumer Awareness-
Centrally Sponsored Scheme

Plan

O 18.00

..

R (-)18.00

APPROPRIATION ACCOUNTS
GRANT NO. 22- conclud.

Entire provision of ₹ 18.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

3475- Other General Economic Services -

106- Regulation of Weights and Measures -

01- Weightings and Measures Organization-

Non Plan

O 3,41.44

2,18.85 2,18.85 ..

R (-)1,22.59

Reduction in provision by ₹ 1,22.59 lakh through re-appropriation in March 2020 was mainly due to non filling up of vacant posts.

Capital Section

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

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

4408- Capital Outlay on Food Storage and Warehousing -

01- Food -

101- Procurement and Supply -

01- Purchase of Wheat-

Non Plan

O 0.01

S 6.00

..

R (-)6.01

Entire provision of ₹ 6.01 lakh was reduced through surrender in March 2020 due to covid-19 non supply of machinery and equipment by suppliers.

02- Storage and Warehousing -

101- Rural Godown Programmes -

02- Himachal Pradesh State Consumer Redressal Forum-

Centrally Sponsored Scheme

Plan

S 27.33

14.64 14.64 ..

R (-)12.69

Reduction in provision by ₹ 12.69 lakh through surrender in March 2020 was due to covid-19 less purchase of non-building assets.

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, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	5,05,71,08			
		5,45,69,39	4,16,93,46	(-)1,28,75,93
Supplementary	39,98,31			
Amount surrendered during the year (31 March 2020)				14,86,75
Capital Section				
Voted				
Original	4,29,39,01			
		6,79,39,00	5,21,92,36	(-)1,57,46,64
Supplementary	2,49,99,99			
Amount surrendered during the year (31 March 2020)				2,02,12,74

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,28,75.93 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 39,98.31 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 14,86.75 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 1,57,46.64 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 2,49,99.99 lakh obtained in February 2020 and also surrender of ₹ 2,02,12.74 lakh 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)				
2045- Other Taxes and Duties on Commodities and Services -				
103- Collection Charges-Electricity Duty -				
01- Electrical Inspectorate-				
Non Plan				
O	3,10.94			
		1,73.44	1,73.44	..
R	(-)1,37.50			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Reduction in provision by ₹ 1,37.50 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and retirement of existing officials.

2801- Power -01- *Hydel Generation -*

101- Purchase of Power -

01- Satluj Jal Vidyut Nigam Limited-

Non Plan

O 10,00.00

R (-)10,00.00

..

Entire provision of ₹ 10,00.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals from implementing agencies.

80- *General -*

001- Direction and Administration -

01- Directorate of Energy-

Non Plan

O 7,60.51

S 0.03

R (-)2,52.45

5,08.09 5,07.91 (-)0.18

Reduction in provision by ₹ 2,52.45 lakh through surrender in March 2020 was due to non filling up of vacant posts.

101- Assistance to Electricity Boards -

07- Subsidy on Account of Tariff Roll Back-

Non Plan

O 4,75,00.00

S 39,98.27

R (-)1,09.27

5,13,89.00 4,00,00.00 (-)1,13,89.00

In view of the final saving of ₹ 1,13,89.00 lakh, reduction in provision by ₹ 1,09.27 lakh through re-appropriation/surrender in March 2020 due to less receipt of demand for subsidy cases from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 1,13,89.00 lakh were awaited (October 2020).

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

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

2801- Power -80- *General -*

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

03-	Expenditure on Payment of Arbitration Fee- Non Plan				
	O	5.00			
			17.51	17.51	..
	R	12.51			

Augmentation in provision by ₹ 12.51 lakh through re-appropriation in March 2020 was due to more expenditure on hiring of professional and special services.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4801- Capital Outlay on Power Projects -			
<i>01- Hydel Generation -</i>			
190- Investment in Public Sector and Other Undertakings -			
07- Equity Contribution to Himachal Pradesh Transmission Corporation Limited- Plan			
(i) O	23,00.00		
S	20,00.00	37,25.00	37,25.00
R	(-5,75.00)		..
09- Equity contribution in Himachal Pradesh State Electricity Board Limited- Plan			
(ii) O	32,73.00		
		18,64.00	18,64.00
R	(-14,09.00)		..

Reduction in provision by ₹ 19,84.00 lakh through surrender in March 2020 in the above two cases was due to less receipt of proposals.

6801- Loans for Power Projects -

190- Loans to Public Sector and Other Undertakings -				
01- Loan to Himachal Pradesh Power Corporation- Plan				
O	1,85,00.00			
		3,37.26	..	(-3,37.26)
R	(-1,81,62.74)			

In view of the final saving of ₹ 3,37.26 lakh, substantial reduction in provision by ₹ 1,81,62.74 lakh through re-appropriation in March 2020 due to closure of Asian Development Bank loans proved unjustified.

Reasons for the final saving of ₹ 3,37.26 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 23- conclud.

02-	Loan to Himachal Pradesh Power Transmission Corporation Limited-			
	Non Plan			
	S	49,99.99		
			50,00.00	.. (-)50,00.00
	R	0.01		

Entire provision of ₹ 50,00.00 lakh remained unutilized; reasons for which were awaited (October 2020).

04-	KFW share to Power Projects-			
	Plan			
	O	66.00		
		
	R	(-)66.00		

Entire provision of ₹ 66.00 lakh was reduced through surrender in March 2020 due to cancellation of KFW loan.

(vi) Above saving was partly counter balanced by 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 Himachal Pradesh Power Corporation-			
	Non Plan			
	O	0.01		
			..	3,48.80 +3,48.80
	R	(-)0.01		

Expenditure of ₹ 3,48.80 lakh incurred without provision; reasons for which were awaited (October 2020).

02-	Loan to Himachal Pradesh Power Transmission Corporation Limited-			
	Plan			
	O	94,00.00		
			2,74,00.00	3,68,54.56 +94,54.56
	S	1,80,00.00		

Reasons for the final excess of ₹ 94,54.56 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS, 2216-HOUSING AND 4058-CAPITAL OUTLAY ON PRINTING AND STATIONERY)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	29,12,80			
		30,32,57	28,18,12	(-)2,14,45
Supplementary	1,19,77			
Amount surrendered during the year (31 March 2020)				2,05,32
Capital Section				
Voted				
Original	41,58			
		41,58	41,58	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,14.45 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 1,19.77 lakh obtained in February 2020 proved unnecessary as even the original grant remained unutilized.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -				
001- Direction and Administration -				
01- Directorate-				
Non Plan				
O	1,46.26			
		1,18.69	1,18.69	..
R	(-)27.57			

Reduction in provision by ₹ 27.57 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

103- Government Presses -

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

01- Himachal Pradesh Government Presses-

Non Plan

O 19,22.87

S 1.77

R (-)2,94.21

16,30.43 16,30.43 ..

Reduction in provision by ₹ 2,94.21 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on purchase of stationery for Lok Sabha election and renewal of annual maintenance.

104- Cost of Printing by Other Sources-

01- Private Presses-

Non Plan

(i) O 11.74

R (-)2.29

9.45 9.45 ..

02- Other Government Presses-

Non Plan

(ii) O 21.03

R (-)13.02

8.01 8.01 ..

Reduction in provision by ₹ 15.31 lakh through surrender in March 2020 in the above two cases was mainly due to non filling up of vacant posts.

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

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

2058- Stationery and Printing -

101- Purchase and Supply of Stationery Stores -

01- Stationery-

Non Plan

O 4,47.78

R 1,12.62

5,60.40 5,60.40 ..

Augmentation in provision by ₹ 1,12.62 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of material and stationery partly counter balanced by saving due to non filling up of vacant posts.

102- Printing, Storage and Distribution of Forms -

01- Supply of Forms-

APPROPRIATION ACCOUNTS
GRANT NO. 24- conold.

Non Plan				
O	7.99			
		17.38	17.38	..
R	9.39			

Augmentation in provision by ₹ 9.39 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance and interim relief.

105- Government Publications -				
01- Government Depot-				
Non Plan				
O	51.56			
		61.32	52.19	(-)9.13
R	9.76			

In view of the final saving of ₹ 9.13 lakh, augmentation in provision by ₹ 9.76 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance and interim relief proved excessive.

Reasons for the final saving of ₹ 9.13 lakh were awaited (October 2020).

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, 3075-OTHER TRANSPORT SERVICES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT AND 5056-CAPITAL OUTLAY ON INLAND WATER TRANSPORT)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	2,74,63,42		
	3,64,52,41	3,51,60,06	(-)12,92,35
Supplementary	89,88,99		
Amount surrendered during the year (31 March 2020)			3,47,85

Capital Section

Voted			
Original	62,27,01		
	2,10,58,26	1,92,05,19	(-)18,53,07
Supplementary	1,48,31,25		
Amount surrendered during the year (31 March 2020)			2,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 12,92.35 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 89,88.99 lakh obtained in February 2020 and surrender of ₹ 3,47.85 lakh proved excessive and inadequate respectively.
- (ii) In view of the final saving of ₹ 18,53.07 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 1,48,31.25 lakh obtained in February 2020 and surrender of ₹ 2.00 lakh proved excessive and inadequate respectively.

Revenue Section

(iii) Saving in the voted grant occurred mainly under the following heads:-			
Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		

2041- Taxes on Vehicles -

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

001-	Direction and Administration -				
01-	Headquarters and Field Staff-				
	Non Plan				
	O	11,33.55			
	S	1,99.00	12,06.20	2,62.03	(-)9,44.17
	R	(-)1,26.35			

In view of the final saving of ₹ 9,44.17 lakh, reduction in provision by ₹ 1,26.35 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts and less receipt of proposals from implementing agencies proved inadequate.

Reasons for the final saving of ₹ 9,44.17 lakh were awaited (October 2020).

2235- Social Security and Welfare -

60-	Other Social Security and Welfare Programmes -				
101-	Personal Accident Insurance Scheme for Poor Families -				
04-	Payment of Ex-Gratia Grant to Passengers-				
	Non Plan				
	O	68.00			
			48.00	48.00	..
	R	(-)20.00			

Reduction in provision by ₹ 20.00 lakh through surrender in March 2020 was due to less receipt of claims.

3055- Road Transport -

001-	Direction and Administration -				
01-	Directorate-				
	Non Plan				
	O	11,75.13			
	S	55.00	10,86.64	10,86.30	(-)0.34
	R	(-)1,43.49			

Reduction in provision by ₹ 1,43.49 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and regularization of daily wagers.

04-	Computerization-				
	Plan				
	O	75.00			
			19.74	19.74	..
	R	(-)55.26			

Reduction in provision by ₹ 55.26 lakh through surrender in March 2020 was due to non execution of standard object of expenditure.

3056- Inland Water Transport -

001-	Direction and Administration-				
01-	Providing of Staff for Inland Water Transport-				

APPROPRIATION ACCOUNTS
GRANT NO. 25- conold.

Plan				
O	1.00			
		
R	(-)1.00			..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non completion of codal formalities.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5055- Capital Outlay on Road Transport -			
050- Lands and Buildings -			
01- Construction of Bus Stands- Non Plan			
(i) O	5,00.00	5,00.00	.. (-)5,00.00
Plan			
(ii) O	10,53.00	10,53.00	.. (-)10,53.00
03- Construction of Regional Transport Officer Buildings- Plan			
(iii) O	1,50.00	1,50.00	1,14.93 (-)35.07
07- Transport Nagar- Plan			
(iv) O	2,63.00	2,63.00	.. (-)2,63.00

Reasons for the final saving of ₹ 18,51.07 lakh in the above four cases were awaited (October 2020).

08- Model Inspection and Certification Centre-
Centrally Sponsored Scheme
Plan

O	1.00			
		
R	(-)1.00			..

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non completion of codal formalities.

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	69,20,36		
	89,16,08	32,96,53	(-)56,19,55
Supplementary	19,95,72		
Amount surrendered during the year (31 March 2020)			82,55
Capital Section			
Voted			
Original	57,79,00		
	66,29,00	37,33,57	(-)28,95,43
Supplementary	8,50,00		
Amount surrendered during the year (31 March 2020)			59,74

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 56,19.55 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 19,95.72 lakh obtained in February 2020 and surrender of ₹ 82.55 lakh proved unnecessary and inadequate respectively as even the original grant remained substantially unutilized which requires good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 28,95.43 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 8,50.00 lakh obtained in February 2020 and surrender of ₹ 59.74 lakh proved unnecessary and inadequate respectively as even the original grant remained substantially unutilized.

Revenue Section

- (iii) Saving 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			
O	2,08.46		
S	29.13	1,87.47	1,87.47
R	(-)50.12		..

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

Reduction in provision by ₹ 50.12 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale and less expenditure on purchase of vehicles.

02- Field Staff-				
Non Plan				
O	4,19.24			
S	6.67	4,05.80	4,05.80	..
R	(-)20.11			

Reduction in provision by ₹ 20.11 lakh through re-appropriation/surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scale.

Plan				
O	30.00			
		10.00	10.00	..
R	(-)20.00			

Reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2020 was due to less execution of minor work.

03- Infrastructure Development Investment Programme for Tourism-				
Plan				
O	52,37.00			
S	3,32.41	55,37.00	..	(-)55,37.00
R	(-)32.41			

In view of the substantial final saving of ₹ 55,37.00 lakh, reduction in provision by ₹ 32.41 lakh through re-appropriation in March 2020 was due to less receipt of proposals partly counter balanced by excess due to hike in salaries of outsourced workers proved injudicious.

Entire provision of ₹ 55,37.00 lakh remained unutilized; reasons for which were awaited (October 2020).

003- Training -				
01- Stipends/Scholarships for Trainees-				
Centrally Sponsored Scheme				
Plan				
O	2.00			
	
R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 due to imposition of lockdown.

Plan				
O	17.00			
		9.49	9.49	..
R	(-)7.51			

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

Reduction in provision by ₹ 7.51 lakh through re-appropriation in March 2020 was due to imposition of lockdown and non receipt of proposals.

104-	Promotion and Publicity -				
08-	Incentive for Tourism Infrastructure- Plan				
	O	15.00			
	S	28.44	31.60	31.60	..
	R	(-11.84)			

Reduction in provision by ₹ 11.84 lakh through re-appropriation/surrender in March 2020 was due to less organization of meetings.

(iv) Above saving was partly counter balanced by excess 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- Plan			
O	17.00		
		89.68	89.68
R	72.68		..

Augmentation in provision by ₹ 72.68 lakh through re-appropriation in March 2020 was due to more expenditure on pending bills of professional and special services.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5053- Capital Outlay on Civil Aviation -			
02- Air Ports-			
102- Airodrums -			
01- Construction of Helipads and Airports- Plan			
O	4,29.00		
		9,29.00	4,29.00
S	5,00.00		(-5,00.00)

Reasons for the final saving of ₹ 5,00.00 lakh were awaited (October 2020).

5452- Capital Outlay on Tourism -	
01- Tourist Infrastructure-	
800- Other Expenditure -	

APPROPRIATION ACCOUNTS
GRANT NO. 26- conclud.

01- Construction of Various Works-
Plan

O	3,50.00			
S	3,50.00	6,40.26	2,70.74	(-)3,69.52
R	(-)59.74			

In view of the final saving of ₹ 3,69.52 lakh, reduction in provision by ₹ 59.74 lakh through re-appropriation in March 2020 was due to less receipt of bills of Suraj Kund International Craft Mela proved inadequate.

Reasons for the final saving of ₹ 3,69.52 lakh were awaited (October 2020).

03- Nai Raahein Nai Manzilien-
Non Plan

O	50,00.00	50,00.00	30,33.83	(-)19,66.17
---	----------	----------	----------	-------------

Reasons for the final saving of ₹ 19,66.17 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 27 - LABOUR EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES AND 6202-LOANS FOR EDUCATION,SPORTS, ART AND CULTURE)

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

Revenue Section**Voted**

Original	2,97,63,42			
		3,58,39,00	3,19,11,30	(-)39,27,70
Supplementary	60,75,58			

Amount surrendered during the year (31 March 2020) 31,52,36

Capital Section**Voted**

Original	83,78,29			
		83,78,29	83,05,59	(-)72,70
Supplementary	..			

Amount surrendered during the year (31 March 2020) 72,70

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 39,27.70 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 60,75.58 lakh obtained in February 2020 and surrender of ₹ 31,52.36 lakh proved unnecessary and inadequate respectively.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2203- Technical Education -				
001- Direction and Administration -				
01- Directorate-				
Non Plan				
O	2,93.90			
		2,21.02	2,21.02	..
R	(-)72.88			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 72.88 lakh through re-appropriation in March 2020 was mainly due to non filling up of vacant posts.

105-	Polytechnics-				
01-	Government Polytechnics-				
	Non Plan				
	O	38,84.25			
			32,26.30	32,26.30	..
	R	(-)6,57.95			

Reduction in provision by ₹ 6,57.95 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularization of daily wagers.

	Plan				
	O	10,70.00			
			10,46.30	10,47.43	+1.13
	R	(-)23.70			

Reduction in provision by ₹ 23.70 lakh through re-appropriation in March 2020 was due to less engagement of faculty, organizing less seminars/camps, less receipt of medical reimbursement claims, electricity, telephone and water bills partly counter balanced by excess due to payment of additional dearness allowance and interim relief arrears.

112-	Engineering/Technical Colleges and Institutes -				
01-	Government Engineering College/Technical				
	Colleges and Institutes-				
	Non Plan				
	O	8,36.31			
			5,35.37	5,35.31	(-)0.06
	R	(-)3,00.94			

Reduction in provision by ₹ 3,00.94 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, less purchase of machinery and equipment, less expenditure on other charges, less receipt of electricity, telephone, water bills and less regularization of daily wagers.

	Plan				
	O	12,10.00			
			11,58.33	11,58.34	+0.01
	R	(-)51.67			

Reduction in provision by ₹ 51.67 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, less purchase of machinery and equipment, less expenditure on other charges, less receipt of electricity, telephone, water charges and less regularization of daily wagers partly counter balanced by excess due to payment of additional dearness allowance and interim relief arrears.

03-	Grant to Private Industrial Training Institutes-				
	Non Plan				
	O	10.00			
		
	R	(-)10.00			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Entire provision of ₹ 10.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of applications of Grant-in-Aid for industrial training institutes.

2230- Labour and Employment -

01- Labour -

001- Direction and Administration -

01- Headquarters' Staff-

Non Plan

O 1,65.46

1,11.11 1,11.11

..

R (-)54.35

Reduction in provision by ₹ 54.35 lakh through re-appropriation in March 2020 was mainly due to non filling up of vacant posts.

101- Industrial Relations -

01- Enforcement of Labour Laws-

Non Plan

O 5,28.20

S 15.50

4,46.02 4,46.00

(-)0.02

R (-)97.68

Reduction in provision by ₹ 97.68 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and regularization of daily wagers.

02- Settlement of Disputes-

Non Plan

O 1,70.96

S 4.00

1,37.58 1,37.58

..

R (-)37.38

Reduction in provision by ₹ 37.38 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, less receipt of electricity, telephone, water bills and less expenditure on travelling.

102- Working Condition and Safety -

01- Inspectorate of Factories-

Non Plan

O 4.94

S 7.00

10.40 10.40

..

R (-)1.54

Reduction in provision by ₹ 1.54 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts.

02- Employment Services -

101- Employment Services -

01- Extension for Coverage of Employment Services-

Non Plan

O 10,53.70

S 6.50

8,86.99 8,86.97

(-)0.02

R (-)1,73.21

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 1,73.21 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and regularization of daily wagers.

02-	Vocational Guidance and Employment Counselling-				
	Non Plan				
	O	34.83			
			26.29	26.29	..
	R	(-)8.54			

Reduction in provision by ₹ 8.54 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts.

	Plan				
	O	45.72			
			19.76	19.76	..
	R	(-)25.96			

Reduction in provision by ₹ 25.96 lakh through re-appropriation in March 2020 was due to less engagement of outsourcing, organizing less seminars, less receipt of electricity, telephone and water bills.

03-	University Employment and Guidance Bureau-				
	Non Plan				
(i)	O	4.78			
	S	6.30	8.63	8.63	..
	R	(-)2.45			

05-	Special Employment Exchanges (Scheduled Caste)-				
	Non Plan				
(ii)	O	16.08			
			5.94	5.94	..
	R	(-)10.14			

Reduction in provision by ₹ 12.59 lakh through re-appropriation in March 2020 in the above two cases was due to non filling up of vacant posts.

03-	Training -				
003-	Training of Craftsman and Supervisors -				
05-	Training of Craftsman and Supervisors-				
	Non Plan				
	O	54,98.35			
	S	2,21.00	53,17.90	53,17.82	(-)0.08
	R	(-)4,01.45			

Reduction in provision by ₹ 4,01.45 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, less engagement of faculty, less expenditure on other charges, rent, rate, taxes and less receipt of medical reimbursement claims.

	Plan				
	O	8,12.00			
			15,61.31	7,86.06	(-)7,75.25
	R	7,49.31			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

In view of the final saving of ₹ 7,75.25 lakh, augmentation in provision by ₹ 7,49.31 lakh through re-appropriation in March 2020 was due to more expenditure on other charges and payment of honorarium partly counter balanced by saving due to less expenditure on outsourcing of vehicles, less receipt of medical reimbursement claims, non filling up of vacant posts and regularization of daily wagers proved unnecessary.

Reasons for the final saving of ₹ 7,75.25 lakh were awaited (October 2020).

09- Skill Development Allowance-

Non Plan

O	99,00.00			
		46,20.39	46,20.14	(-)0.25
R	(-)52,79.61			

Reduction in provision by ₹ 52,79.61 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on organizing seminars, affiliation fee, advertising, publicity, electricity, telephone and water bills.

10- Upgradation of Industrial Training Institutions to

Model Industrial Training Institutes-

Plan

O	50.00			
	
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through re-appropriation in March 2020 due to non organizing of seminar and no expenditure on affiliation fee.

(iii) Above saving was partly counter balanced by excess occurred mainly under the following head:-

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

2230- Labour and Employment -

03- Training-

800- Other Expenditure -

01- Himachal Pradesh Kaushal Vikas Nigam-

Plan

O	3.00			
S	55,46.25	89,25.00	89,25.00	..
R	33,75.75			

Augmentation in provision by ₹ 33,75.75 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance and interim relief arrears and more receipt of proposals for grant-in-aid.

Capital Section

(iv) 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 -

APPROPRIATION ACCOUNTS
GRANT NO. 27-concl'd.

<i>02- Technical Education -</i>					
104- Polytechnics -					
01- Building-					
Non Plan					
(i)	O	1,00.00			
			69.00	69.00	..
	R	(-)31.00			

105- Engineering/Technical Colleges and Institutes -					
01- Building-					
Non Plan					
(ii)	O	2,00.00			
			1,42.00	1,42.00	..
	R	(-)58.00			

Reduction in provision by ₹ 89.00 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less purchase of machinery and equipment.

Plan					
	O	40,40.00			
			20,40.00	20,40.00	..
	R	(-)20,00.00			

Reduction in provision by ₹ 20,00.00 lakh through re-appropriation in March 2020 was due to less execution of works.

- (v) Above saving was partly counter balanced by excess occurred mainly under the following head:-

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

4202- Capital Outlay on Education, Sports, Art and Culture -

<i>02- Technical Education -</i>					
105- Engineering/Technical Colleges and Institutes -					
03- Construction of Industrial Training Institutes Buildings-					
Non Plan					
	O	1,00.00			
			1,16.31	1,16.31	..
	R	16.31			

Augmentation in provision by ₹ 16.31 lakh through re-appropriation in March 2020 was due to more purchase of machinery and equipment.

Plan					
	O	21,46.00			
			41,46.00	41,46.00	..
	R	20,00.00			

Augmentation in provision by ₹ 20,00.00 lakh through re-appropriation in March 2020 was due to more execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING
AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	5,26,12,39				
			5,26,12,44	4,32,82,67	(-)93,29,77
Supplementary	5				
Amount surrendered during the year (31 March 2020)					71,33,42
Charged					
Original	..				
			4,64,55	4,64,55	..
Supplementary	4,64,55				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	41,99,00				
			1,40,27,02	1,40,33,08	+6,06
Supplementary	98,28,02				
Amount surrendered during the year (31 March 2020)					31,97

NOTES AND COMMENTS

- (i) The excess of ₹ 6,06,266 over the voted provision of the Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 93,29.77 lakh in the voted provision of the Revenue Section, surrender of ₹ 71,33.42 lakh in March 2020 proved inadequate.
- (iii) In view of the final excess of ₹ 6.06 lakh in the voted provision of the Capital Section, the surrender of ₹ 31.97 lakh in March 2020 proved unjustified.

Revenue Section

- (iv) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total
grant | Actual
expenditure | Excess (+)
Saving (-) |
|--|----------------|-----------------------|--------------------------|
| (₹ in lakhs) | | | |
| 2215- Water Supply and Sanitation - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

02-	<i>Sewerage and Sanitation -</i>				
105-	<i>Sanitation Services -</i>				
04-	<i>Maintenance and Repairs-</i>				
	<i>Plan</i>				
	O	11,97.00	11,97.00	4,57.91	(-)7,39.09

Reasons for the final saving of ₹ 7,39.09 lakh were awaited (October 2020).

2217- Urban Development -

80-	<i>General -</i>				
001-	<i>Direction and Administration -</i>				
01-	<i>Directorate of Urban Local Bodies-</i>				
	<i>Non Plan</i>				
	O	3,28.59	2,56.20	2,56.20	..
	R	(-)72.39			

Reduction in provision by ₹ 72.39 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on payment of counsel fee.

02-	<i>Directorate of Town and Country Plan Organization-</i>				
	<i>Non Plan</i>				
	O	16,40.75			
	S	0.01	12,51.80	12,51.81	+0.01
	R	(-)3,88.96			

Reduction in provision by ₹ 3,88.96 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and resignation of retired officers engaged in special cell partly counter balanced by excess due to more engagement of outsourcing and more receipt of advertisement, publications, water, electricity and telephone bills.

191-	<i>Assistance to Municipal Corporations-</i>				
04-	<i>Deendyal Antodya Yojna National Urban Livelihood Mission-</i>				
	<i>Centrally Sponsored Scheme</i>				
	<i>Plan</i>				
(i)	O	1.00	..	..	..
	R	(-)1.00			
	<i>Plan</i>				
(ii)	O	1.00	..	..	..
	R	(-)1.00			
45-	<i>Central Finance Commission Award-</i>				
	<i>Non Plan</i>				
(iii)	O	18,34.56	12,62.89	12,62.89	..
	R	(-)5,71.67			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reduction in provision by ₹ 5,73.67 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to non release of funds by Government of India.

49- Smart City Mission-
Centrally Sponsored Scheme
Plan

O	37,40.00			
	
R	(-)37,40.00			

Entire provision of ₹ 37,40.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of central share from Government of India.

Plan				
O	37,40.00			
		21,40.00	21,40.00	..
R	(-)16,00.00			

Reduction in provision by ₹ 16,00.00 lakh through surrender in March 2020 was due to non receipt of central share from Government of India release of state share in proportionate to central share.

50- Pradhan Mantri Awas Yojna Housing for All (Urban)-
Centrally Sponsored Scheme

Plan				
O	5,00.00			
		1,56.29	..	(-)1,56.29
R	(-)3,43.71			

In view of the final saving of ₹ 1,56.29 lakh, reduction in provision by ₹ 3,43.71 lakh through re-appropriation in March 2020 due to release of state share in proportionate to central share proved unrealistic.

Reasons for the final saving of ₹ 1,56.29 lakh were awaited (October 2020).

Plan				
O	55.00			
		17.37	17.37	..
R	(-)37.63			

Reduction in provision by ₹ 37.63 lakh through surrender in March 2020 was due to release of state share in proportionate to central share.

51- Construction of Parking-
Non Plan

(i) O	50.00	50.00	25.00	(-)25.00
-------	-------	-------	-------	----------

52- Development of Children Parks-
Non Plan

(ii) O	50.00	50.00	25.00	(-)25.00
--------	-------	-------	-------	----------

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reasons for the final saving of ₹ 50.00 lakh in the above two cases were awaited (October 2020).

- 55- Establishment of Solid Waste Processing Plant
and Development of Land Fill Site-
Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to funds were not released by Himachal Pradesh State Power Corporation.

- 56- World Bank Aided Greater Shimla Water Supply Scheme-
Non Plan

O	1,19,00.00				
		1,07,39.00	1,07,39.00	..	
R	(-)11,61.00				

Reduction in provision by ₹ 11,61.00 lakh through surrender in March 2020 was due to funds were provided in Demand No. 13 for payment of salary. This is violation of Chapter 12.5 (i) Himachal Pradesh Budget Manual 1971 and Rule 44(3) of Himachal Pradesh Financial Rule, 2009.

- 57- Atal Shreshth Shehar Yojna-
Non Plan

O	2,00.00				
		2,00.00	..	(-)2,00.00	

Entire provision of ₹ 2,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

- 192- Assistance to Municipalities/Municipal Councils-

- 12- Specific State Finance Commission Award for
Creation/Upgradation-

Non Plan					
O	2,00.00				
		
R	(-)2,00.00				

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2020 due to nil expenditure under the scheme.

- 14- Central Finance Commission Award-
Non Plan

O	35,65.97				
		24,23.74	24,23.74	..	
R	(-)11,42.23				

Reduction in provision by ₹ 11,42.23 lakh through surrender in March 2020 was due to non release of second instalment by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

18-	Prdhan Mantri Awas Yojna Housing for all (Urban) - Centrally Sponsored Scheme				
	Plan				
	O	12,56.00			
			10,00.59	1.22	(-)9,99.37
	R	(-)2,55.41			

In view of final saving of ₹ 9,99.37 lakh, reduction in provision by ₹ 2,55.41 lakh through re-appropriation in March 2020 due to less release of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 9,99.37 lakh were awaited (October 2020).

	Plan				
	O	1,45.00			
			1,07.85	1,07.85	..
	R	(-)37.15			

Reduction in provision by ₹ 37.15 lakh through re-appropriation/surrender in March 2020 was due to release of state share in proportionate to central share.

19-	Development of Children Parks- Non Plan				
	O	4,00.00	4,00.00	84.58	(-)3,15.42

Reasons for the final saving of ₹ 3,15.42 lakh were awaited (October 2020).

193-	Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof -				
04-	Deendyal Antodya Yojna (National Urban Livelihood Mission)- Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00			
		
	R	(-)1.00			
	Plan				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

13-	Central Finance Commission Award- Non Plan				
	O	7,73.47			
			5,26.37	5,26.37	..
	R	(-)2,47.10			

Reduction in provision by ₹ 2,47.10 lakh through surrender in March 2020 was due to non release of second instalment by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

16- Prdhan Mantri Awas Yojna Housing for all (Urban) - Centrally Sponsored Scheme Plan				
O	6,00.00			
		1,48.80	..	(-)1,48.80
R	(-)4,51.20			

In view of the final saving of ₹ 1,48.80 lakh, reduction in provision by ₹ 4,51.20 lakh through re-appropriation in March 2020 due to less release of funds from Government of India proved unrealistic.

Entire provision of ₹ 1,48.80 lakh remained unutilised; reasons for which were awaited (October 2020).

Plan				
O	62.00			
		14.88	14.88	..
R	(-)47.12			

Reduction in provision by ₹ 47.12 lakh through surrender in March 2020 was due to release of state share in proportionate to central share.

17- Development of Children Parks- Non Plan				
O	1,00.00	1,00.00	..	(-)1,00.00

Entire provision of ₹ 1,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

(v) Above saving was partly counter balanced by 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 -

10- Maintenance Expenditure of Town and Country

Planning Department-

Non Plan

O	0.01			
---	------	--	--	--

	10.01	10.01	..	
--	-------	-------	----	--

R	10.00			
---	-------	--	--	--

Augmentation in provision by ₹ 10.00 lakh through re-appropriation in March 2020 was due to more execution of maintenance work.

2215- Water Supply and Sanitation -

02- Sewerage and Sanitation -

105- Sanitation Services -

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

04- Maintenance and Repairs- Non Plan				
O	3,50.00			
S	0.01	3,53.30	10,73.90	+7,20.60
R	3.29			

Reasons for the final excess of ₹ 7,20.60 lakh were awaited (October 2020).

2216- Housing -

02- Urban Housing -

105- Releases under the Real Estate (Regulation and
Development) Act, 2016 -

01- Himachal Pradesh Real Estate Regulatory Authority -
Non Plan

S	0.02			
		1,00.00	1,00.00	..
R	99.98			

Augmentation in provision by ₹ 99.98 lakh through re-appropriation in March 2020 was due to establishment of new office and payment of salary to newly engaged staff for the scheme.

2217- Urban Development -

80- General -

191- Assistance to Municipal Corporation-

48- Atal Mission for Rejuvenation and Urban Transformation -
Centrally Sponsored Scheme
Plan

O	26,03.00			
		36,37.38	34,29.38	(-)2,08.00
R	10,34.38			

In view of the final saving of ₹ 2,08.00 lakh, augmentation in provision by ₹ 10,34.38 lakh through re-appropriation in March 2020 due to release of central share by Government of India proved excessive. Whereas grant of ₹ 67,92.05 lakh was received from Government of India.

Reasons for the final saving of ₹ 2,08.00 lakh were awaited (October 2020).

Plan				
O	2,78.00			
		4,45.66	4,45.66	..
R	1,67.66			

Augmentation in provision by ₹ 1,67.66 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share.

192- Assistance to Municipalities/Municipal Councils -

04- Deendyal Antodya Yojna National Urban Livelihood Mission-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

Plan				
O	1,46.00			
		6,22.31	6,22.31	..
R	4,76.31			

Augmentation in provision by ₹ 4,76.31 lakh through re-appropriation in March 2020 was due to release of central share by Government of India.

Plan				
O	15.00			
		69.15	69.15	..
R	54.15			

Augmentation in provision by ₹ 54.15 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share.

16- Grant-in-Aid to Swachh Bharat Mission -
Centrally Sponsored Scheme

Plan				
O	2,00.00			
		5,13.20	5,13.20	..
R	3,13.20			

Augmentation in provision by ₹ 3,13.20 lakh through re-appropriation in March 2020 was due to release of central share by Government of India. Whereas grant of ₹ 7,63.20 lakh was received from Government of India.

Plan				
O	22.00			
		56.80	56.80	..
R	34.80			

Augmentation in provision by ₹ 34.80 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share.

17- Atal Mission Rejuvenation and Urban Transformation -
Centrally Sponsored Scheme

Plan				
O	11,00.00			
		18,68.87	18,68.87	..
R	7,68.87			

Augmentation in provision by ₹ 7,68.87 lakh through re-appropriation in March 2020 was due to release of central share by Government of India. Whereas grant of ₹ 67,92.05 lakh was received from Government of India.

21- Maintenance of Municipality/Municipal Council Areas Roads-
Non Plan

O	6,00.00			
S	0.01	8,00.00	8,00.00	..
R	1,99.99			

APPROPRIATION ACCOUNTS
GRANT NO. 28-concl.

Augmentation in provision by ₹ 1,99.99 lakh through re-appropriation in March 2020 was due to more expenditure on maintenance of office building.

Capital Section

(vi) 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 -			
02- Sewerage and Sanitation -			
106- Sewerage Services -			
02- Drainage Sanitation Sewerage Schemes in various Districts- Plan			
O	29,92.00		
		63,42.00	63,80.03
			+38.03
S	33,50.00		

Reasons for the final excess of ₹ 38.03 lakh were awaited (October 2020).

4217- Capital Outlay on Urban Development -

01- State Capital Development -

190- Investment in Public Sector and other Undertakings -

01- Equity/Investment in Shimla Jal Prabandhan Nigam Limited -
Plan

O	10,00.00		
S	64,78.02	75,04.90	75,04.90
R	26.88		..

Augmentation in provision by ₹ 26.88 lakh through re-appropriation in March 2020 was due to investment in Shimla Jal Prabandhan Nigam Limited.

(vii) Above excess was partly counter balanced by saving under the following heads :-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4217- Capital Outlay on Urban Development -			
03- Integrated Development of Small and Medium Towns -			
051- Construction -			
05- Preparation of Draft Development Plan- Plan			
O	2,07.00		
		1,48.15	1,48.15
			..
R	(-)58.85		

Reduction in provision by ₹ 58.85 lakh through re-appropriation/surrender in March 2020 was due to non submission/receipt of bills during lockdown.

APPROPRIATION ACCOUNTS
GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2048-APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 2235-SOCIAL SECURITY AND WELFARE, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

		Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	67,74,49,49			
		67,81,25,28	55,68,29,36	(-)12,12,95,92
Supplementary	6,75,79			
Amount surrendered during the year (31 March 2020)				13,04,07,65
Charged				
Original	45,50,00,00			
		45,50,00,08	42,34,01,54	(-)3,15,98,54
Supplementary	8			
Amount surrendered during the year (31 March 2020)				3,38,87
Capital Section				
Voted				
Original	13,77,51			
		13,77,53	7,42,56	(-)6,34,97
Supplementary	2			
Amount surrendered during the year (31 March 2020)				4,77,45
Charged				
Original	32,61,75,04			
		67,00,74,76	67,00,75,18	+42
Supplementary	34,38,99,72			
Amount surrendered during the year (31 March 2020)				5

NOTES AND COMMENTS

- (i) The excess of ₹ 42,183 over the charged appropriation of the Capital Section requires regularization.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

- (ii) In view of the final saving of ₹ 12,12,95.92 lakh in the voted provision of the Revenue Section, supplementary grant of ₹ 6,75.79 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 13,04,07.65 lakh also proved excessive.
- (iii) In view of the final saving of ₹ 3,15,98.54 lakh in the charged appropriation of the Revenue Section, surrender of ₹ 3,38.87 lakh in March 2020 proved inadequate.
- (iv) In view of the final saving of ₹ 6,34.97 lakh in the voted provision of the Capital Section, surrender of ₹ 4,77.45 lakh in March 2020 proved inadequate.
- (v) In view of the final excess of ₹ 0.42 lakh in the charged appropriation of the Capital Section, supplementary grant of ₹ 34,38,99.72 lakh obtained in February 2020 proved excessive.

Revenue Section

- (vi) Saving in the voted grant occurred mainly 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	86.28		
		56.18	56.18
R	(-)30.10		..
Reduction in provision by ₹ 30.10 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles.			
02- District Establishment- Non Plan			
O	69.91		
		39.31	37.24
R	(-)30.60		(-)2.07
Reduction in provision by ₹ 30.60 lakh through surrender in March 2020 was due to non filling up of vacant posts.			
2048- Appropriation for Reduction or Avoidance of Debt -			
101- Sinking Funds -			
01- State Schemes- Non Plan			
(i) O	1,00.00		
	
R	(-)1,00.00		..
200- Other Appropriations -			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01-	Transfer to Guarantee Fund-				
	Non Plan				
(ii)	O	1,00.00			
		
	R	(-1,00.00)			

Entire provision of ₹ 2,00.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases due to discontinuation of scheme.

2054- Treasury and Accounts Administration -

095-	Directorate of Accounts and Treasuries -				
01-	Headquarters' Organization-				
	Non Plan				
	O	8,83.06			
			7,25.05	7,25.05	..
	R	(-1,58.01)			

Reduction in provision by ₹ 1,58.01 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, hiring of less number of professionals, less receipt of electricity, water, telephone bills and less expenditure on outsourcing.

097-	Treasury Establishment -				
01-	District Treasury and Sub-Treasuries-				
	Non Plan				
	O	33,24.10			
			27,33.16	27,43.68	+10.52
	R	(-5,90.94)			

Reduction in provision by ₹ 5,90.94 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less engagement of daily wagers partly counter balanced by excess due to more expenditure on petrol, oil, lubricant and repair of vehicles.

098-	Local Fund Audit -				
01-	Local Fund Audit Organization-				
	Non Plan				
	O	10,14.28			
			7,46.95	7,46.95	..
	R	(-2,67.33)			

Reduction in provision by ₹ 2,67.33 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

2071- Pensions and other Retirement benefits -

01-	Civil -				
101-	Superannuation and Retirement Allowances -				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

03- Superannuation from 1.11.1966- Non Plan				
O	35,12,77.05			
		30,07,34.59	32,32,42.50	+2,25,07.91
R	(-5,05,42.46)			

Reduction in provision by ₹ 5,05,42.46 lakh through re-appropriation in March 2020 was due to less receipt of cases.

Final excess of ₹ 2,25,07.91 lakh was due to hike in the rate of dearness relief and increase in old age allowance beneficiaries.

102- Commuted value of Pensions - 02- Payments from 1.11.1966- Non Plan				
O	7,10,64.00			
		2,50,25.95	2,50,07.46	(-)18.49
R	(-4,60,38.05)			

Reduction in provision by ₹ 4,60,38.05 lakh through re-appropriation in March 2020 was due to less receipt of cases.

104- Gratuities - 02- Payments from 1.11.1966 Gratuities- Non Plan				
O	6,71,40.00			
		4,98,12.11	4,97,37.02	(-)75.09
R	(-1,73,27.89)			

Reduction in provision by ₹ 1,73,27.89 lakh through re-appropriation in March 2020 was due to less receipt of cases.

Final saving of ₹ 75.09 lakh was due to less receipt of gratuity cases than anticipated.

105- Family Pensions - 02- Payments from 1.11.1966- Non Plan				
O	8,85,78.07			
		7,61,53.80	6,31,63.24	(-)1,29,90.56
R	(-1,24,24.27)			

Reduction in provision by ₹ 1,24,24.27 lakh through re-appropriation in March 2020 was due to less receipt of cases.

Final saving of ₹ 1,29,90.56 lakh was due to less receipt of family pension cases than anticipated.

111- Pensions to Legislators -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- State Legislators- Non Plan				
O	28,89.45			
		23,85.30	21,10.42	(-),2,74.88
R	(-),5,04.15			

Reduction in provision by ₹ 5,04.15 lakh through re-appropriation in March 2020 was due to less receipt of cases.

Final saving of ₹ 2,74.88 lakh was due to less receipt of pension cases than anticipated.

115- Leave Encashment Benefits - 01- Leave Encashment- Non Plan				
O	4,06,91.00			
		3,72,68.18	3,72,40.22	(-),27.96
R	(-),34,22.82			

Reduction in provision by ₹ 34,22.82 lakh through re-appropriation in March 2020 was due to less receipt of cases.

Reasons for the final saving of ₹ 27.96 lakh were awaited (October 2020).

2235- Social Security and Welfare -

60- Other Social Security and Welfare Programmes - 102- Pensions under Social Security Schemes - 05- Contribution towards Pension under Swavalamban Scheme- Non Plan				
O	15,00.00			
		5,86.21	5,86.21	..
R	(-),9,13.79			

Reduction in provision by ₹ 9,13.79 lakh through surrender in March 2020 was due to non-availability of eligible subscribers under the scheme.

3451- Secretariat-Economic Services -

091- Attached Offices - 01- Directorate of Institutional of Finance and Public Enterprises- Non Plan				
O	20,00.00			
		1,62.73	1,62.73	..
R	(-),18,37.27			

Reduction in provision by ₹ 18,37.27 lakh through surrender in March 2020 was due to less receipt of demand from co-operations.

3454- Census Surveys and Statistics -

02- Surveys and Statistics -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

111-	Vital Statistics -				
01-	Headquarters and District Staff-				
	Non Plan				
	O	12,82.52			
			9,31.11	9,31.06	(-)0.05
	R	(-)3,51.41			

Reduction in provision by ₹ 3,51.41 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and less expenditure on outsourcing.

02-	Establishment of Machine Calculator Tabulation Units-				
	Non Plan				
(i)	O	20.65			
			11.69	11.69	..
	R	(-)8.96			

03-	Establishment of Improvement of State Income Estimates Units-				
	Non Plan				
(ii)	O	26.56			
			7.67	7.65	(-)0.02
	R	(-)18.89			

Reduction in provision by ₹ 27.85 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts.

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

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

2054- Treasury and Accounts Administration -

095-	Directorate of Accounts and Treasuries -				
04-	World Bank Assisted Integrated Financial Management System (Externally Aided Project)- Plan				
	O	10,00.00			
	S	6,75.79	17,95.20	17,95.20	..
	R	1,19.41			

Augmentation in provision by ₹ 1,19.41 lakh through re-appropriation/surrender in March 2020 was due to payment of consultation charges to professionals partly counter balanced by saving due to less receipt of bills, non filling up of vacant posts, less organization of camps, seminars and training programmes for employees.

2059- Public Works -

01-	Office Buildings -				
053-	Maintenance and Repairs -				
04-	Maintenance Expenditure of Economics and Statistical Department -				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non Plan				
(i)	O	0.01			
			35.14	35.14	..
	R	35.13			
43-	Expenditure of Local Audit Department- Non Plan				
(ii)	O	0.01			
			16.03	16.03	..
	R	16.02			

Augmentation in provision by ₹ 51.15 lakh through re-appropriation in March 2020 in the above two cases was due to installation of lift to make barrier free accommodation.

2071- Pensions and other Retirement Benefits -

01- Civil -

101- Superannuation and Retirement Allowances -

02- Superannuation before 1.11.1966-
Non Plan

R	0.68		0.68	..	(-)0.68
---	------	--	------	----	---------

Augmentation without provision by ₹ 0.68 lakh through re-appropriation in March 2020 was due to payment of pension.

Entire provision of ₹ 0.68 lakh remained unutilised; reasons for which were awaited (October 2020). Budget provision through reappropriation is violatin of Para 12.5 of Himachal Pradesh Budget Manual.

105- Family Pensions -

01- Payments before 1.11.1966-
Non Plan

O	13,92.43				
			18,29.55	18,13.00	(-)16.55
R	4,37.12				

Augmentation in provision by ₹ 4,37.12 lakh through re-appropriation in March 2020 was due to payment of pension.

117- Government Contribution for Defined
Contribution Pension Scheme -

01- Contributory Pension Scheme-
Non Plan

O	4,30,10.00				
			4,66,61.03	4,66,60.69	(-)0.34
R	36,51.03				

Augmentation in provision by ₹ 36,51.03 lakh through re-appropriation in March 2020 was due to payment of pension.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(viii) 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 Loan-

89- Percent Himachal Pradesh State

Development Loan-

Non Plan

O 3,31,20.18

..

R (-)3,31,20.18

Entire appropriation of ₹ 3,31,20.18 lakh was reduced through re-appropriation/surrender in March 2020 due to non payment of interest as per schedule. Such appropriation is being made since 2010-11.

200- Interest on other Internal Debts -

07- Interest on Loans from National Agriculture Bank for Agriculture and Rural

Development Credit (Long Term Operation) Fund from Reserve Bank of India-

Non Plan

O 1,60,00.00

1,36,62.06 1,36,62.07 + 0.01

R (-)23,37.94

Reduction in appropriation by ₹ 23,37.94 lakh through re-appropriation/surrender in March 2020 was due to less payment of interest as per schedule.

03- Interest on Small Savings, Provident Funds etc.-

104- Interest on State Provident Funds -

01- General Provident Fund-

Non Plan

O 12,65,95.00

14,48,36.66 11,43,72.11 (-) 3,04,64.55

R 1,82,41.66

Augmentation in appropriation by ₹ 1,82,41.66 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest.

Final saving of ₹ 3,04,64.55 lakh was due to decrease in interest rate from 8.9 percent to 7.9 percent.

03- All India Services Provident Fund-

Non Plan

O 10,59.00

10,59.00 4,14.49 (-) 6,44.51

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Final saving of ₹ 6,44.51 lakh was due to budget was kept as per trend of previous years.

108- Interest on Insurance and Pension Fund -

01- Himachal Pradesh Government Employees Insurance Scheme-

Non Plan

<i>O</i>	23,46.00	23,46.00	15,15.67	(-) 8,30.33
----------	----------	----------	----------	-------------

Final saving of ₹ 8,30.33 lakh was due to decreasing trend in interest rate from 8 percent to 7.9 percent.

(ix) Above saving was partly counter balanced by excess 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 -			
	14- 8.73 Percent Himachal Pradesh State Development Loan 2022- Non Plan			
(i)	<i>O</i>	13,96.80		
	<i>R</i>	17,46.00	31,42.80	..
	21- 8.48 Percent Himachal Pradesh State Development Loan 2017- Non Plan			
(ii)	<i>S</i>	0.01		
	<i>R</i>	22,55.99	22,56.00	..
	23- 12.15 Percent Himachal Pradesh State Development Loan 2008- Non Plan			
(iii)	<i>S</i>	0.01		
	<i>R</i>	15,85.49	15,85.50	..
	49- 5.60 Percent Himachal Pradesh State Development Loan 2004- Non Plan			
(iv)	<i>S</i>	0.01		
	<i>R</i>	42,14.99	42,15.00	..
	50- 6.35 Percent Himachal Pradesh State Development Loan 2004-			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non Plan				
(v)	S	0.01			
			8,12.00	8,12.00	..
	R	8,11.99			
51-	8.50 Percent Power Bond- Non Plan				
(vi)	S	0.01			
			17,82.50	17,82.50	..
	R	17,82.49			
52-	7.77 Percent Himachal Pradesh State Development Loan 2005- Non Plan				
(vii)	S	0.01			
			8,81.25	8,81.25	..
	R	8,81.24			
53-	7.39 Percent Himachal Pradesh State Development Loan 2015- Non Plan				
(viii)	S	0.01			
			8,97.50	8,97.50	..
	R	8,97.49			
56-	7.36 Percent Himachal Pradesh State Development Loan 2004- Non Plan				
(ix)	S	0.01			
			16,40.00	16,40.00	..
	R	16,39.99			

Augmentation in appropriation by ₹ 1,58,15.67 lakh through re-appropriation in March 2020 in the above nine cases was due to more requirement of funds for payment of interest.

115-	Interest on Ways and Means Advances from Reserve Bank of India -				
01-	Interest Charged on Ways and Means Advances from Reserve Bank of India- Non Plan				
	O	0.01			
			2,41.69	2,87.82	+ 46.13
	R	2,41.68			

In view of the final excess of ₹ 46.13 lakh, augmentation in appropriation by ₹ 2,41.68 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reasons for the final excess of ₹ 46.13 lakh were awaited (October 2020).

02-	Interest Charged on Shortfall and Overdraft from Reserve Bank of India-				
	Non Plan				
	<i>O</i>	0.01			
			70.11	73.14	+ 3.03
	<i>R</i>	70.10			

Augmentation in appropriation by ₹ 70.10 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest.

116-	Interest on 14 Day Treasury Bills -				
01-	Interest on 14 Day Treasury Bills-				
	Non Plan				
	<i>O</i>	4,00.00	4,00.00	9,86.68	+ 5,86.68

Reasons for the final excess of ₹ 5,86.68 lakh were awaited (October 2020).

200-	Interest on other Internal Debts -				
05-	Loans from National Co-Operative Development Corporation-				
	Non Plan				
	<i>O</i>	10,00.00			
			11,96.14	11,96.14	..
	<i>R</i>	1,96.14			

Augmentation in appropriation by ₹ 1,96.14 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest.

305-	Management of Debt -				
01-	Management of Debt-				
	Non Plan				
	<i>O</i>	5,60.00			
			5,90.00	6,33.86	+ 43.86
	<i>R</i>	30.00			

In view of the final excess of ₹ 43.86 lakh, augmentation in appropriation by ₹ 30.00 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest proved inadequate.

Reasons for the final excess of ₹ 43.86 lakh were awaited (October 2020).

04-	<i>Interest on Loans and Advances from Central Government -</i>				
101-	Interest on Loans for State/Union Territory Plan Schemes -				
01-	Interest on Block Loans-				
	Non Plan				
	<i>O</i>	61,81.32			
			67,11.00	67,11.00	..
	<i>R</i>	5,29.68			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in appropriation by ₹ 5,29.68 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
08- Treasury Organization- Plan	4,00.00		
O		3,91.05	2,61.55
			(-)1,29.50
R	(-)8.95		

Reasons for the final saving of ₹ 1,29.50 lakh were awaited (October 2020).

7610- Loans to Government Servants etc. -

201- House Building Advances -			
01- Advance to Government Servants for House- Plan	6,00.00		
O		78.72	80.70
			+1.98
R	(-)5,21.28		

Reduction in provision by ₹ 5,21.28 lakh through re-appropriation/surrender in March 2020 was due to less receipt of cases.

02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislators- Non Plan	50.00		
O		30.00	..
			(-)30.00
R	(-)20.00		

In view of the final saving of ₹ 30.00 lakh, reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2020 due to non receipt of cases proved unrealistic.

Reasons for the final saving of ₹ 30.00 lakh were awaited (October 2020).

03- Advances to Judges of High Court/Lokayukta/ Members of Administration Tribunal and Chairman/Members of Himachal Pradesh Public Service Commission-			
--	--	--	--

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non Plan				
(i)	O	7.50			
	R	(-)7.50	..	..	..
202-	Advances for Purchase of Motor Conveyances -				
03-	Loans to Ministers, Deputy Ministers, Presiding Officers for Purchase of Motor Cars-				
	Non Plan				
(ii)	O	20.00			
	R	(-)20.00	..	..	..

Entire provision of ₹ 27.50 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of cases.

800-	Other Advances -				
04-	Education Loan-				
	Non Plan				
	O	3,00.00			
	R	(-)2,91.86	8.14	8.14	..

Reduction in provision by ₹ 2,91.86 lakh through re-appropriation/surrender in March 2020 was due to less receipt of cases.

(xi) Above saving was partly counter balanced by excess occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
34- Treasury Buildings under World Bank Assisted Integrated Financial Management System (Externally Aided Programme)- Plan			
S	0.01		
		1,01.77	1,01.77
R	1,01.76		..

Augmentation in provision by ₹ 1,01.76 lakh through re-appropriation in March 2020 was due to more requirement of funds for construction of office building.

39-	Local Audit Department-				
	Plan				
	S	0.01			
	R	2,90.39	2,90.40	2,90.40	..

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

Augmentation in provision by ₹ 2,90.39 lakh through re-appropriation in March 2020 was due to purchase of office accommodation from Himachal Pradesh urban development authority.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
110- Ways and Means Advances from the Reserve Bank of India -			
03- Shortfall and Over Draft by Reserve Bank of India- Non Plan			
<i>S</i> 9,23,63.73	9,28,31.71	9,28,32.19	+ 0.48
<i>R</i> 4,67.98			

Augmentation in appropriation by ₹ 4,67.98 lakh through re-appropriation in March 2020 was due to repayment of ways and means advances taken from Reserve Bank of India.

6004- Loans and Advances from the Central Government -

02- Loans for State/Union Territory Plan Schemes-

101- Block Loans -

01- Normal Loans-

Non Plan

O 41,19.95

42,67.08 42,67.08 ..

R 1,47.13

Augmentation in appropriation by ₹ 1,47.13 lakh through re-appropriation in March 2020 was due to more requirement of funds for payment of interest.

(xiii) Above excess was partly counter balanced by saving occurred mainly under the following heads:-

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
108- Loans from National Co-Operative Development Corporation -			
02- Loans from National Co-Operative Development Corporation- Non Plan			
<i>O</i> 20,00.00	13,92.82	13,92.82	..
<i>R</i> (-)6,07.18			

Reduction in appropriation by ₹ 6,07.18 lakh through re-appropriation in March 2020 was due to less repayment of loan as per schedule.

APPROPRIATION ACCOUNTS
GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	91,08,97			
		97,27,51	85,95,84	(-)11,31,67
Supplementary	6,18,54			
Amount surrendered during the year (31 March 2020)				9,40,26
Charged				
Original	..			
		3,05,87	..	(-)3,05,87
Supplementary	3,05,87			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	41,04,04			
		41,24,04	37,74,38	(-)3,49,66
Supplementary	20,00			
Amount surrendered during the year (31 March 2020)				1,88,46

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,31.67 lakh in the voted provision of the Revenue Section, the supplementary grant of ₹ 6,18.54 lakh obtained in February 2020 and surrender of ₹ 9,40.26 lakh proved unnecessary and inadequate respectably while even the original grant remained substantially unutilized.
- (ii) In view of the final saving of ₹ 3,05.87 lakh in the charged appropriation of the Revenue Section, the supplementary grant of ₹ 3,05.87 lakh obtained in February 2020 proved unnecessary and no amount was surrendered by the department during the year which point out the need for good budgeting and better control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

- (iii) In view of the final saving of ₹ 3,49.66 lakh in the voted provision of the Capital Section, the supplementary grant of ₹ 20.00 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 1,88.46 lakh inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2070- Other Administrative Services -			
003- Training			
03- Himachal Pradesh Institute Public Administration- Non Plan			
O	4,69.53		
		3,68.39	3,68.20
R	(-)1,01.14		(-)0.19

Reduction in provision by ₹ 1,01.14 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more payment of outsourced services, enhancement in rates of wages of daily waged staff and more organization of training programme for staff.

118- Administration of Citizenship Act. -			
01- Expenditure on State Information Commission- Non-Plan			
O	2,55.32		
		2,35.62	2,35.61
R	(-)19.70		(-)0.01

Reduction in provision by ₹ 19.70 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales, partly counter balanced by excess due to more receipt of rent bills, more appointment of daily wage staff and more expenditure on furnishings.

2202- General Education -			
05- Language Development -			
001- Direction and Administration -			
01- Directorate- Non Plan			
O	4,35.73		
		2,61.91	2,61.91
R	(-)1,73.82		..

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 1,73.82 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more entitlement of students for scholarship, more payment of outsourced services and more expenditure on advertisement, publicity and less receipt of medical reimbursement claims.

102-	Promotion of Modern Indian Languages and Literature -				
01-	Development of Hindi-				
	Non Plan				
	O	71.21			
			56.13	56.14	+0.01
	R	(-15.08)			

Reduction in provision by ₹ 15.08 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

2204- Sports and Youth Services -

001-	Direction and Administration -				
01-	Directorate-				
	Non Plan				
	O	12,24.65			
			10,02.86	10,02.87	+0.01
	R	(-2,21.79)			

Reduction in provision by ₹ 2,21.79 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales, payment of outsourced services, less expenditure on purchase of sports articles, less expenditure on departmental activities and less touring by the staff.

	Plan				
	O	1,50.00			
			1,11.32	1,11.32	..
	R	(-38.68)			

Reduction in provision by ₹ 38.68 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on maintenance and purchase of sports articles.

104-	Sports and Games -				
01-	Mountaineering Institution and Allied Sports-				
	Manali-				
	Non Plan				
	O	5,30.40			
	S	0.01	3,33.74	3,33.73	(-0.01)
	R	(-1,96.67)			

Reduction in provision by ₹ 1,96.67 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less engagement of daily waged staff and less expenditure on purchase of articles for mountaineering and sports.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

800- Other Expenditure-					
04- Himachal Sports Council-					
Centrally Sponsored Scheme					
Plan					
O	1.00				
		
R	(-1.00)				

Entire provision by ₹ 1.00 lakh was reduced through surrender in March 2020 was due to non receipt of funds from Government of India.

2205- Art and Culture -

102- Promotion of Arts and Culture					
02- Expenditure on Festivals-					
Plan					
O	3,20.00				
S	0.01	2,37.31	2,16.31		(-21.00)
R	(-82.70)				

In view of the final saving of ₹ 21.00 lakh the reduction in provision by ₹ 82.70 lakh through re-appropriation/surrender in March 2020 was due to non organization of samelan partly counter balanced by excess due to more receipt of cases proved inadequate.

Reasons for the final saving of ₹ 21.00 lakh were awaited (October 2020).

04- Kala Kendra's-					
Non Plan					
O	36.03				
		25.64	25.60		(-0.04)
R	(-10.39)				

Reduction in provision by ₹ 10.39 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on exhibition.

05- Assistance to other Institutions-					
Non Plan					
(i) O	10.00				
		7.30	7.30		..
R	(-2.70)				
Plan					
(ii) O	30.00				
		16.45	16.45		..
R	(-13.55)				

Reduction in provision by ₹ 16.25 lakh through surrender in March 2020 in the above two cases was due to Covid-19 Grant not released.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

07- Financial Support to Artists of Documentary Films-
Non Plan

O	30.00			
		0.52	0.52	..
R	(-)29.48			

Reduction in provision by ₹ 29.48 lakh through surrender in March 2020 was due to amendment in scheme.

103- Archaeology-

01- Expenditure on Operation of Antiquities and Art Treasuries Act
1972-
Non Plan

O	2,05.79			
		1,58.69	98.81	(-)59.88
R	(-)47.10			

In view of the final saving of ₹ 59.88 lakh the reduction in provision by ₹ 47.10 lakh through re-appropriation/surrender in March 2020 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims partly counter balanced by excess due to more receipt of Grant-in-Aid cases proved inadequate.

Reasons for the final saving of ₹ 59.88 were awaited (October 2020).

Plan

O	1,19.00			
		1,18.46	8.19	(-)1,10.27
R	(-)0.54			

Reasons for the final saving of ₹ 1,10.27 lakh were awaited (October 2020).

104- Archives -

01- Establishment of State Archive-
Non-Plan

O	96.23			
		75.59	75.94	+0.35
R	(-)20.64			

Reduction in provision by ₹ 20.64 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and non-fulfilment of codal formalities.

107- Museums -

01- Himachal State Museums-
Non Plan

O	2,75.09			
		2,17.69	2,17.70	+0.01
R	(-)57.40			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 57.40 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

2220- Information and Publicity -

01- *Films -*

001- Direction and Administration -

01- Directorate-

Non Plan

O 6,64.18

5,68.70 5,68.69 (-)0.01

R (-)95.48

Reduction in provision by ₹ 95.48 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on miscellaneous items.

02- District Establishment-

Non Plan

O 8,60.72

7,27.90 7,27.88 (-)0.02

R (-)1,32.82

Reduction in provision by ₹ 1,32.82 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

105- Production of Films -

01- Production and Dissemination of Electronic

Publicity Material-

Non Plan

O 2,05.18

1,76.60 1,76.60 ..

R (-)28.58

Reduction in provision by ₹ 28.58 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure due to Covid-19 lockdown.

60- *Others -*

102- Information Centres -

01- Press Information Bank Services-

Non Plan

O 2,47.58

2,26.57 2,26.57 ..

R (-)21.01

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 21.01 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure due to Covid-19 lockdown/curfew partly counter balanced by excess due to payment of outsourced services.

2250- Other Social Services

103- Upkeep of Shrines, Temples etc. -

01- Management of Temples-
Non Plan

O	1,34.25				
		83.82	83.51	(-)0.31	
R	(-)50.43				

Reduction in provision by ₹ 50.43 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Grant-in-Aid for Revolving Fund for Temples-
Non Plan

O	3,00.00				
		
R	(-)3,00.00				

Entire provision of 3,00.00 lakh was reduced through re-appropriation in March 2020 was due to non fulfilment of codal formalities.

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

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

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

23- Maintenance Expenditure on Public Relation
Department and Buildings-
Non Plan

O	0.01				
		57.75	57.75	..	
R	57.74				

Augmentation in provision by ₹ 57.74 lakh through re-appropriation in March 2020 was due to repair/maintenance of office buildings.

2070- Other Administrative Services -

003- Training -

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

02-	Training Expenses of Himachal Pradesh				
	Administrative Service Probationers-				
	Non Plan				
	O	84.51			
			1,12.06	1,12.06	..
	R	27.55			

Augmentation in provision by ₹ 27.55 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance and interim relief to the staff.

2205- Art and Culture -

104-	Archives -				
	01- Establishment of State Archive-				
	Plan				
	O	2.00			
	S	0.01	11.04	11.04	..
	R	9.03			

Augmentation in provision by ₹ 9.03 lakh through re-appropriation in March 2020 was due to providing assistance for digitalization of written heritage in state archives partly counter balanced by saving due to non-fulfilment of codal formalities.

2220- Information and Publicity -

	60- Others -				
101-	Advertising and Visual Publicity -				
	01- Expenditure on Advertising and Visual Publicity-				
	Non Plan				
	O	12,29.32			
	S	6,18.51	23,31.39	23,31.39	..
	R	4,83.56			

Augmentation in provision by ₹ 4,83.56 lakh through re-appropriation in March 2020 was due to more expenditure on advertising, publicity, purchase of new vehicles, more expenditure on meeting, conference, telephone, electricity and water bills.

102-	Information Centres -				
	02- Himachal Pradesh Patrakar Kalyan Yojna-				
	Non Plan				
	O	50.00			
			1,22.64	1,22.64	..
	R	72.64			

Augmentation in provision by ₹ 72.64 lakh through re-appropriation in March 2020 was due to providing laptops to all state/district level accredited journalists in the state.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

107-	Song and Drama Services -				
01-	Expenditure on Songs and Drama Services- Non Plan				
	O	1,99.30		3,25.31	3,25.31 ..
	R	1,26.01			

Augmentation in provision by ₹ 1,26.01 lakh through re-appropriation in March 2020 was due to more expenditure on special publicity campaign partly counter balanced by saving due to non filling up of vacant posts and non revision of pay scales.

(vi)	Saving in the charged appropriation occurred mainly under the following head:-			
	Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)

2205- Art and Culture -

103-	Archaeology -			
01-	Expenditure on Operation of Antiquities and Art Treasuries Act 1972- Non Plan			
	S	3,05.87	3,05.87	.. (-) 3,05.87

Entire appropriation of ₹ 3,05.87 lakh obtained through supplementary grant was remained unutilised; reasons for which were awaited (October 2020).

Capital Section

(vii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)

4059- Capital Outlay on Public Works -

80-	General -			
051-	Construction -			
06-	Construction of Himachal Pradesh Institute of Public Administration Buildings- Plan			
	O	2,00.00	2,00.00	38.80 (-)1,61.20

Reason for the final saving of ₹ 1,61.20 lakh were awaited (October 2020).

4202- Capital Outlay on Education, Sports, Art and Culture -

03-	Sports and Youth Services -			
101-	Youth Hostels -			

APPROPRIATION ACCOUNTS
GRANT NO. 30- conclud.

01- Building- Plan					
O	5,00.00		4,57.00	4,57.00	..
R	(-)43.00				

Reduction in provision by ₹ 43.00 lakh through surrender in March 2020 was due to less expenditure on major works.

102- Sports Stadium- 04- Mukhya Mantri Khel Vikas Yojna- Non Plan					
O	6,80.00		5,79.80	5,79.80	..
R	(-)1,00.20				

Reduction in provision by ₹ 1,00.20 lakh through surrender in March 2020 was due to less expenditure on Yojna.

4220- Capital Outlay on Information and Publicity-

60- Others -					
101- Buildings- 01- Public Works- Plan					
O	30.00		..	..	..
R	(-)30.00				

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2020 was due to Covid-19 lockdown/curfew.

APPROPRIATION ACCOUNTS
GRANT NO. 31 - TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 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, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE 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, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM AND 6801-LOANS FOR POWER PROJECTS)

Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)		

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Voted				
Original	13,60,01,92			
		13,60,02,36	9,88,63,75	(-3,71,38,61)
Supplementary	44			
Amount surrendered during the year (31 March 2020)				3,29,18,53
Charged				
Original	..			
		33,96	17,50	(-)16,46
Supplementary	33,96			
Amount surrendered during the year (31 March 2020)				7
Capital Section				
Voted				
Original	3,75,37,95			
		4,39,52,49	3,45,48,47	(-)94,04,02
Supplementary	64,14,54			
Amount surrendered during the year (31 March 2020)				92,72,79

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,71,38.61 lakh in the voted provision of the Revenue Section, surrender of ₹ 3,29,18.53 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 16.46 lakh in the charged appropriation of the Revenue Section, supplementary grant of ₹ 33.96 lakh obtained in February 2020 and Surrender of ₹ 0.07 lakh proved excessive and inadequate respectively.
- (iii) In view of the final saving of ₹ 94,04.02 lakh in the voted provision of the Capital Section, supplementary grant of ₹ 64,14.54 lakh obtained in February 2020 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 (-) |
|------|----------------|---------------------------------------|--------------------------|
|------|----------------|---------------------------------------|--------------------------|

2014- Administration of Justice -

796- Tribal Area Sub-Plan -

01- Expenditure on Civil and Sessions Courts-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Non Plan				
(i)	O	2,49.99			
			2,17.88	2,17.88	..
	R	(-)32.11			
03-	Expenditure on other Law Officers- Non Plan				
(ii)	O	90.94			
			68.70	68.73	+0.03
	R	(-)22.24			
Reduction in provision by ₹ 54.35 lakh through re-appropriation in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scale partly counter balanced by excess due to more receipt of medical reimbursement claims.					
2029-	Land Revenue -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Establishment- Non Plan				
(i)	O	5,78.66			
			4,59.26	4,59.02	(-)0.24
	R	(-)1,19.40			
03-	Strengthening of Primary and Supervisory Land Records Agency (District Charges)- Non Plan				
(ii)	O	1,30.42			
			75.34	75.34	..
	R	(-)55.08			
2045-	Other Taxes and Duties on Commodities and Services -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Collection of Taxes- Non Plan				
(iii)	O	1,05.53			
			82.66	82.69	+0.03
	R	(-)22.87			
Reduction in provision by ₹ 1,97.35 lakh through re-appropriation in March 2020 in the above three cases was due to non filling up of vacant posts and non revision of pay scale.					
2053-	District Administration -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Establishment- Non Plan				
	O	12,29.94			
			9,01.03	9,00.93	(-)0.10
	R	(-)3,28.91			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 3,28.91 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, less receipt of electricity, telephone, water bills, medical reimbursement claims, less expenditure on travelling partly counter balanced by excess due to more expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles, purchase of new vehicles and more payment of daily wagers.

03- Expenditure on Appointment of Staff
(Special Central Assistance)-

Non Plan

O	2,08.24			
		1,50.59	1,50.62	+0.03
R	(-)57.65			

Reduction in provision by ₹ 57.65 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

Plan

O	2,48.00			
		5,80.33	1,43.65	(-)4,36.68
R	3,32.33			

In view of the final saving of ₹ 4,36.68 lakh, augmentation in provision by ₹ 3,32.33 lakh through re-appropriation in March 2020 was due to more expenditure on rent, rate, land slide affected families of Kandhar Village of Runu Colony and more receipt of telephone, electricity and water bills proved unnecessary.

Reasons for the final saving of ₹ 4,36.68 lakh were awaited (October 2020).

13- Expenditure on Office of Additional District
Magistrate Bharmour-

Non Plan

O	15.38			
		11.00	11.00	..
R	(-)4.38			

Reduction in provision by ₹ 4.38 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

2054- Treasury and Accounts Administration -

796- Tribal Areas Sub Plan -

01- Expenditure on District Treasury and Sub-
Treasury Establishment-

Non Plan

O	3,56.64			
		3,03.30	3,03.33	+0.03
R	(-)53.34			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 53.34 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale, less receipt of electricity, telephone and water bills, less expenditure on outsourced vehicles, petrol, oil, lubricant, repair of vehicles and less receipt of medical reimbursement claims.

2055- Police -

796- Tribal Areas Sub Plan -

01- Expenditure on Police Organization-
Non Plan

O 59,94.40

44,81.69 44,81.76 +0.07

R (-)15,12.71

Reduction in provision by ₹ 15,12.71 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Expenditure on Criminal Investigation and Vigilance-
Non Plan

(i) O 1,35.85

1,01.68 1,01.72 +0.04

R (-)34.17

04- Expenditure on Police Radio Staff-
Non Plan

(ii) O 8,50.14

7,00.02 7,00.06 +0.04

R (-)1,50.12

Reduction in provision by ₹ 1,84.29 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scale.

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 5.17

2.88 2.88 ..

R (-)2.29

05- Expenditure for New Supply of Tools and Plants-
Non Plan

(ii) O 16.78

10.94 10.94 ..

R (-)5.84

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 8.13 lakh through re-appropriation in March 2020 in the above two cases was due to Covid-19 enforcement of curfew/lockdown.

08-	Expenditure under Suspense (Stock Manufacturing)- Non Plan				
	O	5,00.00			
			3,99.20	3,99.20	..
	R	(-),00.80			

Reduction in provision by ₹ 1,00.80 lakh through re-appropriation in March 2020 was due to less purchase/storage of material for construction of building by various departments.

11-	Maintenance Provision for Adjustment of Recovery- Non Plan				
	O	11,61.03			
			1,14.47	1,14.47	..
	R	(-),046.56			

Reduction in provision by ₹ 10,46.56 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on maintenance for adjustment of recovery.

80- *General -*

796- Tribal Area Sub-Plan -

02- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non Plan

	O	11,94.22			
			8,06.49	9,37.12	+1,30.63
	R	(-),387.73			

In view of the final excess of ₹ 1,30.63 lakh, reduction in provision by ₹ 3,87.73 lakh through re-appropriation in March 2020 due to non filling up of vacant posts and non revision of pay scale proved excessive.

Reasons for the final excess of ₹ 1,30.63 lakh were awaited (October 2020).

05- Maintenance of Primary/Middle Schools-
Plan

	O	1,92.00			
			1,22.08	1,22.08	..
	R	(-),69.92			

Reduction in provision by ₹ 69.92 lakh through re-appropriation in March 2020 was due to less expenditure on repair of official buildings.

2062- Vigilance -

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	State Vigilance and Anti Corruption Bureau-				
	Non Plan				
	O	1,94.21			
			1,36.01	1,36.06	+0.05
	R	(-)58.20			

Reduction in provision by ₹ 58.20 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

2070- Other Administrative Services -

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Fire Station-				
	Non Plan				
	O	1,38.53			
			1,05.92	1,05.97	+0.05
	R	(-)32.61			

Reduction in provision by ₹ 32.61 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale and less engagement of daily wagers.

2202- General Education -

01-	<i>Elementary Education -</i>				
796-	Tribal Areas Sub-Plan -				
02-	Expenditure on Block Primary Education Officers and Staff-				
	Non Plan				
(i)	O	4,61.58			
			2,63.94	2,63.93	(-)0.01
	R	(-)1,97.64			
03-	Expenditure on Primary Schools-				
	Non Plan				
(ii)	O	90,18.15			
			72,48.82	72,48.82	..
	R	(-)17,69.33			

Reduction in provision by ₹ 19,66.97 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

	Plan				
	O	6,40.90			
			4,46.39	4,46.39	..
	R	(-)1,94.51			

Reduction in provision by ₹ 1,94.51 lakh through re-appropriation in March 2020 was due to promotion of contingent paid to the posts of peon, less receipt of telephone, electricity, water bills, less organization of seminars/workshops, less receipt of applications for scholarship, stipend and concessions.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07- Expenditure on District Institute of Educational Training-
Centrally Sponsored Scheme
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non filling up of vacant posts and non revision of pay scales.

10- Grant-in-Aid to Elementary Education under
Parent Teacher Association-
Plan

O 6,59.00

R (-)76.35

5,82.65 5,82.66 +0.01

Reduction in provision by ₹ 76.35 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on grant-in-aid to parent teachers association.

11- Hot Cooked Meal Mid-Day Meal-
Centrally Sponsored Scheme
Plan

O 8,61.00

R (-)5,52.14

3,08.86 3,08.86 ..

Reduction in provision by ₹ 5,52.14 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew. Whereas grant of ₹ 4,16.42 lakh was received from Government of India.

Plan

O 2,44.00

R (-)1,23.67

1,20.33 1,20.32 (-)0.01

Reduction in provision by ₹ 1,23.67 lakh through re-appropriation/surrender in March 2020 was due to less receipt of honorarium bills and Covid-19 enforcement of lockdown/curfew.

12- Sarav Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

(i) O 1.00

R (-)1.00

..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

16-	Atal Vardi Yojna - Plan				
	O	3,05.00			
	R	(-5.53)	2,99.47	28.14	(-2,71.33)

Reasons for the final saving of ₹ 2,71.33 lakh were awaited (October 2020).

19-	Urdu and Punjabi Teachers- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
	R	(-1.00)	..	..	..

20-	Pre-Matric Scholarship to Unclean Students- Centrally Sponsored Scheme Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

21-	Samgar Shiksha Abhiyaan- Centrally Sponsored Scheme Plan				
(i)	O	34,60.00			
	R	(-14,83.34)	19,76.66	19,76.66	..
	Plan				
(ii)	O	3,83.00			
	R	(-1,63.36)	2,19.64	2,19.64	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 16,46.70 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to Covid-19 enforcement of lockdown/curfew.

02- Secondary Education -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Middle School under Minimum Need Programme- Non Plan				
O	49,01.39			
		38,81.46	38,81.46	..
R	(-)10,19.93			

Reduction in provision by ₹ 10,19.93 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	2,78.60			
		1,59.91	1,40.54	(-)19.37
R	(-)1,18.69			

Reduction in provision by ₹ 1,18.69 lakh through re-appropriation in March 2020 was due to less engagement of daily wagers, less receipt of telephone, electricity and water bills, non completion of codal formalities and less students covered under the scheme.

03- Expenditure on High Schools other than Minimum Need Programme- Non Plan				
O	64,03.59			
		51,26.26	51,09.66	(-)16.60
R	(-)12,77.33			

Reduction in provision by ₹ 12,77.33 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	6,65.40			
		2,85.13	2,85.13	..
R	(-)3,80.27			

Reduction in provision by ₹ 3,80.27 lakh through re-appropriation/surrender in March 2020 was due to non completion of codal formalities, less expenditure on purchase of material/articles, less engagement of daily wagers, less receipt of telephone, electricity and water bills.

06- Expenditure on Construction of Girls' Toilet- Plan				
O	2.00			
		1.00	1.00	..
R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1.00 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on repair of school buildings.

09-	Rashtriya Madhyamik Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
	R	(-1.00)	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

10-	Grant-in-Aid to Secondary Education under Parent Teachers' Association- Plan				
	O	90.00			
	R	(-37.63)	52.37	52.37	..

Reduction in provision by ₹ 37.63 lakh through surrender in March 2020 was due to less receipt of demand from parent teachers' association.

12-	Expenditure on Upgradation of Merit of Scheduled Caste/Scheduled Tribe Students- Centrally Sponsored Scheme Plan				
	O	3.00			
	R	(-3.00)	..	..	..

Entire provision of ₹ 3.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

15-	Atal Vardi Yojna/Mukhya Mantri Vardi Yojna- Plan				
	O	1,35.00			
	R	(-1,35.00)	..	..	..

Entire provision of ₹ 1,35.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

16-	Expenditure on Vocationalisation of Secondary Education- Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00			
	R	(-1.00)	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..
17-	Expenditure on Teacher Education- Centrally Sponsored Scheme				
	Plan				
(iii)	O	2.00			
	R	(-2.00)	..	..	..
	Plan				
(iv)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 5.00 lakh was reduced through re-appropriation in March 2020 in the above four cases; reasons for which were not intimated (October 2020).

18-	Pre-Matric Scholarship for Scheduled Tribe Students- Centrally Sponsored Scheme				
	Plan				
	O	1,06.00			
	R	(-22.08)	83.92	..	(-83.92)

In view of the final saving of ₹ 83.92 lakh, reduction in provision by ₹ 22.08 lakh through re-appropriation in March 2020 due to less receipt of central share from Government of India proved inadequate.

Entire provision of ₹ 83.92 lakh remained unutilized; reasons for which were awaited (October 2020).

	Plan				
	O	12.00			
	R	(-2.68)	9.32	9.32	..

Reduction in provision by ₹ 2.68 lakh through surrender in March 2020 was due to less receipt of central share, state share reduced proportionately.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

- 19- Inclusive Education to the Disabled at Secondary Stage
(Rashtriya Madhyamic Shiksha Abhiyan)-
Centrally Sponsored Scheme

Plan

O 12.00

..

R (-)12.00

Entire provision of ₹ 12.00 lakh was reduced through re-appropriation in March 2020 due to scheme merged to Samagra Shiksha Abhiyan.

Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

- 22- Grant-in-Aid to Information and Communication Technology
(Phase I and II)-
Centrally Sponsored Scheme

Plan

(i) O 1.00

..

R (-)1.00

Plan

(ii) O 1.00

..

R (-)1.00

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

- 25- Samgar Shiksha Abhiyaan-
Centrally Sponsored Scheme

Plan

O 26,75.00

6,72.32 6,72.32 ..

R (-)20,02.68

Reduction in provision by ₹ 20,02.68 lakh through re-appropriation/surrender in March 2020 was due to less receipt of funds from Government of India.

Plan

O 2,94.00

74.71 74.71 ..

R (-)2,19.29

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 2,19.29 lakh through surrender in March 2020 was due to matching state share released in proportion to central share.

26- Upgradation/Maintenance of existing Information
Communication Technology Laboratories and other Facilities-
Plan

O	4,50.00				
R	(-)4,50.00	..	..	..	..

Entire provision of ₹ 4,50.00 lakh was reduced through surrender in March 2020 due to non finalization of e-bid and lockdown.

03- *University and Higher Education -*

796- Tribal Area Sub-Plan -

02- Expenditure on Degree Colleges-
Centrally Sponsored Scheme
Plan

O	12,15.00				
		20,12.16	..	(-)20,12.16	
R	7,97.16				

In view of the final saving of ₹ 20,12.16 lakh augmentation in provision by ₹ 7,97.16 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved unnecessary.

Entire provision of ₹ 20,12.16 lakh remained unutilized; reasons for which were awaited (October 2020).

Non Plan

O	8,14.69				
		5,42.79	5,42.82	+0.03	
R	(-)2,71.90				

Reduction in provision by ₹ 2,71.90 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan

O	1,51.50				
		2,39.17	15.61	(-)2,23.56	
R	87.67				

In view of the final saving of ₹ 2,23.56 lakh, augmentation in provision by ₹ 87.67 lakh through re-appropriation in March 2020 was due to more receipt of telephone, electricity and water bills proved unnecessary.

Reasons for the final saving of ₹ 2,23.56 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03-	Grant-in-Aid to Himachal Pradesh University- Plan				
	O	9,45.00			
			7,08.75	7,08.75	..
	R	(-)2,36.25			

Reduction in provision by ₹ 2,36.25 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

08-	Rashtriya Uchhtar Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
	O	5,79.00			
			1,90.41	1,90.41	..
	R	(-)3,88.59			

Reduction in provision by ₹ 3,88.59 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

	Plan				
	O	64.00			
			21.16	21.16	..
	R	(-)42.84			

Reduction in provision by ₹ 42.84 lakh through re-appropriation/surrender in March 2020 was due to matching state share released in proportionate to central share.

80- *General -*

796-	Tribal Area Sub-Plan-				
01-	Environment Orientation to School Education- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
		
	R	(-)1.00			

2204- Sports and Youth Services -

796-	Tribal Area Sub-Plan -				
04-	National Programme for Youth and Adolescent Development- Centrally Sponsored Scheme Plan				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

01- Expenditure on Public Libraries-
Non Plan

O 19.73

13.61 12.82 (-)0.79

R (-)6.12

Reduction in provision by ₹ 6.12 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less engagement of daily wagers.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-
Non Plan

O 1,82.61

1,15.07 1,15.07 ..

R (-)67.54

Reduction in provision by ₹ 67.54 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

Plan

O 1,05.75

75.73 75.74 +0.01

R (-)30.02

Reduction in provision by ₹ 30.02 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

02- Expenditure on Allopathic Programme-
Non Plan

(i) O 8,37.12

6,08.72 6,08.73 +0.01

R (-)2,28.40

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-

Non Plan

(ii) O 10,33.42

7,98.45 7,98.45 ..

R (-)2,34.97

Reduction in provision by ₹ 4,63.37 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	7,84.71			
		7,42.02	7,42.02	..
R	(-)42.69			

Reduction in provision by ₹ 42.69 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less demand under the scheme, less receipt of medical reimbursement claims and less expenditure on travelling.

04- *Rural Health Services-Other Systems of Medicine -*

796- Tribal Area Sub-Plan -

04- Expenditure on Ayurvedic Programme-

Non Plan

O	5,94.42			
		4,76.47	4,76.39	(-)0.08
R	(-)1,17.95			

Reduction in provision by ₹ 1,17.95 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan

O	6,07.79			
		4,24.81	4,24.74	(-)0.07
R	(-)1,82.98			

Reduction in provision by ₹ 1,82.98 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on purchase of materials/articles, less engagement of daily wagers, less receipt of electricity, telephone, water bills and medical reimbursement claims.

05- *Medical Education, Training and Research -*

796- Tribal Area Sub-Plan -

03- Upgradation of Dr. Rajinder Prashad Medical College Tanda-Centrally Sponsored Scheme

Plan

(i) O	1.00			
	
R	(-)1.00			

Plan

(ii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

06- *Public Health -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Staff-				
	Non Plan				
(i)	O	92.02			
			34.29	34.29	..
	R	(-)57.73			
03-	Expenditure on Tuberculosis Survey and Domiciliary Care-				
	Non Plan				
(ii)	O	16.64			
			9.40	9.40	..
	R	(-)7.24			
04-	Expenditure on Sexually Transmitted Diseases				
	Control Organization-				
	Non Plan				
(iii)	O	68.91			
			41.75	41.75	..
	R	(-)27.16			
05-	Expenditure on Expand Programme on Immunization-				
	Non Plan				
(iv)	O	1,43.14			
			1,07.88	1,07.88	..
	R	(-)35.26			
07-	Expenditure on Leprosy Eradication Programme-				
	Non Plan				
(v)	O	8.22			
			5.94	5.95	+0.01
	R	(-)2.28			
Reduction in provision by ₹ 1,29.67 lakh through re-appropriation/surrender in March 2020 in the above five cases was due to non filling up of vacant posts and non revision of pay scales.					
12-	Establishment of National Leprosy Supervisory Units-				
	Centrally Sponsored Scheme				
	Plan				
	O	31.00			
			19.39	19.39	..
	R	(-)11.61			
Reduction in provision by ₹ 11.61 lakh through re-appropriation in March 2020 was due to non filling of vacant posts, non revision of pay scales, non receipt of medical reimbursement claims and less expenditure on travelling.					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

15-	Trauma Centre-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00			
		
	R	(-1.00)			
	Plan				
(ii)	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

2211- Family Welfare -

796- Tribal Area Sub-Plan -

01- Expenditure on Family Planning Programme-

Non Plan

O	55.60			
		26.16	26.16	..
R	(-29.44)			

Reduction in provision by ₹ 29.44 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

03- Expenditure on Family Welfare Programme-

Centrally Sponsored Scheme

Plan

O	6,08.00			
		5,45.78	5,45.79	+0.01
R	(-62.22)			

Reduction in provision by ₹ 62.22 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of telephone, electricity, water bills, less engagement of daily wagers, less expenditure on machinery, equipment, less purchase of material, less expenditure on repair of office buildings and on travelling.

Plan

O	7.90			
		1.60	1.60	..
R	(-6.30)			

Reduction in provision by ₹ 6.30 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

05-	Indira Gandhi Balika Surkasha Yojna- Plan				
	O	6.50			
			3.75	3.75	..
	R	(-)2.75			

Reduction in provision by ₹ 2.75 lakh through surrender in March 2020 was due to non fulfilment of codal formalities.

06-	Additional Development Grant to Gram Panchayats for Best Female Birth Ratio- Plan				
	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2020 due to non receipt of proposals.

08-	National Rural Health Mission- Centrally Sponsored Scheme Plan				
	O	34,06.00			
			15,38.00	15,38.00	..
	R	(-)18,68.00			

Reduction in provision by ₹ 18,68.00 lakh through re-appropriation in March 2020 was due to less release of funds from Government of India. Whereas grant of ₹ 14,73.00 lakh was received from Government of India.

09-	Expenditure on Rashtriya Svasthya Bima Yojna - Centrally Sponsored Scheme Plan				
(i)	O	1.00			
		
	R	(-)1.00			
	Plan				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases; reasons for which were not intimated (October 2020).

10-	National Ambulance Service - Centrally Sponsored Scheme				
-----	--	--	--	--	--

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	50.00			
R	(-)50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of funds from Government of India.

2215- Water Supply and Sanitation -

01- Water Supply -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Work Charged Staff converted into Regular Establishment- Non Plan				
O	31,38.29	23,90.27	23,88.22	(-)2.05
R	(-)7,48.02			

Reduction in provision by ₹ 7,48.02 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scale, less expenditure on travelling and less receipt of medical reimbursement claims.

08- Energy Charges for Rural Water Supply Schemes- Plan				
O	3.50	0.12	0.12	..
R	(-)3.38			

Reduction in provision by ₹ 3.38 lakh through surrender in March 2020 was due to less expenditure on energy charges.

09- Maintenance Provision for Adjustment of Recovery- Non Plan				
O	28,35.56	17,94.84	17,94.84	..
R	(-)10,40.72			

Reduction in provision by ₹ 10,40.72 lakh through surrender in March 2020 was due to less expenditure on maintenance for adjustment of recovery.

2216- Housing -

03- Rural Housing -				
796- Tribal Area Sub-Plan -				
01- Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/ Indira Awas Yojna/Pradhan Mantri Awas Yojna- Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	3,32.00			
	R	(-)3,32.00	..	..	..
	Plan				
(ii)	O	37.00			
	R	(-)37.00	..	..	..

Entire provision of ₹ 3,69.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases due to non receipt of funds from Government of India.

08- Mukhya Mantri Awas Yojna-

Plan

O 1,77.00

88.38 56.00 (-)32.38

R (-)88.62

In view of the final saving of ₹ 32.38 lakh, reduction in provision by ₹ 88.62 lakh through re-appropriation in March 2020 due to less expenditure on repair of residential buildings and non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 32.38 lakh were awaited (October 2020).

05- *General Pool Accommodation -*

796- Tribal Area Sub-Plan-

01- Expenditure on Maintenance and Repair-

Plan

O 22.00

3.65 3.65 ..

R (-)18.35

Reduction in provision by ₹ 18.35 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on repair of residential buildings.

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

796- Tribal Area Sub-Plan -

04- Pradhan Mantri Awas Yojana Housing for all
(Urban) -

Centrally Sponsored Scheme

Plan

O 20.00

1,59.00 .. (-)1,59.00

R 1,39.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 1,59.00 lakh, augmentation in provision by ₹ 1,39.00 lakh through re-appropriation in March 2020 was due to more release of funds from Government of India proved unnecessary. Whereas grant of ₹ 1,56.60 lakh was received from Government of India.

Entire provision of ₹ 1,59.00 lakh remained unutilised; reasons for which were awaited (October 2020).

Plan

O	2.00			
		17.40	..	(-)17.40
R	15.40			

In view of the final saving of ₹ 17.40 lakh, augmentation in provision by ₹ 15.40 lakh through re-appropriation in March 2020 was due to matching state share released in proportionate to central share proved unnecessary.

Entire provision of ₹ 17.40 lakh remained unutilised; reasons for which were awaited (October 2020).

2220- Information and Publicity -

60- Others -

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-
Non Plan

O	43.94			
		31.92	31.94	+0.02
R	(-)12.02			

Reduction in provision by ₹ 12.02 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more receipt of medical reimbursement claims.

02- Expenditure on Publicity Programme-
Non Plan

O	1,07.62			
		79.10	79.15	+0.05
R	(-)28.52			

Reduction in provision by ₹ 28.52 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on payment of outsourced services.

**2225- Welfare of Scheduled Castes, Scheduled Tribes, Other
Backward Classes and Minorities -**

02- Welfare of Scheduled Tribes -

796- Tribal Area Sub-Plan-

01- Expenditure on Scheme for Schedule Caste/Scheduled Tribes and
other Backward Classes-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	25.00			
	
R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of funds from Government of India.

Plan				
(i) O	45.00			
		4.93	4.93	..
R	(-)40.07			
12- Computer Application Training- Plan				
(ii) O	60.00			
		39.82	39.82	..
R	(-)20.18			

Reduction in provision by ₹ 60.25 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of proposals.

2230- Labour and Employment -

<i>01- Labour -</i>				
796- Tribal Area Sub-Plan-				
01- Expenditure on Enforcement of Labour Laws- Non Plan				
(i) O	33.46			
		25.61	25.64	+0.03
R	(-)7.85			
<i>02- Employment Services -</i>				
796- Tribal Area Sub-Plan-				
01- Expenditure on Employment Services- Non Plan				
(ii) O	77.90			
		26.81	26.81	..
R	(-)51.09			

Reduction in provision by ₹ 58.94 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	14.00			
		7.56	7.57	+0.01
R	(-)6.44			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 6.44 lakh through surrender in March 2020 was due to less receipt of telephone, electricity, water bills, medical reimbursement claims and less expenditure on travelling.

02- Unemployment Allowance-
Non Plan

O	1,00.00				
		35.46	35.46		..
R	(-)64.54				

Reduction in provision by ₹ 64.54 lakh through surrender in March 2020 was due to less entitlement for unemployment allowance.

03- *Training -*

796- Tribal Area Sub-Plan -

02- Expenditure on Tailoring Centres in Himachal Pradesh -
Non Plan

(i) O	11.47				
		5.04	5.04		..
R	(-)6.43				

04- Expenditure on Rural Industrial Training
Institutes in Himachal Pradesh-
Centrally Plan
Plan

(ii) O	16.00				
		4.85	4.85		..
R	(-)11.15				

Reduction in provision by ₹ 17.58 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

Plan

O	1,52.00				
		1,04.50	1,04.50		..
R	(-)47.50				

Reduction in provision by ₹ 47.50 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scales, less receipt of medical reimbursement claims, less expenditure on purchase of material/articles, machinery, equipment, less engagement of daily wagers and less receipt of applications.

06- Skill Development Allowance-
Non Plan

O	1,03.37				
		21.91	21.61		(-)0.30
R	(-)81.46				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 81.46 lakh through surrender in March 2020 was due to less entitlement for skill development allowance.

2235- Social Security and Welfare -

02- Social Welfare -

796- Tribal Area Sub-Plan -

02- Expenditure on Integrated Child Care Services-

Plan

O 2.00

R (-)2.00

..

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 due to non implementation of the scheme.

03- Integrated Child Development Scheme-

Centrally Sponsored Scheme

Plan

O 23,01.00

R (-)15,43.50

7,57.50 7,57.51 +0.01

Reduction in provision by ₹ 15,43.50 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less receipt of telephone, electricity, water bills, non organization of camps, non procurement of pre school kit for anganwari centres, less receipt of rent bills, less engagement of daily wagers and less expenditure on travelling.

Plan

O 4,36.00

R (-)3,40.12

95.88 95.90 +0.02

Reduction in provision by ₹ 3,40.12 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on purchase of material/articles, less receipt of telephone, electricity, water bills, less engagement of daily wagers and less expenditure on travelling.

06- Rehabilitation Grant to Inmates of Bal/Balika

Ashram-

Plan

(i) O 30.00

R (-)25.60

4.40 4.40 ..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- Expenditure on Widow Re-Marriage-
Plan

(ii)	O	5.00			
			2.00	2.00	..
	R	(-)3.00			

Reduction in provision by ₹ 28.60 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of proposals.

09- Awareness Campaign-
Plan

O	6.00				
			3.19	3.19	..
	R	(-)2.81			

Reduction in provision by ₹ 2.81 lakh through re-appropriation in March 2020 was due to less organization of awareness campaign.

10- Vishesh Mahila Uthan Yojna-
Plan

O	2.00				
		
	R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of proposals under the scheme.

11- Assistance to Victims of Rape-
Plan

O	8.50				
		
	R	(-)8.50			

Entire provision of ₹ 8.50 lakh was reduced through re-appropriation in March 2020 due to closure of scheme.

15- Welfare of Handicapped Children-
Centrally Sponsored Scheme
Plan

O	4.00				
		
	R	(-)4.00			

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

19- Integrated Child Protection Scheme-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	14.00			
		9.54	9.54	..
R	(-)4.46			

Reduction in provision by ₹ 4.46 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

20- Pradhan Mantri Matri Vandana Yojna-
Centrally Sponsored Scheme

Plan				
O	92.00			
	
R	(-)92.00			

Entire provision of ₹ 92.00 lakh was reduced through surrender in March 2020 due to non receipt of central share from Government of India.

60- *Other Social Security and Welfare Programmes -*

796- Tribal Area Sub-Plan -

01- Expenditure on Social Welfare Programme and
Old Age Pension-
Centrally Sponsored Scheme

Plan				
(i) O	4,53.00			
		3,66.44	3,66.44	..
R	(-)86.56			

04- Indira Gandhi National Widow Pension Scheme-
Centrally Sponsored Scheme

Plan				
(ii) O	91.50			
		71.48	71.47	(-)0.01
R	(-)20.02			

05- Indira Gandhi National Disabled Pensions Scheme-
Centrally Sponsored Scheme

Plan				
(iii) O	55.50			
		25.81	25.81	..
R	(-)29.69			

Reduction in provision by ₹ 1,36.27 lakh through surrender in March 2020 in the above three cases was due to less receipt of funds from Government of India.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages -*

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	Expenditure on Food Programme- Centrally Sponsored Scheme Plan				
(i)	O	6,61.00	6,61.00	1,91.84	(-)4,69.16
	Plan				
(ii)	O	73.00	73.00	20.61	(-)52.39

Reasons for the final saving of ₹ 5,21.55 lakh in the above two cases were awaited (October 2020).

2251- Secretariat-Social Services -

796-	Tribal Area Sub-Plan-				
01-	Expenditure on Secretariat Staff- Non Plan				
(i)	O	1,16.73			
			75.49	75.49	..
	R	(-)41.24			
02-	Expenditure on Office of Tribal Development/ Scheduled Caste Commissioner- Non Plan				
(ii)	O	1,79.18			
	S	0.01	1,26.49	1,26.53	+0.04
	R	(-)52.70			

Reduction in provision by ₹ 93.94 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

	Plan				
	O	1,10.00			
			45.75	45.75	..
	R	(-)64.25			

Reduction in provision by ₹ 64.25 lakh through re-appropriation in March 2020 was due to less expenditure on other miscellaneous items, outsourced vehicles, petrol, oil, lubricant, repair of vehicles, hospitality, less receipt of telephone, electricity, water bills, less expenditure on travelling and less receipt of medical reimbursement claims.

03-	Expenditure on Infrastructure Facilities- Plan				
(i)	O	11,50.00			
			56.05	56.05	..
	R	(-)10,93.95			

04- Helicopter Facility to Tribal Areas-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	12,72.00			
			6,97.39	6,97.39	..
	R	(-)5,74.61			

07-	Tribal Research Institute- Plan				
(iii)	O	1,20.00			
	S	0.01	0.19	0.19	..
	R	(-)1,19.82			

Reduction in provision by ₹ 17,88.38 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to non fulfilment of codal formalities.

2401- Crop Husbandry -

796-	Tribal Area Sub-Plan -				
02-	Expenditure on Agricultural Schemes (Other than General Agriculture Extension and Training)- Non Plan				
	O	1,61.37			
			1,07.08	1,07.12	+0.04
	R	(-)54.29			

Reduction in provision by ₹ 54.29 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

03-	Expenditure on Agriculture Schemes (General Agriculture Extension and Training)- Non Plan				
	O	85.86			
			57.20	57.21	+0.01
	R	(-)28.66			

Reduction in provision by ₹ 28.66 lakh through surrender in March 2020 was mainly due to non filling up of vacant posts and non revision of pay scales.

	Plan				
	O	14.75			
			11.15	11.16	+0.01
	R	(-)3.60			

Reduction in provision by ₹ 3.60 lakh through re-appropriation in March 2020 was due to less receipt of demand from beneficiaries.

04- Expenditure on District Establishment under Horticulture-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non Plan				
O	85.78			
		43.95	43.96	+0.01
R	(-)41.83			

Reduction in provision by ₹ 41.83 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

05- Expenditure on Horticulture Schemes-

Non Plan				
O	8,75.67			
		5,87.39	5,87.43	+0.04
R	(-)2,88.28			

Reduction in provision by ₹ 2,88.28 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less engagement of daily wagers and less expenditure on purchase of material.

Plan				
O	32.55			
		23.50	23.51	+0.01
R	(-)9.05			

Reduction in provision by ₹ 9.05 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on repair of office buildings, on outsourced vehicles, petrol, oil, lubricant, repair of vehicles, on purchase of material/articles and non fulfilment of codal formalities.

06- Expenditure on Agriculture Schemes under

Special Central Assistance -

Centrally Plan

Plan

O	86.37			
		28.91	28.91	..
R	(-)57.46			

Reduction in provision by ₹ 57.46 lakh through surrender in March 2020 was due to less receipt of demand from farmers.

07- Crop Insurance-

Plan

O	63.00			
		7.72	7.72	..
R	(-)55.28			

Reduction in provision by ₹ 55.28 lakh through re-appropriation in March 2020 was due to less claims received from the insurance companies.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08-	Expenditure on Special Central Assistance for Tribal Pockets- Centrally Plan				
	Plan				
	O	10.10			
			5.00	5.00	..
	R	(-5.10)			
	Reduction in provision by ₹ 5.10 lakh through surrender in March 2020 was due to less receipt of demand from farmers.				
12-	Expenditure on Apple Scab Subsidy- Plan				
	O	11.50			
			6.43	6.43	..
	R	(-5.07)			
	Reduction in provision by ₹ 5.07 lakh through surrender in March 2020 was due to less expenditure on purchases of materials/articles.				
17-	Expenditure on Horticulture Schemes - Non Plan				
	O	1,28.83			
			1,00.31	1,00.32	+0.01
	R	(-28.52)			
	Reduction in provision by ₹ 28.52 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.				
21-	Expenditure on Agriculture Schemes for Scheduled Tribes Residing Outside Tribal Area- Centrally Plan				
	Plan				
	O	53.00			
			29.79	29.79	..
	R	(-23.21)			
	Reduction in provision by ₹ 23.21 lakh through surrender in March 2020 was due to less receipt of demand from farmers.				
22-	Rashtriya Krishi Vikas Yojna (Agriculture)- Centrally Sponsored Scheme				
	Plan				
(i)	O	77.00			
			21.25	21.25	..
	R	(-55.75)			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	Plan				
	O	9.00			
			3.11	3.12	+0.01
	R	(-)5.89			

23- Rashtriya Krishi Vikas Yojna (Horticulture)-
Centrally Sponsored Scheme

(iii)	Plan				
	O	36.00			
			15.70	15.70	..
	R	(-)20.30			

Reduction in provision by ₹ 81.94 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to less release of funds from Government of India. Whereas grant of ₹ 1,06.00 lakh at Sr. No. (iii) was received from Government of India.

	Plan				
	O	4.00			
			1.74	1.74	..
	R	(-)2.26			

Reduction in provision by ₹ 2.26 lakh through re-appropriation/surrender in March 2020 was due to matching state share released in proportionate to central share.

25- Expenditure on Apiculture Schemes-
Plan

	O	5.90			
			4.48	4.48	..
	R	(-)1.42			

Reduction in provision by ₹ 1.42 lakh through re-appropriation in March 2020 was due to less expenditure on purchases of materials/articles.

26- Expenditure on Development of Floriculture-
Plan

	O	2.95			
			1.67	1.67	..
	R	(-)1.28			

Reduction in provision by ₹ 1.28 lakh through re-appropriation in March 2020 was due to less receipt of telephone, electricity and water bills.

28- Establishment and Maintenance of Orchards/Nursery-
Plan

	O	17.85			
			6.49	6.48	(-)0.01
	R	(-)11.36			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 11.36 lakh through surrender in March 2020 was due to less expenditure on purchase of materials/articles and less receipt of telephone, electricity and water bills.

29- Expenditure on Fruit Plant Nutrition-
Plan

	O	3.10			
			1.79	1.79	..
	R	(-)1.31			

Reduction in provision by ₹ 1.31 lakh through surrender in March 2020 was due to less expenditure on purchase of materials/articles.

30- Expenditure on Distribution on Implements and Machinery-
Centrally Plan

	O	16.00			
(i)			6.58	6.58	..
	R	(-)9.42			

31- Expenditure on Plant Protection-
Centrally Plan

	O	5.00			
(ii)			1.50	1.50	..
	R	(-)3.50			

35- Expenditure on Training of Farmers-
Centrally Plan

	O	7.00			
(iii)			2.24	2.24	..
	R	(-)4.76			

36- Expenditure on Distribution of Plants-
Centrally Plan

	O	3.00			
(iv)			0.85	0.85	..
	R	(-)2.15			

Reduction in provision by ₹ 19.83 lakh through surrender in March 2020 in the above four cases was due to less receipt of demand from farmers.

37- Expenditure on Providing of Plastic Tanks-
Centrally Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	Plan				
	O	8.00			
	R	(-)8.00	..	..	..
38-	Expenditure on Establishment of New Nurseries - Centrally Plan				
(ii)	O	3.50			
	R	(-)3.50	..	..	..
39-	Expenditure on Distribution of Machinery and Implements - Centrally Plan				
(iii)	O	2.50			
	R	(-)2.50	..	..	..
40-	Expenditure on Plant Protection - Centrally Plan				
(iv)	O	2.00			
	R	(-)2.00	..	..	..
Entire provision of ₹ 16.00 lakh was reduced through surrender in March 2020 in the above four cases due to less receipt of demand from farmers.					
41-	Expenditure on Training of Farmers - Centrally Plan				
	O	2.00			
	R	(-)1.00	1.00	1.00	..
Reduction in provision by ₹ 1.00 lakh through surrender in March 2020 was due to less receipt of demand from farmers.					
46-	National Food Security Mission - Centrally Sponsored Scheme				
	O	1,34.00			
	R	(-)88.24	45.76	45.76	..

Reduction in provision by ₹ 88.24 lakh through re-appropriation in March 2020 was due to less release of funds by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	15.00			
		5.08	5.08	..
R	(-9.92)			

Reduction in provision by ₹ 9.92 lakh through re-appropriation in March 2020 was due to matching state share released in proportionate to central share.

48- Expenditure on Integrated Development of Horticulture -
Centrally Sponsored Scheme

Plan				
O	1,62.00			
		92.72	92.72	..
R	(-69.28)			

Reduction in provision by ₹ 69.28 lakh through surrender in March 2020 was due to less release of funds by Government of India.

Plan				
O	19.00			
		10.30	10.30	..
R	(-8.70)			

Reduction in provision by ₹ 8.70 lakh through surrender in March 2020 was due to matching state share released in proportionate to central share.

50- National Mission on Extension and Technology-
Centrally Sponsored Scheme

Plan				
O	1,13.00			
		74.10	74.10	..
R	(-38.90)			

Reduction in provision by ₹ 38.90 lakh through re-appropriation in March 2020 was due to less release of fund by Government of India.

Plan				
O	13.00			
		8.24	8.24	..
R	(-4.76)			

Reduction in provision by ₹ 4.76 lakh through re-appropriation/surrender in March 2020 was due to matching state share released in proportionate to central share.

53- World Bank Assisted Himachal Pradesh
Horticulture Development Project-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	10,80.00			
R	(-)10,80.00	..	..	..

Entire provision of ₹ 10,80.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

54- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme

Plan				
O	81.00			
R	(-)69.61	11.39	11.39	..

Reduction in provision by ₹ 69.61 lakh through surrender in March 2020 was due to non entertainment of bills by treasury with plea that it should have been in the favour of farmers.

Plan				
O	10.00			
R	(-)2.98	7.02	7.02	..

Reduction in provision by ₹ 2.98 lakh through re-appropriation/surrender in March 2020 was due to non entertainment of bills by treasury with plea that it should have been in the favour of farmers partly counter balanced by excess due to more receipt of demand from farmers.

56- Mukhya Mantri Khet Sanrakshan Yojna-

Plan				
O	3,15.00			
R	(-)65.00	2,50.00	2,50.00	..

Reduction in provision by ₹ 65.00 lakh through re-appropriation in March 2020 was due to less receipt of demand from farmers.

57- Mukhya Mantri Kishan Aivam Khetihar Majdoor
Jiwan Suraksha Yojna-

Plan				
O	4.00			
R	(-)4.00	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of compensation claims from farm labour.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

58-	Parmpragat Krishi Vikash Yojna- Centrally Sponsored Scheme				
	Plan				
(i)	O	1,10.00			
			13.63	13.63	..
	R	(-)96.37			
	Plan				
(ii)	O	13.00			
			1.51	1.51	..
	R	(-)11.49			
59-	National Project on Soil Health and Fertility- Centrally Sponsored Scheme				
	Plan				
(iii)	O	29.00			
			14.87	14.87	..
	R	(-)14.13			
	Plan				
(iv)	O	3.00			
			1.80	1.80	..
	R	(-)1.20			

Reduction in provision by ₹ 1,23.19 lakh through re-appropriation/surrender in March 2020 in the above four cases was due to less receipt of funds from Government of India and matching state share released in proportionate to central share.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

01- Agriculture Land Expenditure on Soil Conservation-
Non Plan

	O	1,64.51			
			1,01.56	1,01.59	+0.03
	R	(-)62.95			

Reduction in provision by ₹ 62.95 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Soil and Water Conservation Programme (Forest)-
Non Plan

	O	2,95.45			
			2,54.79	2,54.82	+0.03
	R	(-)40.66			

Reduction in provision by ₹ 40.66 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less engagement of daily wagers and less expenditure on travelling.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	For Increasing Agricultural Production Assistance to Small and Marginal Farmers- Centrally Plan				
	Plan				
	O	1,45.75			
			63.25	38.25	(-25.00)
	R	(-82.50)			

In view of the final saving of ₹ 25.00 lakh, reduction in provision by ₹ 82.50 lakh through surrender in March 2020 due to less receipt of demand from farmers proved inadequate.

Reasons for the final saving of ₹ 25.00 lakh were awaited (October 2020).

08-	Expenditure on Soil Conservation under Special Central Assistance for Scheduled Tribes Residing Outside Tribal Area - Centrally Plan				
	Plan				
	O	69.50			
			35.21	35.21	..
	R	(-34.29)			

Reduction in provision by ₹ 34.29 lakh through surrender in March 2020 was due to less receipt of demand from farmers.

09-	Expenditure on Soil Conservation under Central Plan Schemes for Tribal Pockets- Centrally Plan				
	Plan				
	O	5.75			
		
	R	(-5.75)			

Entire provision of ₹ 5.75 lakh was reduced through surrender in March 2020 due to non receipt of demand from farmers.

10-	Expenditure on Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme				
	Plan				
(i)	O	49.00			
			27.19	27.19	..
	R	(-21.81)			
	Plan				
(ii)	O	5.00			
			3.15	3.15	..
	R	(-1.85)			

11-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme				
-----	---	--	--	--	--

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iii)	Plan O	1,78.00			
			1,22.71	1,22.71	..
	R	(-)55.29			
(iv)	Plan O	20.00			
			12.74	12.74	..
	R	(-)7.26			

Reduction in provision by ₹ 86.21 lakh through surrender in March 2020 in the above four cases was due to less receipt of funds from Government of India and matching state share released in proportionate to central share. Whereas grant of ₹ 1,06.00 lakh at Sr. No. (i) was received from Government of India.

12- Efficient Irrigation through Micra Irrigation
System-
Plan

	O	1,65.00			
			74.25	74.25	..
	R	(-)90.75			

Reduction in provision by ₹ 90.75 lakh through surrender in March 2020 was due to less receipt of demand from farmers.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Regional Establishment -
Non Plan

	O	2,68.57			
			1,85.43	1,85.43	..
	R	(-)83.14			

Reduction in provision by ₹ 83.14 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Hospital and Dispensaries -
Non Plan

	O	22,77.45			
			17,96.64	17,96.63	(-)0.01
	R	(-)4,80.81			

Reduction in provision by ₹ 4,80.81 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

03- Expenditure on Poultry Development-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Non Plan				
(i)	O	16.44			
			10.46	10.45	(-)0.01
	R	(-)5.98			

04- Expenditure on Sheep and Wool Development-
Non Plan

(ii)	O	1,38.00			
			70.16	70.16	..
	R	(-)67.84			

Reduction in provision by ₹ 73.82 lakh through surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

05- Expenditure on Veterinary Programme (under
Special Central Assistance)-
Centrally Plan
Plan

(i)	O	1,33.10			
			95.50	95.47	(-)0.03
	R	(-)37.60			

07- Expenditure on Veterinary Programme under Special Central
Assistance for the Scheduled Tribes Residing outside Tribal Area-
Centrally Plan
Plan

(ii)	O	85.00			
			23.00	23.00	..
	R	(-)62.00			

Reduction in provision by ₹ 99.60 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less receipt of demand from farmers.

08- Expenditure on Veterinary Programme under Special Central
Assistance for Tribal Pocket Chamba and Bhatiyat-
Centrally Plan
Plan

	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2020 due to non receipt of demand from farmers.

10- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	65.00			
			27.72	27.72	..
	R	(-37.28)			
	Plan				
(ii)	O	7.00			
			3.08	3.08	..
	R	(-3.92)			

12- Assistance to States for Control of Animal Diseases-
Centrally Sponsored Scheme

	Plan				
(iii)	O	9.71			
			4.52	4.52	..
	R	(-5.19)			

Reduction in provision by ₹ 46.39 lakh through re-appropriation in March 2020 in the above three cases was due to less receipt of funds from Government of India. Whereas grant of ₹ 1,06.00 lakh at Sr. No. (i) was received from Government of India.

15- Foot and Mouth Disease Control Programme-
Centrally Sponsored Scheme

Plan

O 58.98

S 0.01

R (-36.83)

22.16 22.16 ..

Reduction in provision by ₹ 36.83 lakh through re-appropriation in March 2020 was due to less expenditure on purchase of materials/articles, machinery and equipment.

	Plan				
(i)	O	8.50			
	S	0.01	1.93	1.93	..
	R	(-6.58)			

16- Peste Des Petites Ruminants-Control Programme-
Centrally Sponsored Scheme

Plan

(ii) O 4.29

R (-3.22)

1.07 1.07 ..

Reduction in provision by ₹ 9.80 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less expenditure on purchases of materials/articles.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2405- Fisheries -

796- Tribal Area Sub-Plan-

01- Under Fisheries Schemes Expenditure on District Administration-
Non Plan

O	18.61				
		11.48	11.48	..	
R	(-7.13)				

Reduction in provision by ₹ 7.13 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

02- Expenditure on Fisheries Schemes-
Plan

O	13.90				
		7.58	7.58	..	
R	(-6.32)				

Reduction in provision by ₹ 6.32 lakh through re-appropriation/surrender in March 2020 was due to less expenditure on purchase of materials/articles, on repair of office buildings and less receipt of electricity, water and telephone bills.

03- Expenditure on Fisheries under Special Central Assistance for
the Pockets of Chamba and Bhattiyat-
Centrally Plan

(i) O	1.53				
		
R	(-1.53)				

04- Expenditure on Fisheries under Special Central
Assistance-
Centrally Plan

(ii) O	10.80				
		5.40	5.40	..	
R	(-5.40)				

Reduction in provision by ₹ 6.93 lakh through surrender in March 2020 in the above two cases was due to less receipt of demand from farmers.

06- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

O	8.00				
		8.51	3.65	(-)4.86	
R	0.51				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 4.86 lakh were awaited (October 2020). Whereas grant of ₹ 1,06.00 lakh was received from Government of India.

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff-
Non Plan

O 11,84.40

10,64.17 10,64.20 +0.03

R (-)1,20.23

Reduction in provision by ₹ 1,20.23 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, less engagement of daily wagers, less expenditure on travelling, less receipt of electricity, telephone and water bills.

02- Forestry Programme-

Non Plan

O 5,33.08

2,91.62 2,91.64 +0.02

R (-)2,41.46

Reduction in provision by ₹ 2,41.46 lakh through surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, non completion of codal formalities, less receipt of electricity, telephone and water bills.

03- Building Programme-

Non Plan

O 15.98

7.00 7.00 ..

R (-)8.98

Reduction in provision by ₹ 8.98 lakh through surrender in March 2020 was due to less expenditure on repair of building.

07- Expenditure on Regeneration of Chilgoza Pine-

Non Plan

O 16.24

12.31 12.32 +0.01

R (-)3.93

Reduction in provision by ₹ 3.93 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

20- Improvement of Tree Cover/Raising of Nurseries-

Non Plan

O 15.97

10.86 10.87 +0.01

R (-)5.11

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 5.11 lakh through surrender in March 2020 was due to less expenditure on improvement of tree cover/raising of nurseries.

22- Intensification of Forest Management- Centrally Sponsored Scheme Plan					
(i)	O	35.00			
	R	(-35.00)	..	..	..
Plan					
(ii)	O	4.00			
	R	(-4.00)	..	..	..

Entire provision of ₹ 39.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to less engagement of daily wagers and non completion of codal formalities.

23- National Afforestation Programme - Centrally Sponsored Scheme Plan					
(i)	O	37.00			
	R	(-37.00)	..	..	..
Plan					
(ii)	O	4.00			
	R	(-4.00)	..	..	..

Entire provision of ₹ 41.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to non receipt of funds from Government of India.

24- Himachal Pradesh Forest Eco-System Climate Proofing Project- Plan					
	O	4,50.00			
	R	(-4,33.30)	16.70	16.70	..

Reduction in provision by ₹ 4,33.30 lakh through re-appropriation in March 2020 was due to non completion of codal formalities, less receipt of telephone, electricity, water bills, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

27- Samriti Van Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	1.00			
R	(-1.00)	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to less engagement of daily wagers.

29- Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project-

Plan				
O	3,15.00			
R	(-3,15.00)	..	..	..

Entire provision of ₹ 3,15.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non fulfilment of codal formalities, less expenditure on purchase of material/articles and on repair of office buildings.

33- Samudiak Van Samvardhan Yojna-

Plan				
O	50.00			
R	(-22.95)	27.05	27.05	..

Reduction in provision by ₹ 22.95 lakh through surrender in March 2020 was due to less engagement of daily wagers, less expenditure on purchases of materials/articles, less organization of seminars/workshops, non fulfilment of codal formalities and less expenditure on repair of office buildings.

34- Vidyarthi Van Mittar Yojna-

Plan				
O	25.00			
R	(-22.13)	2.87	2.87	..

Reduction in provision by ₹ 22.13 lakh through surrender in March 2020 was due to non fulfilment of codal formalities, less engagement of daily wagers, less expenditure on repair of office buildings and less organization of seminars/workshops.

35- Van Samridhi Jan Samridhi-

Plan				
O	50.00			
R	(-23.50)	26.50	26.50	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 23.50 lakh through surrender in March 2020 was due to non fulfilment of codal formalities, less organization of training programmes/seminars/ workshops and less engagement of daily wagers.

36- Forest Fire Management Scheme- Plan				
O	9.00			
		5.31	5.32	+0.01
R	(-)3.69			

Reduction in provision by ₹ 3.69 lakh through surrender in March 2020 was due to less expenditure on purchase of materials/articles.

02- *Environmental Forestry and Wild Life -*

796- Tribal Area Sub-Plan-

01- Expenditure on Wild Life Management and
Nature Conservation-
Non Plan

O	49.32			
		34.55	34.55	..
R	(-)14.77			

Reduction in provision by ₹ 14.77 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

03- Expenditure on Intensive Management of Wild
Life Sanctuaries-
Centrally Sponsored Scheme
Plan

O	1,90.00			
		78.26	78.26	..
R	(-)1,11.74			

Reduction in provision by ₹ 1,11.74 lakh through re-appropriation/surrender in March 2020 was due to less engagement of daily wagers, less expenditure on purchase of materials/articles, less execution of repair of office buildings, less expenditure on repair of wild life sanctuaries, on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

04- Expenditure on Development of Pin Valley National Park-
Centrally Sponsored Scheme
Plan

O	31.00			
		12.29	12.29	..
R	(-)18.71			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 18.71 lakh through surrender in March 2020 was due to less engagement of daily wagers, less execution of repair works of office buildings and less expenditure on purchase of materials/articles.

07- Expenditure on Management Action Plan for Cold Desert Biosphere Reserve- Centrally Sponsored Scheme Plan

O 80.00

..

R (-)80.00

Entire provision of ₹ 80.00 lakh was reduced through surrender in March 2020 due to less receipt of funds from Government of India.

Plan

O 3.00

..

R (-)3.00

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2020 due to release of state share in proportion to central share.

2408- Food Storage and Warehousing -

01- Food -

796- Tribal Area Sub-Plan-

01- Expenditure on Food Organization- Non Plan

O 1,28.42

92.04 91.98 (-)0.06

R (-)36.38

Reduction in provision by ₹ 36.38 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and regularization of daily wagers.

02- Expenditure on Grant of Subsidy to Societies- Plan

O 28.20

21.70 21.70 ..

R (-)6.50

Reduction in provision by ₹ 6.50 lakh through re-appropriation/surrender in March 2020 was due to less execution of godown works.

2425- Co-operation -

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Cooperation Schemes-

Non Plan

O 1,76.07

1,25.25

1,25.26

+0.01

R (-)50.82

Reduction in provision by ₹ 50.82 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales, and less receipt of medical reimbursement claims.

2501- Special Programmes for Rural Development-06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

03- Expenditure on National Rural Livelihood Mission Scheme -

Centrally Sponsored Scheme

Plan

O 2,43.00

2,43.00

2,00.17

(-)42.83

Reasons for the final saving of ₹ 42.83 lakh were awaited (October 2020).

05- District Rural Development Agency Administration-

Centrally Sponsored Scheme

Plan

(i) O 71.00

..

..

..

R (-)71.00

Plan

(ii) O 8.00

..

..

..

R (-)8.00

06- Pardhan Mantri Krishi Sinchayee Yojna-

Centrally Sponsored Scheme

Plan

(iii) O 2,03.00

..

..

..

R (-)2,03.00

Plan

(iv) O 23.00

..

..

..

R (-)23.00

07- Deen Dayal Upadhyay Gramin Kaushal Yojana -

Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(v)	O	3,96.00			
	R	(-)3,96.00	..	..	..
	Plan				
(vi)	O	44.00			
	R	(-)44.00	..	..	..
08-	National Rurban Mission- Centrally Sponsored Scheme				
	Plan				
(vii)	O	4,01.00			
	R	(-)4,01.00	..	..	..
	Plan				
(viii)	O	45.00			
	R	(-)45.00	..	..	..
2505-	Rural Employment -				
	01- National Programmes -				
796-	Tribal Area Sub-Plan-				
	07- National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme				
	Plan				
(ix)	O	40,50.00			
	R	(-)40,50.00	..	..	..

Entire provision of ₹ 52,41.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above nine cases due to non receipt of funds from Government of India and state share also remained unutilized. Whereas grant of ₹ 1,69.00 lakh at Sr. No. (iii) was received from Government of India.

2515- Other Rural Development Programmes -

796-	Tribal Area Sub-Plan -				
	01- Expenditure on Panchayati Schemes- Non Plan				
	O	2,16.93			
	R	(-)59.02	1,57.91	1,57.89	(-)0.02

Reduction in provision by ₹ 59.02 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts, non revision of pay scales and less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02-	Development Programme Expenditure on Extension of Community- Non Plan				
	O	6,64.41			
	S	0.01	4,71.11	4,70.71	(-)0.40
	R	(-)1,93.31			
Reduction in provision by ₹ 1,93.31 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.					
10-	Total Sanitation Campaign - Centrally Sponsored Scheme Plan				
(i)	O	8.00			
	R	(-)8.00	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
15-	State Reward Scheme under Swachchh Bharat Mission- Plan				
(iii)	O	15.00			
	R	(-)15.00	..	..	..
16-	Rashtriya Gram Swaraj Abhiyan - Centrally Sponsored Scheme Plan				
(iv)	O	81.00			
	R	(-)81.00	..	..	..
	Plan				
(v)	O	9.00			
	R	(-)9.00	..	..	..
Entire provision of ₹ 1,14.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above five cases due to non receipt of central share from Government of India and state share also remained unutilized.					
17-	Construction/Renovation of Office Building/Stores- Plan				
	O	25.00	25.00	15.00	(-)10.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 10.00 lakh were awaited (October 2020).

18-	Mahila Mandal Protsahan Yojna- Plan				
	O	15.00			
	R	(-15.00)			

Entire provision of ₹ 15.00 lakh was reduced through re-appropriation in March 2020 due to non completion of codal formalities.

2702- Minor Irrigation -

80- *General -*

796- Tribal Area Sub-Plan -

01- Expenditure on Maintenance and Repairs of Lift
Irrigation Scheme (Ordinary Repair)-
Plan

	O	10.00			
	R	(-10.00)			

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2020 due to less expenditure on repair of lift irrigation system scheme.

06- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non Plan

(i)	O	8,44.13			
			5,72.63	5,69.27	(-3.36)
	R	(-2,71.50)			

07- Expenditure on Establishment-
Non Plan

(ii)	O	5,63.95			
	S	0.01	3,42.25	3,41.70	(-0.55)
	R	(-2,21.71)			

Reduction in provision by ₹ 4,93.21 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

11- Maintenance Provision for Adjustment of Recovery-
Non Plan

	O	7,24.38			
			5,19.19	5,19.19	
	R	(-2,05.19)			

Reduction in provision by ₹ 2,05.19 lakh through surrender in March 2020 was due to less expenditure on maintenance for adjustment of recovery.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Schemes-
Plan

O	5.00				
		2.00	2.00	..	
R	(-)3.00				

Reduction in provision by ₹ 3.00 lakh through re-appropriation in March 2020 was due to less execution of works.

02- Expenditure on District Industrial Centres-
Non Plan

O	1,01.03				
		60.33	60.31	(-)0.02	
R	(-)40.70				

Reduction in provision by ₹ 40.70 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

08- Integrated Scheme for Handloom and Handicraft-
Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

10- Expenditure on Khadi Industries-
Non Plan

O	1.98				
		
R	(-)1.98				

Entire provision of ₹ 1.98 lakh was reduced through surrender in March 2020 due to non receipt of proposals.

16- Expenditure on Khadi and Village Industries under Special
Central Assistance-
Centrally Plan
Plan

O	10.00				
		
R	(-)10.00				

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

17- Expenditure on Himachal Pradesh Handicraft and Handloom Development Corporation under Special Central Assistance-Centrally Plan

Plan

O 1,96.00

1,28.83 1,28.83

..

R (-)67.17

Reduction in provision by ₹ 67.17 lakh through surrender in March 2020 was due to less receipt of proposal from Himachal Pradesh handicrafts and handloom development corporation.

21- State Mission for Food Processing-Plan

(i) O 45.00

..

R (-)45.00

26- Rural Engineering based Industries Centre-Plan

(ii) O 10.00

..

R (-)10.00

Entire provision of ₹ 55.00 lakh was reduced through surrender in March 2020 in the above two cases due to non fulfilment of codal formalities.

2852- Industries -

80- General -

796- Tribal Area Sub-Plan-

01- Expenditure on Industrial Schemes-Plan

O 3.00

1.86 1.86

..

R (-)1.14

Reduction in provision by ₹ 1.14 lakh through surrender in March 2020 was due to less receipt of bills of advertisement.

2853- Non-Ferrous Mining and Metallurgical Industries -

02- Regulation and Development of Mines -

796- Tribal Area Sub-Plan-

01- Expenditure on Mineral Development-Non Plan

O 79.98

58.11 58.09

(-)0.02

R (-)21.87

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 21.87 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	4.00			
		2.78	2.76	(-)0.02
R	(-)1.22			

Reduction in provision by ₹ 1.22 lakh through surrender in March 2020 was due to less receipt of telephone, electricity and water bills.

3054- Roads and Bridges -

04- District and Other Roads -

796- Tribal Area Sub-Plan -

02- Expenditure on Work Charged Converted into Regular Establishment-

Non Plan

O	92,57.61			
		72,13.77	84,46.95	+12,33.18
R	(-)20,43.84			

In view of the final excess of ₹ 12,33.18 lakh, reduction in provision by ₹ 20,43.84 lakh through re-appropriation in March 2020 due to non filling up of vacant posts, non revision of pay scales and less expenditure on travelling proved excessive.

Reasons for the final excess of ₹ 12,33.18 lakh were awaited (October 2020).

03- Expenditure on Maintenance and Repairs of District Roads-

Non Plan

O	17,11.00			
		14,96.96	16,64.36	+1,67.40
R	(-)2,14.04			

In view of the final excess of ₹ 1,67.40 lakh, reduction in provision by ₹ 2,14.04 lakh through re-appropriation/surrender in March 2020 due to less expenditure on maintenance of district roads proved excessive.

Reasons for the final excess of ₹ 1,67.40 lakh were awaited (October 2020).

05- Maintenance of Provision for Adjustment of Recovery-

Non Plan

O	86,02.77			
		72,13.77	15,80.57	(-)56,33.20
R	(-)13,89.00			

In view of the final saving of ₹ 56,33.20 lakh, reduction in provision by ₹ 13,89.00 lakh through surrender in March 2020 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 56,33.20 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

3454- Census Surveys and Statistics -02- *Surveys and Statistics -*

796- Tribal Area Sub-Plan -

01- Expenditure on Staff for Techno Economic
Survey and Evaluation Studies-
Non Plan

O 82.38

S 0.01

R (-)36.79

45.60

47.13

+1.53

Reduction in provision by ₹ 36.79 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale.

3456- Civil Supplies -

796- Tribal Area Sub-Plan -

04- Consumer Awareness-
Centrally Sponsored Scheme
Plan

O 3.00

R (-)3.00

..

..

..

Entire provision of ₹ 3.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

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

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

2015- Elections -

796- Tribal Area Sub-Plan -

02- Expenditure on Preparation and Printing of
Electoral Rolls Assembly-
Non Plan

O 17.68

S 0.01

R 27.48

45.17

34.73

(-)10.44

In view of the final saving of ₹ 10.44 lakh, augmentation in provision by ₹ 27.48 lakh through re-appropriation in March 2020 was due to clearance of various bills, revision and payment of honorarium to booth level officers/supervisors proved excessive.

Reasons for the final saving of ₹ 10.44 lakh were awaited (October 2020).

04- Expenditure on Charges for the Conduct of
Election to State Legislature Assembly Expenses-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non Plan				
O	0.06			
		3.19	3.20	+0.01
R	3.13			

Augmentation in provision by ₹ 3.13 lakh through re-appropriation in March 2020 was due to more expenditure on travelling.

05- Expenditure on Charge for the Conduct of
Parliamentary Elections-

Non Plan				
O	0.06			
S	0.02	2,52.80	2,52.80	..
R	2,52.72			

Augmentation in provision by ₹ 2,52.72 lakh through re-appropriation in March 2020 was due to more expenditure on electronic voting machine, on outsourced vehicles, petrol, oil, lubricant, repair of vehicles, clearance of pending honorarium bills on account on Lok Sabha election, more expenditure on travelling, more payment of dearness instalment and interim relief.

2029- Land Revenue -

796- Tribal Area Sub-Plan -

06- Construction of Revenue Buildings-
Plan

S	0.01			
		30.32	30.32	..
R	30.31			

Augmentation in provision by ₹ 30.31 lakh through re-appropriation in March 2020 was due to more expenditure on repair of official buildings.

2053- District Administration -

796- Tribal Area Sub-Plan -

02- Expenditure on Sub-Divisional Establishment-
Non Plan

O	1,30.26			
		1,27.79	1,54.78	+26.99
R	(-)2.47			

Reasons for the final excess of ₹ 26.99 lakh were awaited (October 2020).

05- Expenditure on Office of Resident Commissioner, Pangi-
Non Plan

O	27.21			
		35.99	35.99	..
R	8.78			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 8.78 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance instalment and interim relief partly counter balanced by saving due to less receipt of telephone, water and electricity bills.

10- Border Area Development Programme-
Centrally Sponsored Scheme

Plan

O	25,00.00				
		27,49.53	25,07.03		(-)2,42.50
R	2,49.53				

In view of the final saving of ₹ 2,42.50 lakh, augmentation in provision by ₹ 2,49.53 lakh through re-appropriation in March 2020 due to more receipt of funds from Government of India proved excessive. Whereas grant of ₹ 27,49.53 lakh was received from Government of India.

Reasons for the final saving of ₹ 2,42.50 lakh were awaited (October 2020).

Plan

O	2,78.00				
		3,05.50	3,05.50		..
R	27.50				

Augmentation in provision by ₹ 27.50 lakh through re-appropriation in March 2020 was due to matching state share released in proportion to central share.

11- Vidhayak Kshetra Vikas Nidhi Yojna-
Plan

O	3,35.00				
		4,02.00	3,70.88		(-)31.12
R	67.00				

In view of the final saving of ₹ 31.12 lakh, augmentation in provision by ₹ 67.00 lakh through re-appropriation in March 2020 due to revision in funds of Member of Legislative Assembly proved excessive.

Reasons for the final saving of ₹ 31.12 lakh were awaited (October 2020).

12- Expenditure on Office of Additional Deputy Commissioner Kaza-
Non Plan

O	8.48				
		5.85	10.67		+4.82
R	(-)2.63				

In view of the final excess of ₹ 4.82 lakh, reduction in provision by ₹ 2.63 lakh through surrender in March 2020 was due to non filling up of vacant posts and non revision of pay scale proved unjustified.

Reasons for the final excess of ₹ 4.82 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2055- Police -

796- Tribal Areas Sub Plan -

06- Expenditure on Panchayat Chowkidara/Home
Guards for Service of Summons/Warrants-
Non Plan

O	15.00			
		22.50	22.50	..
R	7.50			

Augmentation in provision by ₹ 7.50 lakh through re-appropriation in March 2020 was due to payment of remuneration to home guards/panchayat chowkidar.

07- Security Related Expenditure-
Centrally Sponsored Scheme
Plan

O	42.52			
		63.31	63.33	+0.02
R	20.79			

Augmentation in provision by ₹ 20.79 lakh through re-appropriation in March 2020 was due to more expenditure on payment of enhanced honorarium to staff partly counter balanced by saving due to less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

Non Plan

O	0.01			
		8.02	8.02	..
R	8.01			

Augmentation in provision by ₹ 8.01 lakh through re-appropriation in March 2020 was due to more expenditure on payment of enhanced honorarium to staff.

2059- Public Works -

01- Office Buildings -

796- Tribal Areas Sub-Plan -

07- Expenditure under Suspense (Stock)-
Non Plan

(i) O	10,00.00			
		17,98.10	17,98.10	..
R	7,98.10			

09- Expenditure under Suspense (Miscellaneous
Public Works Department)-
Non Plan

(ii) O	5,00.00			
		7,00.52	7,00.52	..
R	2,00.52			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 9,98.62 lakh through re-appropriation in March 2020 in the above two cases was due to purchase/storage of material for construction of building of various departments.

80- <i>General -</i>				
796- Tribal Area Sub-Plan -				
01- Expenditure on Establishment Relating to Building Programme- Non Plan				
O	6,92.03			
		3,88.69	10,20.79	+6,32.10
R	(-)3,03.34			

In view of the final excess of ₹ 6,32.10 lakh, reduction in provision by ₹ 3,03.34 lakh through surrender in March 2020 due to non filling up of vacant posts and non revision of pay scale proved unjustified.

Reasons for the final excess of ₹ 6,32.10 lakh were awaited (October 2020).

2202- General Education -

01- <i>Elementary Education -</i>				
796- Tribal Areas Sub-Plan -				
07- Expenditure on District Institute of Educational Training - Plan				
O	1.00			
S	0.03	2,51.39	2,51.38	(-)0.01
R	2,50.36			

Substantial augmentation in provision by ₹ 2,50.36 lakh through re-appropriation in March 2020 was due to payment of additional dearness allowance/interim relief instalment, more receipt of telephone, electricity and water bills.

17- Grant-in-Aid to School Management Committee- Plan				
O	1,85.00			
		3,62.97	3,62.97	..
R	1,77.97			

Augmentation in provision by ₹ 1,77.97 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

02- <i>Secondary Education -</i>				
796- Tribal Area Sub-Plan -				
01- Expenditure on District Education Officer and Staff- Non Plan				
O	1,26.77			
		1,47.63	1,47.66	+0.03
R	20.86			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 20.86 lakh through re-appropriation in March 2020 was due to more expenditure on payment of dearness allowance/interim relief instalments, on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

14- Grant-in-Aid to School Management Committee- Non Plan				
S	0.01			
		3,34.19	3,34.20	+0.01
R	3,34.18			

Augmentation in provision by ₹ 3,34.18 lakh through re-appropriation in March 2020 was due to more expenditure on the scheme.

20- Eklavya Model Residential Schools for Scheduled Tribe Students under Article 275 (1)- Centrally Sponsored Scheme Plan				
S	0.03			
		20,47.98	20,47.98	..
R	20,47.95			

Substantial augmentation in provision by ₹ 20,47.95 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India, more expenditure on telephone, electricity, water bills and filling up of vacant posts.

23- Hiring of Closed Circuit Television during Board Examinations- Plan				
O	18.00			
		30.53	30.53	..
R	12.53			

Augmentation in provision by ₹ 12.53 lakh through re-appropriation in March 2020 was due to more expenditure on account of hiring of closed circuit television during board examinations.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

796- Tribal Area Sub-Plan-

02- Expenditure on Allopathic Programme-
Plan

O	6,81.99			
S	0.01	7,29.57	7,29.50	(-)0.07
R	47.57			

Augmentation in provision by ₹ 47.57 lakh through re-appropriation in March 2020 was due to more expenditure on payment of additional dearness allowance/interim relief instalments, on purchase of material/articles and repair of office buildings.

04- Rural Health Services-Other Systems of Medicine -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
06-	Ayurveda, Yoga, Unani, Naturapathy, Siddha and Homeopathy- Centrally Sponsored Scheme Plan				
	O	69.00		1,70.16	1,70.16
	R	1,01.16			..

Augmentation in provision by ₹ 1,01.16 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

	Plan				
	O	8.00		18.91	18.91
	R	10.91			..

Augmentation in provision by ₹ 10.91 lakh through re-appropriation in March 2020 was due to matching state share released in proportion to central share.

05-	<i>Medical Education, Training and Research -</i>				
796-	Tribal Area Sub-Plan -				
07-	Lal Bahadur Shastri Government Medical College and Hospital at Nerchowk- Centrally Sponsored Scheme Plan				
	S	0.01		99.56	99.56
	R	99.55			..

Augmentation in provision by ₹ 99.55 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

2215- Water Supply and Sanitation -

01-	<i>Water Supply -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Rural Water Supply Scheme- Non Plan				
(i)	O	3,92.66		4,06.02	4,99.00
	R	13.36			+92.98
04-	Stock- Plan				
(ii)		..		..	5,70.87
					+5,70.87

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

05-	Stock Manufacture-				
	Plan				
(iii)	..	..	6.41	+6.41	
06-	Miscellaneous Public Works Advances-				
	Plan				
(iv)	..	..	31.19	+31.19	

Expenditure of ₹ 7,01.45 lakh in the above four cases was incurred without provision; reasons for which were awaited (October 2020).

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

796- Tribal Area Sub-Plan -

03- National Urban Livelihood Mission-Deen Dayal

Antodaya Yojna -

Centrally Sponsored Scheme

Plan

O 20.00

36.56

36.56

..

R 16.56

Augmentation in provision by ₹ 16.56 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India. Whereas grant of ₹ 29.27 lakh was received from Government of India.

Plan

O 2.00

4.06

4.06

..

R 2.06

Augmentation in provision by ₹ 2.06 lakh through re-appropriation in March 2020 was due to matching state share released in proportion to releases from Government of India.

2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan -

10- Housing Subsidy to Scheduled Caste/Scheduled Tribe-

Plan

O 2,55.00

2,86.70

2,86.70

..

R 31.70

Augmentation in provision by ₹ 31.70 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

2230- Labour and Employment -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03-	<i>Training -</i>				
796-	Tribal Area Sub-Plan -				
10-	Skills Strengthening for Industrial Value Enhancement- Centrally Sponsored Scheme				
	Plan				
	S	0.01			
			10.00	10.00	..
	R	9.99			

Augmentation in provision by ₹ 9.99 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

2235- Social Security and Welfare -

	<i>Social Welfare -</i>				
796-	Tribal Area Sub-Plan -				
04-	Expenditure on Beti Hai Anmol- Plan				
(i)	O	7.00			
			23.25	23.25	..
	R	16.25			
05-	Mukhya Mantri Kanyadaan Yojna- Plan				
(ii)	O	15.00			
			24.77	24.77	..
	R	9.77			
07-	Mother Teresa Ashay Maitri Sambal Yojna- Plan				
(iii)	O	20.00			
			29.65	29.65	..
	R	9.65			

Augmentation in provision by ₹ 35.67 lakh through re-appropriation in March 2020 in the above three cases was due to clearance of pending liabilities.

22-	Upliftment of Handicapped- Centrally Sponsored Scheme				
	Plan				
	S	0.02			
			17.07	17.07	..
	R	17.05			

Augmentation in provision by ₹ 17.05 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

60- *Other Social Security and Welfare Programmes -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Social Welfare Programme and Old Age Pension- Plan				
	O	7,51.50			
			10,41.17	10,41.17	..
	R	2,89.67			

Augmentation in provision by ₹ 2,89.67 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities and more expenditure on payment of pension service charges.

02-	Expenditure on Widow Pension- Plan				
	O	1,82.50			
			3,00.23	3,00.23	..
	R	1,17.73			

Augmentation in provision by ₹ 1,17.73 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

2251- Secretariat-Social Services -

796-	Tribal Area Sub-Plan-				
07-	Tribal Research Institute- Centrally Sponsored Scheme Plan				
	O	2.00			
			68.05	68.05	..
	R	66.05			

Augmentation in provision by ₹ 66.05 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

2401- Crop Husbandry -

796-	Tribal Area Sub-Plan-				
54-	Pradhan Mantri Krishi Sinchayee Yojna - Plan				
	O	1.00			
			5.75	5.75	..
	R	4.75			

Augmentation in provision by ₹ 4.75 lakh through re-appropriation in March 2020 was due to more receipt of demand from farmers.

61-	Submission on Agriculture Mechanization- Centrally Sponsored Scheme Plan				
(i)	O	1,13.00			
			3,90.00	3,90.00	..
	R	2,77.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	13.00			
			43.00	43.00	..
	R	30.00			
62-	National Bamboo Mission- Centrally Sponsored Scheme Plan				
(iii)	S	0.01			
			17.10	17.10	..
	R	17.09			
	Plan				
(iv)	S	0.01			
			1.90	1.90	..
	R	1.89			

Augmentation in provision by ₹ 3,25.98 lakh through re-appropriation in March 2020 in the above four cases was due to more receipt of funds from Government of India and matching state share released in proportion to central share.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan-

07- Expenditure on Veterinary Programme under Special Central Assistance for the Scheduled Tribes Residing outside Tribal Area-
Plan

	O	2.00			
			10.00	10.00	..
	R	8.00			

Augmentation in provision by ₹ 8.00 lakh through re-appropriation in March 2020 was due to more receipt of demand from farmers.

17- National Livestock Mission-
Centrally Sponsored Scheme
Plan

(i)	O	0.01			
			51.67	51.67	..
	R	51.66			
	Plan				
(ii)	O	1.00			
			2.87	2.87	..
	R	1.87			

19- Livestock Census-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(iii)	S	0.01			
			1.45	1.45	..
	R	1.44			
20-	Grant to Veterinary Council- Centrally Sponsored Scheme				
	Plan				
(iv)	S	0.02			
			1.50	1.50	..
	R	1.48			
	Plan				
(v)	S	0.02			
			1.50	1.50	..
	R	1.48			

Augmentation in provision by ₹ 57.93 lakh through re-appropriation in March 2020 in the above five cases was due to more receipt of funds from Government of India and matching state share released in proportionate to central share.

2406- Forestry and Wild Life -

02- *Environmental Forestry and Wild Life -*

796- Tribal Area Sub-Plan-

08- Secure Himalayas-

Centrally Sponsored Scheme

Plan

S 0.05

88.71 88.71 ..

R 88.66

Augmentation in provision by ₹ 88.66 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

2408- Food Storage and Warehousing -

01- *Food -*

796- Tribal Area Sub-Plan-

03- Expenditure on Grant of Subsidy to Societies
under Special Central Assistance-

Plan

S 0.01

5.90 5.90 ..

R 5.89

Augmentation in provision by ₹ 5.89 lakh through re-appropriation in March 2020 was due to more receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	National Food Security Act- Centrally Sponsored Scheme Plan					
(i)	O	14.00				
	R	5,48.92	5,62.92	5,62.92		..
	Plan					
(ii)	O	5.00				
	R	1,28.70	1,33.70	1,33.70		..
2425-	Co-operation -					
796-	Tribal Area Sub-Plan-					
01-	Expenditure on Cooperation Schemes- Centrally Sponsored Scheme Plan					
(iii)	S	0.01				
	R	1.96	1.97	1.97		..
<p>Augmentation in provision by ₹ 6,79.58 lakh through re-appropriation in March 2020 in the above three cases was due to more receipt of funds from Government of India and matching state share released in proportionate to central share.</p>						
2515-	Other Rural Development Programmes -					
796-	Tribal Area Sub- Plan -					
01-	Expenditure on Panchayati Schemes- Plan					
	O	9,26.00				
	R	1,62.30	10,88.30	10,88.30		..
<p>Augmentation in provision by ₹ 1,62.30 lakh through re-appropriation in March 2020 was due to more clearance of pending liabilities.</p>						
02-	Development Programme Expenditure on Extension of Community- Plan					
	O	95.00				
	R	7,39.15	8,34.15	5,59.27		(-),2,74.88

In view of the final saving of ₹ 2,74.88 lakh, augmentation in provision by ₹ 7,39.15 lakh through re-appropriation in March 2020 was due to more expenditure on repair of office buildings proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 2,74.88 lakh were awaited (October 2020).

10- Total Sanitation Campaign- Centrally Sponsored Scheme Plan				
O	8.00			
S	0.01	1,60.78	1,60.78	..
R	1,52.77			

Augmentation in provision by ₹ 1,52.77 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

02- Lift Irrigation Schemes (Special Repair)
Expenditure on Maintenance and Repairs-
Non Plan

O	31.06	34.47	50.87	+16.40
R	3.41			

Reasons for the final excess of ₹ 16.40 lakh were awaited (October 2020).

03- Expenditure on Maintenance and Repairs of other
Minor Irrigation Works (Special Repairs)-
Non Plan

O	2,33.09	2,86.23	3,01.80	+15.57
R	53.14			

In view of the final excess of ₹ 15.57 lakh, augmentation in provision by ₹ 53.14 lakh through re-appropriation in March 2020 was due to more expenditure on maintenance of minor irrigation schemes proved inadequate.

Reasons for the final excess of ₹ 15.57 lakh were awaited (October 2020).

08- Expenditure on Suspense (Stock)-
Plan

(i)	11,26.58	+11,26.58
-----	----	----	----------	-----------

09- Expenditure on Suspense (Stock Manufacture)-
Plan

(ii)	15.74	+15.74
------	----	----	-------	--------

10- Expenditure on Suspense (Miscellaneous Advances)-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iii)	Plan	2,16.76	+2,16.76
-------	------	----	----	---------	----------

Expenditure of ₹ 13,59.08 lakh in the above three cases was incurred without provision; reasons for which were awaited (October 2020).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

03- Expenditure on Rural Industrial Programme and Rural Artisan Programme - Plan

S	0.03				
		5.20	5.20	..	
R	5.17				

Augmentation in provision by ₹ 5.17 lakh through re-appropriation in March 2020 was due to clearance of pending liabilities.

3054- Roads and Bridges -

04- District and Other Roads -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment under Rural Roads and Bridges Programme- Non Plan

O	18,90.41				
		10,84.27	22,69.07	+11,84.80	
R	(-)8,06.14				

In view of the final excess of ₹ 11,84.80 lakh, reduction in provision by ₹ 8,06.14 lakh through re-appropriation in March 2020 due to non filling up of vacant posts, non revision of pay scales, and less receipt of electricity, telephone and water bills proved unjustified.

Reasons for the final excess of ₹ 11,84.80 lakh were awaited (October 2020).

04- Maintenance of District and other Roads - Non Plan

O	15,17.72				
		12,60.68	16,80.70	+4,20.02	
R	(-)2,57.04				

In view of the final excess of ₹ 4,20.02 lakh, reduction in provision by ₹ 2,57.04 lakh through re-appropriation in March 2020 due to less expenditure on maintenance of district and other roads and less engagement of daily wagers proved unjustified.

Reasons for the final excess of ₹ 4,20.02 lakh were awaited (October 2020).

3452- Tourism -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

80- General -				
796- Tribal Area Sub-Plan-				
01- Expenditure on Development of Tourism in Tribal Areas- Plan				
O	10.00		1,42.50	1,42.50
R	1,32.50			..

Augmentation in provision by ₹ 1,32.50 lakh through re-appropriation in March 2020 was due to more expenditure for purchase of air conditioned Volvo bus for Himachal Pradesh Tourism Development Corporation and more receipt of bills of advertisement.

(vi)	Saving in the charged appropriation occurred mainly under the following heads:-			
	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	

2702- Minor Irrigation -

80- General -				
796- Tribal Area Sub-Plan -				
02- Lift Irrigation Schemes (Special Repair) Expenditure on Maintenance and Repairs- Non Plan				
S	16.40	16.40	..	(-)16.40

Entire appropriation of ₹ 16.40 lakh was obtained through supplementary remained unutilised; reasons for non incurring expenditure were awaited (October 2020).

Capital Section

(vii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	

4059- Capital Outlay on Public Works -

01- Office Buildings -				
796- Tribal Area Sub-Plan-				
02- Expenditure on other Administration- Centrally Plan Plan				
(i) O	40.00		0.35	0.35
R	(-)39.65			..
Plan				
(ii) O	6,05.00			
S	1,66.29	4,80.02	4,80.02	..
R	(-)2,91.27			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 3,30.92 lakh through surrender in March 2020 in the above two cases was due to non fulfilment of codal formalities.

05- Expenditure on Judiciary- Centrally Sponsored Scheme Plan					
O	1.00				
	
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.

4070- Capital Outlay on Other Administration Services -

796- Tribal Area Sub-Plan-					
01- Construction of Fire Services Buildings- Plan					
O	1.00				
	
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

4202- Capital Outlay on Education, Sports, Art and Culture -

01- <i>General Education -</i>					
796- Tribal Area Sub-Plan -					
01- Building- Centrally Plan Plan					
O	6,50.00				
S	96.57	6,96.57	6,96.57		..
R	(-)50.00				

Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

02- <i>Technical Education -</i>					
796- Tribal Area Sub-Plan -					
02- Upgradation/Setting up of New Polytechnics- Plan					
O	1,78.00				
	
R	(-)1,78.00				

Entire provision of ₹ 1,78.00 lakh was reduced through re-appropriation in March 2020 due to non execution of work.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Sports and Youth Services -					
796- Tribal Area Sub-Plan -					
01- Building- Plan					
O	1,00.00		74.62	74.62	..
R	(-)25.38				

Reduction in provision by ₹ 25.38 lakh through re-appropriation/surrender in March 2020 was due to less execution of works.

4210- Capital Outlay on Medical and Public Health-

02- Rural Health Services -					
796- Tribal Area Sub-Plan -					
01- Buildings- Centrally Plan Plan					
O	3,70.00		2,90.00	2,90.00	..
R	(-)80.00				

Reduction in provision by ₹ 80.00 lakh through surrender in March 2020 was due to non fulfilment of codal formalities.

03- Medical Education Training and Research -					
796- Tribal Area Sub-Plan -					
03- Construction Works in Indira Gandhi Medical College Shimla- Centrally Sponsored Scheme Plan					
O	1.00		..	..	..
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

05- Medical College, Chamba- Centrally Sponsored Scheme Plan					
O	1,42.00		..	..	..
R	(-)1,42.00				

Entire provision of ₹ 1,42.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	Medical College, Nahan- Centrally Sponsored Scheme Plan				
	O	1.00			
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

07-	Medical College, Hamirpur- Centrally Sponsored Scheme Plan				
	O	3,15.00			
	R	(-1,84.14)	1,30.86	1,30.86	

Reduction in provision by ₹ 1,84.14 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

14- National Rural Drinking Water Programme -
Centrally Sponsored Scheme

	Plan				
	O	9,90.00			
	R	(-83.75)	9,06.25	9,38.53	+32.28

In view of the final excess of ₹ 32.28 lakh, reduction in provision by ₹ 83.75 lakh through re-appropriation in March 2020 due to less receipt of funds from Government of India proved excessive. Whereas grant of ₹ 9,06.25 lakh was received from Government of India.

Reasons for the final excess of ₹ 32.28 lakh were awaited (October 2020).

16- Chief Minister Rural Drinking Water Supply Scheme-Externally
Aided Project (National Development Bank)-
Plan

	O	1.00			
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan-

01- Expenditure on Equity Participation in Scheduled Castes and Scheduled Tribes Corporation-Centrally Sponsored Scheme
Plan

O 49.00

25.00

25.00

..

R (-)24.00

Reduction in provision by ₹ 24.00 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

02- Scheduled Castes, Other Backward Classes and Minority Affairs Departmental Buildings-
Plan

O 1.00

..

..

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non execution of ongoing works.

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare -*

796- Tribal Area Sub-Plan -

01- Construction of Multipurpose Community/Aanganwari Centres-Centrally Sponsored Scheme
Plan

O 7.00

..

..

..

R (-)7.00

Entire provision of ₹ 7.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

Plan

O 1.00

..

..

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India and proportionate state share also remained unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan-

01- Expenditure on Agricultural Buildings-
Centrally Plan

Plan

(i)	O	63.00			
	S	1,77.74	1,97.03	1,97.03	..
	R	(-)43.71			

Plan

(ii)	O	27.00			
	R	(-)12.01	14.99	14.99	..

Reduction in provision by ₹ 55.72 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less execution of works.

4402- Capital Outlay on Soil and Water Conservation -

796- Tribal Area Sub-Plan-

01- Expenditure on Construction of Poly House and Micro Irrigation
under Rural Infrastructure Development Fund Scheme-
Plan

O 1,00.00

R (-)1,00.00

..

Entire provision of ₹ 1,00.00 lakh was reduced through re-appropriation in March 2020 due to non execution of work.

4425- Capital Outlay on Co-operations -

796- Tribal Area Sub-Plan-

01- Investment in Co-Operative Societies-
Plan

O 2.00

R (-)2.00

..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020; reasons for which were not intimated (October 2020).

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan-

02- Expenditure on Minor Irrigation Schemes (Flow
Irrigation Scheme)-
Plan

O 7,21.00

S 1,35.45

R (-)31.91

8,24.54 8,24.55 +0.01

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 31.91 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

06-	Expenditure on Minor Irrigation Schemes (Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development)-				
	Plan				
	O	5,00.00			
			3,74.95	3,24.95	(-)50.00
	R	(-)1,25.05			

In view of the final saving of ₹ 50.00 lakh, reduction in provision by ₹ 1,25.05 lakh through surrender in March 2020 due to Covid-19 enforcement of lockdown/curfew proved inadequate.

Reasons for the final saving of ₹ 50.00 lakh were awaited (October 2020).

08-	Expenditure on Minor Irrigation Scheme (Accelerated Irrigation Benefit Programme)- Centrally Sponsored Scheme				
	Plan				
(i)	O	4,04.00			
			..	0.74	+0.74
	R	(-)4,04.00			
	Plan				
(ii)	O	45.00			
			..	3.82	+3.82
	R	(-)45.00			
10-	Pradhan Mantri Sinchayee Yojana-Har Khet ko Pani- Centrally Sponsored Scheme				
	Plan				
(iii)	O	6,07.00			
		
	R	(-)6,07.00			
	Plan				
(iv)	O	68.00			
			..	9.43	+9.43
	R	(-)68.00			

In view incurring expenditure of ₹ 13.99 lakh without provision at sr. no (i), (ii) and (iv) in the above three cases, entire provision of ₹ 11,24.00 lakh was reduced through surrender in March 2020 in the above four cases due to non receipt of funds from Government of India and matching state share also remained unutilized proved unjustified.

Expenditure of ₹ 13.99 lakh incurred without budget provision at sr. no (i), (ii) and (iv) in the above three cases; reasons for which were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11-	Doubling Farmer's Income through Water Conservation in Himachal Pradesh (Externally Aided Project) - Plan			
(i)	O	9.00	..	..
	R	(-)9.00		..
4705-	Capital Outlay on Command Area Development -			
796-	Tribal Area Sub-Plan-			
01-	Expenditure on Command Area Development- Centrally Sponsored Scheme Plan			
(ii)	O	3,56.00	..	..
	R	(-)3,56.00		..
	Entire provision of ₹ 3,65.00 lakh was reduced through surrender in March 2020 in the above two cases due to non fulfilment of codal formalities.			
	Plan			
	O	3,55.00	3,19.69	3,19.69
	R	(-)35.31		..
	Reduction in provision by ₹ 35.31 lakh through re-appropriation/surrender in March 2020 was due to non completion of ongoing works and non fulfilment of codal formalities.			
4711-	Capital Outlay on Flood Control Projects -			
01-	<i>Flood Control -</i>			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on Flood Control Works- Centrally Sponsored Scheme Plan			
	O	8.00	..	..
	R	(-)8.00		..
	Entire provision of ₹ 8.00 lakh was reduced through surrender in March 2020 due to non fulfilment of codal formalities.			
	Plan			
	O	2,50.00	2,27.80	2,24.31
	R	(-)22.20		(-)3.49
	Reduction in provision by ₹ 22.20 lakh through surrender in March 2020 was due to less execution of works.			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4801- Capital Outlay on Power Projects -01- *Hydel Generation -*

796- Tribal Area Sub-Plan-

02- Equity Contribution to Himachal Pradesh
Transmission and Distribution Corporation-
Plan

O 8,00.00

6,00.00

6,00.00

..

R (-)2,00.00

Reduction in provision by ₹ 2,00.00 lakh through re-appropriation in March 2020 was due to less equity contribution to transmission and distribution corporation.

4851- Capital Outlay on Village and Small Industries -

796- Tribal Area Sub-Plan -

03- Investment in Industrial Cooperatives-
Plan

O 1.00

..

..

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non execution of work.

05- Construction of Industrial Building/Estate-
Plan

O 20.00

10.00

10.00

..

R (-)10.00

Reduction in provision by ₹ 10.00 lakh through re-appropriation in March 2020 was due to less execution of works.

5054- Capital Outlay on Roads and Bridges -04- *District and other Roads -*

796- Tribal Area Sub-Plan-

01- Expenditure on Construction of Rural Roads-
Plan

O 36,49.88

S 6,73.25

42,48.17

42,48.17

..

R (-)74.96

Reduction in provision by ₹ 74.96 lakh through surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

04- Expenditure on Land Compensation including Net Present Value-
Non Plan

S 93.75

93.75

..

(-)93.75

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 93.75 lakh obtained through supplementary grant remained unutilised; reasons for which were awaited (October 2020).

07- Major District Roads-

Plan

O 1,50.00

S 30.00

R (-)1,76.96

3.04

..

(-)3.04

Substantial reduction in provision by ₹ 1,76.96 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 enforcement of lockdown/curfew.

08- Construction of Roads under Central Road Fund-

Centrally Sponsored Scheme

Plan

O 9,90.00

R (-)9,90.00

..

..

..

Entire provision of ₹ 9,90.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

80- *General -*

796- Tribal Area Sub-Plan-

03- Tools and Plants Expenditure on Machinery and Equipment-

Plan

O 1,30.40

R (-)1,30.40

..

..

..

Entire provision of ₹ 1,30.40 lakh was reduced through surrender in March 2020 due to Covid-19 enforcement of lockdown/curfew.

05- Expenditure on Major Bridges-

Plan

(i) O 7,94.72

R (-)1,28.95

6,65.77

6,68.81

+3.04

09- Expenditure on Major Bridge under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-

Plan

(ii) O 12,00.00

R (-)4,53.78

7,46.22

7,46.22

..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 5,82.73 lakh through surrender in March 2020 in the above two cases was due to Covid-19 enforcement of lockdown/curfew.

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Bus Stand-
Plan

O	1,44.00			
S	50.00	1,44.00	1,43.99	(-)0.01
R	(-)50.00			

Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2020 was due to non fulfilment of codal formalities.

6801- Loans for Power Projects -

796- Tribal Area Sub-Plan -

10- Loan for Himachal Pradesh Power Corporation Project-
Plan

(i) O	47,00.00			
	
R	(-)47,00.00			

12- KFW Share to Power Projects-
Plan

(ii) O	9.00			
	
R	(-)9.00			

Entire provision of ₹ 47,09.00 lakh was reduced through surrender in March 2020 in the above two cases due to non fulfilment of codal formalities.

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

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

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

796- Tribal Area Sub-Plan -

03- Construction of Middle School Buildings-
Plan

(i) O	1,12.00			
		1,49.50	1,49.50	..
R	37.50			

02- Technical Education -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Construction of Rural Industrial Training Institute Hostel Building- Plan						
(ii)	O	1,32.00		2,40.00	2,40.00	..
	R	1,08.00				

04- <i>Art and Culture</i> - 796- Tribal Area Sub-Plan - 01- Buildings- Plan						
(iii)	O	1,25.00		1,56.26	1,56.26	..
	R	31.26				

Augmentation in provision by ₹ 1,76.76 lakh through re-appropriation in March 2020 in the above three cases was due to completion of ongoing works.

4210- Capital Outlay on Medical and Public Health -

02- <i>Rural Health Services</i> - 796- Tribal Area Sub-Plan - 01- Buildings- Plan						
	O	4,00.00		4,67.98	4,67.98	..
	R	67.98				

Augmentation in provision by ₹ 67.98 lakh through re-appropriation in March 2020 was due to execution of works and completion of ongoing works.

4215- Capital Outlay on Water Supply and Sanitation -

01- <i>Water Supply</i> - 796- Tribal Area Sub-Plan - 01- Expenditure on Rural Piped Water Supply Schemes- Plan						
	O	8,05.00		8,59.50	8,81.07	+21.57
	R	54.50				

In view of the final excess of ₹ 21.57 lakh, augmentation in provision by ₹ 54.50 lakh through re-appropriation in March 2020 was due to completion of ongoing works proved inadequate. Reasons for the final excess of ₹ 21.57 lakh were awaited (October 2020).

09- Expenditure on Rural Water Supply Scheme (National Bank for Agriculture and Rural Development/Rural Infrastructure Development Fund)-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	60.00			
		77.75	76.75	(-1.00)
R	17.75			

Augmentation in provision by ₹ 17.75 lakh through re-appropriation in March 2020 was due to completion of ongoing works.

14- National Rural Drinking Water Programme - Plan				
O	1,10.00			
		1,00.14	1,26.02	+25.88
R	(-9.86)			

Reasons for the final excess of ₹ 25.88 lakh were awaited (October 2020).

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan- 02- Expenditure on Horticulture Buildings- Plan				
O	37.50			
		47.50	47.50	..
R	10.00			

Augmentation in provision by ₹ 10.00 lakh through re-appropriation in March 2020 was due to completion of ongoing works.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan- 01- Building Programme- Plan				
(i) O	1,08.00			
		1,53.00	1,53.00	..
R	45.00			

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry - 796- Tribal Area Sub-Plan- 01- Expenditure on Construction of Roads- Plan				
(ii) O	1,00.00			
		1,30.51	1,30.51	..
R	30.51			
02- Expenditure on Construction of Buildings- Plan				
(iii) O	1,69.70			
		1,87.68	1,87.68	..
R	17.98			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -					
796- Tribal Area Sub-Plan -					
02- Expenditure on Flood Control Programme under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-Plan					
(iv)	O	15.00			
			26.40	29.89	+3.49
	R	11.40			

Augmentation in provision by ₹ 1,04.89 lakh through re-appropriation in March 2020 in the above four cases was due to completion of ongoing works.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -					
796- Tribal Area Sub-Plan-					
03- Expenditure on Construction of Rural Roads under Rural Infrastructure Development Fund/ National Bank for Agriculture and Rural Development-Plan					
	O	8,00.00			
	S	53.85	10,91.55	10,35.79	(-)55.76
	R	2,37.70			

In view of the final saving of ₹ 55.76 lakh, augmentation in provision by ₹ 2,37.70 lakh through re-appropriation in March 2020 was due to completion of ongoing works proved excessive.

Reasons for the final saving of ₹ 55.76 lakh were awaited (October 2020).

04- Expenditure on Land Compensation Including Net Present Value-Plan

	O	20.00	20.00	1,13.75	+93.75
--	---	-------	-------	---------	--------

Reasons for the final excess of ₹ 93.75 lakh were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO-31 conold.

(ix) Suspense Transactions

(i) The expenditure under this grant includes ₹ 48,65.37 lakhs (₹ 48,65.37 lakhs under Revenue Section and ₹ 0.00 lakhs under Capital Section) accounted for under "Suspense".

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

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2019-20 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2019		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2020	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Revenue Section						
2059-Public Works-						
<i>01-Office Buildings-</i>						
796-Tribal Area Sub-Plan-						
07-Expenditure under						
Suspense (Stock)-						
	(-)22,01.15		17,98.10	17,77.75		(-)21,80.80*
08-Expenditure under Suspense						
(Stock Manufacturing)-						
	+ 9,23.35		3,99.20	4,26.31		+ 8,96.24
09-Expenditure under Suspense						
(Miscellaneous Public						
Works Advances)-						
	+ 45,29.77		7,00.52	4,94.70		+47,35.59
Total 2059-	+ 32,51.97		28,97.82	26,98.76		+ 34,51.03
2215-Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
796-Tribal Area Sub-Plan-						
04-Stock-						
	(-)2,51.87		5,70.87	4,11.80		(-)92.80*
05-Stock Manufacture-						
	+ 1,63.18		6.41	12.75		+ 1,56.84
06-Miscellaneous Public						
Works Advances-						
	+21.49		31.19	26.26		+26.42
Total 2215-	(-)67.20		6,08.47	4,50.81		+90.46
2702-Minor Irrigation-						
<i>80-General-</i>						
796-Tribal Area Sub-Plan-						
08-Expenditure on Suspense						
(Stock)-						
	(-)1,16.50		11,26.58	9,65.56		+44.52
09-Expenditure on Suspense						
(Stock Manufacture)-						
	+ 1,22.71		15.74	11.91		+ 1,26.54
10-Expenditure on Suspense						
(Miscellaneous Advances)-						
	+ 5,06.69		2,16.76	2,08.09		+ 5,15.36
Total 2702-	+ 5,12.90		13,59.08	11,85.56		+ 6,86.42
Total-Revenue Section	+ 36,97.67		48,65.37	43,35.13		+42,27.91
Total Demand	+ 36,97.67		48,65.37	43,35.13		+ 42,27.91

(*) Reasons for the minus balances were awaited (October 2020).

APPROPRIATION ACCOUNTS
GRANT NO. 32 - SCHEDULED CASTE SUB PLAN

(HEADS 2029-LAND REVENUE, 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 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 WILD LIFE, 2407-PLANTATIONS, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2851-VILLAGE AND SMALL INDUSTRIES, 3054- ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3456-CIVIL SUPPLIES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE 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, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES AND 6801-LOANS FOR POWER PROJECTS)

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

Revenue Section

Voted

Original	14,24,40,78		14,24,41,13	9,11,04,62	(-)5,13,36,51
Supplementary	35				

Amount surrendered during the year
(31 March 2020)

3,95,09,11

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Capital Section**Voted**

Original	11,18,25,22	12,69,17,50	10,37,55,09	(-)2,31,62,41
Supplementary	1,50,92,28			
Amount surrendered during the year (31 March 2020)				2,22,54,53

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 5,13,36.51 lakh in the voted provision of the Revenue Section, surrender of ₹ 3,95,09.11 lakh in March 2020 proved inadequate.
- (ii) In view of the final saving of ₹ 2,31,62.41 lakh in the voted provision of the Capital Section, the supplementary grant of ₹ 1,50,92.28 lakh obtained in February 2020 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 2,22,54.53 lakh in March 2020 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
789- Special Component Plan for Scheduled Castes -			
03- Maintenance of Secondary Education Department Building- Plan			
O	5,00.00		
		4,76.67	4,76.67
R	(-)23.33		..

Reduction in provision by ₹ 23.33 lakh through re-appropriation in March 2020 was due to less execution of maintenance work.

2202- General Education -

01- Elementary Education -			
789- Special Component Plan for Scheduled Castes -			
01- Expenditure on Primary Schools- Plan			
O	5,00.00		
		2,82.15	2,82.14
R	(-)2,17.85		(-)0.01

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 2,17.85 lakh through surrender in March 2020 was due to non filling up of vacant posts, less purchase of material, office articles and regularization of daily wagers.

06- Mid Day Meal- Centrally Sponsored Scheme Plan				
O	24,10.00			
		18,55.94	18,35.12	(-)20.82
R	(-)5,54.06			

In view of the final saving of ₹ 20.82 lakh, reduction in provision by ₹ 5,54.06 lakh through surrender in March 2020 due to less receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 20,74.55 lakh was received from Government of India.

Reasons for the final saving of ₹ 20.82 lakh were awaited (October 2020).

Plan				
O	6,82.00			
S	0.01	5,26.02	5,26.01	(-)0.01
R	(-)1,55.99			

Reduction in provision by ₹ 1,55.99 lakh through re-appropriation/surrender in March 2020 was due to release of state share in proportionate to central share and less payment of honorarium.

07- Sarav Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(i) O	1.00			
	
R	(-)1.00			
Plan				
(ii) O	1.00			
	
R	(-)1.00			
08- Sakshar Bharat Yojna- Centrally Sponsored Scheme Plan				
(iii) O	1.00			
	
R	(-)1.00			
Plan				
(iv) O	1.00			
	
R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2020 in the above four cases due to non receipt of funds from Government of India and state share also remained unutilised.

11- Expenditure on Grant-in-Aid to Parent Teacher Association- Plan				
O	19,23.00			
		11,88.20	11,88.20	..
R	(-)7,34.80			

Reduction in provision by ₹ 7,34.80 lakh through re-appropriation/surrender in March 2020 was due to non filling up of vacant posts.

12- Atal Vardi Yojna- Plan				
O	8,53.00			
		7,98.77	7,98.77	..
R	(-)54.23			

Reduction in provision by ₹ 54.23 lakh through surrender in March 2020 was due to less purchase of material.

13- Pre-Matric Scholarship to Scheduled Caste- Centrally Sponsored Scheme Plan				
O	30.00			
	
R	(-)30.00			

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

15- Grant-in-Aid to School Management Committee- Plan				
O	5,19.00			
		1,52.08	1,52.08	..
R	(-)3,66.92			

Reduction in provision by ₹ 3,66.92 lakh through re-appropriation/surrender in March 2020 was due to non extension of services of School Management committee.

16- District Institute of Educational Training- Centrally Sponsored Scheme Plan				
O	1.00			
S	0.02	..	..	..
R	(-)1.02			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1.02 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

17- Repair/Maintenance of Primary/Middle Schools

Buildings-

Plan

O 5,37.00

4,23.84 4,23.84 ..

R (-)1,13.16

Reduction in provision by ₹ 1,13.16 lakh through surrender in March 2020 was due to less execution of maintenance works.

18- Urdu and Punjabi Teachers-

Plan

O 35.00

7.96 7.96 ..

R (-)27.04

Reduction in provision by ₹ 27.04 lakh through surrender in March 2020 was due to less payment of honorarium.

19- Samagar Shiksha Abhiyaan-
Centrally Sponsored Scheme

Plan

(i) O 96,88.00

69,41.80 69,41.80 ..

R (-)27,46.20

Plan

(ii) O 10,75.00

7,71.31 7,71.31 ..

R (-)3,03.69

Reduction in provision by ₹ 30,49.89 lakh through surrender in March 2020 in the above two cases was due to less receipt of funds from Government of India and less release of state share in proportionate to central share.

02- Secondary Education -

789- Special Component Plan for Scheduled Castes -

03- Rashtriya Madhyamic Shiksha Abhiyan-

Centrally Sponsored Scheme

Plan

(i) O 1.00

..

R (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
04-	Expenditure on Information and Communication Technology- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
	Plan				
(iv)	O	1.00			
	R	(-)1.00	..	..	..
Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2020 in the above four cases due to non receipt of funds from Government of India and state share also remained unutilised.					
12-	Student Digital Yojna- Plan				
	O	4,53.00	4,53.00	..	(-)4,53.00
Reasons for the final saving of ₹ 4,53.00 lakh were awaited (October 2020).					
13-	Teachers Training Programme- Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00			
	R	(-)1.00	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
14-	Vocationalisation of Secondary Education- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iv)	O	1.00			
	R	(-)1.00	..	..	..
15-	Upgradation of Merit For Scheduled Caste Students- Centrally Sponsored Scheme				
	Plan				
(v)	O	3.00			
	R	(-)3.00	..	..	..
16-	Pre-Metric Scholarship to Schedule Caste Students- Centrally Sponsored Scheme				
	Plan				
(vi)	O	6,39.00			
	R	(-)6,39.00	..	..	..
Entire provision of ₹ 6,46.00 lakh was reduced through surrender in March 2020 in the above six cases due to non receipt of funds from Government of India.					
	Plan				
	S	0.01			
	R	5,49.80	5,49.81	..	(-)5,49.81
In view of the final saving of ₹ 5,49.81 lakh the augmentation in provision by ₹ 5,49.80 lakh through re-appropriation in March 2020 was due to more receipt of scholarship proposals proved unnecessary.					
Reasons for the final saving of ₹ 5,49.81 lakh were awaited (October 2020).					
18-	Inclusive Education to the Disabled at Secondary Stage (Rashtriya Madhyamik Shiksha Abhiyan)- Centrally Sponsored Scheme				
	Plan				
(i)	O	35.00			
	R	(-)35.00	..	..	..
	Plan				
(ii)	O	4.00			
	R	(-)4.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2020 in the above two cases due to merger of scheme in Samager Shikha Abhiyan.

19- Environment of Orientation of School Education-
Centrally Sponsored Scheme
Plan

O	2.00				
	
R	(-)2.00				

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

21- Mukhya Mantri Vardi Yojna-
Plan

O	3,78.00				
		3,18.52	3,18.52		..
R	(-)59.48				

Reduction in provision by ₹ 59.48 lakh through surrender in March 2020 was due to less purchase of material.

23- Education Technology Programme-
Centrally Sponsored Scheme
Plan

O	3.00				
	
R	(-)3.00				

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

24- Samagar Shiksha Abhiyaan-
Centrally Sponsored Scheme
Plan

(i)	O	74,93.00			
			41,06.20	41,06.20	..
	R	(-)33,86.80			
	Plan				
(ii)	O	8,29.00			
			4,56.26	4,56.26	..
	R	(-)3,72.74			

Reduction in provision by ₹ 37,59.54 lakh through surrender in March 2020 in the above two cases was due to less receipt of funds from Government of India and less release of state share in proportionate to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

25- Upgradation/Maintenance of Existing Information
Communication Technology Laboratories and other
Laboratory Facility-
Plan

O 12,60.00

R (-)12,60.00

..

Entire provision of ₹ 12,60.00 lakh was reduced through surrender in March 2020 due to non finalisation of e-bid.

03- *University and Higher Education -*
789- Special Component Plan for Scheduled Castes -
01- Grant-in-Aid to Himachal Pradesh University
Shimla-

O 26,45.00

R (-)6,61.25

19,83.75 19,83.75 ..

Reduction in provision by ₹ 6,61.25 lakh through re-appropriation/surrender in March 2020 was due to Covid-19 imposition of lockdown Grant-in-Aid for last quarter could not be released.

04- Post Matric Scholarship to Scheduled Caste Students-
Centrally Sponsored Scheme
Plan

O 34,28.00

R (-)34,28.00

..

Entire provision of ₹ 34,28.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

Plan

O 10,00.00

Reasons for the final saving of ₹ 10,00.00 lakh were awaited (October 2020).

10,00.00 .. (-)10,00.00

05- Rashtriya Uchtar Shiksha Abhiyan -
Centrally Sponsored Scheme
Plan

(i) O 16,21.00

R (-)12,40.18

3,80.82 3,80.82 ..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	Plan				
	O	1,80.00			
			42.31	42.31	..
	R	(-),37.69			

Reduction in provision by ₹ 13,77.87 lakh through surrender in March 2020 in the above two cases was due to less receipt of funds from Government of India and release of state share in proportionate to central share. Whereas grant of ₹ 6,86.82 lakh was received from Government of India.

06- Expenditure on Government Colleges-

	Plan				
	O	12,00.00			
		
	R	(-),12,00.00			

Entire provision of ₹ 12,00.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of proposals.

2204- Sports and Youth Services -

789- Special Component Plan for Scheduled Castes -

02- Mountaineering Institution and Allied Sports Manali-

	Plan				
	O	13.00			
			10.24	10.24	..
	R	(-),2.76			

Reduction in provision by ₹ 2.76 lakh through surrender in March 2020 was due to Covid-19 imposition of lockdown.

2205- Art and Culture -

789- Special Component Plan for Scheduled Castes -

02- Expenditure on Operation of Antiquities, Art

Treasure Act 1972-

	Plan				
	O	30.00			
			28.21	1.27	(-),26.94
	R	(-),1.79			

Reasons for the final saving of ₹ 26.94 lakh were awaited (October 2020).

03- Organisation of Cultural Activities-

	Plan				
	O	85.00			
			54.01	54.01	..
	R	(-),30.99			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 30.99 lakh through surrender in March 2020 was due to Covid-19 less organization of cultural activities.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-

Plan

O 57,38.00

10,65.61 10,64.93 (-)0.68

R (-)46,72.39

Reduction in provision by ₹ 46,72.39 lakh through surrender in March 2020 was due to non filling up of vacant posts, less purchase of material, office articles and less engagement of daily wagers.

03- Rashtriya Suraksha Beema Yojna-

Centrally Sponsored Scheme

Plan

(i) O 1.00

..

R (-)1.00

Plan

(ii) O 1.00

..

R (-)1.00

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2020 in the above two cases due to non receipt of funds from Government of India state share also remained unutilised.

04- National Health Mission-

Centrally Sponsored Scheme

Plan

O 95,34.00

79,73.00 79,73.00 ..

R (-)15,61.00

Reduction in provision by ₹ 15,61.00 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

04- *Rural Health Services-Other Systems of Medicine -*

789- Special Component Plan for Scheduled Castes -

01- Unani Dispensary Ayurvedic Dispensary-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan					
O	11,92.00		11,49.66	11,49.65	(-)0.01
R	(-)42.34				

Reduction in provision by ₹ 42.34 lakh through re-appropriation/surrender in March 2020 was due to, non purchase of material partly counter balanced by excess due to payment of additional dearness allowance arrear.

02- Homeopathy Dispensary- Plan					
O	40.00		30.22	30.22	..
R	(-)9.78				

Reduction in provision by ₹ 9.78 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts and less purchase of material.

05- *Medical Education, Training and Research -*
789- Special Component Plan for Scheduled Castes -
02- Upgradation of Government Medical Colleges-
Centrally Sponsored Scheme
Plan

(i) O	1.00		..	..	..
R	(-)1.00				
Plan					
(ii) O	1.00		..	..	..
R	(-)1.00				

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilised.

06- *Public Health -*
789- Special Component Plan for Scheduled Castes -
01- Acquired Immune Deficiency Syndrome Control
Programme-
Centrally Sponsored Scheme
Plan

(i) O	1.00		..	..	..
R	(-)1.00				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Trauma Centre- Centrally Sponsored Scheme Plan				
(ii)	O	1.00			
	R	(-)1.00			
	Plan				
(iii)	O	1.00			
	R	(-)1.00			
2211-	Family Welfare -				
789-	Special Component Plan for Scheduled Castes -				
02-	National Ambulance Service - Centrally Sponsored Scheme Plan				
(iv)	O	1,39.00			
	R	(-)1,39.00			
Entire provision of ₹ 1,42.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above four cases due to non receipt of funds from Government of India and state share also remained unutilised.					
04-	Family Welfare Centre in Rural Areas- Centrally Sponsored Scheme Plan				
(i)	O	15,73.00			
	R	(-)2,49.88	13,23.12	13,22.84	(-)0.28
05-	Family Welfare Centre in Urban Areas- Centrally Sponsored Scheme Plan				
(ii)	O	1,58.00			
	R	(-)44.02	1,13.98	1,13.98	

Reduction in provision by ₹ 2,93.90 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to non filling up of vacant posts.

2215- Water Supply and Sanitation -

- 02- Sewerage and Sanitation -
789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Maintenance and Repair of Sewerage Schemes- Plan				
O	4,03.00			
		3,29.00	3,28.81	(-)0.19
R	(-)74.00			

Reduction in provision by ₹ 74.00 lakh through re-appropriation/surrender in March 2020 was due to less execution of sewerage maintenance works.

2216- Housing -

03- Rural Housing -

789- Special Component Plan for Scheduled Castes -

04- Mukya Mantri Awas Yojna-
Plan

O	3,15.00	3,15.00	..	(-)3,15.00
---	---------	---------	----	------------

Reasons for the final saving of ₹ 3,15.00 lakh were awaited (October 2020).

05- Maintenance of Houses under Rajiv Awas Yojna-
Plan

O	1,83.00			
		91.35	..	(-)91.35
R	(-)91.65			

In view of the final saving of ₹ 91.35 lakh reduction in provision by ₹ 91.65 lakh through re-appropriation in March 2020 due to less expenditure on maintenance of houses proved inadequate.

Reasons for the final saving of ₹ 91.35 lakh were awaited (October 2020).

06- Pradhan Mantri Awas Yojna (Gramin)-
Centrally Sponsored Scheme
Plan

(i) O	9,30.00			
	
R	(-)9,30.00			

Plan

(ii) O	1,03.00			
	
R	(-)1,03.00			

2217- Urban Development -

80- General -

789- Special Component Plan Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Smart City Mission- Centrally Sponsored Scheme Plan				
(iii)	O	12,60.00		..	..
	R	(-)12,60.00			..

Entire provision of ₹ 22,93.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above three cases due to non receipt of funds from Government of India and state share also remained unutilised.

04-	Pradhan Mantri Awas Yojna Housing for all (Urban)- Centrally Sponsored Scheme Plan				
(i)	O	7,92.00			
			7,77.00	..	(-)7,77.00
	R	(-)15.00			
	Plan				
(ii)	O	88.00			
			60.20	..	(-)60.20
	R	(-)27.80			

In view of the final saving of ₹ 8,37.20 lakh the reduction in provision by ₹ 42.80 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of funds from Government of India and release of state share in proportionate to central share proved inadequate.

Entire provision of ₹ 8,37.20 lakh in the above two cases remained unutilised; Reasons for which were awaited (October 2020).

**2225- Welfare of Scheduled Castes, Scheduled Tribes, Other
Backward Classes and Minorities -**

01-	Welfare of Scheduled Castes -				
789-	Special Component Plan for Scheduled Castes -				
02-	Direction and Administration- Plan				
	O	11,00.00			
			2,31.85	2,11.85	(-)20.00
	R	(-)8,68.15			

In view of the final saving of ₹ 20.00 lakh the reduction in provision by ₹ 8,68.15 lakh through re-appropriation in March 2020 was due to less expenditure on miscellaneous items, non filling up of vacant posts, less expenditure on outsourced vehicle, petrol, oil, lubricant, repair of vehicles, advertisement and less execution of maintenance work proved inadequate.

Reasons for the final saving of ₹ 20.00 lakh were awaited (October 2020).

10- Mukhya Mantri Aadarsh Gram Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	11,65.00			
		11,44.00	..	(-11,44.00)
R	(-21.00)			

In view of the final saving of ₹ 11,44.00 lakh the reduction in provision by ₹ 21.00 lakh through re-appropriation in March 2020 due to less receipt of proposals proved inadequate.

Entire provision of ₹ 11,44.00 lakh remained unutilised; reasons for which were awaited (October 2020).

11- Follow-Up Programme- Plan				
O	1,00.00			
		76.85	76.85	..
R	(-23.15)			

Reduction in provision by ₹ 23.15 lakh through re-appropriation in March 2020 was due to less receipt of proposals.

12- Computer Application Programme- Plan				
O	28.00			
	
R	(-28.00)			

Entire provision of ₹ 28.00 lakh was reduced through re-appropriation in March 2020 due to non completion of codal formalities.

2230- Labour and employment-

03- Training -

789- Special Component Plan for Scheduled Castes -

01- Expenditure on Vocational Education-
Plan

O	10,64.00			
S	0.01	1,95.48	9,91.53	+7,96.05
R	(-8,68.53)			

In view of the final excess of ₹ 7,96.05 lakh the reduction in provision by ₹ 8,68.53 lakh through re-appropriation in March 2020 was due to less purchase of machinery and equipments partly counter balanced by excess due to payment of salary and additional dearness allowance arrear proved excessive.

Reasons for the final excess of ₹ 7,96.05 lakh were awaited (October 2020).

2235- Social Security and Welfare -

02- Social Welfare -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Integrated Child Development Scheme-
Centrally Sponsored Scheme
Plan

O	64,41.00			
		55,27.97	55,27.98	+0.01
R	(-)9,13.03			

Reduction in provision by ₹ 9,13.03 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non procurement of pre schools kits, less expenditure on payment of rent, rate, taxes and organisation of camps partly counter balanced by excess due to enhancing the rates of honorarium to aganwari workers/mini workers and helpers.

Plan

O	12,21.00			
S	0.01	6,98.07	6,98.07	..
R	(-)5,22.94			

Reduction in provision by ₹ 5,22.94 lakh through re-appropriation in March 2020 was due to non filling up of vacant posts, non procurement of pre schools kits, Less expenditure on payment of rent, rate, taxes partly counter balanced by excess due to more purchase of office articles.

03- Nutrition Provision under Rajiv Gandhi Scheme for
Empowerment of Adolescent Girls (SABLA)-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	R	(-)1.00	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to non receipt of funds from Government of India and also state share remained unutilised.

06- Beti Hai Anmol-
Plan

O	3,78.00			
		3,57.36	3,57.36	..
R	(-)20.64			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 20.64 lakh through re-appropriation in March 2020 was due to less receipt of proposals.

08- Awareness Campaign-
Plan

O 5.00

..

R (-)5.00

Entire provision of ₹ 5.00 lakh was reduced through re-appropriation in March 2020 due to non organisation of awareness camps.

10- Vishesh Mahila Uthan Yojna-
Plan

O 8.00

..

R (-)8.00

Entire provision of ₹ 8.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of proposals.

11- Financial Assistance to Victims of Rape-
Plan

O 13.00

..

R (-)13.00

Entire provision of ₹ 13.00 lakh was reduced through re-appropriation in March 2020 due to closure of the scheme.

12- Women Commission-

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non organisation of awareness camps.

18- Welfare of Handicapped Children-
Centrally Sponsored Scheme
Plan

O 11.00

..

R (-)11.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 11.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of funds from Government of India.

20- Integrated Child Protection Scheme-

Plan

O 40.00

30.00 30.00 ..

R (-)10.00

Reduction in provision by ₹ 10.00 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share.

21- Pradhan Mantri Matru Vandana Yojna-

Centrally Sponsored Scheme

Plan

O 2,58.00

..

R (-)2,58.00

Entire provision of ₹ 2,58.00 lakh was reduced through re-appropriation in March 2020 due to direct funding through Account.

Plan

(i) O 28.00

28.00 18.95 (-)9.05

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages -*

789- Special Component Plan for Scheduled Castes -

01- Special Nutrition Programme for Scheduled Caste-

Centrally Sponsored Scheme

Plan

(ii) O 18,50.00

18,50.00 7,67.38 (-)10,82.62

Reasons for the final saving of ₹ 10,91.67 lakh in the above two cases were awaited (October 2020).

Plan

O 2,06.00

2,52.14 82.42 (-)1,69.72

R 46.14

In view of the final saving of ₹ 1,69.72 lakh, augmentation in provision by ₹ 46.14 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share proved unnecessary.

Reasons for the final saving of ₹ 1,69.72 lakh were awaited (October 2020).

2401- Crop Husbandry -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789-	Special Component Plan for Scheduled Castes -				
10-	Extension and Farmers Training- Plan				
	O	20.00			
			15.37	15.37	..
	R	(-)4.63			

Reduction in provision by ₹ 4.63 lakh through re-appropriation in March 2020 was due to less purchase of material and office items.

11-	Crop Insurance Scheme- Plan				
	O	1,76.00			
			85.00	85.00	..
	R	(-)91.00			

Reduction in provision by ₹ 91.00 lakh through re-appropriation in March 2020 was due to less receipt of claims from the insurance companies.

13-	Horticulture Development- Plan				
	O	75.00			
			49.81	49.80	(-)0.01
	R	(-)25.19			

Reduction in provision by ₹ 25.19 lakh through re-appropriation in March 2020 was due to less purchase of horticulture material and office items.

15-	Development of Floriculture- Centrally Plan Plan				
(i)	O	6.00			
			3.79	3.79	..
	R	(-)2.21			
	Plan				
(ii)	O	24.00			
			15.40	15.40	..
	R	(-)8.60			

Reduction in provision by ₹ 10.81 lakh through re-appropriation in March 2020 in the above two cases was due to less purchase of flowericulture material and office items.

16-	Establishment/Maintenance of Government Orchards/Nurseries- Plan				
	O	28.00			
			13.24	13.24	..
	R	(-)14.76			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 14.76 lakh through re-appropriation in March 2020 was due to less purchase of fertilizer.

17- Project for Mushroom Cultivation-
Centrally Plan
Plan

O	8.00			
		5.86	5.86	..
R	(-)2.14			

Reduction in provision by ₹ 2.14 lakh through re-appropriation in March 2020 was due to less receipt of petrol, oil, and lubricant bills.

Plan

O	30.00			
		17.73	17.74	+0.01
R	(-)12.27			

Reduction in provision by ₹ 12.27 lakh through re-appropriation in March 2020 was due to less receipt of demand for compost, less expenditure on petrol, oil, and lubricant bills.

25- Rashtriya Krishi Vikas Yojna (Agriculture)-
Centrally Sponsored Scheme
Plan

O	2,15.00			
		89.22	89.22	..
R	(-)1,25.78			

Reduction in provision by ₹ 1,25.78 lakh through re-appropriation in March 2020 was due to less approval of projects under the scheme. Whereas grant of ₹ 4,43.00 lakh was received from Government of India.

Plan

O	24.00			
		9.83	9.83	..
R	(-)14.17			

Reduction in provision by ₹ 14.17 lakh through re-appropriation in March 2020 was due to less approval of projects under scheme.

26- Rashtriya Krishi Vikas Yojna (Horticulture)-
Centrally Sponsored Scheme
Plan

(i) O	1,02.00			
		39.88	39.88	..
R	(-)62.12			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	11.00			
			4.57	4.57	..
	R	(-)6.43			
36-	National Food Security Mission- Centrally Sponsored Scheme				
	Plan				
(iii)	O	3,74.00			
			2,82.59	2,82.59	..
	R	(-)91.41			
(iv)	Plan				
	O	42.00			
			30.98	30.98	..
	R	(-)11.02			

Reduction in provision by ₹ 1,70.98 lakh through re-appropriation/surrender in March 2020 in the above four cases was due to less receipt of funds from Government of India and state share also remained unutilised. Whereas grant of ₹ 4,43.00 lakh at Sr. No. (i) was received from Government of India.

41-	Lift Irrigation Schemes and Bore wells- Plan				
	O	2,72.00			
			2,36.14	2,36.14	..
	R	(-)35.86			

Reduction in provision by ₹ 35.86 lakh through re-appropriation/surrender in March 2020 was due to less receipt of demand from the farmers.

42-	World Bank Assisted Himachal Pradesh Horticulture Development Project- Plan				
	O	30,23.00			
		
	R	(-)30,23.00			

Entire provision of ₹ 30,23.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non utilisation of funds.

44-	Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Programme Phase-II- Plan				
	O	50.00			
		
	R	(-)50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 50.00 lakh was reduced through re-appropriation in March 2020 due to non implementation of scheme.

45- Prakritik Khet Khushhaal Kisan-

Plan

O 4,40.00

4,18.00 4,18.00 ..

R (-)22.00

Reduction in provision by ₹ 22.00 lakh through re-appropriation in March 2020 was due to less receipt of proposals.

47- Mukhya Mantri Kisan aivam Khetihar Majdoor

Jeevan Suraksha Yojna-

Plan

O 10.00

0.30 0.30 ..

R (-)9.70

Reduction in provision by ₹ 9.70 lakh through re-appropriation in March 2020 was due to less receipt of casualty cases.

48- Sub Mission on Seeds and Planting Material-

Centrally Sponsored Scheme

Plan

(i) O 1,24.00

86.59 86.59 ..

R (-)37.41

Plan

(ii) O 13.00

9.60 9.60 ..

R (-)3.40

50- Parmpragat Krishi Vikas Yojna-

Centrally Sponsored Scheme

Plan

(iii) O 3,08.00

59.07 59.07 ..

R (-)2,48.93

Plan

(iv) O 35.00

6.56 6.56 ..

R (-)28.44

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

51-	National Project on Soil Health and Fertility- Centrally Sponsored Scheme Plan				
(v)	O	83.00			
			24.73	24.73	..
	R	(-)58.27			
	Plan				
(vi)	O	9.00			
			2.83	2.83	..
	R	(-)6.17			

Reduction in provision by ₹ 3,82.62 lakh through re-appropriation in March 2020 was in the above six cases due to less receipt of funds from Government of India and state share also remained unutilised.

2402- Soil and Water Conservation -

789-	Special Component plan for Scheduled castes-				
02-	Protective Afforestation Soil Conservation and Demonstration (Forest Department)- Plan				
	O	2,50.00			
			2,24.76	2,24.76	..
	R	(-)25.24			

Reduction in provision by ₹ 25.24 lakh through re-appropriation/surrender in March 2020 was due to less engagement of daily wagers, non execution of maintenance work and less purchase of material.

05-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme Plan				
	O	4,99.00			
			4,39.19	4,28.56	(-)10.63
	R	(-)59.81			

Reduction in provision by ₹ 59.81 lakh through re-appropriation/surrender in March 2020 was due to less receipt of funds from Government of India.

2403- Animal Husbandry -

789-	Special Component Plan for Scheduled castes-				
03-	Cattle and Buffalo Development- Centrally Plan Plan				
	O	80.00			
			1,10.00	..	(-)1,10.00
	R	30.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 1,10.00 lakh augmentation in provision by ₹ 30.00 lakh through re-appropriation in March 2020 was due to receipt of additional Special Central Assistance from Government of India proved unnecessary.

Reasons for the final saving for ₹ 1,10.00 lakh were awaited (October 2020).

09-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	1,81.00			
			1,15.80	1,15.80	..
	R	(-)65.20			
	Plan				
(ii)	O	20.00			
			12.86	12.86	..
	R	(-)7.14			
11-	Assistance of States for Control of Animal Diseases- Centrally Sponsored Scheme- Plan				
(iii)	O	21.77			
			5.65	5.65	..
	R	(-)16.12			
	Plan				
(iv)	O	1.89			
			0.67	0.67	..
	R	(-)1.22			
14-	Grant-in-Aid to Veterinary Council Under Professional Efficiency Development Scheme- Plan				
(v)	O	4.00			
			2.00	2.00	..
	R	(-)2.00			
	Plan				
(vi)	O	4.00			
			2.00	2.00	..
	R	(-)2.00			

Reduction in provision by ₹ 93.68 lakh through re-appropriation in March 2020 in the above six cases was due to less receipt of funds from Government of India and state share also remained unutilized. Whereas grant of ₹ 4,43.00 lakh at Sr. No. (i) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

16- Paste Des Petites Ruminants-Control Programme-
Centrally Sponsored Scheme

Plan

O	8.98				
		2.25	2.25	..	
R	(-)6.73				

Reduction in provision by ₹ 6.73 lakh through surrender in March 2020 was due to less purchase of machinery, equipments and material.

21- Promotion of Sheep and Goat Rearing-
Plan

O	25.00				
		25.00	..	(-)25.00	

Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (October 2020).

22- Foot and Mouth Disease Control Programme-
Plan

O	1,54.70				
S	0.01	39.64	39.64	..	
R	(-)1,15.07				

Reduction in provision by ₹ 1,15.07 lakh through re-appropriation/surrender in March 2020 was due to less purchase of material.

Plan

O	11.33				
S	0.01	3.76	3.75	(-)0.01	
R	(-)7.58				

Reduction in provision by ₹ 7.58 lakh through re-appropriation/surrender in March 2020 was due to less purchase of material, machinery and equipment.

23- Uttam Chara Utpadan Yojna-
Plan

(i) O	1,60.00				
		1,59.99	1,47.76	(-)12.23	
R	(-)0.01				

2405- Fisheries -

789- Special Component plan for Scheduled castes-

03- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

(ii) Plan

O	23.91				
		27.68	..	(-)27.68	
R	3.77				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iii)	O	2.09			
			3.07	..	(-)3.07
	R	0.98			

Reason for the final saving of ₹ 42.98 lakh in the above three cases were awaited (October 2020). Whereas grant of ₹ 4,43.00 lakh at Sr. No. (ii) was received from Government of India.

07- Blue Revolution integrated Development and
Management of Fishries-
Centrally Sponsored Scheme

	Plan				
(i)	O	1,16.00			
			2,52.35	89.66	(-)1,62.69
	R	1,36.35			
(ii)	Plan				
	O	15.14			
			33.87	10.05	(-)23.82
	R	18.73			

In view of the final saving of ₹ 1,86.51 lakh augmentation in provision by ₹ 1,55.08 lakh through re-appropriation in March 2020 in the above two cases was due to more receipt of funds from Government of India, release of state share in proportionate to central share proved unnecessary. Whereas grant of ₹ 1,47.49 lakh at Sr. No. (i) was received from Government of India. Reasons for the final saving for ₹ 1,86.51 lakh in the above two cases were awaited (October 2020).

2406- Forestry and Wild Life -

01- Forestry -

789- Special Component Plan for Scheduled Castes -

07- Intensification of Forest Management-
Plan

(i)	O	99.00			
			20.05	20.04	(-)0.01
	R	(-)78.95			
(ii)	Plan				
	O	11.00			
			0.75	0.75	..
	R	(-)10.25			

Reduction in provision by ₹ 89.20 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of funds from Government of India and state share also remained unutilised.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

08-	Himachal Pradesh Forest Eco System Climate Proofing Project- Plan				
	O	6,05.00			
			2,88.31	2,88.31	..
	R	(-),3,16.69			

Reduction in provision by ₹ 3,16.69 lakh through re-appropriation/surrender in March 2020 was due to non receipt of book adjustment of direct disbursement payment, less receipt of demand from village forest management committees and non execution of maintenance works.

09-	National Afforestation Programme- Centrally Sponsored Scheme Plan				
(i)	O	1,03.00			
			6.82	6.82	..
	R	(-),96.18			
	Plan				
(ii)	O	12.00			
			0.75	0.75	..
	R	(-),11.25			

Reduction in provision by ₹ 1,07.43 lakh through re-appropriation in March 2020 in the above two cases was due to less receipt of funds from Government of India and state share also remained unutilised. Whereas grant of ₹ 6,82.00 lakh at Sr. No. (i) was received from Government of India.

10-	National Bamboo Mission under Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme Plan				
(i)	O	3.00			
		
	R	(-),3.00			
	Plan				
(ii)	O	1.00			
		
	R	(-),1.00			

11-	Sthayi Krishi Par Rashtriya Mission Kay Antargat Krishi Vaniki Mission- Plan				
(iii)	O	2.00			
		
	R	(-),2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 6.00 lakh was reduced through surrender in March 2020 in the above three cases was due to non receipt of funds from Government of India and state share also remained unutilised.

12- Improvement of Tree Cover- Plan					
O	5,74.00				
			4,09.87	4,09.87	..
R	(-)1,64.13				

Reduction in provision by ₹ 1,64.13 lakh through re-appropriation in March 2020 was due to less engagement of daily wagers and less purchase of material,

13- Samriti Van Yojna- Plan					
O	32.00				
		
R	(-)32.00				

Entire provision of ₹ 32.00 lakh was reduced through re-appropriation in March 2020 was due to closure of scheme.

14- Maintenance of Old Plantation-					
O	1,25.00				
			94.18	94.18	..
R	(-)30.82				

Reduction in provision by ₹ 30.82 lakh through re-appropriation in March 2020 was due to less execution of maintenance works,

15- Himachal Pradesh Forest for Prosperity Project- Plan					
O	12,09.00				
			3.23	3.23	..
R	(-)12,05.77				

Huge Reduction in provision by ₹ 12,05.77 lakh through re-appropriation/surrender in March 2020 was due to non approval of project by the World Bank.

16- Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project- Plan					
O	3,53.00				
S	0.01		..	..	..
R	(-)3,53.01				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 3,53.01 lakh was reduced through surrender in March 2020 was due to non completion of codal formalities.

17- Integrated Project for Sustainability and Climate
Resilient Rain Fed Agriculture-
Plan

O	8,81.00				
		88.87	88.87	..	
R	(-)7,92.13				

Reduction in provision by ₹ 7,92.13 lakh through surrender in March 2020 was due to non finalizations of scheme.

02- *Environmental Forestry and Wild Life -*
789- Special Component Plan for Scheduled Castes -
01- Development of National Parks and Sanctuaries-
Plan

O	85.00				
		48.08	48.08	..	
R	(-)36.92				

Reduction in provision by ₹ 36.92 lakh through surrender in March 2020 was due to less engagement of daily wagers and less purchase of material.

02- Grant-in-Aid to Himachal Pradesh Zoo
Conservation and Breeding Society-
Plan

O	2,75.00				
		55.00	55.00	..	
R	(-)2,20.00				

Reduction in provision by ₹ 2,20.00 lakh through surrender in March 2020 was due to less receipt of requirement from Zoo Conservation and Breeding Society.

2425- Co-operation -

789- Special Component Plan for Scheduled Castes -
01- Subsidy-
Centrally Sponsored Scheme
Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 was due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2501- Special Programmes for Rural Development -04- *Integrated Rural Energy Planning Programme-*

789- Special Component Plan for Scheduled Castes -

03- NRSE/IREP -

Centrally Plan

Plan

S 0.01

2,00.00 .. (-)2,00.00

R 1,99.99

In view of the final saving of ₹ 2,00.00 lakh the augmentation in provision by ₹ 1,99.99 lakh through re-appropriation in March 2020 was due to receipt of additional Special Central Assistance from Government of India proved unnecessary.

Reasons for the final saving for ₹ 2,00.00 lakh were awaited (October 2020).

06- *Self Employment Programmes -*

789- Special Component Plan for Scheduled Castes -

03- National Rural Livelihood Mission -

Centrally Sponsored Scheme

Plan

(i) O 6,80.00

4,21.89 2,76.43 (-)1,45.46

R (-)2,58.11

Plan

(ii) O 76.00

19.13 2.97 (-)16.16

R (-)56.87

In view of the final saving of ₹ 1,61.62 lakh, reduction in provision by ₹ 3,14.98 lakh through re-appropriation in March 2020 in the above two cases due to less receipt of funds from Government of India and state share also remained unutilised proved inadequate. Whereas grant of ₹ 11,71.22 lakh at Sr. No. (i) was received from Government of India.

Reasons for the final saving of ₹ 1,61.62 lakh in the above two cases were awaited (October 2020).

04- District Rural Development Agency Administration-

Centrally Sponsored Scheme

Plan

(i) O 1,98.00

..

R (-)1,98.00

Plan

(ii) O 22.00

..

R (-)22.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 2,20.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilised.

06- Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme				
Plan				
(i)	O	5,67.00		
			16,83.30	.. (-)16,83.30
	R	11,16.30		
Plan				
(ii)	O	63.00		
			1,87.03	.. (-)1,87.03
	R	1,24.03		

In view of the final saving of ₹ 18,70.03 lakh the augmentation in provision by ₹ 12,40.33 lakh through re-appropriation in March 2020 in the above two cases was due to more receipt of funds from Government of India and release of state share in proportionate to central share proved unnecessary. Whereas grant of ₹ 16,83.30 lakh at Sr. No. (i) was received from Government of India.

Entire provision of ₹ 18,70.03 lakh in the above two cases remained unutilised; reasons for which were awaited (October 2020).

07- Deendyal Upadhyay Gramin Kaushal Yojna- Centrally Sponsored Scheme				
Plan				
(i)	O	11,09.00		
		
	R	(-)11,09.00		
Plan				
(ii)	O	1,23.00		
		
	R	(-)1,23.00		
08- National Rurban Mission- Centrally Sponsored Scheme				
Plan				
(iii)	O	11,22.00		
		
	R	(-)11,22.00		
Plan				
(iv)	O	1,25.00		
		
	R	(-)1,25.00		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2505- Rural Employment -01- *National Programmes -*

789- Special Component Plan for Scheduled Castes -

02- National Rural Employment Guarantee Scheme-
Plan

(v) O 1,13,35.00

..

R (-)1,13,35.00

Entire provision of ₹ 1,38,14.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above five cases due to non receipt of funds from Government of India state share also remained unutilised. Whereas grant of ₹ 19.00 lakh at Sr. No (i) was received from Government of India.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes -

07- Maintenance of Office Buildings/Gram Sewak Huts-
Plan

O 2,52.00

1,52.00 72.00 (-)80.00

R (-)1,00.00

In view of the final saving of ₹ 80.00 lakh the reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2020 due to less execution of maintenance works proved inadequate.

Reasons for the final saving of ₹ 80.00 lakh were awaited (October 2020).

08- State Reward Scheme-
Plan

(i) O 78.00

..

R (-)78.00

09- Mahila Protsahan Yojna-
Plan

(ii) O 49.00

..

R (-)49.00

Entire provision of ₹ 1,27.00 lakh was reduced through re-appropriation in March 2020 in the above two cases due to non completion of codal formalities.

10- Upgradation of Panchayti Raj Department-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	4,00.00			
		1,65.00	1,33.75	(-)31.25
R	(-)2,35.00			

In view of the final saving of ₹ 31.25 lakh the reduction in provision by ₹ 2,35.00 lakh through re-appropriation in March 2020 due to less execution of maintenance works proved inadequate.

Reasons for the final saving of ₹ 31.25 lakh were awaited (October 2020).

13- Swachh Bharat Mission (Gramin)-

Plan				
O	3.00			
	
R	(-)3.00			

Entire provision of ₹ 3.00 lakh was reduced through re-appropriation in March 2020 due to change in sharing pattern of scheme.

15- Construction/Renovation of Mahila Mandal Bhawan-

Plan				
O	50.00			
		39.17	39.17	..
R	(-)10.83			

Reduction in provision by ₹ 10.83 lakh through surrender in March 2020 was due to less execution of works.

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes -

10- Development of Sericulture-

Plan				
O	2,03.00			
		1,62.84	1,62.82	(-)0.02
R	(-)40.16			

Reduction in provision by ₹ 40.16 lakh through re-appropriation in March 2020 was due to non receipt of demand from beneficiaries.

15- Integrated Scheme for Handloom and Handicraft-

Plan				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of demand from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

19-	Rural Engineering Based Industries Centre- Centrally Plan Plan				
(i)	O	40.00	40.00	..	(-)40.00
	Plan				
(ii)	O	70.00	70.00	..	(-)70.00

Entire provision of ₹ 1,10.00 lakh in the above two cases remained utilised; reasons for which were awaited (October 2020).

20-	Subsidy to Small Scale Industry Units- Plan				
	O	11.00			
			1.00	1.00	..
	R	(-)10.00			

Reduction in provision by ₹ 10.00 lakh through re-appropriation in March 2020 was due to less receipt of demand from beneficiaries.

22-	Common Facility Centre for Bamboo Craft- Centrally Plan Plan				
	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through re-appropriation in March 2020 due to non receipt of demand from beneficiaries.

25-	National Handloom Development- Plan				
	O	23.00			
			6.38	6.38	..
	R	(-)16.62			

Reduction in provision by ₹ 16.62 lakh through re-appropriation in March 2020 was due to less receipt of demand from beneficiaries.

30-	State Mission for Food Processing Industry- Plan				
	O	1,26.00			
		
	R	(-)1,26.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1,26.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of demand from beneficiaries.

3452- Tourism -01- *Tourist Infrastructure -*

789- Special Component Plan for Scheduled Castes -

03- Infrastructure Development Investment Programme
for Tourism-
Plan

O	17,63.00	17,63.00	..	(-)17,63.00
---	----------	----------	----	-------------

Entire provision of ₹ 17,63.00 lakh was remained unutilised; reasons for which were awaited (October 2020).

80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Stipend/Scholarship for Trainees-
Plan

O	17.00			
		5.61	5.61	..
R	(-)11.39			

Reduction in provision by ₹ 11.39 lakh through in March 2020 was due to less receipt of scholarship applications.

3456- Civil Supplies -

789- Special Component Plan for Scheduled Castes -

02- Consumer Awareness-
Centrally Sponsored Scheme
Plan

O	7.00			
	
R	(-)7.00			

Entire provision of ₹ 7.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non receipt of funds from Government of India.

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

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

2059- Public Works -01- *Office Buildings -*

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Maintenance of Government Owned Aganwari Centres-
Centrally Sponsored Scheme

Plan

S	0.01				
		44.74	44.74		..
R	44.73				

Augmentation in provision by ₹ 44.73 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

Plan

R	4.88		4.88	4.88	..
---	------	--	------	------	----

Augmentation without provision by ₹ 4.88 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share funds were required to be obtained through original/supplementary budget estimates. Re-appropriation without provision was improper and violation of the provision contained in para 12.5 of Himachal Pradesh state Budget manual.

2202- General Education -

01- *Elementary Education -*

789- Special Component Plan for Scheduled Castes -

13- Pre-Matric Scholarship to Scheduled Caste-
Plan

S	0.01				
		83.82	83.82		..
R	83.81				

Augmentation in provision by ₹ 83.81 lakh through re-appropriation in March 2020 was due to more receipt of applications for scholarship.

16- District Institute for Educational Training-
Plan

O	1.00				
S	0.08		6,09.76	6,09.76	..
R	6,08.68				

Augmentation in provision by ₹ 6,08.68 lakh through re-appropriation/surrender in March 2020 was due to defraying salary liability of staff and more receipt of medical reimbursement claims.

02- *Secondary Education -*

789- Special Component Plan for Scheduled Castes -

02- Secondary Schools-
Plan

O	8,06.00				
		25,48.20	23,33.37		(-)2,14.83
R	17,42.20				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 2,14.83 lakh the augmentation in provision by ₹ 17,42.20 lakh through re-appropriation in March 2020 was due to more expenditure on purchase of material, filling up of vacant posts and more receipt of application for scholarship partly counter balanced by saving due to less receipt of subsidy proposals and less purchase of office articles proved excessive.

Reasons for the final saving of ₹ 2,14.83 lakh were awaited (October 2020).

2210- Medical and Public Health -

	04-	<i>Rural Health Services-Other Systems of Medicine -</i>				
	789-	Special Component Plan for Scheduled Castes -				
	03-	Upgradation of Existing Ayurveda, Yoga, Unani, Naturapathy, Sidha and Homeopathy Institutions-Centrally Sponsored Scheme				
		Plan				
(i)	O	1,93.00		2,87.66	2,87.66	..
	R	94.66				
		Plan				
(ii)	O	21.00		31.96	31.96	..
	R	10.96				
	05-	<i>Medical Education, Training and Research -</i>				
	789-	Special Component Plan for Scheduled Castes -				
	06-	Lal Bhadur Shastri Government Medical College and Hospital Nerchowk-Centrally Sponsored Scheme				
		Plan				
(iii)	S	0.01		1,63.83	1,63.83	..
	R	1,63.82				

Augmentation in provision by ₹ 2,69.44 lakh through re-appropriation/surrender in March 2020 in the above three cases was due to more receipt of funds from Government of India and release of state share in proportionate.

2215- Water Supply and Sanitation-

	01-	<i>Water Supply -</i>				
	789-	Special Component Plan for Scheduled Castes -				
	02-	Energy Charges for Rural Water Supply Scheme-Plan				
	O	4,00.00		4,27.34	4,25.04	(-)2.30
	R	27.34				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 27.34 lakh through re-appropriation in March 2020 was due to more expenditure on energy charges.

2217- Urban Development -

04- *Slum Area Improvement -*

789- Special Component Plan for Scheduled Castes -

10- National Urban Livelihood Mission-Deen Dayal

Antyodaya Yojna -

Centrally Sponsored Scheme

Plan

(i)	O	57.00			
			1,53.15	1,53.15	..
	R	96.15			
(ii)	O	6.00			
			17.02	17.02	..
	R	11.02			

Augmentation in provision by ₹ 1,07.17 lakh through re-appropriation in March 2020 in the above two cases was due to more receipt of funds from Government of India and release of state share in proportionate to central share. Whereas grant of ₹ 1,53.15 lakh was received from Government of India.

2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes -

05- Housing-

Plan

	O	12,00.00			
			13,98.00	13,26.50	(-)71.50
	R	1,98.00			

In view of the final saving of ₹ 71.50 lakh the augmentation in provision by ₹ 1,98.00 lakh through re-appropriation in March 2020 was due to more receipt of cases for house subsidy proved excessive.

Reasons for the final saving of ₹ 71.50 lakh were awaited (October 2020).

08- Pradhan Mantri Adarsh Gram Yojna-

Centrally Sponsored Scheme

Plan

	S	0.01			
			18,86.39	27.97	(-)18,58.42
	R	18,86.38			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 18,58.42 lakh the augmentation in provision by ₹ 18,86.38 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 18,58.42 lakh were awaited (October 2020).

12- Computer Application Programme-
Centrally Plan
Plan

O	2,00.00			
		3,09.78	3,09.78	..
R	1,09.78			

Augmentation in provision by ₹ 1,09.78 lakh through re-appropriation in March 2020 was due to receipt of additional Special Central Assistance from Government of India.

13- Compensation to Victims of Atrocities-
Plan

O	90.00			
		2,86.00	2,86.00	..
R	1,96.00			

Augmentation in provision by ₹ 1,96.00 lakh through re-appropriation in March 2020 was due to more receipt of cases.

15- Award for Inter Caste Marriage-
Plan

O	1,00.00			
		2,17.00	2,17.00	..
R	1,17.00			

Augmentation in provision by ₹ 1,17.00 lakh through re-appropriation in March 2020 was due to more receipt of proposals.

2230- Labour and Employment -

03- Training -

789- Special Component Plan for Scheduled Castes -

04- Vishav Bank Sahayta Prapat Udhyogik Kaushal
Upyogita Samvardhan/Sasaktikaran Priyojna-
Centrally Sponsored Scheme
Plan

S	0.01			
		19.00	19.00	..
R	18.99			

Augmentation in provision by ₹ 18.99 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2235- Social Security and Welfare -

01- *Rehabilitation -*

789- Special Component Plan for Scheduled Castes -

01- Disabled Rehabilitation-
Plan

O	9,48.00				
		13,85.16	13,85.16		..
R	4,37.16				

Augmentation in provision by ₹ 4,37.16 lakh through re-appropriation in March 2020 was due to addition of more new pension beneficiaries.

02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes -

16- Women Development Corporation-
Plan

S	0.01				
		64.33	64.33		..
R	64.32				

Augmentation in provision by ₹ 64.32 lakh through re-appropriation in March 2020 was due to more requirement of loan based on targets.

23- Upliftment of Handicapped-
Centrally Sponsored Scheme
Plan

S	0.01				
		92.84	92.84		..
R	92.83				

Augmentation in provision by ₹ 92.83 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.

25- Rehabilitation Support to Minor Victims of Rape,
Child Abuse and Objectification Background-
Plan

S	0.01				
		6.03	6.03		..
R	6.02				

Augmentation in provision by ₹ 6.02 lakh through re-appropriation in March 2020 was due to implementation of new scheme.

60- *Other Social Security and Welfare Programmes-*

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Old Age Pension- Plan				
	O	40,35.00			
			55,41.21	55,41.21	..
	R	15,06.21			

Augmentation in provision by ₹ 15,06.21 lakh through re-appropriation in March 2020 was due to more addition of new pension beneficiaries.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes -

07-	Plant Protection- Centrally Plan Plan				
	O	15.00			
			19.99	19.99	..
	R	4.99			

Augmentation in provision by ₹ 4.99 lakh through re-appropriation in March 2020 was due to more receipt of demand from the farmers.

33- National Mission on Extension and Technology-
Centrally Sponsored Scheme
Plan

(i)	O	3,12.00			
			3,27.60	3,27.60	..
	R	15.60			

38- Mission for Integrated Development of Horticulture-
Centrally Sponsored Scheme
Plan

(ii)	O	4,53.00			
			5,78.75	5,78.75	..
	R	1,25.75			

43- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme
Plan

(iii)	O	2,27.00			
			2,55.31	2,55.31	..
	R	28.31			

Augmentation in provision by ₹ 1,69.66 lakh through re-appropriation in March 2020 in the above three cases was due to more receipt of funds from Government of India. Whereas ₹ 4,50.00 lakh at Sr. No. (iii) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	85.50			
		1,20.07	1,20.10	+0.03
R	34.57			

Augmentation in provision by ₹ 34.57 lakh through re-appropriation in March 2020 was due to more receipt of subsidy cases and release of state share in proportionate to central share.

49-	Sub Mission on Agriculture Mechanization- Centrally Sponsored Scheme			
	Plan			
(i)	O	3,12.00		
			11,29.98	11,30.00
	R	8,17.98		+0.02
	Plan			
(ii)	O	35.00		
			1,22.80	1,22.80
	R	87.80		..
52-	National Bamboo Mission- Centrally Sponsored Scheme			
	Plan			
(iii)	S	0.01		
			74.11	74.11
	R	74.10		..
	Plan			
(iv)	S	0.01		
			8.40	8.40
	R	8.39		..

Augmentation in provision by ₹ 9,88.27 lakh through re-appropriation in March 2020 in the above four cases was due to more receipt of funds from Government of India and release of state share in proportionate to central share.

2402- Soil and Water Conservation -

789-	Special Component Plan for Scheduled Castes -			
03-	On Farm Water Management through Tank Irrigation- Centrally Plan			
	Plan			
	O	1,49.00		
			1,88.89	1,88.89
	R	39.89		..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 39.89 lakh through re-appropriation in March 2020 was due to receipt of additional Special Central Assistance from Government of India.

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -

05- Central and District Polity Farms-

Centrally Plan

Plan

O 30.00

44.69 44.69 ..

R 14.69

Augmentation in provision by ₹ 14.69 lakh through re-appropriation in March 2020 in the above two cases was due to receipt of additional Special Central Assistance from Government of India.

20- National Livestock Mission-

Centrally Sponsored Scheme

Plan

(i) O 0.02

1,55.42 1,55.42 ..

R 1,55.40

Plan

(ii) O 0.03

17.26 17.26 ..

R 17.23

2408- Food Storage and Warehousing -

01- Food -

789- Special Component Plan for Scheduled Castes -

01- National Food Security Act-

Centrally Sponsored Scheme

Plan

(iii) O 38.00

6,65.00 6,65.00 ..

R 6,27.00

Plan

(iv) O 13.00

3,71.48 3,71.48 ..

R 3,58.48

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes -

12- Rashtriya Gram Swaraj Abhiyan -

Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(v)	O	2,27.00			
			7,59.50	7,59.50	..
	R	5,32.50			
	Plan				
(vi)	O	25.00			
			84.39	84.39	..
	R	59.39			
13-	Swachh Bharat Mission (Gramin)- Centrally Sponsored Scheme				
	Plan				
(vii)	O	23.00			
	S	0.01	10,19.15	10,19.15	..
	R	9,96.14			

Augmentation in provision by ₹ 27,46.14 lakh through re-appropriation in March 2020 in the above seven cases was due to more receipt of funds from Government of India and release of state share in proportionate to central share. Whereas grant of ₹ 4,00.00 lakh at Sr. No. (v) was received from Government of India.

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes -

10- Development of Sericulture-

Centrally Plan

Plan

O 55.00

2,55.00 99.72 (-)1,55.28

R 2,00.00

In view of the final saving of ₹ 1,55.28 lakh the augmentation in provision by ₹ 2,00.00 lakh through re-appropriation in March 2020 was due to more receipt of demand from the beneficiaries proved excessive.

Reasons for the final saving of ₹ 1,55.28 lakh were awaited (October 2020).

3456- Civil Supplies -

789- Special Component Plan for Scheduled Castes -

01- Computerisation of Targeted Public Distribution

System-

Plan

S 0.01

1.79 1.79 ..

R 1.78

Augmentation in provision by ₹ 1.78 lakh through re-appropriation in March 2020 was due to more purchase of office items.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-				
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)	
	4059- Capital Outlay on Public Works -				
	01- Office Buildings -				
	789- Special Component Plan for Scheduled Castes -				
	01- Pooled Non Residential Buildings- Plan				
	O	16,30.00			
			7,87.91	7,87.91	..
	R	(-)8,42.09			
	Reduction in provision by ₹ 8,42.09 lakh through re-appropriation/surrender in March 2020 was due to less execution of work.				
	02- Upgradation of Judiciary Infrastructure- Centrally Sponsored Scheme Plan				
	O	1.00			
		
	R	(-)1.00			
	Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2020 due to non execution of work.				
	Plan				
(i)	O	90.00			
			9.00	9.00	..
	R	(-)81.00			
	04- National Law University- Plan				
(ii)	O	1,40.00			
			1,26.00	1,26.00	..
	R	(-)14.00			
	Reduction in provision by ₹ 95.00 lakh through surrender in March 2020 in the above two cases was due to less execution of work.				
	05- Buildings (Jail Department)- Plan				
(i)	O	1,50.00			
			1,50.00	..	(-)1,50.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Construction of Kanungo/Patwar Buildings- Plan				
(ii)	O	3,02.00			
			2,95.50	2,39.50	(-)56.00
	R	(-)6.50			

Reasons for the final saving of ₹ 2,06.00 lakh in the above two cases were awaited (October 2020).

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

789- Special Component Plan for Scheduled Castes -

02- Buildings (Secondary Education)-
Plan

(i)	O	8,81.00			
			7,98.97	7,98.97	..
	R	(-)82.03			

03- Buildings (Middle Schools)-
Plan

(ii)	O	3,15.00			
			2,92.95	2,92.95	..
	R	(-)22.05			

05- Construction of College Buildings-
Plan

(iii)	O	14,48.00			
			7,86.10	7,86.10	..
	R	(-)6,61.90			

03- Sports and Youth Services -

789- Special Component Plan for Scheduled Castes -

01- Buildings-
Plan

(iv)	O	3,50.00			
			2,94.75	2,94.75	..
	R	(-)55.25			

Reduction in provision by ₹ 8,21.23 lakh through re-appropriation/surrender in March 2020 in the above four cases was due to less execution of work.

4210- Capital Outlay on Medical and Public Health -

03- Medical Education Training and Research -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Indira Gandhi Medical College- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
	R	(-)1.00		..	..
03-	Medical College Chamba- Centrally Sponsored Scheme Plan				
(ii)	O	3,97.00			
	R	(-)3,97.00		..	..
04-	Medical College Nahan- Centrally Sponsored Scheme Plan				
(iii)	O	1.00			
	R	(-)1.00		..	..

Entire provision of ₹ 3,99.00 lakh was reduced through surrender in March 2020 in the above three cases due to non execution of work.

05-	Medical College Hamirpur- Centrally Sponsored Scheme Plan				
	O	8,81.00			
	R	(-)6,62.90	2,18.10	2,18.10	..

Reduction in provision by ₹ 6,62.90 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.

4215- Capital Outlay on Water Supply and Sanitation-

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes -

01- Urban Water Supply Scheme in various Districts-
Plan

	O	18,14.00			
	R	(-)3,02.39	15,11.61	15,11.61	..

Reduction in provision by ₹ 3,02.39 lakh through re-appropriation in March 2020 was due to less execution of work.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

07-	Expenditure on Installation of Hand Pumps under Rural Infrastructure Development Fund (National Bank for Agriculture and Rural Development)- Plan				
	O	3,87.00			
			..	0.67	+0.67
	R	(-)3,87.00			

Entire provision of ₹ 3,87.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non execution of work.

Expenditure of ₹ 0.67 lakh was incurred without provision; reasons for which were awaited (October 2020).

09-	Chief Minister Rural Drinking Water Supply Scheme- Externally Aided Project National Development Bank- Plan				
	O	33,70.00			
		
	R	(-)33,70.00			

Entire provision of ₹ 33,70.00 lakh was reduced through surrender in March 2020 due to non approval of project.

02-	<i>Sewerage and Sanitation -</i>				
789-	Special Component Plan for Scheduled Castes -				
02-	Drainage Sanitation Sewerage Schemes in various Districts- Plan				
	O	10,08.00			
			8,26.95	8,29.25	+2.30
	R	(-)1,81.05			

Reduction in provision by ₹ 1,81.05 lakh through surrender in March 2020 was due to less execution of work.

4216-	Capital Outlay on Housing -				
01-	<i>Government Residential Buildings -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Government Residential Buildings- Plan				
	O	2,00.00			
		
	R	(-)2,00.00			

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2020 due to non completion of codal formalities.

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>01- Welfare of Scheduled Castes -</i>					
789- Special Component Plan for Scheduled Castes -					
02- Construction of Departmental / Other Buildings for Welfare of Scheduled Castes- Plan					
(i)	O	1,35.00			
	R	(-),1,35.00	..	..	..
<i>80- General -</i>					
789- Special Component Plan for Scheduled Castes -					
01- Construction of Girls Hostel- Centrally Sponsored Scheme Plan					
(ii)	O	1,50.00			
	R	(-),1,50.00	..	..	..
Plan					
(iii)	O	2,00.00			
	R	(-),2,00.00	..	..	..

Entire provision of ₹ 4,85.00 lakh was reduced through surrender in March 2020 in the above three cases due to non receipt of proposals.

4235- Capital Outlay on Social Security and Welfare -

<i>02- Social Welfare -</i>					
789- Special Component Plan for Scheduled Castes -					
01- Multipurpose Community/Anganwari Centre- Plan					
	O	20.00			
	S	3,44.00	2,52.00	2,52.00	..
	R	(-),1,12.00			

Reduction in provision by ₹ 1,12.00 lakh through surrender in March 2020 was due to less execution of work, non receipt of funds from Government of India and state share also remained unutilized.

4402- Capital Outlay on Soil and Water Conservation -

789- Special Component Plan for Scheduled Castes -					
02- Polyhouses and Micro Irrigation Project- Plan					
	O	2,00.00			
	R	(-),2,00.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 2,00.00 lakh was reduced through re-appropriation/surrender in March 2020 due to finalization of policy guidelines at the end of the year.

03-	Expenditure under Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
	O	1,36.00			
	S	52.96	1,85.25	1,27.42	(-)57.83
	R	(-)3.71			

Reasons for the final saving of ₹ 57.83 lakh were awaited (October 2020). Whereas grant of ₹ 4,43.00 lakh was received from Government of India.

04-	Rajiv Gandhi Micro Irrigation Scheme (Rural Infrastructure Development Fund)- Plan				
	O	7,35.00			
			5,50.20	5,09.89	(-)40.31
	R	(-)1,84.80			

In view of the final saving of ₹ 40.31 lakh, reduction in provision by ₹ 1,84.80 lakh through surrender in March 2020 due to less execution of work proved inadequate.

Reasons for the final saving of ₹ 40.31 lakh were awaited (October 2020).

4403- Capital Outlay on Animal Husbandry -

789- Special Component Plan for Scheduled Castes -
02- Buildings (Veterinary Services and Animal Health)-

	Plan				
(i)	O	3,02.00			
			2,66.54	2,66.54	..
	R	(-)35.46			

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -
789- Special Component Plan for Scheduled Castes -
02- Buildings-

	Plan				
(ii)	O	4,00.00			
			2,18.44	2,18.44	..
	R	(-)1,81.56			

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes -
01- Tube well Schemes in Various Districts-
Plan

(iii)	O	3,00.00			
			2,57.74	2,52.26	(-)5.48
	R	(-)42.26			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Diversion Schemes in Flow Irrigation Scheme in various Districts- Plan				
	O	3,00.00			
(iv)			2,73.29	2,73.29	..
	R	(-)26.71			
04-	Lift Irrigation Scheme in various Districts (National Bank for Agriculture and Rural Development)- Plan				
(v)	O	16,69.00			
			16,35.93	16,35.93	..
	R	(-)33.07			
05-	Diversion Schemes in Flow Irrigation Scheme in various Districts- Plan				
(vi)	O	9,00.00			
			2,00.34	2,00.35	+0.01
	R	(-)6,99.66			
Reduction in provision by ₹ 10,18.72 lakh through re-appropriation/surrender in March 2020 in the above six cases was due to less execution of work.					
07-	Diversion Schemes Flow Irrigation in Scheme in various Districts under Accelerated Irrigation Benefit Programme- Centrally Sponsored Scheme Plan				
	O	4,25.00			
			3,51.24	3,41.42	(-)9.82
	R	(-)73.76			
Reduction in provision by ₹ 73.76 lakh through surrender in March 2020 was due to less receipt of funds from Government of India.					
11-	Doubling Farmers Income through Water Conservation in Himachal Pradesh (Externally Aided Project)- Plan				
	O	25.00			
		
	R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through surrender in March 2020 due to non approval of project.

4705- Capital Outlay on Command Area Development -
789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Command Area Development-
Centrally Sponsored Scheme
Plan

O 9,98.00

..

R (-)9,98.00

Entire provision of ₹ 9,98.00 lakh was reduced through surrender in March 2020 due to non receipt of funds from Government of India.

Plan

O 9,93.00

8,05.56 8,58.58 +53.02

R (-)1,87.44

In view of the final excess of ₹ 53.02 lakh, reduction in provision by ₹ 1,87.44 lakh through surrender in March 2020 due to less execution of work and non receipt of central share and state share also remained unutilized proved excessive.

Reasons for the final excess of ₹ 53.02 lakh were awaited (October 2020).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

789- Special Component Plan for Scheduled Castes -

07- Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District (Flood Management Programme)- Centrally Sponsored Scheme

Plan

(i) O 2.30

..

R (-)2.30

09- Channelization of Swan down Stream to Punjab Boundary Phase-III

Centrally Sponsored Scheme

Plan

(ii) O 2.30

..

R (-)2.30

10- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Programme- Centrally Sponsored Scheme

Plan

(iii) O 2.30

..

R (-)2.30

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 6.90 lakh was reduced through surrender in March 2020 in the above three cases due to non receipt of funds from Government of India.

	Plan				
	O	6,80.40			
			6,80.00	5,06.00	(-1,74.00)
	R	(-)0.40			
Reasons for the final saving of ₹ 1,74.00 lakh were awaited (October 2020).					
11- Channelization of Likri Khud in District Una- Centrally Sponsored Scheme					
Plan					
(i)	O	2.30			
		
	R	(-)2.30			
12- Flood Protection Work Chounchh Khad in Tehsil Indora (Flood Management Programme)- Centrally Sponsored Scheme					
Plan					
(ii)	O	2.30			
		
	R	(-)2.30			
13- Channelization of Palchan to Aut in Kullu District- Centrally Sponsored Scheme					
Plan					
(iii)	O	2.30			
		
	R	(-)2.30			
14- Channelisation of Beas River and its Tributaries Nadaun, Hamirpur, Jawalamukhi and Rakkar District Hamirpur- Centrally Sponsored Scheme					
Plan					
(iv)	O	2.30			
		
	R	(-)2.30			
15- Channelisation of Pabbar River District Shimla- Centrally Sponsored Scheme					
Plan					
(v)	O	2.30			
		
	R	(-)2.30			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

16-	Channelisation of Jabbar and Garely Khad in District Kangra- Centrally Sponsored Scheme Plan				
(vi)	O	2.30			
	R	(-)2.30	..	..	..
17-	Flood Protection Work to Suketi Khad alongwith its Tributaries under Beas River Catchment in Mandi- Centrally Sponsored Scheme Plan				
(vii)	O	2.30			
	R	(-)2.30	..	..	..

Entire provision of ₹ 16.10 lakh was reduced through surrender in March 2020 in the above seven cases due to non receipt of funds from Government of India

4801- Capital Outlay on Power Projects -

01- *Hydel Generation -*

789- Special Component Plan for Scheduled Castes -

02- Equity Contribution in Himachal Pradesh Transmission Corporation Limited- Plan

O	14,00.00				
		10,50.00	10,50.00		..
R	(-)3,50.00				

Reduction in provision by ₹ 3,50.00 lakh through surrender in March 2020 was due to less investment.

03- Equity Contribution in Himachal Pradesh Power Corporation- Plan

O	45,00.00	45,00.00	..	(-)45,00.00	
---	----------	----------	----	-------------	--

Entire provision of ₹ 45,00.00 lakh remained unutilised; reasons for which were awaited (October 2020).

4851- Capital Outlay on Village and Small Industries -

789- Special Component Plan for Scheduled Castes -

03- Creation of State of Art Industrial Area- Centrally Sponsored Scheme Plan

(i)	O	5,00.00			
	R	(-)5,00.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	1,25.00			
	R	(-1,25.00)	..	..	..
05- Industrial Infrastructure upgradation Scheme- Centrally Sponsored Scheme Plan					
(iii)	O	1.00			
	R	(-1.00)	..	..	..
Plan					
(iv)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 6,27.00 lakh was reduced through surrender in March 2020 in the above four cases due to non receipt of funds from Government of India and state share also remained unutilized.

06- District Industries Centre Buildings- Plan					
(i)	O	80.00			
	R	(-17.20)	62.80	62.79	(-)0.01
5054- Capital Outlay on Roads and Bridges -					
04- District and other Roads -					
789- Special Component Plan for Scheduled Castes -					
01- Construction of Rural Roads- Centrally Plan Plan					
(ii)	O	1,23.00			
	S	5,00.00	91.80	91.80	..
	R	(-5,31.20)			

Reduction in provision by ₹ 5,48.40 lakh through surrender in March 2020 in above two cases was due to less execution of works.

Plan					
	O	1,24,08.00			
	S	1,46.31	1,08,67.67	1,08,86.98	+19.31
	R	(-16,86.64)			

Reduction in provision by ₹ 16,86.64 lakh through surrender in March 2020 was due to less execution of work.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Compensatory Afforestation (Cost and Payment of
Net Present Value of Forest Department)-
Plan

O	3,50.00			
		0.47	0.47	..
R	(-)3,49.53			

Reduction in provision by ₹ 3,49.53 lakh through surrender in March 2020 was due to less receipt of compensation cases.

04- Construction of Bridges-
Plan

(i) O	53,00.00			
S	4,47.00	41,75.46	41,66.13	(-)9.33
R	(-)15,71.54			

05- Road Side Facility-
Plan

(ii) O	15.00			
		6.74	6.74	..
R	(-)8.26			

Reduction in provision by ₹ 15,79.80 lakh through re-appropriation/surrender in March 2020 in the above two cases was due to less execution of work.

09- Major District Roads-
Plan

O	1,00.00			
	
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through re-appropriation in March 2020 due to non execution of work.

11- Rural Road World Bank-
Plan

O	25,00.00			
	
R	(-)25,00.00			

Entire provision of ₹ 25,00.00 lakh was reduced through re-appropriation/surrender in March 2020 due to non approval of roads under the World Bank.

12- Construction of Roads under Central Road Fund-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	27,71.00			
		25,23.64	24,98.30	(-)25.34
R	(-)2,47.36			

In view of the final saving of ₹ 25.34 lakh, reduction in provision by ₹ 2,47.36 lakh through re-appropriation in March 2020 due to Covid-19 imposition of lockdown/curfew proved inadequate.

Reasons for the final saving of ₹ 25.34 lakh were awaited (October 2020).

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes -

02- Construction of Road Transport Office Buildings of Transport Department-

Plan

O	50.00	50.00	..	(-)50.00
---	-------	-------	----	----------

Entire provision of ₹ 50.00 lakh remained utilised; reasons for which were awaited (October 2020).

03- Construction of Bus Stands at Sub Divisional/Block Level-

Plan

S	0.01			
		4,03.00	..	(-)4,03.00
R	4,02.99			

In view of the final saving of ₹ 4,03.00 lakh, augmentation in provision by ₹ 4,02.99 lakh through re-appropriation in March 2020 was due to wrong provision made in other Head of Account. Which is violation of para 12.5 of Budget Manual and Himachal Pradesh Financial Rule, 2009.

Reasons for the final saving of ₹ 4,03.00 lakh were awaited (October 2020).

05- Transport Nagar-

Plan

O	1,01.00			
	
R	(-)1,01.00			

Entire provision of ₹ 1,01.00 lakh was reduced through surrender in March 2020 due to non clearance of bills.

01- Transport -

789- Special Component Plan for Scheduled Castes -

01- Investment in Himachal Road Transport Corporation-
Plan

(i) O	15,62.00			
	
R	(-)15,62.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Construction of Bus Stands at Sub Divisional/Block Level-
Plan

(ii) O 4,03.00

..

R (-)4,03.00

Entire provision of ₹ 19,65.00 lakh was reduced through re-appropriation/surrender in March 2020 in the above two cases due to wrong budget provision.

As per list of Major and Minor Head of Account, the Sub Major Head 01 under Major Head 5055 is not appearing. Hence wrong budget provision has been made under above Sub Major Head.

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -

01- Welfare of Schedule Castes -

789- Special Component Plan for Scheduled Castes -

02- Interest Free Loans to Children of Integrated Rural Development Programme Families for Higher Studies-
Plan

(i) O 30.00

..

R (-)30.00

6801- Loans for Power Projects -

789- Special Component Plan for Scheduled Castes -

02- Loans to Himachal Pradesh Power Corporation-
Plan

(ii) O 62,00.00

..

R (-)62,00.00

04- KFW Share to Power Projects-
Plan

(iii) O 25.00

..

R (-)25.00

Entire provision of ₹ 62,55.00 lakh was reduced through surrender in March 2020 in the above three cases due to non receipt of proposals.

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

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

4210- Capital Outlay on Medical and Public Health -

04- Public Health -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Buildings- Plan				
(i)	O	50.00			
			60.00	60.00	..
	R	10.00			
4215-	Capital Outlay on Water Supply and Sanitation -				
	<i>01- Water Supply -</i>				
789-	Special Component Plan for Scheduled Castes -				
02-	Rural Water Supply Schemes in various Districts- Plan				
(ii)	O	50,00.00			
			51,83.02	51,84.89	+1.87
	R	1,83.02			
04-	Rural Infrastructure Development Fund/National Agriculture Bank for Agriculture and Rural Development- Plan				
(iii)	O	32,00.00			
			35,33.06	35,33.06	..
	R	3,33.06			
Augmentation in provision by ₹ 5,26.08 lakh through re-appropriation in March 2020 in the above three cases was due to more execution of work.					
4402-	Capital Outlay on Soil and Water Conservation -				
789-	Special Component Plan for Scheduled Castes -				
03-	Expenditure under Rashtriya Krishi Vikas Yojna- Plan				
	O	15.00			
			21.20	21.20	..
	R	6.20			
Augmentation in provision by ₹ 6.20 lakh through re-appropriation in March 2020 was due to release of state share in proportionate to central share.					
4702-	Capital Outlay on Minor Irrigation -				
789-	Special Component Plan for Scheduled Castes-				
06-	Lift Irrigation Schemes in various Districts under National Bank for Agriculture and Rural Development- Centrally Sponsored Scheme Plan				
	O	24,05.00			
			24,78.76	24,64.45	(-)14.31
	R	73.76			
Augmentation in provision by ₹ 73.76 lakh through re-appropriation in March 2020 was due to more receipt of funds from Government of India.					

APPROPRIATION ACCOUNTS
GRANT NO. 32- conclud.

4801- Capital Outlay on Power Project-01- *Hydel Generation-*

789- Special Component Plan for Scheduled Castes-

03- Equity in Himachal Pradesh State Electricity Board Limited-
Plan

O	11,02.00		11,02.00	56,02.00	+45,00.00
---	----------	--	----------	----------	-----------

Reasons for the final excess of ₹ 45,00.00 lakh were awaited (October 2020).

5054- Capital Outlay on Roads and Bridges -04- *District and other Roads -*

789- Special Component Plan for Scheduled Castes -

02- Link Road to Unconnected Panchayats with Highways-
Plan

O	7,50.00				
			11,21.75	11,31.05	+9.30

R	3,71.75				
---	---------	--	--	--	--

Augmentation in provision by ₹ 3,71.75 lakh through re-appropriation in March 2020 was due to more execution of work.

10- Construction of Roads under National Bank for
Agriculture and Rural Development-
Plan

O	10,25.00				
			27,31.01	27,46.12	+15.11

R	17,06.01				
---	----------	--	--	--	--

In view of the final excess of ₹ 15.11 lakh, augmentation in provision by ₹ 17,06.01 lakh through re-appropriation in March 2020 was due to more execution of work proved inadequate.

Reasons for the final excess of ₹ 15.11 lakh were awaited (October 2020).

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes -

01- Investment in Himachal Road Transport Corporation-
Plan

S	0.01				
			15,62.00	15,62.00	..

R	15,61.99				
---	----------	--	--	--	--

Augmentation in provision by ₹ 15,61.99 lakh through re-appropriation in March 2020 was due to wrong provision made in other Head of Account. Which is violation of Para 12.5 of H.P. Budget Manual and Para 44 of Himachal Pradesh Financial Rule, 2009.

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

Grant-wise details of estimates and actuals of recoveries adjusted in reduction of expenditure in the accounts for the year 2019-20

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)						
5-Land Revenue and District Administration-	5,18,06,00	..	..	..	(-) 5,18,06,00	..
10-Public Works- Roads, Bridges and Buildings-	13,84,68,90	..	12,18,31,17	..	(-) 1,66,37,73	..
11-Agriculture-	..	45,06,97	..	47,10,46	..	+2,03,49
12-Horticulture-	..	12,93,10	..	14,10,49	..	+1,17,39
13-Irrigation, Water Supply and Sanitation-	9,69,47,04	..	10,64,59,71	..	+95,12,67	..
31-Tribal Development-	1,71,23,03	..	1,20,82,10	..	(-) 50,40,93	..
Total:-	30,43,44,97	58,00,07	24,03,72,98	61,20,95	(-) 6,39,71,99	+3,20,88

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2020
www.cag.gov.in**

www.aghp.cag.gov.in