



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2013-14



GOVERNMENT OF HIMACHAL PRADESH

Appropriation Accounts

2013-14

Government of Himachal Pradesh

**APPROPRIATION ACCOUNTS
2013 -14
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2013 -14 presents the accounts of sums expended in the year ended 31 March 2014 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 reappropriation, 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 Accounts Committee of Himachal Pradesh Legislature vide letter No. 2 -35 / 97- Vidhan Sabha dated 20 December 2000 have been adopted for comments on the Appropriation Accounts.

SAVING

Comments are to be made for saving exceeding ₹ 10 lakh or 20% of provision whichever is higher.

Charged Appropriation

Comments are to be made for saving exceeding ₹ 4 lakh or 20% of provision whichever is higher.

EXCESS

Comments are to be made for excess exceeding ₹ 8 lakh or 30% of provision whichever is lower.

Charged Appropriation

Comments are to be made for excess exceeding ₹ 4 lakh or 30% of provision whichever is lower.

**SUMMARY OF
APPROPRIATION ACCOUNTS**

APPROPRIATION
SUMMARY OF

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
	1	3
	(₹ in thousands)	
1- Vidhan Sabha-		
Voted	21,49,18	1,45,78
Charged	35,44	..
2- Governor and Council of Ministers-		
Voted	11,41,70	..
Charged	4,33,05	..
3- Administration of Justice-		
Voted	1,17,53,61	19,56,02
Charged	32,09,39	..
4- General Administration-		
Voted	1,26,99,17	2,66,39
Charged	6,80,67	..
5- Land Revenue and District Administration-		
Voted	4,93,71,52	2,01
Charged	8,63	..
6- Excise and Taxation-		
Voted	53,26,29	1,25,00
Charged	..	..
7- Police and Allied Organisations-		
Voted	7,32,45,99	23,79,04
Charged	4,68	..
8- Education-		
Voted	35,42,10,49	95,99,49
Charged	..	..

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)					
21,21,24	1,45,77	27,94	1	..	..
35,07	..	37	..	..	..
11,73,80	..	..	..	32,10	..
				(32,10,076)	
4,39,81	..	..	..	6,76	..
				(6,75,481)	
1,00,82,94	20,48,67	16,70,67	..	..	92,65
					(92,65,195)
31,32,63	..	76,76	..	..	..
1,28,60,37	2,66,38	..	1	1,61,20	..
				(1,61,19,857)	
6,63,58	..	17,09	..	..	..
5,49,63,12	..	..	2,01	55,91,60	..
				(55,91,59,574)	
..	..	8,63	..	..	..
52,47,95	70,95	78,34	54,05	..	..
..
7,10,56,93	23,79,00	21,89,06	4	..	..
5,06	..	..	..	38	..
				(38,915)	
31,99,64,98	95,93,59	3,42,45,51	5,90	..	..
..

APPROPRIATION
SUMMARY OF

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
9- Health and Family Welfare-		
Voted	10,26,43,75	58,58,00
<i>Charged</i>	..	..
10- Public Works -Roads, Bridges and Buildings-		
Voted	22,69,95,01	5,55,43,00
<i>Charged</i>	..	4,88,03
11- Agriculture-		
Voted	2,25,43,77	74,49,76
<i>Charged</i>	..	..
12- Horticulture-		
Voted	1,44,87,71	14,31,55
<i>Charged</i>	..	..
13- Irrigation, Water Supply and Sanitation-		
Voted	15,21,39,10	3,12,18,00
<i>Charged</i>	..	..
14- Animal Husbandry, Dairy Development and Fisheries-		
Voted	2,40,38,73	4,19,68
<i>Charged</i>	5,56	..
15- Planning and Backward Area Sub-Plan-		
Voted	57,30,94	1,20,09,87
<i>Charged</i>	..	..
16- Forest and Wild Life-		
Voted	3,81,03,83	2,62,26
<i>Charged</i>	..	..
17- Election-		
Voted	25,64,21	..
<i>Charged</i>	..	..

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
9,10,60,67	57,89,69	1,15,83,08	68,31	..	..
23	..	..	..	23	..
				(22,380)	
23,15,91,33	4,78,22,13	..	77,20,87	45,96,32	..
				(45,96,32,293)	
..	4,88,00	..	3	..	..
2,18,31,52	57,02,93	7,12,25	17,46,83	..	..
..
1,37,58,76	14,30,33	7,28,95	1,22	..	..
..
17,76,72,01	2,24,08,93	..	88,09,07	2,55,32,91	..
				(2,55,32,90,691)	
..
2,23,80,19	3,99,86	16,58,54	19,82	..	..
5,56	..	..	..	..	..
43,87,29	1,11,28,75	13,43,65	8,81,12	..	..
..
3,73,66,72	2,62,26	7,37,11	..	..	..
					(4)
..
25,92,69	..	..	..	28,48	..
				(28,47,373)	
..

APPROPRIATION
SUMMARY OF

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
	1	2
		3
	(₹ in thousands)	
18- Industries, Minerals, Supplies and Information Technology-		
Voted	68,94,91	32,30,01
Charged	..	..
19- Social Justice and Empowerment-		
Voted	4,76,34,48	16,71,00
Charged	..	..
20- Rural Development-		
Voted	4,60,96,55	..
Charged	..	..
21- Co-operation-		
Voted	26,88,88	11,75,08
Charged	..	..
22- Food and Civil Supplies-		
Voted	2,71,39,07	10,50,09
Charged	..	..
23- Power Development-		
Voted	2,76,51,50	4,87,27,40
Charged	..	..
24- Printing and Stationery-		
Voted	22,89,29	..
Charged	..	..
25- Road and Water Transport-		
Voted	1,66,85,24	36,60,00
Charged	..	..

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)			
56,58,34	32,28,72	12,36,57	1,29	..	..
..
4,67,67,52	14,73,00	8,66,96	1,98,00	..	..
..
4,00,93,00	..	60,03,55	..	..	..
..
22,94,68	36,74,95	3,94,20	..	..	24,99,87
..	..	..	..	..	(24,99,87,000)
2,61,12,74	10,00,00	10,26,33	50,09	..	..
..
6,68,65	4,74,42,52	2,69,82,85	12,84,88	..	..
..
21,67,27	..	1,22,02	..	..	..
..
1,65,18,79	36,60,00	1,66,45	..	..	..
..

APPROPRIATION
SUMMARY OF

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousands)	
26- Tourism and Civil Aviation-		
Voted	25,86,07	2,00,02
<i>Charged</i>	..	..
27- Labour, Employment and Training-		
Voted	1,79,61,49	45,47,32
<i>Charged</i>	..	..
28- Urban Development, Town and Country Planning and Housing-		
Voted	1,78,05,03	18,97,00
<i>Charged</i>	..	..
29- Finance-		
Voted	31,46,00,48	11,38,03
<i>Charged</i>	25,03,22,92	19,24,45,88
30- Miscellaneous General Services-		
Voted	64,34,60	10,24,09
<i>Charged</i>	..	..
31- Tribal Development-		
Voted	7,06,90,89	1,99,68,02
<i>Charged</i>	..	..
32- Scheduled Caste Sub-Plan-		
Voted	5,63,41,64	5,79,25,66
<i>Charged</i>	..	..
Total		
Voted	1,76,26,45,12	27,48,79,57
<i>Charged</i>	25,47,00,34	19,29,33,91
Grand Total	2,01,73,45,46	46,78,13,48

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)					
25,75,54	2,00,00	10,53	2	..	..
..
1,00,73,98	45,25,16	78,87,51	22,16	..	..
..
2,67,48,68	18,96,89	..	11	89,43,65	..
..	..	..	..	(89,43,65,486)	..
28,97,10,56	6,86,14	2,48,89,92	4,51,89	..	..
24,80,86,06	17,04,26,95	22,36,86	2,20,18,93	..	..
60,60,63	10,21,95	3,73,97	2,14	..	..
..
6,80,37,26	1,54,26,20	26,53,63	45,41,82	..	..
..
5,39,72,85	4,95,62,89	23,68,79	83,62,77	..	..
..
1,67,75,73,00	24,32,47,66	12,99,58,38	3,42,24,43	4,48,86,26	25,92,52
				(4,48,86,25,350)	(25,92,52,199)
25,23,68,00	17,09,14,95	23,39,71	2,20,18,96	7,37	..
				(7,36,776)	(0)
1,92,99,41,00	41,41,62,61	13,22,98,09	5,62,43,39	4,48,93,63	25,92,52
				(4,48,93,62,126)	(25,92,52,199)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
(contd.)

No advance was drawn out of the Contingency Fund in 2013-14.

The excess over the following Voted grants require regularisation:-

Revenue Section

- 2- Governor and Council of Ministers
- 4- General Administration
- 5- Land Revenue and District Administration
- 10- Public Works -Roads, Bridges and Buildings
- 13- Irrigation, Water Supply and Sanitation
- 17- Election
- 28- Urban Development, Town and Country Planning and Housing

Capital Section

- 3- Administration of Justice
- 16- Forest and Wild Life
- 21- Co-operation

The excess over the following Charged appropriations require regularisation:-

Revenue Section

- 2- Governor and Council of Ministers
- 7- Police and Allied Organisations
- 9- Health and Family Welfare

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries 369 (vide Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2013-14 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
	<i>(₹ in thousands)</i>		<i>(₹ in thousands)</i>	
Total expenditure according to Appropriation Accounts	25,23,68,00	17,09,14,95	1,67,75,73,00	24,32,47,66
Deduct- Total of recoveries shown in Appendix	..	..	19,46,92,44	50,44,29
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	25,23,68,00	17,09,14,95	1,48,28,80,56	23,82,03,37

The detail of recoveries referred to above are given in Appendix at page 369.

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 2014 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 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 2014 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2014.



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date:
Place: New Delhi

APPROPRIATION ACCOUNTS

GRANT NO. 1 - VIDHAN SABHA

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
Original	17,10,26				
			21,49,18	21,21,24	(-)27,94
Supplementary	4,38,92				
Amount surrendered during the year (31 March 2014)					28,34
Charged					
<i>Original</i>	<i>30,72</i>				
			<i>35,44</i>	<i>35,07</i>	<i>(-)37</i>
<i>Supplementary</i>	<i>4,72</i>				
<i>Amount surrendered during the year (31 March 2014)</i>					<i>37</i>
Capital Section					
Voted					
Original	65,00				
			1,45,78	1,45,77	(-)1
Supplementary	80,78				
Amount surrendered during the year (31 March 2014)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 27.94 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,38.92 lakh obtained in March 2014 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

Revenue Section

(ii) 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 -

101- Legislative Assembly -

03- Himachal Pradesh Vidhan Sabha Members-
Non-Plan

O	6,04.87				
S	2,20.98	8,14.20	8,14.20	..	
R	(-)11.65				

Reduction in provision by ₹ 11.65 lakh through surrender in March 2014 was due to non release of postal stamp during golden jubilee function and non payment of salary to a Member of Legislative Assembly.

103- Legislative Secretariat -

01- Staff of Legislature Secretariat-
Non-Plan

O	10,61.89				
S	25.94	10,76.86	10,76.86	..	
R	(-)10.97				

Reduction in provision by ₹ 10.97 lakh through surrender in March 2014 was due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
------	----------------	-----------------------	--------------------------

(₹ in lakhs)

7610- Loans to Government Servants etc. -

201- House Building Advances -

APPROPRIATION ACCOUNTS
GRANT NO. 1-concl'd.

06-	House Building Advance to Ex-Members of Legislative Assembly- Non-Plan			
(i)	O	15.00		
	R	(-)15.00	..	..
202-	Advances for Purchase of Motor Conveyances-			
06-	Loan to Ex-Members of Legislative Assembly for Purchase of Vehicles- Non-Plan			
(ii)	O	5.00		
	R	(-)5.00	..	..

Entire Provision of ₹ 20.00 lakh in above two cases in March 2014 was reappropriated due to non completion of codal formalities.

(iv)	Above saving was partly counter balanced by excess under the following heads:-			
	Head	Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
		(₹ in lakhs)		
	7610- Loans to Government Servants etc. -			
	202- Advances for Purchase of Motor conveyances -			
	05- Loans to Members of Legislative Assembly for Purchase of Vehicles- Non-Plan			
	O	30.00		
	S	17.08	67.08	67.08
	R	20.00		..

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2014 was due to more demand for purchase of vehicles from Hon'ble 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	6,83,19			
		11,41,70	11,73,80	+32,10
Supplementary	4,58,51			
Amount surrendered during the year				
				..
Charged				
Original	4,33,05			
		4,33,05	4,39,81	+6,76
Supplementary	..			
Amount surrendered during the year				
				..

NOTES AND COMMENTS

- (i) The excess of ₹ 32,10,076 over the voted provision in the Revenue Section requires regularisation.
- (ii) The excess of ₹ 6,75,481 over the charged appropriation in Revenue Section requires regularisation.
- (iii) In view of the final excess of ₹ 32.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,58.51 lakh obtained in March 2014 proved inadequate.

Revenue Section

- (iv) Excess in the voted grant occurred mainly under the following heads:-
- | Head | Total
grant | Actual
expenditure | Excess (+)
Saving (-) |
|----------------|----------------|-----------------------|--------------------------|
| (₹ in lakhs) | | | |

2013- Council of Ministers -

- 101- Salary of Ministers and Deputy Ministers -
01- Emoluments of Minister/Deputy Minister-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

O	5,99.94				
		10,48.45	10,80.40	+ 31.95	
S	4,48.51				

Reasons for the final excess of ₹ 31.95 lakh were awaited (July 2014).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2012- President, Vice-President/ Governor, Administrator of Union Territories -			
03- Governor/Administrator of Union Territories -			
104- Sumptuary Allowances -			
01- Sumptuary Allowance of the Governor- Non-Plan			
O	2.00		
		4.15	6.93
R	2.15		+ 2.78

In view of final excess of ₹ 2.78 lakh augmentation in provision by ₹ 2.15 lakh through reappropriation in March 2014 due to more expenditure on sumptuary allowance proved inadequate.

Reasons for the final excess of ₹ 2.78 lakh were awaited (July 2014).

110- State Conveyance and Motor Cars -
01- Purchase of Motor Car to Governor-
Non-Plan

O	5.32				
		5.32	13.32	+ 8.00	

Reasons for the final excess of ₹ 8.00 lakh were awaited (July 2014).

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

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

<i>O</i>	3.50				
		9.15	9.15	..	
<i>R</i>	5.65				

Augmentation in provision by ₹ 5.65 lakh through reappropriation in March 2014 was due to more expenditure on electricity bills.

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

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

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

03- Governor/Administrator of Union Territories -

103- Household Establishment-

01- Household Establishment of the Governor-
Non-Plan

<i>O</i>	1,49.66				
		1,46.66	1,42.75	(-)3.91	
<i>R</i>	(-)3.00				

In view of the final saving of ₹ 3.91 lakh the reduction in provision by ₹ 3.00 lakh due to less expenditure on water, telephone, electricity bills, maintenance of buildings partly offset by excess due to more expenditure on medical reimbursement bills of the staff proved unjustified.

Reasons for the final savings of ₹ 3.91 lakh were awaited (July 2014).

800- Other Expenditure -

02- Gardens-
Non-Plan

<i>O</i>	3.00				
		0.75	0.75	..	
<i>R</i>	(-)2.25				

Reduction in provision by ₹ 2.25 lakh was due to less expenditure on maintenance of gardens.

APPROPRIATION ACCOUNTS
GRANT NO. 2-concl'd.

06- Repairs-
Non-Plan

O 3.10

R (-)3.10

..

Entire provision of ₹ 3.10 lakh was reappropriated in March 2014 due to nil expenditure on repair.

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,17,53,59				
			1,17,53,61	1,00,82,94	(-)16,70,67
Supplementary	2				
Amount surrendered during the year (31 March 2014)					16,03,92
Charged					
<i>Original</i>	<i>30,71,62</i>				
			<i>32,09,39</i>	<i>31,32,63</i>	<i>(-)76,76</i>
<i>Supplementary</i>	<i>1,37,77</i>				
<i>Amount surrendered during the year (31 March 2014)</i>					<i>77,80</i>
Capital Section					
Voted					
Original	11,50,02				
			19,56,02	20,48,67	+92,65
Supplementary	8,06,00				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 16,70.67 lakh in the voted provision in the Revenue Section, the surrender of ₹ 16,03.92 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (ii) In view of the final saving of ₹ 76.76 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 1,37.77 lakh obtained in March 2014 proved excessive.
- (iii) The excess of ₹ 92,65,195 over the Capital Section requires regularisation.
- (iv) In view of the final excess of ₹ 92.65 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 8,06.00 lakh obtained in March 2014 proved inadequate.

Revenue Section

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

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

2014- Administration of Justice -

105- Civil and Session Courts -

01- Civil and Session Courts Establishments-
Non-Plan

O	79,49.80						
		72,12.22	72,11.65	(-)0.57			
R	(-)7,37.58						

Reduction in provision by ₹ 7,37.58 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

03- Up gradation of Judiciary Infrastructure-
Non-Plan

O	3,51.18						
R	(-)3,51.18	..	..	..

Entire provision of ₹ 3,51.18 lakh was reduced through reappropriation/surrender in March 2014 mainly due to non filling up of vacant posts, less expenditure on daily wagers and less expenditure on water, telephone and electricity bills.

04- Expenditure on Morning and Evening Courts etc.
Under Thirteenth Finance Commission-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

O	4,85.00				
		72.59	72.58	(-)0.01	
R	(-)4,12.41				

Reduction in provision by ₹ 4,12.41 lakh through reappropriation/surrender in March 2014 was due to less expenditure on honorarium, less expenditure on water, telephone and electricity charges, less touring by the staff and less expenditure on petrol, oil and lubricant charges.

114- Legal Advisers and Counsels -
02- Other Law Officers-
Non-Plan

O	14,83.57				
		13,86.89	13,54.01	(-)32.88	
R	(-)96.68				

In view of the final saving of ₹ 32.88 lakh the reduction in provision by ₹ 96.68 lakh through reappropriation/surrender in March 2014 mainly due to non filling of vacant posts proved inadequate.

Reasons for the final saving of ₹ 32.88 lakh were awaited (July 2014).

03- Expenditure on State Judicial Academy-
Non-Plan

O	1,41.38				
		1,06.07	1,06.06	(-)0.01	
R	(-)35.31				

Reduction in provision by ₹ 35.31 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

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

O	3,65.00				
		3,40.28	3,50.28	+10.00	
R	(-)24.72				

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

In view of the final excess of ₹ 10.00 lakh the reduction in provision by ₹ 24.72 lakh through reappropriation in March 2014 due to less conducting of training programmes for the staff proved unrealistic.

Reasons for the final excess of ₹ 10.00 lakh were awaited (July 2014).

04- Victim Compensation Schemes-

Non Plan

S	0.01				
		10.00	..		(-)10.00
R	9.99				

In view of the final saving of ₹ 10.00 lakh the augmentation of ₹ 9.99 lakh due to more expenditure on victim compensation scheme proved unnecessary as entire amount remained unutilised.

Reasons for the final saving of ₹ 10.00 lakh were awaited (July 2014).

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

38- Maintenance of High Court and Subordinate
Courts Buildings-
Non-Plan

O	29.15				
		60.00	28.76		(-)31.24
R	30.85				

In view of the final saving of ₹ 31.24 lakh the augmentation in provision by ₹ 30.85 lakh through reappropriation in March 2014 due to more expenditure on maintenance of High Court and subordinate courts buildings proved unrealistic.

Reasons for the final saving of ₹ 31.24 lakh were awaited (July 2014).

40- Maintenance of Heritage Court Buildings under
Thirteenth Finance Commission -
Non-Plan

O	84.00				
	
R	(-)84.00				

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Entire provision of ₹ 84.00 lakh was reduced through reappropriation/surrender in March 2014 due to nil expenditure on maintenance of heritage court buildings under thirteenth finance commission.

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

O	1.00		1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2014).

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

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

Entire provision of ₹ 1.00 lakh was reduced through reappropriation due to nil expenditure on maintenance of Himachal Pradesh state judicial academy buildings.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2014- Administration of Justice -				
114-	Legal Advisers and Counsels-			
01-	Advocate General- Non Plan			
O	5,15.07			
		6,15.62	6,15.56	(-)0.06
R	1,00.55			

Augmentation of ₹ 1,00.55 lakh through reappropriation was due to payment of the salary for March 2014 in the same month and receipt of more council fee bills.

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

(vii)	Saving in the charged appropriation occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2014- Administration of Justice -				
	102- High Courts-				
	01- High Court Establishments- Non Plan				
	<i>O</i>	28,17.75			
	<i>S</i>	1,31.02	28,74.66	28,75.05	+0.39
	<i>R</i>	(-)74.11			

Reduction in provision by ₹ 74.11 lakh through reappropriation/surrender was due to non filling up of vacant posts.

Capital Section

(viii)	Excess in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	4059- Capital Outlay on Public Works -				
	01- Office Buildings -				
	051- Construction -				
	25- Construction of District Attorney Offices- Plan				
(i)	O	2,10.00	2,10.00	2,58.28	+ 48.28
	29- Expenditure on Infrastructure of Judicial Academy Buildings under Thirteenth Finance Commission- Non-Plan				
(ii)	O	4,40.00	4,40.00	5,24.00	+ 84.00

Reasons for the final excess of ₹ 1,32.28 lakh in the above two cases were awaited (July 2014).

(ix)	Above excess was partly counter balanced with saving under the following heads :-				
	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)

APPROPRIATION ACCOUNTS
GRANT NO. 3-concl.

4059- Capital Outlay on Public Works -

01- *Office Buildings -*

051- Construction -

15- Up gradation of Judiciary Infrastructure-
Plan

O	5,00.00		5,00.00	4,59.73	(-)40.27
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Reasons for the final saving of ₹ 40.27 lakh were awaited (July 2014).

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, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6216-LOANS FOR HOUSING)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	1,26,99,16			
		1,26,99,17	1,28,60,37	+ 1,61,20
Supplementary	1			
Amount surrendered during the year				
				..
Charged				
<i>Original</i>	<i>6,08,84</i>			
		<i>6,80,67</i>	<i>6,63,58</i>	<i>(-)17,09</i>
<i>Supplementary</i>	<i>71,83</i>			
<i>Amount surrendered during the year</i>				
<i>(31 March 2014)</i>				
				<i>16,64</i>
Capital Section				
Voted				
Original	1			
		2,66,39	2,66,38	(-)1
Supplementary	2,66,38			
Amount surrendered during the year				
<i>(31 March 2014)</i>				
				1

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 1,61,19,857 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final saving of ₹ 17.09 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 71.83 lakh obtained in March 2014 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2051- Public Service Commission-			
103- Staff Selection Commission-			
01- Himachal Pradesh Subordinate Service Selection Board- Non-Plan			
O	3,05.25		
S	0.01	3,62.21	3,62.20
R	56.95		(-)0.01

Augmentation in provision by ₹ 56.95 lakh through reappropriation in March 2014 was mainly due to engagement of more professional services to conduct various examinations, clearance of pending medical claims of the staff, more expenditure on daily wagers partly offset by saving due to non filling up of vacant posts.

2052- Secretariat-General Services -

090- Secretariat -				
03- Department of Excise and Taxation- Non-Plan				
(i) O	57.63	57.63	72.89	+15.26
04- Department of Home- Non-Plan				
(ii) O	2,68.56	2,68.56	3,03.94	+35.38

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

07-	Department of Law- Non-Plan				
(iii)	O	3,07.40	3,07.40	3,27.80	+20.40

Reasons for final excess of ₹ 71.04 lakh in the above three cases were awaited (July 2014).

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

O	1,48.72				
		2,41.17	2,41.17		..
R	92.45				

Augmentation in provision by ₹ 92.45 lakh through reappropriation in March 2014 was mainly due to more expenditure on purchase of vehicles and increase in petrol, oil, lubricant charges, clearance of pending telephone, water charges and electricity bills partly offset by saving due to non filling up of vacant posts.

2053- District Administration -

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

O	17.05				
		37.05	36.86		(-)0.19
R	20.00				

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2014 was due to more expenditure on celebration of Himachal Day and Republic Day functions.

2059- Public Works -

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

O	18.55				
		43.55	43.55		..
R	25.00				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of Himachal Pradesh Secretariat buildings.

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

O	6.00				
		56.00	56.00	..	
R	50.00				

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance works.

2070- Other Administrative Services -

115- Guest Houses, Government Hostels etc. -

01- Hospitality Organisation-
Non-Plan

O	76.34				
		1,37.08	1,37.08	..	
R	60.74				

Augmentation in provision by ₹ 60.74 lakh through reappropriation in March 2014 was mainly due to clearance of pending meetings and conferences bills partly offset by saving due to non filling up of vacant posts.

02- Management of Himachal Bhawan at New Delhi-
Non-Plan

O	2,30.00				
		3,05.00	3,05.00	..	
R	75.00				

Augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2014 was due to clearance of pending liabilities of Himachal Pradesh Tourism Development Corporation management of Himachal Bhawan at New Delhi.

2075- Miscellaneous General Services -

104- Pensions and Awards in Consideration of
Distinguished Services -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01- Expenditure on War Jagirs-
Non-Plan

O	29.90				
		49.90	49.90	..	
R	20.00				

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2014 was due to receipt of more cases of pension and awards in consideration of district services.

800- Other Expenditure -

13- Assistance to Organisations under Sainik
Welfare Department-
Non-Plan

O	5.00				
		6.05	8.05	+2.00	
R	1.05				

In view of the final excess of ₹ 2.00 lakh augmentation in provision by ₹ 1.05 lakh through reappropriation in March 2014 was due to release of more grants to the department proved inadequate.

Reasons for the final excess for ₹ 2.00 lakh were awaited (July 2014).

14- Helicopter Services for All Other Purposes-
Non-Plan

O	8,36.00				
		17,36.00	17,36.00	..	
R	9,00.00				

Substantial augmentation in provision by ₹ 9,00.00 lakh through reappropriation in March 2014 was due to meet the liability on helicopter charges.

2235- Social Security and Welfare-

60- *Other Social Security and Welfare
Programmes-*

200- Other Programmes-

07- Organisation of Freedom Fighters Samelan-
Non-Plan

O	0.11				
		3.98	3.98	..	
R	3.87				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Augmentation in provision by ₹ 3.87 lakh through reappropriation in March 2014 was due to more expenditure to organise the freedom fighter samelan.

08- Assistance for Marriage of Daughters and Grand
Daughters of Freedom Fighters-
Non-Plan

O	4.62			
		8.59	8.59	..
R	3.97			

Augmentation in provision by ₹ 3.97 lakh by reappropriation in March 2014 was due to receipt of more proposals of marriage of daughters and grand daughters of freedom fighters.

2251- Secretariat-Social Services -

090- Secretariat -

01- Department of Health and Family Welfare-
Non-Plan

O	2,24.13			
		2,27.59	2,62.65	+35.06
R	3.46			

Reasons for the final excess for ₹ 35.06 lakh were awaited (July 2014).

02- Department of Local Self Government-
Non-Plan

(i)	O	82.88	82.88	96.67	+13.79
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04- Department of Languages, Culture Affairs and
Welfare-
Non-Plan

(ii)	O	1,15.28	1,15.28	1,33.80	+18.52
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Reasons for the final excess for ₹ 32.31 lakh in the above two cases were awaited (July 2014).

3425- Other Scientific Research-

60- Others-

001- Direction and Administration-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

02- Department of Environment and Scientific
Technologies-
Non-Plan

O	1,71.60		2,02.96	2,02.94	+0.02
R	31.36				

Augmentation in provision by ₹ 31.36 lakh through reappropriation in March 2014 was mainly due to payment of salary for the month of March 2014 in the same month, clearance of pending medical reimbursement claims of the staff and more touring by the staff.

3451- Secretariat-Economic Services -

090- Secretariat -
07- Department of Industries-
Non-Plan

O	1,73.34		1,73.34	1,97.59	+24.25
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Reasons for the final excess for ₹ 24.25 lakh were awaited (July 2014).

12- Department of Science and Technology-
Non-Plan

O	60.25				
			68.71	68.72	+0.01
R	8.46				

Augmentation in provision by ₹ 8.46 lakh through reappropriation in March 2014 was mainly due to payment of salary for March 2014 in the same month.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	O	46,51.36		41,82.12	41,82.12	..
	R	(-)4,69.24				
<p>Reduction in provision by ₹ 4,69.24 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on Himachal Pradesh Secretariat canteen employees salary, more expenditure on purchase of vehicles and increase of petrol prices, clearance of pending medical reimbursement claims of the staff, more touring by the staff, conducting of more training programmes and seminars.</p>						
02-	Department of Revenue- Non-Plan					
(i)	O	4,18.23		4,08.12	4,08.12	..
	R	(-)10.11				
05-	Department of Public Works- Non-Plan					
(ii)	O	3,25.16		2,67.92	2,67.91	(-)0.01
	R	(-)57.24				
06-	Department of Finance- Non-Plan					
(iii)	O	5,01.97		3,78.34	3,78.34	..
	R	(-)1,23.63				
<p>Reduction in provision by ₹ 1,90.98 lakh in the above three cases through reappropriation/ surrender in March 2014 was due to non filling up of vacant posts.</p>						
2075-	Miscellaneous General Services -					
800-	Other Expenditure -					
03-	Gallantry Awards- Non-Plan					
	O	2,00.00		1,44.71	1,44.71	..
	R	(-)55.29				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Reduction in provision by ₹ 55.29 lakh through reappropriation /surrender in March 2014 was due to less expenditure on gallantry awards.

2216- Housing -

05- *General Pool Accommodation -*

800- Other Expenditure -

04- Estate Management-

Non-Plan

O	66.46				
		44.89	44.90	+0.01	
R	(-)21.57				

Reduction in provision by ₹ 21.57 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes-*

200- Other Programmes -

01- Directorate of Sainik Welfare-

Non-Plan

O	42.12				
		30.94	31.82	+0.88	
R	(-)11.18				

Reduction in provision by ₹ 11.18 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricants and repair of vehicles.

02- District Staff-

Non-Plan

O	1,95.28				
		1,11.85	1,11.48	(-)0.37	
R	(-)83.43				

Reduction in provision by ₹ 83.43 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants, repair of vehicles partly offset by excess due to enhancement in daily wages rates.

04- Special Employment Exchange-

Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

O	26.88			
		18.22	18.22	..
R	(-)8.66			

Reduction in provision by ₹ 8.66 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

3425- Other Scientific Research -

60- Others -

001- Direction and Administration -

02- Department of Environment and Scientific
Technologies-
Plan

O	2,07.00			
		15.68	15.67	(-)0.01
R	(-)1,91.32			

Reduction in provision by ₹ 1,91.32 lakh through reappropriation in March 2014 was due to non completion of codal formalities.

03- Provision for World Bank Assisted
Environmentally Sustainable Project-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reappropriated in March 2014 due to non completion of codal formalities.

200- Assistance to other Scientific Bodies -

01- Grant-in-Aid to Implementing Agencies-
Plan

(i)	O	5,12.00			
			3,00.20	3,00.20	..
	R	(-)2,11.80			

3435- Ecology and Environment -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	03-	<i>Environmental Research and Ecological Regeneration- -</i>			
	103-	Research and Ecological Regeneration -			
	01-	Scheme for Ecological Development- Plan			
(ii)	O	52.00			
			36.45	34.45	(-)2.00
	R	(-)15.55			
	Reduction in provision by ₹ 2,27.35 lakh through reappropriation in March 2014 in the above two cases was due to non completion of codal formalities.				
	3451-	Secretariat-Economic Services -			
	090-	Secretariat -			
	01-	Department of Agriculture- Non-Plan			
(i)	O	1,87.35			
			1,50.07	1,50.06	(-)0.01
	R	(-)37.28			
	03-	Department of Cooperation- Non-Plan			
(ii)	O	57.27			
			42.35	42.38	+0.03
	R	(-)14.92			
	05-	Department of Rural Integrated Development and Panchayati Raj- Non-Plan			
(iii)	O	73.79			
			54.52	54.52	..
	R	(-)19.27			
	06-	Department of Forest Farming and Environmental Conservation- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 4-concl'd.

(iv)	O	2,17.21			
			2,01.62	2,01.62	..
	R	(-)15.59			

08- Department of Transport and Tourism-
Non-Plan

(v)	O	90.87			
			77.39	77.39	..
	R	(-)13.48			

Reduction in provision by ₹ 1,00.54 lakh through reappropriation in March 2014 in the above five cases was due to non filling up of vacant posts.

(v)	Saving in charged appropriation occurred mainly under the following heads :-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		

2051- Public Service Commission-

102- State Public Service Commission-
01- State Public Service Commission-
Non-Plan

	O	6,08.84			
	S	69.07	6,61.27	6,60.81	+0.46
	R	(-)16.64			

Reduction in provision by ₹ 16.64 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

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	4,36,60,27				
			4,93,71,52	5,49,63,12	+55,91,60
Supplementary	57,11,25				
Amount surrendered during the year					
					..
Charged					
<i>Original</i>	..				
			8,63	..	(-)8,63
<i>Supplementary</i>	8,63				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	1				
			2,01	..	(-)2,01
Supplementary	2,00				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) The excess of ₹ 55,91,59,574 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 55,91.60 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 57,11.25 lakh obtained in March 2014 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

- (iii) In view of the final saving of ₹ 8.63 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 8.63 lakh obtained in March 2014 proved unnecessary.
- (iv) There was an overall saving of ₹ 8.63 lakh in the charged appropriation in the Revenue Section but no amount was surrendered during the year.
- (v) The entire charged appropriation in the revenue section obtained in March 2014 remained unutilised.
- (vi) In view of the final saving of ₹ 2.01 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2.00 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.
- (vii) There was an overall saving of ₹ 2.01 lakh in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2029- Land Revenue -			
103- Land Records -			
03- Strengthening of Primary and Supervisory Land Record Agencies Headquarters Staff- Non-Plan			
O	89.56		
		1,12.17	
R	22.61		
		1,12.16	(-)0.01

Augmentation in provision by ₹ 22.61 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and more expenditure on telephone, water charges and electricity bills.

2030- Stamps and Registration -

- 02- Stamps-Non-Judicial -
- 101- Cost of Stamps -
- 01- Central Store Nasik- Non-Plan

O	1,06.98	1,06.98	1,39.35	+ 32.37
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Reasons for final excess of ₹ 32.37 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

2053- District Administration-

800- Other Expenditure-

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

O	0.01				
		2.99	2.98	(-)0.01	
R	2.98				

Augmentation in provision by ₹ 2.98 lakh through reappropriation in March 2014 was due to more expenditure on road user charges.

2235- Social Security and Welfare-

01- Rehabilitation-

202- Other Rehabilitation Schemes-

01- Rehabilitation of Displaced Persons-
Non-Plan

O	61.63				
		71.27	72.07	+0.80	
R	9.64				

Augmentation of provision by ₹ 9.64 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

2245- Relief on Account of Natural Calamities-

01- Draught-

101- Gratuitous Relief-

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

R	3,14.00				
		3,14.00	3,14.00	..	

Augmentation without provision by ₹ 3,14.00 lakh through reappropriation in March 2014 was mainly due to more expenditure on supply of medicines. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non-Plan

O	0.01			
		6,00.00	6,00.00	..
R	5,99.99			

Augmentation in provision by ₹ 5,99.99 lakh through reappropriation in March 2014 was due to more expenditure on supply of medicines.

02- Floods, Cyclones etc.

101- Gratuitous Relief-

01- Cash Doles-

Centrally Sponsored Scheme

Non-Plan

R	30,15.50	30,15.50	30,15.50	..
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Augmentation without provision by ₹ 30,15.50 lakh through reappropriation in March 2014 was mainly due to more expenditure on cash doles. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Non-Plan

O	0.01			
		10,84.92	10,84.92	..
R	10,84.91			

Augmentation in provision by ₹ 10,84.91 lakh through reappropriation in March 2014 was mainly due to more expenditure on cash doles.

104- Supply of Fodder-

01- Expenditure on Supply of Fodder-

Non-Plan

O	0.01			
		20.34	20.34	..
R	20.33			

Augmentation in provision by ₹ 20.33 lakh through reappropriation in March 2014 was mainly due to more expenditure on supply of fodder.

106- Repairs and Restoration of Damaged Roads and
Bridges -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

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

R	17,57.68	17,57.68	59,05.00	+ 41,47.32
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In view of the substantial final excess of ₹ 41,47.32 lakh the augmentation without provision by ₹ 17,57.68 lakh through reappropriation in March 2014 due to release of more funds by the centre government for restoration of damaged roads and bridges proved in adequate. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Reasons for the substantial final excess of ₹ 41,47.32 lakh were awaited (July 2014).

107- Repair and Restoration of Damaged
Government Office Buildings-
01- Expenditure on Repair and Restoration of
Damaged Government Office Buildings-
Centrally Sponsored Scheme-
Non-Plan

R	1,00.00	1,00.00	1,00.00	..
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Augmentation without provision by ₹ 1,00.00 lakh through reappropriation in March 2014 was due to more expenditure on repair and restoration of damaged government buildings. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Non-Plan

O	0.01			
R	6,99.65		6,99.66	6,99.66 ..

Augmentation in provision by ₹ 6,99.65 lakh through reappropriation in March 2014 was due to more expenditure on repair and restoration of damaged government buildings.

108- Repairs and Restoration of Damaged
Government Residential Buildings-
01- Expenditure on Repairs of Damaged
Government Residential Buildings-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	0.01		4,85.00	4,85.00	..
R	4,84.99				

Augmentation in provision by ₹ 4,84.99 lakh through reappropriation in March 2014 was due to more expenditure on repair and restoration of damaged government residential buildings.

109- Repairs and Restoration of Damaged Water
Supply Drainage and Sewerage Works-

01- Expenditure on Damaged Water Supply
Drainage and Sewerage Works-
Centrally Sponsored Scheme-
Non-Plan

R	12,52.00		12,52.00	12,52.00	..
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Augmentation without provision by ₹ 12,52.00 lakh through reappropriation in March 2014 was due to more expenditure on repairs of damaged water supply, drainage and sewerage works. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Non-Plan

O	0.01		26,71.00	26,71.00	..
R	26,70.99				

Augmentation in provision by ₹ 26,70.99 lakh through reappropriation in March 2014 was due to more expenditure on repairs of damaged water supply, drainage and sewerage works.

111- Ex-Gratia Payment to Bereaved Families-

01- Ex-Gratia Payment-
Centrally Sponsored Scheme-
Non-Plan

R	8,42.50		8,42.50	8,42.50	..
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Augmentation without provision by ₹ 8,42.50 lakh through reappropriation in March 2014 was due to more expenditure on ex-gratia payment to bereaved families. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non-Plan

O	0.01			
		6,83.50	6,83.50	..
R	6,83.49			

Augmentation in provision by ₹ 6,83.49 lakh through reappropriation in March 2014 was due to more expenditure on ex-gratia payment to bereaved families.

113- Assistance for Repairs and Construction of Houses-

01- Expenditure on Repair and Construction of Houses-
Centrally Sponsored Scheme-
Non-Plan

R	5,85.00	5,85.00	5,85.00	..
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Augmentation without provision by ₹ 5,85.00 lakh through reappropriation in March 2014 was due to more expenditure on repairs and construction of houses. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Non-Plan

O	0.01			
		22,85.00	22,85.00	..
R	22,84.99			

Augmentation in provision by ₹ 22,84.99 lakh through reappropriation in March 2014 was due to more expenditure on repairs and construction of houses.

114- Assistance to Farmers for Purchase of Agricultural Inputs-

01- Expenditure for Purchase of Agricultural Inputs-
Centrally Sponsored Scheme-
Non-Plan

R	11,39.00	11,39.00	11,39.00	..
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APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Augmentation without provision by ₹ 11,39.00 lakh through reappropriation in March 2014 was due to more expenditure on assistance to farmers for purchase of agricultural inputs. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

Non-Plan

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

Augmentation in provision by ₹ 1,99.99 lakh through reappropriation in March 2014 was due to more expenditure on assistance to farmers for purchase of agricultural inputs.

117- Assistance to Farmers for Purchase of Live Stock-

01- Expenditure for Purchase of Live Stock-
Centrally Sponsored Scheme-
Non-Plan

R	1.00	1.00	1.00	..
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Augmentation without provision by ₹ 1.00 lakh through reappropriation in March 2014 was due to more expenditure on purchase of live stock. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

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

R	9,80.00	9,80.00	9,80.00	..
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Augmentation without provision by ₹ 9,80.00 lakh through reappropriation in March 2014 was due to more expenditure on assistance to local bodies and other non government boards. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non-Plan

O	0.01			
		11,00.00	11,00.00	..
R	10,99.99			

Augmentation in provision by ₹ 10,99.99 lakh through reappropriation in March 2014 was due to more expenditure on assistance to local bodies and other non government boards.

2401- Crop Husbandry -

111- Agricultural Economics and Statistics -

04- Agriculture Census-
Centrally Sponsored Scheme-
Plan

O	25.20			
		1,73.38	1,73.32	(-)0.06
R	1,48.18			

Augmentation in provision by ₹ 1,48.18 lakh through reappropriation in March 2014 was due to more expenditure on payment of honorarium and payment of salary of March 2014 in the same month.

06- Survey on Fruit, Vegetables and Minor Crops-
Centrally Sponsored Scheme-
Plan

O	21.31			
		28.94	28.92	(-)0.02
R	7.63			

Augmentation in provision by ₹ 7.63 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

3454- Census Surveys and Statistics -

02- Surveys and Statistics -

110- Gazetteer and Statistical Memories -

02- Disaster Management Cell-
Non-Plan

O	40.32			
		2.42	45.02	+ 42.60
R	(-)37.90			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final substantial excess of ₹ 42.60 lakh the reduction in provision by ₹ 37.90 lakh through reappropriation in March 2014 mainly due to non filling up of vacant posts proved unrealistic.

Reasons for the substantial final excess of ₹ 42.60 lakh were awaited (July 2014).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2029- Land Revenue -			
102- Survey and Settlement Operations -			
02- Settlement and Demarcation of Forests- Non-Plan			
O	5,50.93		
		3,93.58	3,89.56
R	(-)1,57.35		(-)4.02
Reduction in provision by ₹ 1,57.35 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricant charges.			
03- Settlement Officer Shimla-Establishment- Non-Plan			
O	18,06.37		
S	13.80	17,68.10	17,68.07
R	(-)52.07		(-)0.03
Reduction in provision by ₹ 52.07 lakh through reappropriation in March 2014 was due to less engagement of daily wagers, non filling up of vacant posts, less expenditure on rent, rate and tax bills partly offset by excess due to clearance of pending liabilities of medical reimbursement of the staff.			
04- Settlement Officer Kangra-Establishment- Non-Plan			
O	17,39.77		
		1,95.50	14,56.41
R	(-)15,44.27		+12,60.91

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the substantial final excess of ₹ 12,60.91 lakh the reduction in provision by ₹15,44.27 lakh through reappropriation in March 2014 due to non filling up of vacant posts, less engagement of daily wagers, less receipt of medical reimbursement claims of the staff, less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on petrol, oil and lubricant charges and repair of vehicles proved unrealistic.

Reasons for substantial final excess of ₹ 12,60.91 lakh were awaited (July 2014).

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

O	92,70.96			
S	14.31	81,82.51	82,95.78	+ 1,13.27
R	(-)11,02.76			

In view of the final excess of ₹ 1,13.27 lakh the reduction in provision by ₹ 11,02.76 lakh through reappropriation in March 2014 due to non filling up of vacant posts, less touring by the staff, less conducting of meetings, conferences and training programmes and less regularisation of daily wagers partly offset by excess due to more expenditure on telephone, water and electricity bills proved excessive.

Reasons for final excess of ₹ 1,13.27 lakh were awaited (July 2014).

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

O	18,46.25			
		14,98.49	15,01.69	+ 3.20
R	(-)3,47.76			

Reduction in provision by ₹ 3,47.76 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims of the staff and less expenditure on telephone, water and electricity bills.

2030- Stamps and Registration -

03- *Registration -*

001- Direction and Administration -

01- Scheme of Registration-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	3.85			
		3.50	1.84	(-)1.66
R	(-)0.35			

Reasons for the final saving of ₹ 1.66 lakh were awaited (July 2014).

2053- District Administration -

093- District Establishments -

01- General Establishment-
Non-Plan

O	96,14.17			
S	10,36.47	89,59.05	89,92.63	+33.58
R	(-)16,91.59			

In view of the final excess of ₹ 33.58 lakh the reduction in provision by ₹ 16,91.59 lakh through reappropriation in March 2014 due to non filling up of vacant posts, less engagement of daily wagers, less receipt of medical reimbursement claims of the staff, less expenditure on petrol, oil, lubricants, repair of vehicles and less expenditure on rent, rate and tax bills partly offset by excess due to more expenditure on telephone, water and electricity bills and more payment of counsel fee to advocates proved excessive.

Reasons for the final excess of ₹ 33.58 lakh were awaited (July 2014).

094- Other Establishments -

01- Sub Divisional Establishment-
Non-Plan

O	10,00.10			
		7,89.27	8,15.77	+ 26.50
R	(-)2,10.83			

In view of the final excess of ₹ 26.50 lakh the reduction in provision by ₹ 2,10.83 lakh through reappropriation in March 2014 due to non filling up of vacant posts, less receipt of medical reimbursement claims of the staff and less touring by the staff proved excessive.

Reasons for the final excess of ₹ 26.50 lakh were awaited (July 2014).

04- Land Acquisition Staff-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	1,39.00			
S	5.66	1,06.62	1,06.99	+ 0.37
R	(-)38.04			

Reduction in provision by ₹ 38.04 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

05- Expenditure on the Establishment of Deputy
Commissioner (Relief and Rehabilitation)-
Non-Plan

O	38.32			
S	30.01	54.24	54.24	..
R	(-)14.09			

Reduction in provision by ₹ 14.09 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

2245- Relief on account of Natural Calamities -

02- *Floods, Cyclones etc. -*

106- Repairs and Restoration of Damaged Roads and
Bridges -

01- Expenditure on Repairs of Roads and Bridges-
Non-Plan

O	1,51,37.71			
		53,06.70	53,06.70	..
R	(-)98,31.01			

Reduction in provision by ₹ 98,31.01 lakh through reappropriation in March 2014 was due to less expenditure on repair and restoration of damaged roads and bridges.

05- *State Disaster Response Fund -*

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

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

O	0.01			
S	45,98.00	..	..	..
R	(-)45,98.01			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Entire provision of ₹ 45,98.01 lakh was reappropriated in March 2014 due to non completion of codal formalities.

2506- Land Reforms -

102- Consolidation of Holdings -
01- Headquarters Establishment-
Non-Plan

(i)	O	1,80.19					
	R	(-)12.62		1,67.57	1,67.50		(-)0.07

02- District Establishments-
Non-Plan

(ii)	O	6,05.74					
	R	(-)3,58.23		2,47.51	2,47.49		(-)0.02

Reduction in provision by ₹ 3,70.85 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non filling up of vacant posts.

3454- Census Surveys and Statistics -

01- Census -

800- Other Expenditure -

01- Expenditure on Census -
Centrally Sponsored Scheme-
Plan

	O	60.00					
				60.00	1.44		(-)58.56

Reasons for final saving of ₹ 58.56 lakh were awaited (July 2014).

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

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

2053- District Administration -

093- District Establishments -

01- General Establishment-
Non-Plan

	S	8.63					
				8.63	..		(-) 8.63

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Entire charged appropriation of ₹ 8.63 lakh obtained through supplementary remained unutilised ; reasons for which were awaited (July 2014).

Capital Section

(xi) 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-			
<i>01- Office Buildings-</i>			
051- Construction-			
30- Construction of Buildings of Revenue			
Department-			
Plan			
S	2.00	2.00	.. (-)2.00

Entire provision of ₹ 2.00 lakh obtained through supplementary grant remained unutilised; reasons for which were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 5- conclud.

(xii) 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 from 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 8121-General and Other Reserve Funds,122- State Disaster Response Fund by taking into account ₹ 9,03.47 lakh as opening balance at the credit of the fund as on 1st April 2013 and credit of ₹ 1,51,37.70 lakh (₹ 1,36,23.93 lakh by the Government of India and ₹ 15,13.77 lakh by the State Government during the year) accumulation in the fund thus rose to ₹ 1.58 lakh. The balance at the credit of the fund at the end of March 2014 was ₹ 9,05.05 lakhs (For detail see Statement 12 of Finance Accounts of the Government of Himachal Pradesh for the year 2013-14) . The debit of ₹ 1,51,36.12 lakh (₹ 1,36,22.50 lakh by Government of India and ₹ 15,13.62 lakh by state Government) has been adjusted towards expenditure depicted in Statement No. 18 of the Finance Accounts of the Government of Himachal Pradesh for the year 2013-14.

APPROPRIATION ACCOUNTS

GRANT NO. 6 - EXCISE AND TAXATION

(HEADS 2039-STATE EXCISE, 2040-TAXES ON SALES, TRADE ETC., 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2216-HOUSING, 3604-COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	39,39,16				
			53,26,29	52,47,95	(-)78,34
Supplementary	13,87,13				
Amount surrendered during the year (31 March 2014)					81,33
Capital Section					
Voted					
Original	50,00				
			1,25,00	70,95	(-)54,05
Supplementary	75,00				
Amount surrendered during the year (31 March 2014)					54,05

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 78.34 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 13,87.13 lakh obtained in March 2014 proved excessive.
- (ii) In view of the final saving of ₹ 54.05 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 75.00 lakh obtained in March 2014 proved excessive.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

2039- State Excise -

001- Direction and Administration -

01- Expenditure on District Establishment-
Non-Plan

O	3,79.46				
		2,96.13	2,96.13		..
R	(-)83.33				

Reduction in provision by ₹ 83.33 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

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

O	3,98.71				
S	41.56	3,92.82	3,92.51		(-)0.31
R	(-)47.45				

Reduction in provision by ₹ 47.45 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, non completion of codal formalities and less expenditure on petrol, oil, lubricants and repairs.

02- District Establishment-
Non-Plan

O	26,17.21				
S	1,54.64	25,40.13	25,39.44		(-)0.69
R	(-)2,31.72				

Reduction in provision by ₹ 2,31.72 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less use of hired taxies partly offset by excess due to receipt of more rent and taxes bills.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

2040- Taxes on Sales, Trade etc. -

101- Collection Charges -

01- Headquarters and Field Staff-
Centrally Sponsored Scheme
Non-Plan

O	0.01			
S	4,34.88	6,66.88	6,66.88	..
R	2,31.99			

Augmentation in provision by ₹ 2,31.99 lakh through reappropriation in March 2014 was due to more expenditure on computerization of value added tax.

Non-Plan

O	1,91.09			
S	1,92.99	4,33.40	4,35.80	+2.40
R	49.32			

Augmentation in provision by ₹ 49.32 lakh through reappropriation in March 2014 was mainly due to more expenditure on computerisations of value added tax.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

02- Maintenance Expenditure-
Non-Plan

S	1.29	1.29	2.89	+1.60
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Reasons for the final excess of ₹ 1.60 lakh were awaited (July 2014).

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction -

09- Excise and Taxation-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 6-concl.

O	47.50			
S	45.00	40.95	40.95	..
R	(-)51.55			

Reduction in provision by ₹ 51.55 lakh through surrender in March 2014 was due to less expenditure on construction of office building.

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

106- General Pool Accommodation -

08- Residential Building for Excise and Taxation-
Plan

O	2.50			
S	30.00	30.00	30.00	..
R	(-)2.50			

Reduction in provision by ₹ 2.50 lakh through surrender in March 2014 was due to less expenditure on construction on residential building.

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	6,64,04,20				
		7,32,45,99	7,10,56,93	(-)21,89,06	
Supplementary	68,41,79				
Amount surrendered during the year (31 March 2014)					21,89,93
Charged					
Original	..				
		4,68	5,06	+38	
Supplementary	4,68				
Amount surrendered during the year (31 March 2014)					4
Capital Section					
Voted					
Original	15,28,04				
		23,79,04	23,79,00	(-)4	
Supplementary	8,51,00				
Amount surrendered during the year (31 March 2014)					3

NOTES AND COMMENTS

- (i) Excess of ₹ 38,915 over the charged appropriation in the Revenue Section requires regularisation.
- (ii) In view of the final saving of ₹ 21,89.06 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 68,41.79 lakh obtained in March 2014 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Revenue Section

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

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

2055- Police -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	15,31.33				
		11,64.16	11,63.72	(-)0.44	
R	(-)3,67.17				

Reduction in provision by ₹ 3,67.17 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on sports activities of police staff, more expenditure on telephone and electricity charges, more receipt of medical reimbursement claims of the staff, more touring by the staff and more disbursement of reward money.

003- Education and Training -

01- Police Training Centre-
Non-Plan

O	10,01.76				
		9,38.78	9,38.79	+0.01	
R	(-)62.98				

Reduction in provision by ₹ 62.98 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less expenditure on petrol, oil and lubricants charges, telephone and electricity charges partly offset by excess due to hire of more professional services.

108- State Headquarters Police -

02- Police for Other Government Organisation-
Non-Plan

O	22,51.24				
S	4,86.05	24,01.32	24,01.31	(-)0.01	
R	(-)3,35.97				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 3,35.97 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, conducting of less training programmes for the staff partly offset by excess due to receipt of more medical reimbursement claims of the staff and more expenditure on telephone and electricity charges.

05- Indian Reserve Battalion-
Non-Plan

O	1,18,90.08			
S	50,32.99	1,66,67.79	1,66,67.59	(-)0.20
R	(-)2,55.28			

Reduction in provision by ₹ 2,55.28 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, conducting of less training programmes for the staff partly offset by excess due to more touring by the staff, more engagement of daily wagers, more expenditure on telephone, electricity, petrol, oil and lubricant charges and receipt of more medical reimbursement claims.

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

O	3,00,83.38			
		2,97,37.21	2,97,37.23	+0.02
R	(-)3,46.17			

Reduction in provision by ₹ 3,46.17 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, regularization of daily wagers, conducting of less training programmes for the staff, less receipt of rent, tax charges partly offset by excess due to more expenditure on petrol, oil, and lubricant charges, more expenditure on hiring of vehicles for election, more touring by the staff, more expenditure on telephone and electricity charges, more receipt of medical reimbursement claims of the staff and hiring of more professional services.

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

O	18,11.84			
S	4,79.83	22,29.93	22,29.93	..
R	(-)61.74			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 61.74 lakh through reappropriation/surrender in March 2014 was due to less deployment of home guards for law and order services.

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

O	3,01.00			
		2,83.19	2,83.19	..
R	(-)17.81			

Reduction in provision by ₹ 17.81 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims of the staff.

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

O	14,51.40			
S	1,00.00	14,49.71	14,49.71	..
R	(-)1,01.69			

Reduction in provision by ₹ 1,01.69 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, regularization of daily wagers, less receipt of rent, tax bills partly offset by excess due to more receipt of medical reimbursement claims of the staff, more touring by the staff and more expenditure on petrol, oil and lubricant charges.

116- Forensic Science -
01- State Forensic Science Laboratory-
Non-Plan

O	4,44.79			
		4,18.05	4,18.15	+0.10
R	(-)26.74			

Reduction in provision by ₹ 26.74 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less touring by the staff, regularization of daily wagers partly offset by excess due to purchase of more chemical and other articles of laboratory, more expenditure on necessary maintenance of laboratory equipment, more expenditure on telephone, electricity, petrol, oil and lubricant charges.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

2056- Jails -

001- Direction and Administration -

01- Headquarter Staff-
Non-Plan

O	1,18.85			
		94.19	94.19	..
R	(-)24.66			

Reduction in provision by ₹ 24.66 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims of the staff.

2070- Other Administrative Services -

104- Vigilance -

01- State Vigilance and Anticorruption Bureau-
Non-Plan

O	17,39.62			
S	81.09	17,24.80	17,24.92	+0.12
R	(-)95.91			

Reduction in provision by ₹ 95.91 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less expenditure on telephone and electricity charges partly offset by excess due to more expenditure on petrol, oil and lubricant charges, more receipt of medical reimbursement claims of the staff, more expenditure on reward services and more expenditure on informer services.

106- Civil Defence-

02- District Staff-
Centrally Sponsored Scheme
Non-Plan

O	3.53			
		1.11	1.11	..
R	(-)2.42			

Reduction in provision by ₹ 2.42 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

107- Home Guards -
01- Headquarter Staff-
Non-Plan

O	1,51.88			
		1,13.00	1,13.00	..
R	(-38.88)			

Reduction in provision by ₹ 38.88 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil and lubricant charges.

02- District Staff-
Centrally Sponsored Scheme
Non-Plan

O	4,07.41			
		3,35.84	3,35.76	(-0.08)
R	(-71.57)			

Reduction in provision by ₹ 71.57 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

Non-Plan

O	13,43.96			
S	2,05.00	13,36.27	13,36.24	(-0.03)
R	(-2,12.69)			

Reduction in provision by ₹ 2,12.69 lakh through surrender in March 2014 was due to non filling up of vacant posts and less expenditure on petrol, oil and lubricant charges.

03- Training Centre-
Centrally Sponsored Scheme
Non-Plan

O	34.18			
		23.76	26.03	+2.27
R	(-10.42)			

Reduction in provision by ₹ 10.42 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

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

O	89.50				
		55.53	55.52	(-)0.01	
R	(-)33.97				

Reduction in provision by ₹ 33.97 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

02- District Staff-
Non-Plan

O	17,31.25				
S	37.55	14,00.08	13,99.48	(-)0.60	
R	(-)3,68.72				

Reduction in provision by ₹ 3,68.72 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims of the staff, less expenditure on electricity and telephone charges partly offset by excess mainly due to enhancement in daily wages rates, more expenditure on petrol, oil and lubricant charges, hiring of private accommodation for stores and more touring by the staff.

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

Head	Total	Actual	Excess (+)	Saving (-)

(₹ in lakhs)

2055- Police-

101- Criminal Investigation and Vigilance-
01- Criminal Investigation-
Non-Plan

O	26,99.72				
		27,13.46	27,13.46	..	
R	13.74				

Augmentation in provision by ₹ 13.74 lakh through reappropriation in March 2014 was due to more expenditure on petrol, oil, lubricant, telephone, electricity charges, more purchase of equipments under police force partly offset by saving due to non filling up of vacant posts and regularisation of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

108- State Headquarters Police-
01- State Reserve Police-
Non-Plan

O	45,77.28			
S	1,16.09	47,05.72	47,05.72	..
R	12.35			

Augmentation in provision by ₹ 12.35 lakh through reappropriation in March 2014 was mainly due to receipt of more medical reimbursement claims of the staff, more expenditure on petrol, oil and lubricants, telephone and electricity charges, more transfer of staff and more expenditure on reward services.

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

O	1,31.89			
		1,48.39	1,48.39	..
R	16.50			

Augmentation in provision by ₹ 16.50 lakh through reappropriation in March 2014 was due to more engagement of home guards for summon services.

111- Railway Police-
03- Order Police-
Non-Plan

O	1,21.26			
		1,39.73	1,39.73	..
R	18.47			

Augmentation in provision by ₹ 18.47 lakh through reappropriation in March 2014 was mainly due to payment of salary of March 2014 in the same month and receipt of more medical reimbursement claims of the staff.

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

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

O	0.04			
S	1,50.18	1,59.16	1,59.16	..
R	8.94			

Augmentation in provision by ₹ 8.94 lakh through reappropriation in March 2014 was mainly due to more expenditure on telephone and electricity charges.

Non-Plan

S	0.01			
		10.00	10.00	..
R	9.99			

Augmentation in provision by ₹ 9.99 lakh through reappropriation in March 2014 was due to more purchase of equipments for district executive force.

02- Security Related Expenditure -
Centrally Sponsored Scheme
Non-Plan

O	2,13.38			
		2,22.03	2,22.04	+0.01
R	8.65			

Augmentation in provision by ₹ 8.65 lakh through reappropriation in March 2014 was mainly due to more touring by the staff and more expenditure on hiring of private services partly offset by saving due to less expenditure on petrol, oil, lubricant charges and telephone, electricity bills.

2056- Jails-

101- Jails -

01- Jail Establishment-
Non-Plan

O	14,94.75			
S	1,50.00	17,33.74	17,33.75	+0.01
R	88.99			

Augmentation in provision by ₹ 88.99 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month, receipt of more medical reimbursement claims of the staff, more touring by the staff and more transfer of the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

2059- Public Works-

01- Office Buildings-

053- Maintenance and Repairs -

21- Maintenance Expenditure on Home Guards
Departments Buildings-
Non-Plan

O	4.42			
		7.03	7.03	..
R	2.61			

Augmentation in provision by ₹ 2.61 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of buildings of home guard department.

31- Maintenance Expenditure on Police Departments
Buildings-
Non-Plan

O	1,15.75			
		1,35.75	1,35.74	(-)0.01
R	20.00			

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of buildings of police department.

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

O	4.42			
		6.00	6.00	..
R	1.58			

Augmentation in provision by ₹ 1.58 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of buildings of fire services department.

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

O	3.31			
		9.23	9.23	..
R	5.92			

APPROPRIATION ACCOUNTS
GRANT NO. 7-concl'd.

Augmentation in provision by ₹ 5.92 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of building.

2070- Other Administrative Services-

106- Civil Defence-

02- District Staff-
Non-Plan

O	2.66			
		3.87	3.87	..
R	1.21			

Augmentation in provision by ₹ 1.21 lakh through reappropriation in March 2014 was due to enhancement in daily wages rates.

107- Home Guards-

03- Training Centre-
Non-Plan

O	1,37.22			
		1,57.81	1,57.81	..
R	20.59			

Augmentation in provision by ₹ 20.59 lakh through reappropriation in March 2014 was due to enhancement in daily wages rates partly offset by saving due to non filling up of vacant posts.

2216- Housing -

06- Police Housing -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	19.92			
		44.92	45.10	+0.18
R	25.00			

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of buildings.

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	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
Original	34,77,32,19				
		35,42,10,49	31,99,64,98		(-)3,42,45,51
Supplementary	64,78,30				
Amount surrendered during the year (31 March 2014)					3,42,09,64
Capital Section					
Voted					
Original	47,34,49				
		95,99,49	95,93,59		(-)5,90
Supplementary	48,65,00				
Amount surrendered during the year (31 March 2014)					5,90

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,42,45.51 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 64,78.30 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.
- (ii) In view of the final saving of ₹ 5.90 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 48,65.00 lakh obtained in March 2014 proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -				
01- <i>Elementary Education -</i>				
101- Government Primary Schools -				
01- Expenditure on Education- Non-Plan				
	O	9,77,46.66		
			9,30,59.76	9,30,64.35
				+4.59
	R	(-)46,86.90		
<p>Substantial reduction in provision by ₹ 46,86.90 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less conducting of training programmes for the staff and less expenditure on purchase of text books partly offset by excess due to more engagement of daily wagers and receipt of more medical reimbursement claims of the Staff.</p>				
03- Middle School- Non-Plan				
	O	9,10,27.00		
			7,05,23.52	7,05,23.52
				..
	R	(-)2,05,03.48		
<p>Substantial reduction in provision by ₹ 2,05,03.48 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, regularisation of daily wagers, less strength of students for free text books and conducting of less training programmes for the staff partly offset by excess due to more expenditure on telephone, water and electricity bills, eligibility of more students for scholarship and more touring by the staff.</p>				
104- Inspection -				
01- District Primary Education Officer- Non-Plan				
	(i) O	14,58.45		
			10,77.41	10,77.41
				..
	R	(-)3,81.04		
02- Block Primary Education Officer- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

(ii)	O	26,48.77				
			24,13.61	24,13.62	+0.01	
	R	(-)2,35.16				

Reduction in provision by ₹ 6,16.20 lakh through surrender in March 2014 in the above two cases was due to non filling up of vacant posts party offset by excess due to more expenditure on electricity and telephone bills.

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

O	3,24.00				
			2,88.34	2,88.34	..
R	(-)35.66				

Reduction in provision by ₹ 35.66 lakh through reappropriation in March 2014 was due to non filling up of vacant posts party offset by excess due to receipt of more medical reimbursement claims of the staff.

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

O	69,59.00				
S	0.01		41,87.90	41,87.90	..
R	(-)27,71.11				

Reduction in provision by ₹ 27,71.11 lakh through reappropriation in March 2014 was due to receipt of less grant from Government of India under the scheme.

800- Other Expenditure -
01- Mid Day Meal-
Plan

O	15,24.00				
			11,26.15	11,26.15	..
R	(-)3,97.85				

Reduction in provision by ₹ 3,97.85 lakh through reappropriation in March 2014 was due to less expenditure on transportation and less purchase of material under the scheme partly offset by excess due to more payment of honorarium to the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

02- Secondary Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	10,76.00		10,19.46	10,19.46	..
R	(-)56.54				

Reduction in provision by ₹ 56.54 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to purchase of new vehicles, more receipt of medical reimbursement claims of the staff, more expenditure on electricity and telephone bills and more touring by the staff.

101- Inspection -

01- Inspectorate-
Non-Plan

O	9,18.24		7,57.65	7,57.65	..
R	(-)1,60.59				

Reduction in provision by ₹ 1,60.59 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and regularisation of daily wagers partly offset by excess due to more expenditure on electricity, telephone bills and receipt of more travelling claims.

109- Government Secondary Schools -

01- Secondary Schools-
Non-Plan

O	10,60,84.41		9,60,58.40	9,60,58.31	(-)0.09
R	(-)1,00,26.01				

Substantial reduction in provision by ₹ 1,00,26.01 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, regularisation of daily wagers, conducting of less training programmes for the staff, less expenditure of sports activities and less purchase of material partly offset by excess due to receipt of more medical reimbursement claims of the staff, more receipt of travel expenses claims, more entitlement of students for scholarship, more expenditure on electricity and telephone bills and more transfer of staff.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

05- Information and Communication Technology
Programme-
Plan

O	4,64.00				
		1,13.92	1,13.92	..	
R	(-)3,50.08				

Reduction in provision by ₹ 3,50.08 lakh through reappropriation in March 2014 was due to non completion of codal formalities.

09- Information Communication Technology-Phase-
III-
Plan

O	5,97.00				
		
R	(-)5,97.00				

Entire provision of ₹ 5,97.00 lakh was reduced through reappropriation in March 2014 was due to non completion of codal formalities.

800- Other Expenditure -

01- Grant-in-Aid to Secondary Education Under
Parent Teacher Association-
Plan

S	9,00.00				
		8,57.00	8,56.83	(-)0.17	
R	(-)43.00				

Reduction in provision by ₹ 43.00 lakh through reappropriation in March 2014 was due to release of less grant under parent teacher association.

02- Expenditure on account of Inspection of Private
Institutions-
Non-Plan

O	1.10				
		0.06	0.06	..	
R	(-)1.04				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1.04 lakh through reappropriation in March 2014 was due to less expenditure on conducting inspection of private institutions.

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

O	1,77,28.56			
		1,56,37.25	1,56,37.25	..
R	(-20,91.31			

Reduction in provision by ₹ 20,91.31 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less eligibility of students for scholarship, less receipt of rent and tax charges, and less training courses for the staff partly offset by excess due to more expenditure on electricity and telephone charges, more receipt of medical reimbursement claims of the staff and more touring by the staff.

- 02- Training Colleges-
Non-Plan

O	3,47.69			
		2,99.85	2,99.86	+0.01
R	(-47.84			

Reduction in provision by ₹ 47.84 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

- 104- Assistance to Non-Government Colleges and
Institutes -
01- Assistance to Private Colleges-
Plan

O	11,03.00			
		4,53.00	4,53.00	..
R	(-6,50.00			

Reduction in provision by ₹ 6,50.00 lakh through reappropriation in March 2014 was due to less entitlement of private colleges for assistance.

- 04- *Adult Education -*

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

103- Rural Functional Literacy Programmes -					
05- Sakshar Bharat Yojna- Plan					
O	66.00		52.77	52.77	..
R	(-)13.23				
Reduction in provision by ₹ 13.23 lakh through reappropriation in March 2014 was due to less release of funds under the scheme.					
80- General -					
107- Scholarships -					
08- Post Matric Scholarship to Other Backward Class Students- Plan					
O	2,02.60		95.08	95.08	..
R	(-)1,07.52				
Reduction in provision by ₹ 1,07.52 lakh through reappropriation in March 2014 was due to less eligibility of students for scholarship.					
16- Award of Scholarship to National Defence Academy Cadets- Plan					
O	15.00		..	..	..
R	(-)15.00				
Entire provision of ₹ 15.00 lakh was reduced through reappropriation in March 2014 due to non completion of codal formalities.					
800- Other Expenditure -					
01- National Cadet Core General Establishment- Non-Plan					
O	4,57.84		3,44.80	3,44.80	..
R	(-)1,13.04				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,13.04 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

02- National Cadet Core Annual Camp-
Non-Plan

O	46.78				
		27.56	27.57		+0.01
R	(-)19.22				

Reduction in provision by ₹ 19.22 lakh through reappropriation in March 2014 was mainly due to less conducting of National Cadet core camps and less touring by the staff.

17- State Council of Educational Research Training
Solan-
Non-Plan

O	2,01.19				
		1,87.61	1,87.61		..
R	(-)13.58				

Reduction in provision by ₹ 13.58 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims of the staff and conduct of more national level talent examinations.

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-
Non-Plan

O	3,30.74				
		3,02.09	3,01.64		(-)0.45
R	(-)28.65				

Reduction in provision by ₹ 28.65 lakh through reappropriation in March 2014 was due to non filling up of vacant posts, less engagement of daily wagers, less receipt of medical reimbursement claims of the staff partly offset by excess due to more expenditure on electricity and telephone bills.

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

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -				
<i>01- Elementary Education -</i>				
001- Direction and Administration-				
01- Directorate-				
Non Plan				
O	11,22.91			
		11,36.81	11,36.81	..
R	13.90			
<p>Augmentation in provision by ₹ 13.90 lakh through reappropriation in March 2014 was due to more expenditure on purchase of new vehicles, more expenditure on national level sports activities, more receipt of medical reimbursement claims of the staff and more touring by staff partly offset by saving due to non filling up of vacant posts, less expenditure on telephone and electricity bills and non completion of codal formalities .</p>				
101- Government Primary Schools -				
11- Expenditure on Urdu and Punjabi Teachers-				
Centrally Sponsored Scheme				
Plan				
S	0.01			
		70.53	70.53	..
R	70.52			
<p>Augmentation in provision by ₹ 70.52 lakh through reappropriation in March 2014 was due to engagement of more Urdu and Punjabi teachers.</p>				
107- Teachers Training -				
04- Expenditure on District Institute of Education				
Trainings-				
Centrally Sponsored Scheme				
Plan				
S	9,02.46			
		10,41.85	10,41.85	..
R	1,39.39			
<p>Augmentation in provision by ₹ 1,39.39 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.</p>				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

800- Other Expenditure -					
01- Mid Day Meal-					
Centrally Sponsored Scheme					
Plan					
O	0.05				
S	48,99.49	55,40.72	55,40.70		(-)0.02
R	6,41.18				

Augmentation in provision by ₹ 6,41.18 lakh through reappropriation in March 2014 was due to more purchase of equipments, material, official articles and transportation partly offset by saving due to less engagement of staff to prepare meal.

05- Grant-in-Aid to Elementary Education under					
Parent Teacher Association-					
Plan					
O	17,23.00				
S	6,78.72	30,50.66	30,50.66		..
R	6,48.94				

Augmentation in provision by ₹ 6,48.94 lakh through reappropriation in March 2014 was due to release of more grant under parents teachers association.

06- Grant-in-Aid to School Management					
Committee-					
Plan					
S	0.01				
R	22.43	22.44	22.45		+0.01

Augmentation in provision by ₹ 22.43 lakh through reappropriation in March 2014 was due to release of more grant to school management committees.

02- Secondary Education -					
109- Government Secondary Schools -					
05- Information and Communication Technology					
Programme-					
Centrally Sponsored Scheme					
Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	0.05			
		10,25.21	10,25.20	(-)0.01
R	10,25.16			

Augmentation in provision by ₹ 10,25.16 lakh through reappropriation in March 2014 was due to release of central share for information and communication technology programme.

06- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

O	9,94.00			
		27,15.34	27,15.34	..
R	17,21.34			

Augmentation in provision by ₹ 17,21.34 lakh through reappropriation in March 2014 was due to release of more grant under the scheme.

10- Vocationalisation of Secondary Education-
Centrally Sponsored Scheme
Plan

R	3,41.67	3,41.67	3,41.67	..
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Augmentation without provision by ₹ 3,41.67 lakh through reappropriation in March 2014 was due to implementation of vocationalisation of education scheme under secondary education. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Plan

R	2,01.48	2,01.48	1,67.97	(-)33.51
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In view of the final saving of ₹ 33.51 lakh the augmentation without provision by ₹ 2,01.48 lakh in March 2014 due to implementation of the scheme proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Reasons for the final saving of ₹ 33.51 lakh were awaited (July 2014).

15- Rajiv Gandhi Digital Yojna(Laptop/Tablet)-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	4,31.00		7,56.00	7,56.00	..
R	3,25.00				

Augmentation in provision by ₹ 3,25.00 lakh through reappropriation in March 2014 was due to more eligibility of students for laptop/tablets under the scheme.

16- Teachers Education Programme-
Centrally Sponsored Scheme
Plan

O	0.01		4,04.02	4,04.02	..
R	4,04.01				

Augmentation in provision by ₹ 4,04.01 lakh through reappropriation in March 2014 was due to conducting of more training courses for the development of education skill.

Plan

R	2,20.40		2,20.40	2,20.40	..
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Augmentation without provision by ₹ 2,20.40 lakh through reappropriation in March 2014 was due to conducting of more training courses for the development of education skill. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

17- Mahatma Gandhi Vardi Yojna-
Plan

R	11,42.28		11,42.28	11,42.28	..
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Augmentation without provision by ₹ 11,42.28 lakh through reappropriation in March 2014 was due to distribution of uniforms to students. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

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

S	0.01		27.40	27.40	..
R	27.39				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 27.39 lakh through reappropriation in March 2014 was due to release of more grant to appoint staff in schools.

03- *University and Higher Education -*

102- Assistance to Universities -

01- Himachal Pradesh University-
Non-Plan

S	0.01				
		50.00	50.00	..	
R	49.99				

Augmentation in provision by ₹ 49.99 lakh through reappropriation in March 2014 was due to release of more grant for salary to Himachal Pradesh university.

103- Government Colleges and Institutes -

07- Rashtriya Uchchatar Shiksha Abhiyan -
Centrally Sponsored Scheme
Plan

S	0.01				
		2,79.01	2,79.01	(-)0.01	
R	2,79.00				

Augmentation in provision by ₹ 2,79.00 lakh through reappropriation in March 2014 was due to more expenditure to implement the scheme.

800- Other Expenditure-

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

S	0.01				
		1,28.85	1,28.84	(-)0.01	
R	1,28.84				

Augmentation in provision by ₹ 1,28.84 lakh through reappropriation in March 2014 was due to release of more grant to Government schools under parent teacher association.

05- *Language Development*

103- Sanskrit Education -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

01- Modernisation of Sanskrit Pathshalas-
Non-Plan

O	3,68.23			
		3,93.50	3,93.50	..
R	25.27			

Augmentation in provision by ₹ 25.27 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month partly offset by saving due to regularisation of daily wagers.

80- *General -*

107- Scholarships -

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

O	0.01			
		4,48.86	4,48.86	..
R	4,48.85			

Augmentation in provision by ₹ 4,48.85 lakh through reappropriation in March 2014 was due to receipt of central share for scholarship.

09- Pre-Matric Scholarship to Other Backward
Class Students-
Plan

R	4,07.00	4,07.00	4,07.00	..
---	---------	---------	---------	----

Augmentation without provision by ₹ 4,07.00 lakh through reappropriation in March 2014 was due to more eligibility of other backward class students for scholarship. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

15- Protsahan Chatravriti Yojna-
Plan

O	4,34.87			
		8,40.00	8,40.00	..
R	4,05.13			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 4,05.13 lakh through reappropriation in March 2014 was due to enhancement of plan ceiling.

18- Kalpana Chawala Chatravriti Yojna- Non Plan					
(i)	S	0.01			
			2,00.00	2,00.00	..
	R	1,99.99			
19- Mukhya Mantri Protsahan Yojna- Non Plan					
(ii)	S	0.01			
			1,50.00	1,50.00	..
	R	1,49.99			

Augmentation in provision by ₹ 3,49.98 lakh through reappropriation in March 2014 in the above two cases was due to eligibility of more students for scholarship.

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

03- *Welfare of Backward Classes -*

277- Education -

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

	O	0.01			
			75.73	75.73	..
	R	75.72			

Augmentation in provision by ₹ 75.72 lakh through reappropriation in March 2014 was due to more expenditure on scholarship to minority community.

Plan

	R	13.23			
			13.23	13.23	..

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation without provision by ₹ 13.23 lakh through reappropriation in March 2014 was due to grant of scholarship to eligible candidates. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget was improper.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
201- Elementary Education -			
09- Construction of Anganbari Centre-Plan			
O	1,33.00		
	
R	(-)1,33.00		

Entire provision of ₹ 1,33.00 lakh was reduced through reappropriation in March 2014 due to non completion of codal formalities.

202- Secondary Education -
05- Construction of Girls Hostel in Educationally Backward Block in General Area-Plan

O	7.98		
		2.13	2.13
R	(-)5.85		

Reduction in provision by ₹ 5.85 lakh through surrender in March 2014 was due to non receipt of central share.

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

APPROPRIATION ACCOUNTS
GRANT NO. 8-concl.

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
<i>01- General Education -</i>			
203- University and Higher Education -			
01- Building-Plan			
O	21,27.96		
S	47,41.00	70,01.96	..
R	1,33.00		

Augmentation in provision by ₹ 1,33.00 lakh through reappropriation in March 2014 was due to construction of more buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 9 - HEALTH AND FAMILY WELFARE

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

		Total grant/ appropriation (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	10,02,30,71			
		10,26,43,75	9,10,60,67	(-)1,15,83,08
Supplementary	24,13,04			
Amount surrendered during the year (31 March 2014)				1,15,20,62
Charged				
<i>Original</i>	..			
		..	23	+23
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>				..
Capital Section				
Voted				
Original	58,58,00			
		58,58,00	57,89,69	(-)68,31
Supplementary	..			
Amount surrendered during the year (31 March 2014)				68,31

NOTES AND COMMENTS

- (i) The excess of ₹ 22,380 over the charged appropriation in Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

- (ii) In view of the final saving of ₹ 1,15,83.08 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 24,13.04 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹in lakhs)	
2210- Medical and Public Health -			
01- Urban Health Services-Allopathy -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	18,96.74		
R	(-)12,65.04	6,31.70	6,30.98 (-)0.72
Reduction in provision by ₹ 12,65.04 lakh through surrender in March 2014 was due to non filling up of vacant posts and less receipt of medical reimbursement claims of the staff.			
02- District Establishment- Non-Plan			
O	14,28.21		
R	(-)3,23.78	11,04.43	11,04.42 (-)0.01
Reduction in provision by ₹ 3,23.78 lakh through surrender in March 2014 was due to non filling up of vacant posts and less conducting of training programmes for staff.			
110- Hospitals and Dispensaries -			
03- Urban Health- Non-Plan			
O	1,54,17.33		
S	11,33.50	1,36,45.75	1,36,44.23 (-)1.52
R	(-)29,05.08		

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Substantial reduction in provision by ₹ 29,05.08 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

07- Bio Medical Waste-
Non-Plan

O	65.37				
		51.64	52.32	+0.68	
R	(-)13.73				

Reduction in provision by ₹ 13.73 lakh through reappropriation in March 2014 was due to less purchase of medicine, less expenditure on machinery and equipments and less expenditure on outsourcing services.

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

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

O	2,84.51				
		2,68.18	2,69.76	+1.58	
R	(-)16.33				

Reduction in provision by ₹ 16.33 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

02- District Establishment-
Non-Plan

O	57,77.00				
		47,58.79	46,84.64	(-)74.15	
R	(-)10,18.21				

In view of the final saving of ₹ 74.15 lakh the reduction in provision by ₹ 10,18.21 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on rate, rent and tax bills, petrol, oil lubricants and repair of vehicles partly offset by excess due to more release of grant to rogi kalyan samiti and clearance of pending medical reimbursement claims of the staff proved inadequate.

Reasons for the final saving of ₹ 74.15 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101- Ayurveda -					
01- Ayurvedic Hospital- Non-Plan					
O	6,64.93				
		5,23.66	5,25.31		+1.65
R	(-)1,41.27				

Reduction in provision by ₹ 1,41.27 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

03- Ayurvedic Pharmacy- Non-Plan					
O	3,67.50				
		2,91.30	2,91.79		+0.49
R	(-)76.20				

Reduction in provision by ₹ 76.20 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less engagement of daily wagers.

03- <i>Rural Health Services-Allopathy -</i>					
110- Hospitals and Dispensaries -					
01- Rural Health- Non-Plan					
O	2,42,09.53				
S	10,00.00	2,15,76.09	2,15,66.19		(-)9.90
R	(-)36,33.44				

Reduction in provision by ₹ 36,33.44 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less purchase of medicine, less conducting of training programmes for the staff, less release of grant to rogi kalyan samiti partly offset by excess due to more expenditure on clearance of pending medical reimbursement claims of the staff.

Plan

O	28,80.00				
		27,93.61	27,91.03		(-)2.58
R	(-)86.39				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 86.39 lakh through surrender in March 2014 was due to less expenditure on machinery and equipments and less expenditure on telephone, water charges.

04- *Rural Health Services-Other Systems of Medicine-*

101- Ayurveda -

01- Ayurvedic Hospital-
Non-Plan

O	2,21.89			
		1,96.71	1,97.32	+0.61
R	(-)25.18			

Reduction in provision by ₹ 25.18 lakh through surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to release of more grant to rogi kalyan samiti.

02- Ayurvedic Dispensary-
Non-Plan

O	71,06.68			
		67,08.37	63,85.34	(-)3,23.03
R	(-)3,98.31			

In view of the final saving of ₹ 3,23.03 lakh the reduction in provision by ₹ 3,98.31 lakh through surrender in March 2014 due to non filling up of vacant posts partly offset by excess due to more release of grant to rogi kalyan samiti proved inadequate.

Reasons for the final saving of ₹ 3,23.03 lakh were awaited (July 2014).

103- Unani -

01- Unani Dispensary-
Non-Plan

O	32.79			
		20.09	28.65	+8.56
R	(-)12.70			

In view of the final excess of ₹ 8.56 lakh the reduction in provision by ₹ 12.70 lakh through surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.56 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

05- <i>Medical Education, Training and Research -</i>				
101- Ayurveda -				
01- Ayurvedic College- Non-Plan				
O	10,42.06			
		9,36.68	9,37.04	+0.36
R	(-)1,05.38			
Reduction in provision by ₹ 1,05.38 lakh through surrender in March 2014 was due to non filling up of vacant posts, less expenditure on machinery and equipments and less engagement of daily wagers.				
03- Research in Indian System of Medicine- Non-Plan				
O	47.52			
		24.46	24.43	(-)0.03
R	(-)23.06			
Reduction in provision by ₹ 23.06 lakh through surrender in March 2014 was due to non filling up of vacant posts and less engagement of daily wagers.				
105- Allopathy -				
03- Training in Various Courses- Non-Plan				
O	2,77.43			
		2,13.28	2,13.21	(-)0.07
R	(-)64.15			
Reduction in provision by ₹ 64.15 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.				
05- Directorate Medical Education and Research- Non-Plan				
O	1,09.70			
		91.38	91.38	..
R	(-)18.32			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 18.32 lakh through surrender in March 2014 was due to non filling up of vacant posts and less receipt of medical reimbursement claims of the staff.

06- Dr.Rajendra Prasad Medical College Tanda-
Plan

O	3,00.00			
		2,62.04	2,62.03	(-)0.01
R	(-)37.96			

Reduction in provision by ₹ 37.96 lakh through surrender in March 2014 was mainly due to less expenditure on machinery and equipments.

07- Up gradation of Government Medical Colleges-
Plan

O	6,78.00			
		3,62.50	3,62.50	..
R	(-)3,15.50			

Reduction in provision by ₹ 3,15.50 lakh through surrender in March 2014 was due to less purchase of articles through rogi kalyan smiti.

06- *Public Health -*

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

O	6,19.38			
		5,47.01	5,47.39	+0.38
R	(-)72.37			

Reduction in provision by ₹ 72.37 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less expenditure on outsourcing services.

Plan

O	1,37.00			
		1,05.02	1,04.61	(-)0.41
R	(-)31.98			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 31.98 lakh through reappropriation/surrender in March 2014 was mainly due to less purchase of medicine.

05- Mental Health and Rehabilitation Hospital-
Non-Plan

O	1,03.30			
		68.66	68.66	..
R	(-)34.64			

Reduction in provision by ₹ 34.64 lakh through surrender in March 2014 was due to non filling up of vacant posts, less purchase of medicine and less receipt of water and telephone bills.

Plan

O	3,00.00			
		71.09	71.09	..
R	(-)2,28.91			

Reduction in provision by ₹ 2,28.91 lakh through reappropriation/surrender in March 2014 was due to less expenditure on machinery and equipments, less expenditure on maintenance of buildings, less expenditure on water, telephone bills and less purchase of medicine.

07- Leprosy Hospital-
Non-Plan

O	4,71.59			
		3,64.24	3,64.24	..
R	(-)1,07.35			

Reduction in provision by ₹ 1,07.35 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

21- National Aids Control Programme-
Plan

O	1,50.00			
		1,18.36	1,18.36	..
R	(-)31.64			

Reduction in provision by ₹ 31.64 lakh through surrender in March 2014 was due to less purchase of medicine.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

107- Public Health Laboratories -

01- Expenditure on Public Health Laboratory-
Non-Plan

O	1,59.00				
		1,31.68	1,52.72	+21.04	
R	(-)27.32				

In view of the final excess of ₹ 21.04 lakh the reduction in provision by ₹ 27.32 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills partly offset by excess due to more purchase of medicine proved unrealistic.

Reasons for final excess of ₹ 21.04 lakh were awaited (July 2014).

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-
Non-Plan

O	2,07.81				
		1,06.32	1,06.32	..	
R	(-)1,01.49				

Reduction in provision by ₹ 1,01.49 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

02- District Headquarters-
Non-Plan

O	5,89.12				
		5,00.76	5,00.75	(-)0.01	
R	(-)88.36				

Reduction in provision by ₹ 88.36 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

003- Training -

01- Training of ANMS, Dais/Local Health Visitors
etc.-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

(i)	O	2,91.61			
			2,37.81	2,37.80	(-)0.01
	R	(-)53.80			

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

(ii)	O	66,60.99			
			61,70.77	61,70.77	..
	R	(-)4,90.22			

Reduction in provision by ₹ 5,44.02 lakh through surrender in March 2014 in the above two cases was due to non filling up of vacant posts and less expenditure on water, telephone and electricity bills.

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

	O	12,02.45			
	S	1,56.00	9,30.47	10,85.48	+1,55.01
	R	(-)4,27.98			

In view of the final excess of ₹ 1,55.01 lakh the reduction in provision by ₹ 4,27.98 lakh through surrender in March 2014 mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess for ₹ 1,55.01 lakh were awaited (July 2014).

800- Other Expenditure -
01- Indira Gandhi Balika Suraksha Yojna-
Non-Plan

(i)	O	46.37			
			1.85	1.85	..
	R	(-)44.52			

Plan

(ii)	O	1,00.00			
			63.05	63.05	..
	R	(-)36.95			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 81.47 lakh through surrender in March 2014 in the above two cases was due to less expenditure on outsourcing services.

02- Additional Development Grant to Panchayats for Best Female Birth Ratio- Non-Plan					
(i)	O	2.20			
	R	(-2.20)	..	..	..
03- Incentive to Female Foeticide Informers- Non-Plan					
(ii)	O	1.10			
	R	(-1.10)	..	..	..
Plan					
(iii)	O	2.00			
	R	(-2.00)	..	..	..

Entire provision of ₹ 5.30 lakh was reduced through surrender in March 2014 in the above three cases due to nil expenditure on outsourcing services.

04- Provision Under National Rural Health Mission- Plan					
	O	26,51.00			
	R	(-12.00)	26,39.00	26,39.00	..

Reduction in provision by ₹ 12.00 lakh through surrender in March 2014 was due to less purchase of articles through rogi kalyan samiti.

06- Matri Seva Yojna- Plan					
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APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

O	2.00			
R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2014 due to nil purchase of articles.

07- National Ambulance Service-
Plan

O	9,95.00			
		9,19.54	9,19.54	..
R	(-)75.46			

Reduction in provision by ₹ 75.46 lakh through surrender in March 2014 was due to less purchase of articles through rogi kalyan samiti.

(iv) Above saving was counter balanced with excess 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 -			
50- Maintenance of Ayurveda Department Buildings - Non-Plan			
(i) O	0.01		
		24.98	24.98
R	24.97		..
55- Maintenance of Dr. Rajendra Prasad Medical College, Tanda's Buildings - Non-Plan			
(ii) O	0.01		
		40.01	40.01
R	40.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ₹ 64.97 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on maintenance of office buildings.

2210- Medical and Public Health -

05- *Medical Education, Training and Research -*

105- *Allopathy -*

01- Indira Gandhi Medical College, Shimla-
Non-Plan

O	1,04,54.52			
		1,10,22.65	1,10,26.56	+3.91
R	5,68.13			

Augmentation in provision by ₹ 5,68.13 lakh through reappropriation in March 2014 was due to more expenditure on scholarship and stipend, more expenditure on telephone, water, electricity bills, enhancement of daily wages rates, more purchase of articles through rogi kalyan samiti, clearance of pending medical reimbursement claims of the staff, rent, tax bills, payment of salary of March 2014 in the same month partly offset by saving due to less conducting of training programmes for the staff.

04- Dental College-
Non-Plan

O	10,36.54			
		10,95.44	10,95.44	..
R	58.90			

Augmentation in provision by ₹ 58.90 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month, more expenditure on scholarship and stipend, water, telephone and electricity bills and clearance of pending rent and tax bills.

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

O	50,95.61			
		51,62.77	53,11.84	+1,49.07
R	67.16			

In view of the final excess of ₹ 1,49.07 lakh the augmentation in provision by ₹ 67.16 lakh through reappropriation in March 2014 was due to more expenditure on scholarship and stipend and more release of grant to rogi kalyan samiti partly offset by saving due to less expenditure on machinery and equipments, non filling up of vacant posts, less receipt of honorarium, medical reimbursement claims and less conducting of training programmes for the staff proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the final excess for ₹ 1,49.07 lakh were awaited (July 2014).

<i>06- Public Health -</i>					
001- Direction and Administration -					
01- Health Safety and Regulation- Non-Plan					
O	43.56				
		72.12	72.11	(-)0.01	
R	28.56				

Augmentation in provision by ₹ 28.56 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

2216- Housing -					
<i>05- General Pool Accommodation -</i>					
053- Maintenance and Repairs -					
01- Other Maintenance Expenditure- Non-Plan					
O	11.00				
		50.87	50.87	..	
R	39.87				

Augmentation in provision by ₹ 39.87 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of residential office buildings.

2235- Social Security and Welfare -					
<i>60- Other Social Security and Welfare Programmes-</i>					
200- Other Programmes -					
10- Reimbursement of Medical Expenses of Freedom Fighters- Non-Plan					
O	9.03				
		31.07	31.07	..	
R	22.04				

Augmentation in provision by ₹ 22.04 lakh through reappropriation in March 2014 was due to clearance of pending liabilities on medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 9-concl.

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	20,15.00		
		19,86.86	19,86.86
O			..
R	(-)28.14		

Reduction in provision by ₹ 28.14 lakh through reappropriation/surrender in March 2014 was due to less expenditure on up gradation of medical infrastructure.

03- Medical Education Training and Research -
105- Allopathy -
02- Dental College-
 Plan

O	40.00			
R	(-)40.00			
	

Entire provision of ₹ 40.00 lakh surrendered in March 2014 due to nil expenditure on up-gradation of medical infrastructure.

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	22,57,66,64			
			22,69,95,01	23,15,91,33	+ 45,96,32
	Supplementary	12,28,37			
	Amount surrendered during the year (31 March 2014)				16,50,58
Capital Section					
Voted					
	Original	5,55,43,00			
			5,55,43,00	4,78,22,13	(-)77,20,87
	Supplementary	..			
	Amount surrendered during the year (31 March 2014)				77,51,80
Charged					
	Original	..			
			4,88,03	4,88,00	(-)3
	Supplementary	4,88,03			
	Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 45,96,32,293 over the voted provision in the Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- (ii) In view of the final excess of ₹ 45,96.32 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 12,28.37 lakh obtained in March 2014 proved inadequate.
- (iii) In view of final saving of ₹ 77,20.87 lakh in the voted provision in the Capital Section the surrender of ₹ 77,51.80 lakh proved excessive.

Revenue Section

(iv) Excess in the voted grant occurred mainly under the following heads:-				
Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
2059- Public Works -				
80- General -				
799- Suspense -				
01- Stock-Non-Plan				
(i)	O	90,00.00	90,00.00	2,65,42.22 +1,75,42.22
02- Stock Manufacture-Non-Plan				
(ii)	O	40,00.00	40,00.00	52,99.54 +12,99.54
03- Miscellaneous Public Works Advances-Non-Plan				
(iii)	O	50,00.00	50,00.00	2,50,56.90 +2,00,56.90
3054- Roads and Bridges -				
03- State Highways -				
103- Maintenance and Repairs-				
06- Other Maintenance Expenditure-Road Works-Non-Plan				
(iv)	O	23,34.51		
	S	84.87	24,19.37	24,35.76 +16.39
	R	(-)0.01		
08- Expenditure on Maintenance of Road - Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(v)	O	13,19.51			
	R	(-)0.01	13,19.50	16,20.80	+3,01.30
09-	Expenditure on Maintenance of Bridges - Non-Plan				
(vi)	O	5,07.51			
	R	(-)0.01	5,07.50	5,19.28	+11.78
12-	Work Charged Staff Converted into Regular Establishment-Machinery and Equipment-Non-Plan				
(vii)	O	42,20.83			
	S	4,32.66	46,56.48	47,67.33	+1,10.85
	R	2.99			
15-	Expenditure on Maintenance of Roads Under Thirteenth Finance Commission-Non-Plan				
(viii)	O	52,33.00	52,33.00	53,62.15	+1,29.15
16-	Expenditure on Maintenance of Bridges Under Thirteenth Finance Commission-Non-Plan				
(ix)	O	5,23.00	5,23.00	5,39.63	+16.63
	Reasons for the substantial final excess of ₹ 3,94,84.76 lakh in the above nine cases were awaited (July 2014).				
04-	<i>District and Other Roads -</i>				
105-	Maintenance and Repairs -				
02-	Other Maintenance Expenditure-Road Works-Non-Plan				
	O	1,20,24.96			
	R	25,33.24	1,45,58.20	1,46,31.92	+73.72

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 73.72 lakh the augmentation in provision by ₹ 25,33.24 lakh through reappropriation in March 2014 due to more expenditure on maintenance works of roads partly offset by saving due to less engagement of daily wagers proved inadequate.

Reasons for final excess of ₹ 73.72 lakh were awaited (July 2014).

80- *General -*

001- Direction and Administration -

01- Direction and Supervision-
Plan

S	0.01				
		2,12.51	1,64.77	(-)47.74	
R	2,12.50				

In view of the final saving of ₹ 47.74 lakh the augmentation in provision by ₹ 2,12.50 lakh through reappropriation in March 2014 was due to purchase of new vehicles proved excessive.

Reasons for the final saving for ₹ 47.74 lakh were awaited (July 2014).

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

	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
	2059- Public Works -				
	80- <i>General -</i>				
	001- Direction and Administration -				
	01- Direction- Non-Plan				
(i)	O	17,08.24			
	S	15.24	17,26.98	12,24.36	(-)5,02.62
	R	3.50			
	03- Designs- Non-Plan				
(ii)	O	3,25.52			
	S	76.02	4,02.27	3,44.90	(-)57.37
	R	0.73			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for final saving of ₹ 5,59.99 lakh in the above two cases were awaited (July 2014).

04- Architecture-
Non-Plan

O	2,05.99			
		1,62.10	1,61.97	(-)0.13
R	(-)43.89			

Reduction in provision by ₹ 43.89 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

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

O	95,79.63			
S	63.37	96,75.28	77,13.60	(-)19,61.68
R	32.28			

In view of substantial final saving of ₹ 19,61.68 lakh the augmentation of provision by ₹ 32.28 lakh through reappropriation in March 2014 due to more receipt of medical reimbursement claims of the staff and more expenditure on petrol, oil and lubricant charges partly offset by saving due to less receipt of rent, tax bills and less engagement of daily wagers proved injudicious.

Reasons for substantial final saving of ₹ 19,61.68 lakh were awaited (July 2014).

04- Expenditure on Non Residential Buildings-
Non-Plan

O	24,99.56			
		25,14.56	17,59.42	(-)7,55.14
S	15.00			

Reasons for the final saving of ₹ 7,55.14 lakh were awaited (July 2014).

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

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	67,17.70			
S	3,72.92	71,09.41	67,81.81	(-)3,27.60
R	18.79			

In view of the final saving of ₹ 3,27.60 lakh the augmentation of provision by ₹18.79 lakh in March 2014 through reappropriation due to more receipt of medical reimbursement claims of the staff partly offset by saving due to less touring by the staff proved injudicious.

Reasons for the final saving of ₹ 3,27.60 lakh were awaited (July 2014).

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

(i)	O	67,17.70	67,17.70	58,84.16	(-)8,33.54
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2216- Housing-

05- General Pool Accommodation-

053- Maintenance and Repairs-

01- Other Maintenance Expenditure-
Non-Plan

(ii)	O	4,25.71	4,25.71	3,26.49	(-)99.22
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Plan

(iii)	O	8,38.00	8,38.00	8,27.69	(-)10.31
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Reasons for final saving of ₹ 9,43.07 lakh in the above three cases were awaited (July 2014).

3054- Roads and Bridges-

03- State Highways-

103- Maintenance and Repairs-

04- Other Maintenance Expenditure-
Machinery and Equipment-
Non-Plan

	O	3,58.30			
			2,49.15	2,58.84	+9.69
	R	(-)1,09.15			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 9.69 lakh the reduction in provision by ₹ 1,09.15 lakh through reappropriation in March 2014 was due to less expenditure on maintenance works proved excessive.

Reasons for the final excess of ₹ 9.69 lakh were awaited (July 2014).

05- Other Maintenance Expenditure -Bridges-
Non-Plan

O	5,41.72			
		3,72.05	3,85.11	+13.06
R	(-)1,69.67			

In view of the final excess of ₹ 13.06 lakh the reduction in provision by ₹ 1,69.67 lakh through reappropriation in March 2014 due to less expenditure on maintenance works and less engagement of daily wagers proved excessive.

Reasons for the final excess for ₹ 13.06 lakh were awaited (July 2014).

10- Execution-
Non-Plan

O	1,24,80.09			
S	25.00	1,25,33.11	97,44.57	(-)27,88.54
R	28.02			

In view of the substantial final saving of ₹ 27,88.54 lakh the augmentation in provision by ₹ 28.02 lakh through reappropriation in March 2014 due to more receipt of medical reimbursement claims of the staff, more expenditure on petrol, oil, lubricant charges and counsel fee, more receipt of rent, tax, telephone, electricity bills and enhancement in daily wages rates partly offset by saving due to less conducting of training programmes for the staff proved injudicious.

Reasons for the substantial final saving for ₹ 27,88.54 lakh were awaited (July 2014).

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

O	1,73,18.57			
		1,77,71.19	1,30,45.91	(-)47,25.28
R	4,52.62			

In view of the substantial final saving of ₹ 47,25.28 lakh the augmentation in provision by ₹ 4,52.62 lakh through reappropriation in March 2014 due to more maintenance of road works proved injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final substantial saving of ₹ 47,25.28 lakh were awaited (July 2014).

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

(i)	O	45,44.40			
	S	6.00	45,51.64	43,41.21	(-)2,10.43
	R	1.24			

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

(ii)	O	85,53.34			
	S	7.74	85,63.07	74,01.36	(-)11,61.71
	R	1.99			

Reasons for the final saving of ₹ 13,72.14 lakh in the above two cases were awaited (July 2014).

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

	O	27,20.00			
			25,07.50	24,00.67	(-)1,06.83
	R	(-) 2,12.50			

In view of final saving of ₹ 1,06.83 lakh the reduction in provision by ₹ 2,12.50 lakh through reappropriation in March 2014 due to less maintenance of road works proved inadequate.

Reasons for the final saving of ₹ 1,06.83 lakh were awaited (July 2014).

03- Expenditure on Maintenance of Roads -
Non-Plan

	O	41,61.51			
		
	R	(-) 41,61.51			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Entire provision of ₹ 41,61.51 lakh was reduced through reappropriation/surrender in March 2014 due to non completion of codal formalities.

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

O	6,22.03			
S	8.00	3,32.01	3,06.25	(-)25.76
R	(-) 2,98.02			

In view of the final saving of ₹ 25.76 lakh the reduction in provision by ₹ 2,98.02 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant charges and more receipt of telephone and electricity bills proved inadequate.

Reasons for the final saving for ₹ 25.76 lakh were awaited (July 2014).

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

O	4,52,73.44			
		4,53,74.73	3,65,05.79	(-)88,68.94
R	1,01.29			

In view of the substantial final saving of ₹ 88,68.94 lakh the augmentation in provision by ₹ 1,01.29 lakh through reappropriation in March 2014 due to more maintenance of road works proved injudicious.

Reasons for the final saving for ₹ 88,68.94 lakh were awaited (July 2014).

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

O	4,52,73.44			
S	92.41	4,53,74.73	4,01,08.86	(-)52,65.87
R	8.88			

In view of substantial final saving of ₹ 52,65.87 lakh the augmentation in provision by ₹ 8.88 lakh through reappropriation in March 2014 due to more touring by the staff and entitlement of more staff for liveries proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the substantial final saving of ₹ 52,65.87 lakh were awaited (July 2014).

08- Expenditure on Maintenance of Pradhan Mantri
Gramin Sadak Yojna Under Thirteenth Finance
Commission-
Non-Plan

O	47,09.00	47,09.00	...	(-)47,09.00
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Entire provision of ₹ 47,09.00 lakh remained unutilised; reasons for which were awaited (July 2014).

80- *General-*

001- Direction and Administration -

01- Direction and Supervision-
Non-Plan

O	41,94.06			
S	29.03	42,28.74	33,83.59	(-)8,45.15
R	5.65			

Reasons for the final saving of ₹ 8,45.15 lakh were awaited (July 2014).

05- Architect-
Non-Plan

O	4,19.91			
S	0.10	3,60.72	3,59.46	(-)1.26
R	(-)59.29			

Reduction in provision by ₹ 59.29 lakh through surrender in March 2014 was due to non filling up of vacant posts.

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04- District Administration-
Plan

O	25.00			
		0.50	0.48	(-0.02)
R	(-)24.50			

Reduction in provision by ₹ 24.50 lakh through reappropriation/surrender in March 2014 was due to less expenditure on construction of buildings.

80- General-

051- Construction-

05- Other Administrative Services-
Plan

O	8,40.00			
		8,42.00	8,30.15	(-)11.85
R	2.00			

Reasons for the final saving for ₹ 11.85 lakh were awaited (July 2014).

5054- Capital Outlay on Roads and Bridges -

03- State Highways -

337- Road Works -

03- Construction of Roads under National Bank for
Agriculture and Rural Development-
Plan

O	1,76,91.00			
		1,56,26.22	1,56,68.40	+42.18
R	(-)20,64.78			

In view of final excess of ₹ 42.18 lakh the reduction in provision by ₹ 20,64.78 lakh through reappropriation/surrender in March 2014 due to dispute on forest land and non availability of compensation free land roads and less expenditure on construction of roads under the scheme proved excessive.

Reasons for the final excess for ₹ 42.18 lakh were awaited (July 2014).

06- World Bank State Roads-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	2,23,73.00				
		1,63,73.00	1,63,73.00		..
R	(-)60,00.00				

Reduction in provision by ₹ 60,00.00 lakh through reappropriation/surrender in March 2014 was due to pendency of cases in the courts.

04- District and other Roads -

337- Road Works -

06- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Land) - Plan

(i)	O	9,00.00	9,00.00	8,63.07	(-)36.93
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80- General -

800- Other Expenditure -

03- Road Side Facilities/Plantation- Plan

(ii)	O	80.00	80.00	68.34	(-)11.66
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Reasons for the final saving of ₹ 48.59 lakh in the above two cases were awaited (July 2014).

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction -

12- General Administration- Plan

O	60.00				
		71.00	60.01		(-)10.99
R	11.00				

In view of final saving of ₹ 10.99 lakh the augmentation in provision by ₹ 11.00 lakh through reappropriation in March 2014 due to more expenditure on construction of buildings proved unjustified.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving for ₹ 10.99 lakh were awaited (July 2014).

80- <i>General -</i>					
051- Construction -					
03- Constructing of Rest /Circuit Houses- Plan					
O	2,10.00		3,07.50	3,24.25	+16.75
R	97.50				

In view of final excess of ₹ 16.75 lakh the augmentation in provision by ₹ 97.50 lakh through reappropriation in March 2014 due to more expenditure on construction of buildings proved inadequate.

Reasons for the final excess for ₹ 16.75 lakh were awaited (July 2014).

5054- Capital Outlay on Roads and Bridges -

04- <i>District and other Roads -</i>					
337- Road Works -					
02- Construction of Rural Roads- Non-Plan					

O	20,00.00		20,00.00	20,35.70	+35.70
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Reasons for the final excess for ₹ 35.70 lakh were awaited (July 2014).

Plan					
O	27,99.00		30,34.00	30,56.88	+22.88
R	2,35.00				

In view of final excess of ₹ 22.88 lakh the augmentation in provision by ₹ 2,35.00 lakh through reappropriation in March 2014 due to more expenditure on construction of rural roads proved inadequate.

Reasons for the final excess for ₹ 22.88 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(viii) Suspense Transactions

The expenditure under this grant includes ₹ 5,68,98.66 lakh (₹ 5,68,98.66 lakh in the Revenue Section and nil expenditure in the Capital Section) accounted for under minor head "Suspense".

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

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

(i) Stock-

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

(ii) Miscellaneous Public Works Advances -

This sub-head accommodates debits for the value of stocks sold on credit; expenditure incurred on deposit works in excess of deposits received, payment made for stores not yet received, losses of cash or stores not written off and sums recoverable from Government servants, etc. A debit balance, thus represents 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 2013-14 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2013 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2014 Debit(+)Credit(-)
		(₹ in lakhs)		

Revenue Section**2059- Public Works**

80- General

799- Suspense

01- Stock

(-)80,45.48

2,65,42.22

3,01,16.30

(-)1,16,19.56*

APPROPRIATION ACCOUNTS
GRANT NO-10- conold.

Head	Opening balance on 1 April 2013		Debits	Credits	Closing balance on 31 March 2014	
	Debit(+)	Credit(-)			Debit(+)Credit(-)	
			(₹ in lakhs)			
02- Stock Manufacture	+ 7,21.23		52,99.54	52,14.86		+ 8,05.91
03- Miscellaneous						
Public Works Advances	+ 2,52,55.46		2,50,56.90	1,54,19.05		+ 3,48,93.31
04- Workshop Suspense	+ 0.07		0.00	0.00		+ 0.07
Total	+ 1,79,31.28		5,68,98.66	5,07,50.21		+ 2,40,79.73
Total-Revenue Section	+ 1,79,31.28		5,68,98.66	5,07,50.21		+ 2,40,79.73
Capital Section						
5054- Capital Outlay of 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 Capital Section	(-)2,54.40		0.00	0.00		(-)2,54.40*
Total Demand	+ 1,76,76.88		5,68,98.66	5,07,50.21		+ 2,38,25.33

*Reasons for the minus balance were awaited (July 2014).

APPROPRIATION ACCOUNTS**GRANT NO. 11 - AGRICULTURE**

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	2,22,83,30			
		2,25,43,77	2,18,31,52	(-)7,12,25
Supplementary	2,60,47			
Amount surrendered during the year (31 March 2014)				9,99,95
Capital Section				
Voted				
Original	74,49,76			
		74,49,76	57,02,93	(-)17,46,83
Supplementary	..			
Amount surrendered during the year (31 March 2014)				17,40,40

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,12.25 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,60.47 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 9,99.95 lakh also proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

2401- Crop Husbandry -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	10,58.64			
		5,12.54	5,10.40	(-)2.14
R	(-)5,46.10			

Reduction in provision by ₹ 5,46.10 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

02- District and Field Staff-
Non-Plan

O	17,16.28			
		10,41.76	10,49.46	+7.70
R	(-)6,74.52			

Reduction in provision by ₹ 6,74.52 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

103- Seeds -

01- Distribution of Seeds-
Non-Plan

O	9,66.20			
		5,99.92	6,01.05	+1.13
R	(-)3,66.28			

Reduction in provision by ₹ 3,66.28 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to increase of rates of daily wagers.

10- Integrated Development Programme of ISOPOM-
Plan

O	20.00			
		4.46	10.78	+6.32
R	(-)15.54			

Reduction in provision by ₹ 15.54 lakh through reappropriation/surrender in March 2014 was due to less organisation of camps and seminars and less demand from beneficiaries for subsidy.

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

105-	Manures and Fertilisers -				
02-	Distribution of Fertilizers-				
	Plan				
	O	5,62.83			
			1,92.57	1,92.44	(-)0.13
	R	(-)3,70.26			

Reduction in provision by ₹ 3,70.26 lakh through reappropriation/surrender in March 2014 was due to less demand from beneficiaries for subsidy.

04-	Soil Science and Chemistry-				
	Non-Plan				
	O	3,25.09			
			2,32.67	3,00.49	+67.82
	R	(-)92.42			

In view of the final excess of ₹ 67.82 lakh the reduction in provision by ₹ 92.42 lakh through reappropriation in March 2014 due to non filling up of vacant posts proved unjustified.

Reasons for the final excess of 67.82 lakh were awaited (July 2014).

07-	Development of Quality Control of Inputs				
	(Fertilizer Control Laboratory)-				
	Non-Plan				
	O	54.02			
			36.22	43.49	+7.27
	R	(-)17.80			

Reduction in provision by ₹ 17.80 lakh through reappropriation/surrender in March 2014 was due to non-filling up of vacant posts.

109-	Extension and Farmers Training -				
25-	Normal Extension Activities-				
	Non-Plan				
	O	18,40.79			
			9,34.91	9,45.33	+10.42
	R	(-)9,05.88			

In view of the final excess of ₹ 10.42 lakh the reduction in provision by ₹ 9,05.88 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts proved excessive.

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

Reasons for the final excess of ₹ 10.42 lakh were awaited (July 2014).

110-	Crop Insurance -				
01-	Crop Insurance Scheme- Plan				
	O	3,18.00			
			1,75.13	1,75.12	(-)0.01
	R	(-)1,42.87			

Reduction in provision by ₹ 1,42.87 lakh through reappropriation/surrender in March 2014 was due to less organising of camps and seminars.

111-	Agricultural Economics and Statistics -				
01-	Section of Agricultural Statistics (Time Report Scheme)- Centrally Sponsored Scheme- Plan				
	O	53.00			
			31.35	31.03	(-)0.32
	R	(-)21.65			

Reduction in provision by ₹ 21.65 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

Non-Plan

	O	60.53			
			40.61	50.73	+10.12
	R	(-)19.92			

In view of the final excess of ₹ 10.12 lakh the reduction in provision by ₹ 19.92 lakh through reappropriation in March 2014 due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ₹ 10.12 lakh were awaited (July 2014).

02-	Diagnostic Sample Survey and Study- Centrally Sponsored Scheme- Plan				
(i)	O	27.00			
			20.15	20.05	(-)0.10
	R	(-)6.85			

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

05- Survey and Crop Estimation of Vegetables and Minor Crop- Centrally Sponsored Scheme- Plan					
(ii)	O	30.00			
			22.45	22.44	(-)0.01
	R	(-)7.55			

Reduction in provision by ₹ 14.40 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non-filling up of vacant posts.

113- Agricultural Engineering -					
01- Agriculture Implements and Machinery- Non-Plan					
	O	95.02			
			54.41	65.13	+10.72
	R	(-)40.61			

In view of the final excess of ₹ 10.72 lakh the reduction in provision by ₹ 40.61 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 10.72 lakh were awaited (July 2014).

04- Sub-Mission on Agriculture Mechanisation- Plan					
	O	1.33			
		
	R	(-) 1.33			

Entire provision of ₹ 1.33 lakh was reduced through reappropriation in March 2014 due to non organisation of camps and seminars.

800- Other Expenditure -					
13- Rashtriya Krishi Vikas Yojna- Plan					
	O	53,10.00			
			26,95.56	26,80.40	(-)15.16
	R	(-)26,14.44			

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

In view of the final saving of ₹ 15.16 lakh the reduction in provision by ₹ 26,14.44 lakh through reappropriation in March 2014 due to less demands from the beneficiaries, less organisation of camps and seminars and less purchase of machinery proved inadequate.

Reasons for the final saving of ₹ 15.16 lakh were awaited (July 2014).

2402- Soil and Water Conservation -

102- Soil Conservation -

01- Soil Conservation Agricultural Land (Agriculture Department)- Non-Plan

O	14,61.04				
		11,11.92	12,13.82	+1,01.90	
R	(-)3,49.12				

In view of the final excess of ₹ 1,01.90 lakh the reduction in provision by ₹ 3,49.12 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims of the staff proved excessive.

Reasons for the final excess of ₹ 1,01.90 lakh were awaited (July 2014).

03- Establishment of Research-cum-Demonstration

Centre of Soil Conservation (Agriculture Department)- Non-Plan

O	35.78				
		24.95	33.34	+8.39	
R	(-)10.83				

In view of the final excess of ₹ 8.39 lakh the reduction in provision by ₹ 10.83 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.39 lakh were awaited (July 2014).

04- Soil Conservation in River Valley Project (Agriculture Department)- Non-Plan

O	1,27.07				
		91.61	1,16.87	+25.26	
R	(-)35.46				

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

In view of the final excess of ₹ 25.26 lakh the reduction in provision by ₹ 35.46 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 25.26 lakh were awaited (July 2014).

2407- Plantations-

01- Tea-

800- Other Expenditure-

01- Tea Development in Himachal Pradesh-
Non-Plan

O	1,14.07			
		86.71	86.73	+0.02
R	(-)27.36			

Reduction in provision by ₹ 27.36 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

2810- New and Renewable Energy-

01- Bio-energy -

103- Biomass -

01- Installation of Gobar Gas Plant-
Centrally Sponsored Scheme-
Plan

O	50.00			
		34.85	34.85	...
R	(-)15.15			

Reduction in provision by ₹ 15.15 lakh through reappropriation in March 2014 was due to less demand from beneficiaries for subsidy.

Non-Plan

O	3,42.09			
		3,12.82	3,14.46	+1.64
R	(-)29.27			

Reduction in provision by ₹ 29.27 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

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

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

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

2401- Crop Husbandry-

001- Direction and Administration-

01- Directorate-

Plan

O	65.00			
		3,76.57	3,76.50	(-)0.07
R	3,11.57			

Augmentation in provision by ₹ 3,11.57 lakh through reappropriation in March 2014 was due to enhancement in plan ceiling.

02- District and Field Staff-

Plan

R	4,96.01	4,96.01	4,96.01	..
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Augmentation without provision by ₹ 4,96.01 lakh through reappropriation in March 2014 was due to enhancement in plan ceiling. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

103- Seeds -

01- Distribution of Seed-

Centrally Sponsored Scheme-

Plan

O	0.02			
		2,46.87	2,46.88	+0.01
R	2,46.85			

Augmentation in provision by ₹ 2,46.85 lakh through reappropriation in March 2014 was due to more demand from beneficiaries.

Plan

O	2,09.00			
		8,91.22	8,91.08	(-)0.14
R	6,82.22			

Augmentation in provision by ₹ 6,82.22 lakh through reappropriation in March 2014 was due to enhancement of plan ceiling and more demand from beneficiaries for subsidy.

10- Integrated Development Programme of ISOPOM-

Centrally Sponsored Scheme-

Plan

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

O	0.04				
		33.95	33.75	(-)0.20	

R 33.91

Augmentation in provision by ₹ 33.91 lakh through reappropriation in March 2014 was due to more expenditure on advertisement and publicity, miscellaneous items, more demand from beneficiaries and more expenditure on petrol, oil and lubricant charges.

109- Extension and Farmers Training-

25- Normal Extension Activities-
Centrally Sponsored Scheme-
Plan

R	80.67				
		80.67	80.67	...	

Augmentation without provision by ₹ 80.67 lakh through reappropriation in March 2014 was due to organising more camps and seminars. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Plan

O	4,50.00				
S	2,60.47	9,79.02	9,97.26	+18.24	
R	2,68.55				

In view of final excess of ₹ 18.24 lakh the augmentation in provision by ₹ 2,68.55 lakh through reappropriation in March 2014 due to enhancement in plan ceiling and more organisation of camps and seminars proved inadequate.

Reasons for the final excess of ₹ 18.24 lakh were awaited (July 2014).

113- Agricultural Engineering -

02- Demonstration of Improved implements-
Centrally Sponsored Scheme-
Plan

O	0.01				
		26.80	26.80	..	
R	26.79				

Augmentation in provision by ₹ 26.79 lakh through reappropriation in March 2014 was due to more organisation of camps and seminars.

800- Other Expenditure-

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

12- Macro Management of Agriculture -
Supplementation-
Centrally Sponsored Scheme-
Plan

O	0.04			
		1,36.53	1,36.53	...
R	1,36.49			

Augmentation in provision by ₹ 1,36.49 lakh through reappropriation in March 2014 was due to organising more camps and seminars, more demand from beneficiaries and more receipt of telephone, water and electricity bills.

Plan

O	5.00			
		15.17	15.17	...
R	10.17			

Augmentation in provision by ₹ 10.17 lakh through reappropriation in March 2014 was due to more organising of camps and seminars and demand from beneficiaries.

2402- Soil and Water Conservation-

101- Soil Survey and Testing-
01- Survey of Culturable Wasteland
(Agriculture Department)-
Non-Plan

O	1,51.19			
		1,23.57	1,53.08	+29.51
R	(-27.62)			

In view of the final excess of ₹ 29.51 lakh the reduction in provision by ₹ 27.62 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ₹ 29.51 lakh were awaited (July 2014).

102- Soil Conservation -
01- Soil Conservation Agricultural Land (Agriculture
Department).-
Plan

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

O	50.00			
		1,48.72	1,48.74	+0.02
R	98.72			

Augmentation in provision by ₹ 98.72 lakh through reappropriation in March 2014 was due to enhancement in the plan ceiling.

16- Macro Management of Agriculture-
Supplementation/Complementation of State
Efforts through Work Plan-
Centrally Sponsored Scheme-
Plan

O	0.01			
		11.28	10.95	(-)0.33
R	11.27			

Augmentation in provision by ₹ 11.27 lakh through reappropriation in March 2014 was due to more demand from beneficiaries.

2415- Agricultural Research and Education-

01- Crop Husbandry-

004- Research -

02- Grant-in-Aid to Himachal Pradesh Krishi Vishav
Vidyalya for Research-
Plan

(i)	O	22,73.40			
			49,65.82	49,65.82	..
	R	26,92.42			

277- Education-

01- Grant-in-Aid to Himachal Pradesh University for
Education-
Plan

(ii)	O	15,15.60			
			17,65.60	17,65.60	..
	R	2,50.00			

Augmentation in provision by ₹ 29,42.42 lakh through reappropriation in March 2014 in the above two cases was due to enhancement in plan ceiling.

Capital Section

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

APPROPRIATION ACCOUNTS

GRANT NO. 11- contd.

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	33,07.22			
		32,28.84	32,50.60	+21.76
R	(-)78.38			

In view of the final excess of ₹ 21.76 lakh the reduction in provision by ₹ 78.38 lakh through reappropriation in March 2014 due to less purchase of material proved excessive.

Reasons for the final excess for ₹ 21.76 lakh were awaited (July 2014).

113- Agricultural Engineering -				
01- Purchase of Improved Implements- Non-Plan				
O	2,78.29			
		2,47.67	2,24.77	(-)22.90
R	(-)30.62			

In view of the final saving of ₹ 22.90 lakh the reduction in provision by ₹ 30.62 lakh through reappropriation in March 2014 due to less purchase of machinery proved excessive.

Reasons for the final saving for ₹ 22.90 were awaited (July 2014).

4402- Capital Outlay on Soil and Water Conservation -				
102- Soil Conservation -				
02- Small Farmers Development Agency (Rural Integrated Development Fund Scheme)- Plan				
O	35,40.00			
		15,15.00	15,09.90	(-)5.10
R	(-)20,25.00			

Reduction in provision by ₹ 20,25.00 lakh through reappropriation/surrender in March 2014 was due to less execution of works.

APPROPRIATION ACCOUNTS

GRANT NO. 11- conclud.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4401- Capital Outlay on Crop Husbandry -			
107- Plant Protection -			
01- Purchase of Plant Protection Equipment- Non-Plan			
O	1,97.86		
		3,06.86	3,06.67
R	1,09.00		(-)0.19

Augmentation in provision by ₹ 1,09.00 lakh through reappropriation in March 2014 was due to more purchase of machinery.

- 190- Investments in Public Sector and Other
Undertakings -
- 02- Investments in Himachal Pradesh General
 Industries Corporation-
 Plan

R	2,84.61	2,84.61	2,84.61	..
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Augmentation without provision by ₹ 2,84.61 lakh through reappropriation in March 2014 was due to more investment. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

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 AND 6401-LOANS FOR CROP HUSBANDRY)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,21,88,03			
		1,44,87,71	1,37,58,76	(-)7,28,95
Supplementary	22,99,68			
Amount surrendered during the year (31 March 2014)				6,68,96
Capital Section				
Voted				
Original	4,31,55			
		14,31,55	14,30,33	(-)1,22
Supplementary	10,00,00			
Amount surrendered during the year (31 March 2014)				4

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,28.95 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 22,99.68 lakh obtained in March 2014 proved excessive.
- (ii) In view of the final saving of ₹ 1.22 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 10,00.00 lakh obtained in March 2014 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) | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

01- Directorate-
Non-Plan

O	8,84.35				
		6,80.19	5,47.15	(-)1,33.04	
R	(-)2,04.16				

In view of the final saving of ₹ 1,33.04 lakh the reduction in provision by ₹ 2,04.16 lakh through reappropriation in March 2014 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims of the staff proved inadequate.

Reasons for the final saving of ₹ 1,33.04 lakh were awaited (July 2014).

02- District and Field Staff-
Non-Plan

O	21,73.82				
		14,83.08	14,90.79	+7.71	
R	(-)6,90.74				

Reduction in provision by ₹ 6,90.74 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to increase in the rate of daily wagers, more receipt of electricity, water, telephone bills and more receipt of medical reimbursement claims of the staff.

06- Plant Nutrition Programme-
Non-Plan

O	94.57				
		80.76	80.76	..	
R	(-)13.81				

Reduction in provision by ₹ 13.81 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to receipt of more expenditure on travel expense claims of the staff.

09- Apiculture Scheme-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

(i)	O	2,35.29				
	R	(-)61.12	1,74.17	1,78.01	+3.84	

10- Development of Floriculture-
Non-Plan

(ii)	O	1,17.31				
	R	(-)43.05	74.26	77.29	+3.03	

Reduction in provision by ₹ 1,04.17 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non filling up of vacant posts and less engagement of daily wagers.

11- Establishment/Maintenance of Government
Orchards/Nurseries-
Non-Plan

	O	7,39.48				
	R	(-)2,39.31	5,00.17	5,08.75	+8.58	

In view of the final excess of ₹ 8.58 lakh the reduction in provision by ₹ 2,39.31 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.58 lakh were awaited (July 2014).

15- Project for Mushroom Cultivation-
Non-Plan

	O	1,99.41				
	R	(-)73.72	1,25.69	1,26.49	+0.80	

Reduction in provision by ₹ 73.72 lakh through reappropriation/surrender in March 2014 was due to non filing up of vacant posts.

19- Training and Extension-
Non-Plan

	O	17,87.13				
	R	(-)5,48.53	12,38.60	12,01.15	(-)37.45	

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

In view of the final saving of ₹ 37.45 lakh the reduction in provision by ₹ 5,48.53 lakh through reappropriation in March 2014 due to non filling up of vacant posts partly offset by excess due to more receipt of travel expenses claims of the staff proved inadequate.

Reasons for the final savings of ₹ 37.45 lakh were awaited (July 2014).

22- Marketing and Quality Control-
Plan

O	8,45.00				
		5,79.00	5,77.60	(-)1.40	
R	(-)2,66.00				

Reduction in provision by ₹ 2,66.00 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

26- Fruit Processing Schemes-
Non-Plan

O	5,46.49				
		2,62.32	3,57.78	+95.46	
R	(-)2,84.17				

In view of the final excess of ₹ 95.46 lakh the reduction in provision by ₹ 2,84.17 lakh through reappropriation in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 95.46 lakh were awaited (July 2014).

50- Rashtriya Krishi Vikas Yojna-
Plan

O	7,30.00				
		5,44.60	5,48.12	+3.52	
R	(-)1,85.40				

Reduction in provision by ₹ 1,85.40 lakh through reappropriation in March 2014 was due to less demand for subsidy from beneficiaries.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

01- Directorate-
Plan

O	0.01			
		2,00.35	2,00.35	..
R	2,00.34			

Augmentation in provision by ₹ 2,00.34 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

02- District and Field Staff-
Plan

R	5,30.76	5,30.76	5,30.76	..
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Augmentation without provision by ₹ 5,30.76 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

11- Establishment/Maintenance of Government
Orchards/Nurseries-
Plan

(i)	O	43.00			
			2,01.71	1,97.62	(-)4.09
	R	1,58.71			

19- Training and Extension-
Plan

(ii)	O	0.01			
			4,34.04	4,33.83	(-)0.21
	R	4,34.03			

26- Fruit Processing Schemes-
Plan

(iii)	O	13.00			
			1,93.43	1,92.59	(-)0.84
	R	1,80.43			

APPROPRIATION ACCOUNTS
GRANT NO. 12- conclud.

35- Economics and Statistics-
Centrally Sponsored Scheme-
Plan

(iv)	O	0.04			
			13.33	12.85	(-)0.48
	R	13.29			

Augmentation in provision by ₹ 7,86.46 lakh through reappropriation in March 2014 in the above four cases was due to payment of salary of March 2014 in the same month.

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

(i)	O	2,30.00			
			4,96.00	4,96.00	..
	R	2,66.00			

52- Micro Irrigation Scheme under National Mission
on Micro Irrigation -
Plan

(ii)	O	20.00			
			1,11.33	1,18.93	+7.60
	R	91.33			

Augmentation in provision by ₹ 3,57.33 lakh through reappropriation in March 2014 in the above two cases was due to enhancement in plan ceiling.

53- Protected Cultivation Scheme under Horticulture
Mission for North Eastern and Himalayan States-
Plan

O	13.00			
S	4,99.68		5,79.68	5,68.11
R	67.00			(-)11.57

In view of the final saving of ₹ 11.57 lakh augmentation in provision by ₹ 67.00 lakh through reappropriation in March 2014 due to enhancement in plan ceiling proved excessive.

Reasons for the final saving of ₹ 11.57 lakh were awaited (July 2014).

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, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT AND 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS).

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	15,21,39,09			
	Supplementary	1	15,21,39,10	17,76,72,01	+2,55,32,91
Amount surrendered during the year (31 March 2014)					52,87,62
Capital Section					
Voted					
	Original	3,12,18,00			
	Supplementary	..	3,12,18,00	2,24,08,93	(-)88,09,07
Amount surrendered during the year (31 March 2014)					88,62,39

NOTES AND COMMENTS

- (i) The excess of ₹ 2,55,32,90,691 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 2,55,32.91 lakh in the voted provision in the Revenue Section, the surrender of ₹ 52,87.62 lakh proved injudicious which points out the need for good budgeting and better control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Revenue Section

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

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(₹ in lakhs)		
2215- Water Supply and Sanitation -			
<i>01- Water Supply -</i>			
101- Urban Water Supply Programmes -			
02- Maintenance and Repairs of Urban Water Supply Schemes in Various Districts- Non-Plan			
O	1,45,30.51		
		1,44,13.48	1,55,91.53
			+11,78.05
R	(-)1,17.03		

In view of the final substantial excess of ₹ 11,78.05 lakh the reduction in provision by ₹ 1,17.03 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement claims, travelling allowances bills and increase in the rate of wages proved unjustified.

Reasons for the final substantial excess of ₹ 11,78.05 lakh were awaited (July 2014).

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

O	67,10.51	67,10.51	71,16.46	+4,05.95
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Reasons for the final excess of ₹ 4,05.95 lakh were awaited (July 2014).

05- Expenditure on Material and wages of Daily Wager's- Non-Plan

(i) O	16,87.30			
		17,76.54	18,07.49	+30.95
R	89.24			

102- Rural Water Supply Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

13-	Expenditure on Material and Wages of Daily Wager's - Non-Plan				
(ii)	O	27,91.46			
			37,32.92	39,42.92	+2,10.00
	R	9,41.46			

In view of the final excess of ₹ 2,40.95 lakh in the above two cases the augmentation in provision by ₹ 10,30.70 lakh through reappropriation in March 2014 was due to more expenditure on material for maintenance partly offset by saving due to less engagement of daily wagers proved inadequate.

Reasons for the final excess for ₹ 2,40.95 lakh in the above two cases were awaited (July 2014).

799-	Suspense -				
01-	Expenditure on Suspense Stock-Plan				
(i)	O	45,00.00	45,00.00	1,86,08.35	+1,41,08.35
	02- Stock Manufacture-Plan				
(ii)	O	4,00.00	4,00.00	6,89.21	+2,89.21
	03- Miscellaneous Public Works Advances-Plan				
(iii)	O	41,00.00	41,00.00	1,59,91.70	+1,18,91.70

Reasons for the substantial final excess of ₹ 2,62,89.26 lakh in the above three cases were awaited (July 2014).

- 2700- Major Irrigation -**
 01- *Shah Nahar Project -*
 101- Maintenance and Repairs -
 01- Other Maintenance Expenditure - Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	1,60.59			
		1,25.97	3,28.16	+2,02.19
R	(-)34.62			

In view of the substantial final excess of ₹ 2,02.19 lakh the reduction in provision by ₹ 34.62 lakh through reappropriation/surrender in March 2014 was due to less engagement of daily wagers partly offset by excess due to receipt of more energy bills proved unjustified.

Reasons for the final excess of ₹ 2,02.19 lakh were awaited (July 2014).

799- Suspense -
01- Stock -
Plan

O	2,20.00			
		2,20.00	10,40.45	+8,20.45

Reasons for the huge final excess of ₹ 8,20.45 lakh were awaited (July 2014).

03- Public Work Miscellaneous Advances-
Plan

O	1,15.00			
		96.12	1,10.42	+14.30
R	(-)18.88			

In view of the final excess of ₹ 14.30 lakh reduction in provision by ₹ 18.88 lakh through surrender in March 2014 due to purchase of less construction material proved injudicious.

Reasons for the final excess of ₹ 14.30 lakh were awaited (July 2014).

2701- Medium Irrigation -

15- *Changer Area Irrigation Project (Non commercial)-*

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

O	26.75			
		2,80.50	4,48.91	+1,68.41
R	2,53.75			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the huge final excess of ₹ 1,68.41 lakh the substantial augmentation in provision by ₹ 2,53.75 lakh through reappropriation/surrender in March 2014 mainly due to receipt of more energy bills and more maintenance work proved inadequate.

Reasons for the huge final excess of ₹ 1,68.41 lakh were awaited (July 2014).

16- <i>Flow Irrigation Scheme Sadhata (Non Commercial)-</i>				
001- Direction and Administration -				
01- Expenditure on Establishment- Non-Plan				
O	1,95.92			
		2,05.89	2,03.11	(-)2.78
R	9.97			

Augmentation in provision by ₹ 9.97 lakh through reappropriation/surrender in March 2014 was due to payment of salary for the month of March 2014 in the same month.

2702- Minor Irrigation -				
80- <i>General -</i>				
001- Direction and Administration -				
02- Work Charge Staff Converted into Regular Establishment- Non-Plan				
O	1,35,76.34			
		1,36,19.34	1,40,70.88	+4,51.54
R	43.00			

In view of the final excess of ₹ 4,51.54 lakh the augmentation in provision by ₹ 43.00 lakh through reappropriation in March 2014 was due to more expenditure on medical reimbursement and travelling allowance claims of the staff proved inadequate.

Reasons for the final excess of ₹ 4,51.54 lakh were awaited (July 2014).

07- Expenditure on Material and Wages of Daily Wager's- Non-Plan				
O	10,60.00			
		10,05.35	12,73.31	+2,67.96
R	(-)54.65			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final excess of ₹ 2,67.96 lakh the reduction in provision by ₹ 54.65 lakh through reappropriation/surrender in March 2014 was due to less engagement of daily wagers partly offset by excess due to more expenditure on maintenance proved unjustified.

Reasons for the final excess of ₹ 2,67.96 lakh were awaited (July 2014).

09- Expenditure on Repair and Maintenance of
Irrigation Schemes under Thirteenth Finance
Commission-
Non-Plan

O	12,00.00			
		14,80.00	14,91.74	+11.74
R	2,80.00			

In view of the final excess of ₹ 11.74 lakh the augmentation in provision by ₹ 2,80.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance proved inadequate.

Reasons for the final excess of ₹ 11.74 lakh were awaited (July 2014).

2711- Flood Control and Drainage -

01- *Flood Control -*

001- Direction and Administration -

01- Direction-
Non-Plan

S	0.01			
		35.50	36.32	+0.82
R	35.49			

Augmentation in provision by ₹ 35.49 lakh through reappropriation in March 2014 was mainly due to payment of salary of March 2014 in the same month.

799- Suspense -

01- Stock-
Plan

(i)	O	3,00.00	3,00.00	23,33.18	+20,33.18
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02- Stock Manufacture-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(ii)	O	60.00		60.00	1,30.94	+70.94
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Reasons for the final excess of ₹ 21,04.12 lakh in the above two cases were awaited (July 2014)

(iv)	Above excess was partly counter balanced with saving occurred mainly under the following heads :- Head					
		Total	Actual	Excess (+)		
		grant	expenditure	Saving (-)		
			(₹ in lakhs)			

2215- Water Supply and Sanitation -

01- *Water Supply -*

001- Direction and Administration -

01- Direction-
Non-Plan

O	29,19.83					
		21,42.73	20,53.65	(-)89.08		
R	(-)7,77.10					

In view of the final saving of ₹ 89.08 lakh the reduction in provision by ₹ 7,77.10 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 89.08 lakh were awaited (July 2014).

02- Execution-
Non-Plan

O	98,18.24					
		82,24.96	84,80.23	+2,55.27		
R	(-)15,93.28					

In view of the final excess of ₹ 2,55.27 lakh the reduction in provision by ₹ 15,93.28 lakh through reappropriation/surrender in March 2014 mainly due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement and travelling allowance claims of the staff proved excessive.

Reasons for the final excess of ₹ 2,55.27 lakh were awaited (July 2014).

005- Survey and Investigation -

01- Survey and Investigation Unit-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	7,05.24			
		5,05.24	3,25.46	(-),1,79.78
R	(-),2,00.00			

In view of the final saving of ₹ 1,79.78 lakh the reduction in provision by ₹ 2,00.00 lakh through surrender in March 2014 was due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,79.78 lakh were awaited (July 2014).

- 102- Rural Water Supply Programmes -
03- Maintenance and Repair of Rural Water Supply Scheme-
Non-Plan

O	3,48,52.45			
		3,33,40.85	3,43,48.46	+10,07.61
R	(-),15,11.60			

In view of the final excess of ₹ 10,07.61 lakh the reduction in provision by ₹ 15,11.60 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement and travelling allowance claims of the staff proved unrealistic.

Reasons for the final excess of ₹ 10,07.61 lakh were awaited (July 2014).

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

O	2,26,73.95			
		2,26,73.95	2,24,08.59	(-),2,65.36

Reasons for the final saving of ₹ 2,65.36 lakh were awaited (July 2014).

- 2700- Major Irrigation -**
01- *Shah Nahar Project -*
001- Direction and Administration -
01- Expenditure on Establishment-
Non-Plan

O	10,19.05			
		9,23.49	7,17.48	(-),2,06.01
R	(-),95.56			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 2,06.01 lakh the reduction in provision by ₹ 95.56 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 2,06.01 lakh were awaited (July 2014).

101-	Maintenance and Repairs -				
02-	Expenditure on Repair and Maintenance of Irrigation Schemes Under Thirteenth Finance Commission- Non-Plan				
	O	2,00.00			
			40.00	40.00	..
	R	(-)1,60.00			

Substantial reduction in provision by ₹ 1,60.00 lakh through surrender in March 2014 was due to less expenditure on maintenance works.

799-	Suspense-				
02-	Stock Manufacture- Plan				
	O	1,60.00			
			1,14.62	98.13	(-)16.49
	R	(-)45.38			

In view of the final saving of ₹ 16.49 lakh the reduction in provision by ₹ 45.38 lakh through surrender in March 2014 was due to purchase of less construction material proved inadequate.

Reasons for the final saving of ₹ 16.49 lakh were awaited (July 2014).

03-	Public Works Miscellaneous Advance- Plan				
	O	1,15.00			
			96.12	1,10.42	+14.30
	R	(-)18.88			

In view of the final excess of ₹ 14.30 lakh the reduction in provision by ₹ 18.88 lakh through surrender in March 2014 was due to less purchase of construction material proved excessive.

Reasons for the final excess of ₹ 14.30 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

2701- Medium Irrigation -11- *Giri Bata Project(Non Commercial) -*

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

O	40.70				
		40.66	15.59	(-)25.07	
R	(-)0.04				

Reasons for the final saving of ₹ 25.07 lakh were awaited (July 2014).

12- *Balh Valley Project (Non Commercial)-*

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

O	1,06.14				
		96.27	85.57	(-)10.70	
R	(-)9.87				

In view of the final saving of ₹ 10.70 lakh the reduction in provision by ₹ 9.87 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 10.70 lakh were awaited (July 2014).

13- *Bhabour Sahib Project (Non Commercial) -*

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

O	9.91				
		5.90	5.31	(-)0.59	
R	(-)4.01				

Reduction in provision by ₹ 4.01 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

101- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	1,68.00	1,68.00	1,30.00	(-)38.00
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Reasons for the final saving of ₹ 38.00 lakh were awaited (July 2014).

15- *Changer Area Irrigation Project (Non commercial)-*

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

O	1,81.76			
		1,16.58	1,07.95	(-)8.63
R	(-)65.18			

Reduction in provision by ₹ 65.18 lakh through surrender in March 2014 was due to non filling up of vacant posts.

80- *General -*

800- Other Expenditure -

01- Expenditure on Repair and Maintenance of
Irrigation Schemes under Thirteenth Finance
Commission-
Non-Plan

O	2,00.00			
		80.00	81.41	+1.41
R	(-)1,20.00			

Reduction in provision by ₹ 1,20.00 lakh through surrender in March 2014 was due to less expenditure on maintenance works.

2702- Minor Irrigation -

03- *Maintenance -*

102- Lift Irrigation Schemes -

01- Other Maintenance Expenditure-
Non-Plan

O	26,79.50	26,79.50	23,19.12	(-)3,60.38
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Reasons for the final saving of ₹ 3,60.38 lakh were awaited (July 2014).

80- *General -*

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Expenditure on Establishment-
Non-Plan

O	1,03,55.44				
		83,18.03	72,46.63	(-)10,71.40	
R	(-)20,37.41				

In view of the huge final saving of ₹ 10,71.40 lakh the substantial reduction in provision by ₹ 20,37.41 lakh through reappropriation/surrender in March 2014 mainly due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement and travelling allowance claims of the staff proved inadequate.

Reasons for the huge final saving of ₹ 10,71.40 lakh were awaited (July 2014).

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

O	1,35,76.34				
		1,36,22.07	1,32,91.20	(-)3,30.87	
R	45.73				

In view of the final saving of ₹ 3,30.87 lakh the augmentation in provision by ₹ 45.73 lakh through reappropriation in March 2014 was due to more expenditure on maintenance works proved unjustified.

Reasons for the final saving of ₹ 3,30.87 lakh were awaited (July 2014).

08- Expenditure on Establishment for Hydrology
Project-
Plan

O	5,03.00				
		3,76.23	3,76.22	(-)0.01	
R	(-)1,26.77				

Reduction in provision by ₹ 1,26.77 lakh through surrender in March 2014 was due to non filling up of vacant posts, receipt of less medical reimbursement claims of the staff, rent, rate and taxes bills and less expenditure on petrol, oil and lubricant charges.

2711- Flood Control and Drainage -

01- Flood Control -

799- Suspense -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Miscellaneous Public Works Advances-
Plan

	O	70.00			
			58.93	63.44	+4.51
	R	(-)11.07			

Reduction in provision by ₹ 11.07 lakh through surrender in March 2014 was due to less purchase of construction material.

Capital Section

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

	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
	4215- Capital Outlay on Water Supply and Sanitation -				
	01- Water Supply -				
	102- Rural Water Supply -				
	21- Expenditure on Rural Water Supply Schemes under Thirteenth Finance Commission-Plan				
(i)	O	7,53.00			
		
	R	(-)7,53.00			
	4701- Capital Outlay on Medium Irrigation -				
	20- Phina Singh Canal Project -				
	800- Other Expenditure -				
	02- Other Expenditure-Plan				
(ii)	O	41,40.00			
		
	R	(-)41,40.00			
	23- Koncil Jharera Mandap Project-				
	800- Other Expenditure-				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01-	Expenditure on Koncil Jharera Mandap Project- Plan			
(iii)	O	38.00		
	R	(-)38.00	..	..
				..
24-	<i>Rain Harvesting on Parchho Khad Project -</i>			
800-	Other Expenditure-			
01-	Construction of Rain Harvesting Structure on Left and Right Banks of Parchhu Khad- Plan			
(iv)	O	34.00		
	R	(-)34.00	..	..
				..
25-	<i>Medium Irrigation Project (Sukka Har)-</i>			
800-	Other Expenditure-			
01-	Construction of Medium Irrigation Project, Sukka Har in District Kangra- Plan			
(v)	O	5.00		
	R	(-)5.00	..	..
				..
Entire provision of ₹ 49,70.00 lakh in the above five cases was reduced through surrender in March 2014 mainly due to non completion of codal formalities.				
4702-	Capital Outlay on Minor Irrigation -			
101-	Surface Water -			
03-	Lift Irrigation Scheme in Various Districts under National Bank for Agriculture and Rural Development- Plan			
(i)	O	20,69.00	20,69.00	20,47.53
				(-)21.47
04-	Diversion Schemes Flow Irrigation Scheme in Various Districts Under National Bank for Agriculture and Rural Development- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(ii)	O	4,71.00		4,71.00	3,75.96	(-)95.04
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Reasons for the final saving of ₹ 1,16.51 lakh in the above two cases were awaited (July 2014).

06- Lift Irrigation Scheme in Various District under Accelerated Irrigation Benefit Programme- Plan

O	26,72.00					
			6,54.94	6,61.44	+6.50	
R	(-)20,17.06					

Substantial reduction in provision by ₹ 20,17.06 lakh through reappropriation/surrender in March 2014 was due to non completion of codal formalities.

07- Diversion Schemes Flow Irrigation Schemes Under Accelerated Irrigation Benefit Programme- Plan

O	10,92.00					
			2,48.42	2,75.35	+26.93	
R	(-)8,43.58					

In view of the final excess of ₹ 26.93 lakh the substantial reduction in provision by ₹ 8,43.58 lakh through surrender in March 2014 due to non completion of codal formalities proved excessive.

Reasons for the final excess of ₹ 26.93 lakh were awaited (July 2014).

800- Other Expenditure -
14- Hydrology Project- Plan

O	5,51.00					
			5,01.00	4,93.71	(-)7.29	
R	(-)50.00					

Reduction in provision by ₹ 50.00 lakh through surrender in March 2014 was due to non completion of codal formalities.

4711- Capital Outlay on Flood Control Projects -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	01- Flood Control -				
	800- Other Expenditure -				
	09- Channelisation of Seer Khad from Jahu Khad to Bom under Flood Management Programme-Plan				
(i)	O	8,41.00			
	R	(-)8,41.00	..	..	..
	10- Channelisation of Seer Khad From Barshawad to Jahu in Mandi and Hamirpur Districts under Flood Management Programme-Plan				
(ii)	O	76.00			
	R	(-)76.00	..	..	..
Entire provision of ₹ 9,17.00 lakh in the above two cases was reduced through surrender in March 2014 due to non completion of codal formalities.					
	11- Channelisation of Sunkar Bata Under Flood Management Programme-Plan				
(i)	O	5,55.00			
	R	(-)1,38.75	4,16.25	4,16.25	..
	12- Channelisation of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme-Plan				
(ii)	O	9,03.00			
	R	(-)6,77.25	2,25.75	2,25.75	..

Reduction in provision by ₹ 8,16.00 lakh through surrender in March 2014 in the above two cases was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 13-contd.

14- Channelisation of Lunkhari Khad in District Una
Under Flood Management Programme-
Plan

O	1,99.00				
		..	1.00	+1.00	
R	(-)1,99.00				

In view of the final excess of ₹ 1.00 lakh entire provision of ₹ 1,99.00 lakh was reduced through surrender in March 2014 due to non completion of codal formalities proved unrealistic.

Reasons for incurring expenditure of ₹ 1.00 lakh without provision were awaited (July 2014).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4701- Capital Outlay on Medium Irrigation -			
15- Changer Area Irrigation Project (Non commercial)-			
799- Suspense-			
02- Stock Manufacture- Plan			
	..	5.93	+5.93

Reasons for incurring expenditure of ₹ 5.93 lakh without provision were awaited (July 2014).

4702- Capital Outlay on Minor Irrigation -
102- Ground Water -
03- Tube Well Schemes in Various Districts under
National Bank for Agriculture and Rural
Development-
Plan

O	13,65.00				
		13,65.00	14,83.48	+1,18.48	

Reasons for the final excess of ₹ 1,18.48 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 13-contd.

799-	Suspense -			
03-	Miscellaneous Public Work Advances- Plan			
		..	..	9.99 +9.99

Reasons for incurring expenditure of ₹ 9.99 lakh without provision were awaited (July 2014).

4711-	Capital Outlay on Flood Control Projects -			
01-	<i>Flood Control -</i>			
800-	Other Expenditure -			
13-	Channelisation of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) Under Flood Management Programmes- Plan			
	O	2,43.00		
			11,93.25	11,92.83 (-)0.42
	R	9,50.25		

Substantial augmentation in provision by ₹ 9,50.25 lakh through reappropriation in March 2014 was due to more execution of works.

APPROPRIATION ACCOUNTS
GRANT NO-13-contd.

(vii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 3,90,81.74 lakhs (₹ 3,90,65.82 under Revenue section and ₹ 15.92 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 (viii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during 2013-14 with the opening and closing balances under the different sub-heads is given below:-

Heads	Opening balance on 1 April 2013 Debit(+) Credit(-)	Debit (₹ in lakhs)	Credits	Closing balance on 31 March 2014 Debit(+) Credit(-)
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Revenue Section**2215- Water Supply And Sanitation**01- *Water Supply*

799- Suspense

01- Stock (-) 32,79.93 1,86,08.35 1,83,69.94 (-) 30,41.52*

02- Stock Manufacture + 10,17.43 6,89.21 5,18.75 + 11,87.89

03- Miscellaneous Public
Works Advances + 4,10,35.34 1,59,91.70 92,64.91 + 4,77,62.13

Total	+ 3,87,72.84	3,52,89.26	2,81,53.60	+ 4,59,08.50
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2700- Major Irrigation01- *Shahnahar Project*

799- Suspense

01- Stock + 4,15.61 10,40.45 9,44.39 + 5,11.67

02- Stock Manufacture (-) 1,62.40 98.13 69.36 (-) 1,33.63*

03- Miscellaneous Public
Works Advances (-) 84.79 1,10.42 56.21 (-) 30.58*

Total	+ 1,68.42	12,49.00	10,69.96	+ 3,47.46
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2701- Medium Irrigation80- *General*

799- Suspense

01- Stock + 1,85.80 0.00 0.00 + 185.80

02- Stock Manufacture (-) 26.20 0.00 0.00 (-) 26.20*

03- Miscellaneous Public
Works Advances + 1,24.24 0.00 0.00 + 124.24

Total	+ 2,83.84	0.00	0.00	+ 2,83.84
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APPROPRIATION ACCOUNTS
GRANT NO-13-contd.

Heads	Opening balance on 1 April 2013 Debit(+) Credit(-)	Debit (₹ in lakhs)	Credits	Closing balance on 31 March 2014 Debit(+) Credit(-)
2702- Minor Irrigation				
80- General				
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
Total	+ 2,40.63	0.00	0.00	+ 2,40.63
2711- Flood Control And Drainage				
01- Flood Control				
799- Suspense				
01- Stock	+ 6,26.08	23,33.18	22,05.47	+ 7,53.79
02- Stock Manufacturer	+ 1,40.70	1,30.94	1,27.80	+ 1,43.84
03- Miscellaneous Public Works Advances	(-) 8.24	63.44	78.56	(-) 23.36 *
Total	+ 7,58.54	25,27.56	24,11.83	+ 8,74.27
Total-Revenue Section	+4,02,24.27	3,90,65.82	3,16,35.39	+4,76,54.70
Capital Section				
4215- Capital Outlay on Water Supply and Sanitation				
01- Water Supply				
799- Suspense				
01- Stock	+ 30.71	0.00	0.00	+ 30.71
Total	+ 30.71	0.00	0.00	+ 30.71
4700- Capital Outlay on Major Irrigation				
01- Shahnahar Project				
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 Advances	+ 96.89	0.00	0.00	+ 96.89
Total	+ 1,72.85	0.00	0.00	+ 1,72.85
4701- Capital Outlay On Major And Medium Irrigation				
01- Medium Irrigation				
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	+ 24.21	0.00	0.00	+ 24.21

APPROPRIATION ACCOUNTS
GRANT NO-13-concl'd.

Heads	Opening balance on 1 April 2013 Debit(+) Credit(-)	Debit (₹ in lakhs)	Credits	Closing balance on 31 March 2014 Debit(+) Credit(-)
<i>15- Changer Area Project (Non Commercial)</i>				
799- Suspense				
01- Stock	+ 83.49	0.00	0	+ 83.49
02- Stock Manufacture	+ 2.98	5.93	5.93	+ 2.98
03- Miscellaneous Public Works Advances	(-) 2.72	0.00	0.00	(-) 2.72*
Total	+ 83.75	5.93	5.93	+ 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	+ 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	+ 21.47	0.00	0.00	+ 21.47
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	+ 5,75.81	9.99	21.37	+ 5,64.43
Total	(-)45.06	9.99	21.37	(-)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	+ 29.09	0.00	0.00	+ 29.09
Total-Capital Section	+ 4,03.76	15.92	27.30	+ 3,92.38
Total Demand	+ 4,06,28.03	3,90,81.74	3,16,62.69	+ 4,80,47.08

* Reasons for the minus balances were awaited (July 2014).

APPROPRIATION ACCOUNTS

GRANT NO. 14 - ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY AND 4405-CAPITAL OUTLAY ON FISHERIES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
Original	2,34,89,73				
			2,40,38,73	2,23,80,19	(-)16,58,54
Supplementary	5,49,00				
Amount surrendered during the year (31 March 2014)					16,25,07
Charged					
Original	..				
			5,56	5,56	..
Supplementary	5,56				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	4,19,68				
			4,19,68	3,99,86	(-)19,82
Supplementary	..				
Amount surrendered during the year (31 March 2014)					19,81

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 16,58.54 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 5,49.00 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 16,25.07 lakh also proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Revenue Section

(ii) 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- Headquarter Establishment- Non-Plan			
(i) O	4,05.59		
S	0.08	2,93.28	2,92.35
R	(-)1,12.39		(-)0.93
02- Regional Establishment- Non-Plan			
(ii) O	1,00.70		
R	(-)40.06	60.64	58.66
			(-)1.98
03- District Administration- Non-Plan			
(iii) O	7,58.74		
R	(-)75.97	6,82.77	6,83.62
			+0.85
Reduction in provision by ₹ 2,28.42 lakh through reappropriation/surrender in March 2014 in the above three cases was mainly due to non filling up of vacant posts.			
101- Veterinary Services and Animal Health -			
01- Hospitals and Dispensaries- Non-Plan			
O	1,55,64.27		
S	14.89	1,41,45.06	1,41,37.68
R	(-)14,34.10		(-)7.38

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Substantial reduction in provision by ₹ 14,34.10 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less engagement of daily wagers and less purchase of material partly offset by excess due to more receipt of rent, rates and tax bills.

Plan

O	6,45.00			
		5,46.39	5,46.39	..
R	(-)98.61			

Reduction in provision by ₹ 98.61 lakh through reappropriation in March 2014 was mainly due to less less expenditure on establishment.

102- Cattle and Buffalo Development -
06- Establishment of Semen Laboratories-
Non-Plan

O	2,61.40			
		2,46.45	2,46.47	+0.02
R	(-)14.95			

Reduction in provision by ₹ 14.95 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less engagement of daily wagers.

103- Poultry Development -
02- Central and District Poultry Farms-
Non-Plan

O	2,72.56			
		2,71.88	2,47.90	(-)23.98
R	(-)0.68			

Reasons for the final saving for ₹ 23.98 lakh were awaited (July 2014).

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

O	32.69			
		22.67	22.72	+0.05
R	(-)10.02			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reduction in provision by ₹ 10.02 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

109- Extension and Training -
02- Grant in Aid to Veterinary Council-
Centrally Sponsored Scheme
Plan

O	5.00				
		3.50	3.50	..	
R	(-1.50)				

Reduction in provision by ₹ 1.50 lakh through reappropriation/surrender in March 2014 was due to less expenditure on establishment.

113- Administrative Investigation and Statistics -
01- Statistical Unit-
Plan

O	45.00				
		34.00	34.00	..	
R	(-11.00)				

Reduction in provision by ₹ 11.00 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

800- Other Expenditure -
01- Rashtriya Krishi Vikas Yojna-
Plan

O	15,26.00				
		11,13.17	11,13.17	..	
R	(-4,12.83)				

Reduction in provision by ₹ 4,12.83 lakh through reappropriation/surrender in March 2014 was due to reduction in the plan ceiling.

2404- Dairy Development -
001- Direction and Administration -
01- Headquarters Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

(i)	O	43.39			
			20.38	20.39	+0.01
	R	(-)23.01			

2405- Fisheries -

001- Direction and Administration -

01- Directorate Level-
Non-Plan

(ii)	O	1,19.16			
			98.22	98.13	(-)0.09
	R	(-)20.94			

02- District Level -
Non-Plan

(iii)	O	9,19.49			
			7,64.84	7,64.79	(-)0.05
	R	(-)1,54.65			

Reduction in provision by ₹ 1,98.60 lakh through reappropriation/surrender in March 2014 in the above three cases was due to non filling up of vacant posts.

101- Inland Fisheries -

02- Management and Development of Reservoir
Fisheries-
Non-Plan

	O	14.46			
			9.31	9.30	(-)0.01
	R	(-)5.15			

Reduction in provision by ₹ 5.15 lakh through reappropriation/surrender in March 2014 was due to less receipt of medical reimbursement claims of the staff and less purchase of material.

109- Extension and Training -

02- Training-
Plan

	O	1.70			
			0.35	0.35	..
	R	(-)1.35			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reduction in provision by ₹ 1.35 lakh through reappropriation in March 2014 was due to organising of less seminars and camps and less advertising of Government policies.

800- Other Expenditure-
02- Welfare of Fishermen-
Plan

O	15.00				
		9.46	9.46	..	
R	(-)5.54				

Reduction in provision by ₹ 5.54 lakh through reappropriation/surrender in March 2014 was due to less demand received from beneficiaries.

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

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

2403- Animal Husbandry -

101- Veterinary Services and Animal Health -
02- Disease Investigation Scheme-
Non-Plan

O	62.67				
		81.01	81.01	..	
R	18.34				

Augmentation in provision by ₹ 18.34 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

06- National Project on Zero Rinderpest Eradication
Programme-
Centrally Sponsored Scheme-
Plan

O	0.03				
		7.07	7.07	..	
R	7.04				

Augmentation in provision by ₹ 7.04 lakh through reappropriation in March 2014 was due to more expenditure on travel expenses of the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

10- Control of Animal Disease- Centrally Sponsored Scheme- Plan					
(i)	O	1,00.00			
	S	1,40.04	2,58.50	2,58.50	..
	R	18.46			
11- National Animal Disease Reporting System- Centrally Sponsored Scheme- Plan					
(ii)	O	0.01			
			3.15	3.15	..
	R	3.14			
Augmentation in provision by ₹ 21.60 lakh through reappropriation in March 2014 in the above two cases was mainly due to receipt of more electricity, water and telephone bills.					
102- Cattle and Buffalo Development- 13- Live Stock Census- Centrally Sponsored Scheme- Plan					
	O	0.01			
			41.63	41.63	..
	R	41.62			
Augmentation in provision by ₹ 41.62 lakh through reappropriation in March 2014 was due to expenditure on live stock census.					
104- Sheep and Wool Development - 04- Sheep Breeding Farm Centres- Non-Plan					
	O	2,89.83			
			3,70.29	3,70.38	+0.09
	R	80.46			
Augmentation in provision by ₹ 80.46 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and more purchase of material.					

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Plan

O	28.00			
		42.83	42.82	(-)0.01
R	14.83			

Augmentation in provision by ₹ 14.83 lakh through reappropriation in March 2014 was mainly due to more execution of work.

106- Other Live Stock Development -
02- Rabbit Breeding Scheme-
Non-Plan

O	24.14			
		37.24	37.27	+0.03
R	13.10			

Augmentation in provision by ₹ 13.10 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

09- Integrated Development of Small Ruminants and
Rabbits-
Centrally Sponsored Scheme-
Plan

R	49.24	49.24	49.24	..
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Augmentation of ₹ 49.24 lakh without provision through reappropriation in March 2014 was due to expenditure on development of small ruminants and rabbits. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

107- Fodder and Feed Development -
02- Other Fodder Development Project-
Centrally Sponsored Scheme-
Plan

O	0.01			
		4,00.00	4,00.00	..
R	3,99.99			

Augmentation in provision by ₹ 3,99.99 lakh through reappropriation in March 2014 was due to implementation of the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

113- Administrative Investigation and Statistics -					
01- Statistical Unit-					
Centrally Sponsored Scheme-					
Plan					
(i)	O	45.00			
			56.10	56.09	(-0.01)
	R	11.10			
2405- Fisheries -					
101- Inland Fisheries -					
05- Management and Development of Inland					
Fisheries Statistics-					
Centrally Sponsored Scheme					
Plan					
(ii)	O	0.02			
			5.22	5.22	..
	R	5.20			

Augmentation in provision by ₹ 16.30 lakh in the above two cases through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

06- Rashtriya Krishi Vikas Yojana-
Plan

O	1,50.50				
S	3,84.57	6,63.88	6,63.88		..
R	1,28.81				

Augmentation in provision by ₹ 1,28.81 lakh through reappropriation in March 2014 was due to enhancement in the plan ceiling partly offset by saving due to less purchase of machinery and release of less subsidy.

Capital Section

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

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

4405- Capital Outlay on Fisheries -

101- Inland Fisheries -

APPROPRIATION ACCOUNTS
GRANT NO. 14-concl.

02- Management and Development of Reservoir Fisheries-Plan					
(i)	O	24.70			
			15.85	15.85	..
	R	(-)8.85			
04- Development and Maintenance of Carp Farms-Plan					
(ii)	O	13.50			
			7.33	7.33	..
	R	(-)6.17			
05- Construction Work under Rashtriya Krishi Vikas Yojna-Plan					
(iii)	O	1,14.50			
			1,04.00	1,04.00	..
	R	(-)10.50			

Reduction in provision by ₹ 25.52 lakh through reappropriation/surrender in March 2014 in the above three cases was due to less execution of works.

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB-PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILDLIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	57,30,93			
		57,30,94	43,87,29	(-)13,43,65
Supplementary	1			
Amount surrendered during the year (31 March 2014)				13,50,38
Capital Section				
Voted				
Original	99,27,00			
		1,20,09,87	1,11,28,75	(-)8,81,12
Supplementary	20,82,87			
Amount surrendered during the year (31 March 2014)				9,02,12

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 13,43.65 lakh in the voted provision in the Revenue Section, the surrender of ₹ 13,50.38 lakh proved excessive.
- (ii) In view of the final saving of ₹ 8,81.12 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 20,82.87 lakh obtained in March 2014 and surrender of ₹ 9,02.12 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)	
2202- General Education -			
01- Elementary Education -			
101- Government Primary Schools -			
01- Expenditure on Education-Non-Plan			
(i) O	1,55.64		
R	(-)13.61	1,42.03	1,42.02 (-)0.01
03- Middle School-Non-Plan			
(ii) O	2,01.52		
R	(-)54.34	1,47.18	1,47.18 ..

Reduction in provision by ₹ 67.95 lakh through reappropriation/surrender in the above two cases in March 2014 was due to conducting of less tournaments and purchase of less material.

2210- Medical and Public Health -
 03- Rural Health Services-Allopathy -

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

101- Health Sub-centres -

01- Health Sub Centre-
Non-Plan

O	10,16.17			
		6,96.10	6,96.11	+0.01
R	(-3,20.07)			

Reduction in provision by ₹ 3,20.07 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less expenditure on equipments, material, telephone, water and electricity charges.

103- Primary Health Centres -

01- Primary Health Centres-
Non-Plan

O	3,58.90			
		2,23.77	2,23.77	..
R	(-1,35.13)			

Reduction in provision by ₹ 1,35.13 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts party offset by excess due to more expenditure on purchase of material.

104- Community Health Centres -

01- Community Health Centres-
Non-Plan

O	1,43.43			
		1,10.06	1,10.07	+0.01
R	(-33.37)			

Reduction in provision by ₹ 33.37 lakh through surrender in March 2014 was due to non filling up of vacant posts and less purchase of material.

110- Hospitals and Dispensaries -

01- Rural Health-
Non-Plan

O	5.25			
		3.75	2.15	(-1.60)
R	(-1.50)			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

In view of the final saving of ₹ 1.60 lakh reduction in provision by ₹ 1.50 lakh through surrender in March 2014 was due to less purchase of material proved inadequate.

Reasons for the final saving of ₹ 1.60 lakh were awaited (July 2014).

04- *Rural Health Services-Other Systems of
Medicine -*

101- Ayurveda -

02- Ayurvedic Dispensary-
Non-Plan

O	8,31.01			
		7,47.84	7,44.02	(-)3.82
R	(-)83.17			

Reduction in provision by ₹ 83.17 lakh through surrender in March 2014 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills, regularisation of daily wagers and less purchase of equipments.

06- *Public Health -*

101- Prevention and Control of Diseases -

01- Anti Malaria Organisation-
Non-Plan

O	7.38			
		5.38	5.38	..
R	(-)2.00			

Reduction in provision by ₹ 2.00 lakh through surrender in March 2014 was due to less purchase of material.

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

O	1,14.15			
		60.31	60.31	..
R	(-)53.84			

Reduction in provision by ₹ 53.84 lakh through surrender in March 2014 was due to non filling up of vacant posts and less purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

05- Horticulture Development-
Plan

(i)	O	1,20.00			
			50.00	50.00	..
	R	(-)70.00			

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries
Non-Plan

(ii)	O	5.00			
			1.60	1.60	..
	R	(-)3.40			

Reduction in provision by ₹ 73.40 lakh through reappropriation/surrender in March 2014 in the above two cases was mainly due to receipt of less subsidy cases.

3451- Secretariat-Economic Services -

101- Planning Commission/Planning Board -

01- Headquarters-
Non-Plan

	O	2,08.15			
			1,96.30	1,96.12	(-)0.18
	R	(-)11.85			

Reduction in provision by ₹ 11.85 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil and lubricant charges, water, telephone and electricity charges.

02- Evaluation-
Non-Plan

	O	1,48.64			
			1,25.13	1,26.01	+0.88
	R	(-)23.51			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 23.51 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

03- Establishment of Regional and District Planning-
Non-Plan

O	3,18.58			
		2,93.09	3,04.36	+11.27
R	(-)25.49			

In view of the final excess of ₹ 11.27 lakh the reduction in provision by ₹ 25.49 lakh through reappropriation /surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess for ₹ 11.27 lakh were awaited (July 2014).

09- Twenty Point Programme-
Non-Plan

O	22.31			
		8.85	8.86	+0.01
R	(-)13.46			

Reduction in provision by ₹ 13.46 lakh through surrender in March 2014 was due to non filling up of vacant posts.

19- Skill Development Council-
Plan

O	1,00.00			
	
R	(-)1,00.00			

Entire provision by ₹ 1,00.00 lakh was reduced though reappropriation/Surrender in March 2014 due to non release of grant to the council.

20- State Innovation Fund -
Non-Plan

O	5,00.00			
		65.12	65.12	..
R	(-)4,34.88			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Substantial reduction in provision by ₹ 4,34.88 lakh through surrender in March 2014 was due to less expenditure on state development activities.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
3451- Secretariat-Economic Services -			
101- Planning Commission/Planning Board -			
21- Human Development for Bridging Inequalities Plan			
S 0.01	42.72	42.62	(-)0.10
R 42.71			

Augmentation in provision by ₹ 42.71 lakh through reappropriation in March 2014 was mainly due to payment of salary of the March 2014 in the same month and more expenditure on meeting and conferences.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- <i>General Education -</i>			
201- Elementary Education -			
08- Construction of Buildings Under Primary Education- Plan			
O 1,00.00	..	..	..
R (-)1,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2014 due to nil expenditure on construction of buildings. Same provision was also surrendered last year i.e. 2012-13

202- Secondary Education -					
06- Constructions of Buildings- Plan					
(i)	O	4,00.00			
			3,63.26	3,63.26	..
	R	(-)36.74			
4210- Capital Outlay on Medical and Public Health-					
02- Rural Health Services -					
103- Primary Health Centres -					
01- Primary Health Centre(Construction)- Plan					
(ii)	O	4,30.00			
			1,57.22	1,57.22	..
	R	(-)2,72.78			
4215- Capital Outlay on Water Supply and Sanitation -					
01- Water Supply -					
102- Rural Water Supply -					
01- Rural Water Supply Schemes in Various Districts- Plan					
(iii)	O	8,00.00			
			7,69.80	7,69.80	..
	R	(-)30.20			
4401- Capital Outlay on Crop Husbandry -					
119- Horticulture and Vegetable Crops -					
03- Buildings- Plan					
(iv)	O	20.00			
			11.33	11.33	..
	R	(-)8.67			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

	800-	Other Expenditure -				
	01-	Buildings-				
		Plan				
(v)	O	20.00				
				5.82	5.82	..
	R	(-)14.18				
	4406-	Capital Outlay on Forestry and Wildlife -				
	01-	Forestry -				
	800-	Other Expenditure -				
	02-	Forestry-				
		Plan				
(vi)	O	1,00.00				
				59.16	60.16	+1.00
	R	(-)40.84				

Reduction in provision by ₹ 4,03.41 lakh through reappropriation in March 2014 in the above six cases was due to less expenditure on construction of buildings.

4851- Capital Outlay on Village and Small Industries -

	102-	Small Scale Industries -				
	09-	Village and Small Industry-				
		Plan				
	O	20.00				
			
	R	(-)20.00				

Entire provision of ₹ 20.00 lakh was reduced through reappropriation in March 2014 was due to nil expenditure on small scale industries.

5002- Capital Outlay on Indian Railway Commercial Lines -

	01-	Capital Bearing Dividend liability-				
	120-	New Lines (Construction)				
	01-	Construction of Railway Lines-				
		Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 15-contd.

O	50.00			
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through Surrender in March 2014 was due to nil expenditure on construction of railway line.

5475- Capital Outlay on Other General Economic Services -

800- Other Expenditure

01- Decentralised Sector Planning-Plan

O	18,86.50			
S	20,25.00	31,31.00	31,51.00	+20.00
R	(-)7,80.50			

In view of the final excess of ₹ 20.00 lakh the huge reduction in provision by ₹ 7,80.50 lakh through reappropriation/surrender in March 2014 was due to less expenditure on construction of buildings proved excessive.

Reasons for the final excess of ₹ 20.00 lakh were awaited (July 2014).

03- Local District Planning Vikas Main Jan Sahyog-Plan

O	10,00.00			
R	(-)70.32	9,29.68	9,29.68	..

Reduction in provision by ₹ 70.32 lakh through reappropriation in March 2014 was due to less expenditure on construction of buildings.

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

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

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

APPROPRIATION ACCOUNTS
GRANT NO. 15-concl.

201- Elementary Education -
07- Construction of Buildings-
Plan

R	90.06		90.06	90.06	..
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Augmentation without provision by ₹ 90.06 lakh through reappropriation in March 2014 was due to expenditure on construction of buildings. Funds were required to be obtained through Original/Supplementary grant. Reappropriation without provision was improper.

4702- Capital Outlay on Minor Irrigation -

101- Surface Water -
01- Lift Irrigation Schemes in Various Districts-
Plan

O	17.00				
			1,08.15	1,08.14	(-)0.01
R	91.15				

Substantial augmentation of provision by ₹ 91.15 lakh through reappropriation in March 2014 was due to more expenditure on irrigation schemes.

5054- Capital Outlay on Roads and Bridges -

04- District and Other Roads-
800- Other Expenditure-
06- Backward Area Roads-
Plan

O	12,40.00				
			15,72.13	15,72.13	..
R	3,32.13				

Augmentation in provision by ₹ 3,32.13 lakh through reappropriation in March 2014 was due to more construction of roads.

APPROPRIATION ACCOUNTS

GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILDLIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	3,66,63,46			
		3,81,03,83	3,73,66,72	(-)7,37,11
Supplementary	14,40,37			
Amount surrendered during the year (31 March 2014)				7,35,01
Capital Section				
Voted				
Original	2,48,46			
		2,62,26	2,62,26	..
Supplementary	13,80			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 4 in the voted provision in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 7,37.11 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 14,40.37 lakh obtained in March 2014 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)				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

2402- Soil and Water Conservation -

102- Soil Conservation -

12- Protective Afforestation Soil Conservation and
Demonstration (Forest Department)-
Non-Plan

O	9,25.63			
		7,40.46	7,29.66	(-)10.80
R	(-)1,85.17			

In view of the final saving of ₹ 10.80 lakh the reduction in provision by ₹ 1,85.17 lakh through reappropriation in March 2014 mainly due to non filling up of vacant post proved inadequate.

Reasons for the final saving for ₹ 10.80 lakh were awaited (July 2014).

Plan

O	2,63.00			
		2,39.12	2,39.12	..
R	(-)23.88			

Reduction in provision by ₹ 23.88 lakh through reappropriation in March 2014 was due to regularisation of daily wagers and less purchase of material.

109- Extension and Training -

20- Training in Soil Conservation (Forest
Department)-
Non-Plan

O	28.30			
		17.55	17.54	(-)0.01
R	(-)10.75			

Reduction in provision by ₹ 10.75 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration -

01- Directorate-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

O	8,83.26			
		8,70.90	8,70.47	(-)0.43
R	(-)12.36			

Reduction in provision by ₹ 12.36 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to more claims received from beneficiaries.

02- Circle/Divisional Establishment-
Non-Plan

O	2,29,38.49			
		2,07,40.79	2,07,49.11	+8.32
R	(-)21,97.70			

In view of the final excess of ₹ 8.32 lakh reduction in provision by ₹ 21,97.70 lakh through reappropriation/surrender in March 2014 mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on medical reimbursement claims, travelling allowance of the staff, more engagement of daily wagers, increase in daily wages rates and more expenditure on professional and special services proved excessive.

Reasons for the final excess for ₹ 8.32 lakh were awaited (July 2014).

101- Forest Conservation, Development and
Regeneration -
01- Consolidation and Demarcation of Forests-
Non-Plan

O	21.96			
		11.96	11.96	..
R	(-)10.00			

Reduction in provision by ₹ 10.00 lakh through reappropriation/surrender in March 2014 was due to regularisation of daily wagers.

03- Integrated Forest Protection-
Centrally Sponsored Scheme
Plan

O	4,50.00			
		3,64.41	3,64.41	..
R	(-)85.59			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 85.59 lakh through reappropriation in March 2014 was due to regularisation of daily wagers, less grants received from Government of India and receipt of less bills of water, electricity partly offset by excess due to more purchase of machinery, equipment and material.

Plan

O	55.00			
		36.44	36.44	..
R	(-)18.56			

Reduction in provision by ₹ 18.56 lakh through reappropriation/surrender in March 2014 was due to regularisation of daily wagers.

102- Social and Farm Forestry -
18- Social Forestry Programme-
Non-Plan

O	8.41			
	
R	(-)8.41			

Entire provision of ₹ 8.41 lakh was reduced through surrender in March 2014 due to regularisation of daily wagers.

105- Forest Produce -
02- Timber and Other Produce Removed from Forest
by Consumers and Purchasers-
Non-Plan

O	24.09			
		18.96	18.97	+0.01
R	(-)5.13			

Reduction in provision by ₹ 5.13 lakh through reappropriation/surrender in March 2014 was due to less payment to guards for protection of timber and other produce.

02- *Environmental Forestry and Wild Life* -
110- Wild Life Preservation -
01- Wild Life-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

O	8,43.95				
		8,28.26	8,29.51	+1.25	
R	(-)15.69				

Reduction in provision by ₹ 15.69 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to organising of more seminars, camps and receipt of more medical reimbursement claims of the staff.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2402- Soil and Water Conservation -			
102- Soil Conservation -			
16- Macro Management of Agriculture- Supplementation/Complementation of State Efforts Through Work Plan- Plan			
S	0.01		
		23.88	23.73
R	23.87		(-)0.15

Augmentation in provision by ₹ 23.87 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration-

02- Circle/Divisional Establishment-
Plan

O	6,00.00				
		6,17.16	6,17.27	+0.11	
R	17.16				

Augmentation in provision by ₹ 17.16 lakh through reappropriation in March 2014 was due to more expenditure on water, electricity bills, petrol, oil and lubricants and more repair of vehicles partly offset by saving due to less organisation of meetings.

APPROPRIATION ACCOUNTS
GRANT NO. 16-contd.

102-	Social and Farm Forestry -				
30-	World Bank Aided Mid-Himalayan Watershed Development Project- Plan				
	O	32,00.00			
	S	3,38.04	52,70.00	52,69.51	(-)0.49
	R	17,31.96			

Augmentation in provision by ₹ 17,31.96 lakh through reappropriation in March 2014 was due to engagement of more daily wagers, more purchase of material, more expenditure on other charges, repair of office building partly offset by saving due to less expenditure on professional and special services, furnishing, advertisement and publicity.

105-	Forest Produce -				
01-	Timber and Other Produce Removed from Forest by Government Agency- Non-Plan				
	O	40.81			
			60.76	60.76	..
	R	19.95			

Augmentation in provision by ₹ 19.95 lakh through reappropriation in March 2014 was due to more demand from beneficiaries.

03-	Drift Wood and Confiscated Forest Produce- Non-Plan				
	O	6.67			
			16.67	16.67	..
	R	10.00			

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2014 was due to more engagement of daily wagers.

02-	<i>Environmental Forestry and Wild Life -</i>				
111-	Zoological Park -				
01-	Development of Himalayan Zoological Park and Peasantries- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 16-concl.

O	1,38.30			
		1,77.49	1,77.57	+0.08
R	39.19			

Augmentation in provision by ₹ 39.19 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

APPROPRIATION ACCOUNTS**GRANT NO. 17 - ELECTION**

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS AND 2070-OTHER ADMINISTRATIVE SERVICES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	15,85,34			
		25,64,21	25,92,69	+28,48
Supplementary	9,78,87			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 28,47,373 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 28.48 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 9,78.87 lakh obtained in March 2014 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)			
2015- Elections -			
102- Electoral Officers -			
01- Chief Electoral Officer and Staff- Non-Plan			
O	9,40.48		
		9,65.24	9,92.49
R	24.76		+27.25

In view of the final excess of ₹ 27.25 lakh the augmentation in provision by ₹ 24.76 lakh through reappropriation in March 2014 due to payment of salary of March 2014 in the same month and more expenditure on electricity, water, telephone, travelling, rate, rent and taxes partly offset by saving due to less expenditure on medical reimbursement claims of the staff proved inadequate.

Reasons for the final excess of ₹ 27.25 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

103- Preparation and Printing of Electoral Rolls-
01- Assembly-
Non-Plan

O	3,75.19			
S	19.09	4,64.60	4,64.60	..
R	70.32			

Augmentation in provision by ₹ 70.32 lakh through reappropriation in March 2014 was mainly due to payment of salary of outsource data base administrators, computer programmer and operator, publication of electoral rolls, special inspection and revision of voter list.

(iv) Above excess was partly counter balanced with saving 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	1,24.81			
		96.81	96.80	(-)0.01
R	(-)28.00			

Reduction in provision by ₹ 28.00 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

106- Charges for Conduct of Elections to State/Union
Territory Legislature -
01- Assembly Elections-
Non-Plan

O	79.11			
S	3,87.40	4,22.53	4,22.51	(-)0.02
R	(-)43.98			

Reduction in provision by ₹ 43.98 lakh through reappropriation in March 2014 was due to less expenditure on outsourcing partly offset by excess due to more expenditure on travelling.

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl.

- 108- Issue of Photo Identity -Cards to Voters -
01- Issue of Photo Identity -Cards to Voters-
Non-Plan

O	0.86			
S	18.69	13.37	13.37	..
R	(-)6.18			

Reduction in provision by ₹ 6.18 lakh through reappropriation in March 2014 was due to less purchase of election material.

- 109- Charges for Conduct of Election to
Panchayats/Local bodies -
01- Charges for Conduct of Elections to Local
Bodies-
Non-Plan

O	64.60			
S	15.62	56.01	57.27	+1.26
R	(-)24.21			

Reduction in provision by ₹ 24.21 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less expenditure on advocate fees.

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	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	68,94,91			
		68,94,91	56,58,34	(-)12,36,57
Supplementary	..			
Amount surrendered during the year (31 March 2014)				12,34,04
Capital Section				
Voted				
Original	16,39,01			
		32,30,01	32,28,72	(-)1,29
Supplementary	15,91,00			
Amount surrendered during the year (31 March 2014)				1,27

COMMENTS

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2057- Supplies and Disposals -			
101- Purchase -			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

01- Establishment of Store Purchase Organisation- Non-Plan					
(i)	O	1,70.35			
			1,25.59	1,25.57	(-)0.02
	R	(-)44.76			

2851- Village and Small Industries -

001- Direction and Administration -					
01- Directorate- Non-Plan					
(ii)	O	61.14			
			49.35	49.34	(-)0.01
	R	(-)11.79			

Reduction in provision by ₹ 56.55 lakh through reappropriation in March 2014 in the above two cases was due to non filling up of vacant posts.

102- Small Scale Industries -

13- District Industries Centres-
Non-Plan

	O	13,83.09			
			11,82.19	11,81.62	(-)0.57
	R	(-)2,00.90			

Reduction in provision by ₹ 2,00.90 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more repair of vehicles, more expenditure on petrol, oil, lubricants and medical reimbursement claims of the staff.

19- Information Technology and e-Governance-
Plan

	O	5,35.00			
			3,68.60	3,68.61	+0.01
	R	(-)1,66.40			

Reduction in provision by ₹ 1,66.40 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less purchase of material and equipments.

20- Cluster Development Scheme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2014 due to no demand from beneficiaries. The same provision was also surrendered last year i.e. 2012-13.

21- Grant under Thirteen Finance Commission for
Unification Identities-
Plan

O	86.00			
R	(-)86.00	..	..	..

Entire provision of ₹ 86.00 lakh was reduced through surrender in March 2014 due to non purchase of machinery and equipments.

107- Sericulture Industries -
01- Development of Sericulture Industries-
Non-Plan

O	5,71.89			
R	(-)96.51	4,75.38	4,74.80	(-)0.58

Reduction in provision by ₹ 96.51 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more engagement of daily wagers.

02- Development of Sericulture Industries under
Rashtriya Krishi Vikas Yojna-
Plan

O	1,50.00			
R	(-)74.72	75.28	75.28	..

Reduction in provision by ₹ 74.72 lakh through reappropriation/surrender in March 2014 was due to less demand from beneficiaries.

2852- Industries -

80- General -

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

01- Directorate-
Non-Plan

O	3,23.99			
		2,82.99	2,82.15	(-)0.84
R	(-)41.00			

Reduction in provision by ₹ 41.00 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

102- Industrial Productivity -
08- Creation of State Art Industries Area-
Plan

O	6,30.00			
	
R	(-)6,30.00			

Entire provision of ₹ 6,30.00 lakh was reduced through reappropriation/surrender in March 2014 due to non payment of compensation.

**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	7,52.78			
		6,84.89	6,84.77	(-)0.12
R	(-)67.89			

Reduction in provision by ₹ 67.89 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less purchase of material and equipments partly offset by excess due to more expenditure on repair of vehicles, petrol, oil, lubricants and more demand from beneficiaries.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 18-contd.

2851- Village and Small Industries -

103- Handloom Industries -

01- Development of Handloom Industries-
Non-Plan

(i)	O	0.02			
			18.00	18.00	..
	R	17.98			

22- Integrated Handloom Development Scheme-
Centrally Sponsored Scheme-
Plan

(ii)	O	0.01			
			1,28.91	1,28.91	..
	R	1,28.90			

Augmentation in provision by ₹ 1,46.88 lakh through reappropriation in March 2014 in the above two cases was due to more demand from beneficiaries.

Plan

	O	2.00			
			20.46	20.45	(-)0.01
	R	18.46			

Augmentation in provision by ₹ 18.46 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and more cases received from beneficiaries.

23- Revival Reforms and Restructuring of Handloom
Sector-
Plan

	R	37.64			
			37.64	37.64	..

Augmentation without provision of ₹ 37.64 lakh through reappropriation in March 2014 was due to release of grant in aid for restructuring of handloom sector. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

104- Handicraft Industries-

APPROPRIATION ACCOUNTS
GRANT NO. 18-concl.

05- Survey of Handicrafts-
Non-Plan

O	3.22			
		5.47	5.44	(-)0.03
R	2.25			

Augmentation in provision by ₹ 2.25 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

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	4,14,27,05				
			4,76,34,48	4,67,67,52	(-)8,66,96
Supplementary	62,07,43				
Amount surrendered during the year (31 March 2014)					7,96,17
Capital Section					
Voted					
Original	15,38,00				
			16,71,00	14,73,00	(-)1,98,00
Supplementary	1,33,00				
Amount surrendered during the year (31 March 2014)					1,98,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,66.96 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 62,07.43 lakh obtained in March 2014 proved excessive and surrender of ₹ 7,96.17 lakh inadequate.
- (ii) In view of the final saving of ₹ 1,98.00 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,33.00 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
------	-------------	--------------------	--------------------------

(₹ in lakhs)

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

01- *Welfare of Scheduled Castes -*

001- Direction and Administration -

01- Directorate-
Non-Plan

O	1,89.31		1,72.83	1,72.83	..
R	(-)16.48				

Reduction in provision by ₹ 16.48 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more repair of vehicles and more expenditure on petrol, oil and lubricants.

Plan

O	45.00		28.25	28.25	..
R	(-)16.75				

Reduction in provision by ₹ 16.75 lakh through reappropriation in March 2014 was due to less expenditure on publication and less receipt of water and electricity bills.

02- District Staff-
Non-Plan

O	8,66.26		6,38.00	6,38.00	..
R	(-)2,28.26				

Reduction in provision by ₹ 2,28.26 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less receipt of medical reimbursement claims of the staff and less receipt of water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan

O	40.00		29.00	29.00	
R	(-11.00)				..

Reduction in provision by ₹ 11.00 lakh through reappropriation in March 2014 was due to less receipt of water and electricity bills.

03- *Welfare of Backward Classes -*
001- Direction and Administration -
01- Backward Class Commission-
Non-Plan

O	83.05		70.55	70.55	
R	(-12.50)				..

Reduction in provision by ₹ 12.50 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and payment of less honorarium.

102- Economic Development -
01- Economic Development of Other Backward
Classes-
Plan

O	1,60.00		1,22.20	1,22.20	
R	(-37.80)				..

Reduction in provision by ₹ 37.80 lakh through reappropriation in March 2014 was due to less expenditure on development of other backward classes.

02- Welfare of Gujjar, Labbana, Gaddi's Welfare
Board-
Plan

O	5.00		3.29	3.29	
R	(-1.71)				..

Reduction in provision by ₹ 1.71 lakh through reappropriation in March 2014 was due to less convening of meetings.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

2235- Social Security and Welfare -

01- *Rehabilitation -*

202- Other Rehabilitation Schemes -

02- Rehabilitation of Lepers-
Non-Plan

O	95.68			
		80.03	80.03	..
R	(-)15.65			

Reduction in provision by ₹ 15.65 lakh through surrender in March 2014 was due to less receipt of claims under the scheme.

02- *Social Welfare -*

001- Direction and Administration-

01- Directorate-
Non-Plan

O	97.13			
		80.87	80.86	(-)0.01
R	(-)16.26			

Reduction in provision by ₹ 16.26 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

101- Welfare of Handicapped -

03- Upliftment of Handicapped-
Non-Plan

O	1,03.55			
		90.89	90.89	..
R	(-)12.66			

Reduction in provision by ₹ 12.66 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant post and less demand from beneficiaries .

102- Child Welfare-

03- Children's Home-
Plan

O	3,00.00			
		1,29.30	1,29.30	..
R	(-)1,70.70			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 1,70.70 lakh through reappropriation in March 2014 was due to less purchase of material, less release of grant-in-aid, less purchase of miscellaneous articles, less expenditure on establishment partly offset by excess due to receipt of more water and electricity bills.

05- Integrated Child Care Services-
Centrally Sponsored Scheme
Plan

O	1,47,48.00			
		1,41,44.77	1,41,59.27	+14.50
R	(-)6,03.23			

In view of the final excess of ₹ 14.50 lakh the reduction in provision by ₹ 6,03.23 lakh through reappropriation in March 2014 mainly due to non filling up of vacant posts, less payment of honorarium, less repair of vehicles and less expenditure on other charges, rate rent and tax bills partly offset by excess due to more claims by beneficiaries, receipt of more water and electricity bills and more purchase of material proved excessive.

Reasons for the final excess for ₹ 14.50 lakh were awaited (July 2014).

Plan

O	10,12.00			
		9,48.48	9,48.48	..
R	(-)63.52			

Reduction in provision by ₹ 63.52 lakh through surrender in March 2014 was due to non filling up of vacant posts and less payment of honorarium.

11- Honorarium to Anganwari Workers/Helpers-
Non-Plan

O	10,65.56			
S	10.00	10,63.73	10,63.73	..
R	(-)11.83			

Reduction in provision by ₹ 11.83 lakh through reappropriation/surrender in March 2014 was due to less payment of honorarium.

103- Women's Welfare -
01- State Homes-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	28.88			
S	0.10	21.64	21.63	(-)0.01
R	(-)7.34			

Reduction in provision by ₹ 7.34 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more purchase of material.

12- Scheme for Providing Alternative Opportunities
to Women in Moral Danger-
Plan

O	1,50.00			
		15.00	15.00	..
R	(-)1,35.00			

Substantial reduction in provision by ₹ 1,35.00 lakh through surrender in March 2014 was due to less expenditure on establishment.

107- Assistance to Voluntary Organisations -
03- Himachal Pradesh State Legal Service Authority-
Plan

O	7.00			
	
R	(-)7.00			

Entire provision of ₹ 7.00 lakh was reduced through reappropriation in March 2014 due to non implementation of Scheme.

04- Parivar Sahayata-
Plan

O	4,00.00			
		3,49.00	3,49.00	..
R	(-)51.00			

Reduction in provision by ₹ 51.00 lakh through reappropriation in March 2014 was due to less cases received from beneficiaries.

200- Other Programmes-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

01- Skill Up gradation with Job Outsourcing
Guarantee-
Plan

O 2.00

R (-)2.00

..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2014 due to non implementation of Scheme.

60- *Other Social Security and Welfare Programmes-*

104- Deposit Linked Insurance Scheme-Government
Provident Fund -

01- Payment Under Deposit Linked Insurance
Scheme-
Non-Plan

O 2,24.55

R 5.45

2,30.00 1,84.96 (-)45.04

Final saving for ₹ 45.04 lakh was due to less receipt of cases than anticipation.

105- Government Employees Insurance Scheme -

02- Indexed Group Personal Accident Insurance
Scheme for Government Employees-
Non-Plan

O 1,81.50

Reasons for the final saving for ₹ 11.67 lakh were awaited (July 2014).

1,81.50 1,69.83 (-)11.67

200- Other Programmes -

12- Ex-Gratia Payment to Families of Government
Servants-
Non-Plan

O 4,50.00

R 28.98

4,78.98 4,24.40 (-)54.58

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the final saving of ₹ 54.58 lakh the augmentation in provision by ₹ 28.98 lakh through reappropriation in March 2014 due to receipt of more cases proved unrealistic.

Reasons for the final saving for ₹ 54.58 lakh were awaited (July 2014).

15- Payment of Compensation of No Fault Liability
for Motor Accident-
Non-Plan

O	30.25		30.25	..	(-)30.25
---	-------	--	-------	----	----------

Entire provision remained unutilised; reasons for non incurring expenditure of ₹ 30.25 lakh were awaited (July 2014).

800- Other Expenditures-
06- Pensioners of Funds Reserves with Finance
Department-
Non-Plan

(i)	O	12,95.70			
	S	3,96.71	..	..	..
	R	(-)16,92.41			

77- Pensioners of Director Energy-
Non-Plan

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

Entire provision of ₹ 16,93.41 lakh was reduced through reappropriation in March 2014 in the above two cases due to receipt of nil medical reimbursement claims. Entire provision was also reappropriated last year i.e. 2012-13.

82- Pensioners of Urban Development Department-
Non-Plan

O	6.50				
R	(-)5.33	1.17	1.17	..	

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 5.33 lakh through reappropriation/surrender in March 2014 was due to receipt of less medical reimbursement claims.

2236- Nutrition -

- 02- Distribution of Nutritious Food and Beverages -
- 101- Special Nutrition Programmes -
- 05- Nutrition Scheme
Plan

O	22,40.00				
		19,92.34	19,92.34	..	
R	(-)2,47.66				

Reduction in provision by ₹ 2,47.66 lakh through reappropriation in March 2014 was due to less purchase of material.

- (iv) Above saving was counter balanced with excess 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 -
- 09- Maintenance Expenditure of Social and Women Welfare-
Non-Plan

O	0.01				
		30.57	30.57	..	
R	30.56				

Augmentation in provision by ₹ 30.56 lakh through reappropriation in March 2014 was due to more repair of office buildings.

2235- Social Security and Welfare -

- 02- Social Welfare -
- 101- Welfare of Handicapped-
- 03- Uplift of Handicapped-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	2,00.00				
			2,33.93	2,33.93	..
R	33.93				

Augmentation in provision by ₹ 33.93 lakh through reappropriation in March 2014 was mainly due to payment of salary of March 2014 in the same month.

103- Women's Welfare-

07- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme
Plan

(i)	O	0.01			
	S	3,51.46		3,95.49	3,95.49
	R	44.02			..

Plan

(ii)	O	7,17.00			
				8,32.97	8,32.97
	R	1,15.97			..

Augmentation in provision by ₹ 1,59.99 lakh through reappropriation in March 2014 in the above two cases was due to purchase of more material.

10- Indira Gandhi Mother Help Scheme-
Centrally Sponsored Scheme
Plan

	O	0.01			
	S	44.08		1,01.93	1,01.93
	R	57.84			..

Augmentation in provision by ₹ 57.84 lakh through reappropriation in March 2014 was due to release of central share.

11- Support Services to Victims of Rape-
Plan

	R	97.50		97.50	97.50
					..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation without provision by ₹ 97.50 lakh through reappropriation in March 2014 was due to receipt of more cases. Funds were required to be obtained through original / supplementary grants. Reappropriation without provision was improper.

107- Assistance to Voluntary Organisations -
02- Other Voluntary Organisation-
Plan

O	1,75.00			
		1,86.81	1,86.81	..
R	11.81			

Augmentation in provision by ₹ 11.81 lakh through reappropriation in March 2014 mainly due to payment of salary of March 2014 in the same month.

60- *Other Social Security and Welfare Programmes -*

102- Pensioners under Social Security Schemes-
01- Old Age Pension under Social Security Scheme-
Non-Plan

(i)	O	65,91.07			
	S	18,77.39	85,88.83	85,88.83	..
	R	1,20.37			
	Plan				
(ii)	O	20,78.88			
			21,18.90	21,18.90	..
	R	40.02			

Augmentation in provision by ₹ 1,60.39 lakh through reappropriation/surrender in the above two cases in March 2014 was mainly due to more beneficiaries covered under the scheme.

800- Other Expenditure-
04- Pensioners of Economic and Statistic
Department-
Non-Plan

(i)	O	10.00			
	S	6.00	20.95	20.95	..
	R	4.95			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	05-	Pensioners of Treasury and Accounts Department- Non-Plan				
(ii)	O	25.00				
				63.17	64.01	+0.84
	R	38.17				
	11-	Pensioners of Technical Education Department- Non-Plan				
(iii)	O	22.00				
	S	25.30		68.91	68.66	(-)0.25
	R	21.61				
	12-	Pensioners of Agriculture Department- Non-Plan				
(iv)	O	60.00				
	S	50.00		1,60.18	1,60.70	+0.52
	R	50.18				
	13-	Pensioners of Printing and Stationery Department- Non-Plan				
(v)	O	7.00				
	S	3.00		17.00	19.99	+2.99
	R	7.00				
	14-	Pensioners of Horticulture Department- Non-Plan				
(vi)	O	18.00				
	S	23.46		94.81	94.81	..
	R	53.35				
	15-	Pensioners of Animal Husbandry Department- Non-Plan				
(vii)	O	60.00				
	S	20.00		1,34.40	1,35.45	+1.05
	R	54.40				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	16-	Pensioners of Industry Department- Non-Plan			
(viii)	O	16.00			
			82.88	82.88	..
	R	66.88			
	17-	Pensioners of Food and Supply Department- Non-Plan			
(ix)	O	18.00			
	S	23.25	53.51	53.51	..
	R	12.26			
	18-	Pensioners of Transport Department- Non-Plan			
(x)	O	35.00			
	S	35.00	94.45	94.45	..
	R	24.45			
	19-	Pensioners of Consumer Department- Non-Plan			
(xi)	O	0.10			
			4.47	4.47	..
	R	4.37			
	20-	Pensioners of Prison Department- Non-Plan			
(xii)	O	6.00			
			9.00	9.00	..
	R	3.00			
	21-	Pensioners of Home Guard Department- Non-Plan			
(xiii)	O	8.00			
			23.49	23.49	..
	R	15.49			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	22-	Pensioners of Sainik Welfare Department Hamirpur- Non-Plan			
(xiv)	O	0.50			
			4.32	4.32	..
	R	3.82			
	23-	Pensioners of Public Relation Department- Non-Plan			
(xv)	O	15.00			
	S	8.00	33.98	33.98	..
	R	10.98			
	24-	Pensioners of Himachal Institute of Public Administration Department- Non-Plan			
(xvi)	O	1.00			
			3.50	3.50	..
	R	2.50			
	26-	Pensioners of Rural Development Department- Non-Plan			
(xvii)	O	45.00			
			83.31	83.43	+0.12
	R	38.31			
	27-	Pensioners of Secretariat Administration Department- Non-Plan			
(xviii)	O	1,00.00			
			1,68.00	1,68.00	..
	R	68.00			
	28-	Pensioners of Resident Commissioner New Delhi- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xix)	O	1.50			
	S	1.57	8.36	8.36	..
	R	5.29			
30- Pensioners of Language Art of Culture Department- Non-Plan					
(xx)	O	1.60			
			9.56	9.56	..
	R	7.96			
31- Pensioners of Police Department- Non-Plan					
(xxi)	O	1,50.00			
	S	1,04.77	3,81.15	3,81.15	..
	R	1,26.38			
33- Pensioners of Secondary Education Department- Non-Plan					
(xxii)	O	3,75.00			
	S	2,00.00	7,16.26	7,14.64	(-)1.62
	R	1,41.26			
34- Pensioners of Ayurveda Department- Non-Plan					
(xxiii)	O	20.00			
	S	25.00	74.95	74.95	..
	R	29.95			
35- Pensioners of Health Department- Non-Plan					
(xxiv)	O	1,80.00			
	S	1,00.00	3,08.29	3,08.42	+0.13
	R	28.29			
36- Pensioners of Election Department- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xxv)	O	3.30			
			9.29	9.29	..
	R	5.99			
37-	Pensioners of Governor Secretariat- Non-Plan				
(xxvi)	O	3.50			
	S	2.00	8.00	8.00	..
	R	2.50			
40-	Pensioners of Land Record Department- Non-Plan				
(xxvii)	O	35.50			
	S	16.09	69.81	70.01	+0.20
	R	18.22			
42-	Pensioners of Labour of Employment- Non-Plan				
(xxviii)	O	13.00			
			16.74	16.74	..
	R	3.74			
43-	Pensioners of Local Audit Department- Non-Plan				
(xxix)	O	1.00			
			3.50	3.50	..
	R	2.50			
44-	Pensioners of Consolidation of Holdings- Non-Plan				
(xxx)	O	7.00			
			16.00	16.00	..
	R	9.00			
46-	Pensioners of Consolidation Dharamshala- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xxxix)	O	5.00			
			9.02	9.02	..
	R	4.02			
47-	Pensioners of Fire Services Department- Non-Plan				
(xxxix)	O	3.00			
	S	7.00	20.07	20.07	..
	R	10.07			
49-	Pensioners of Excise and Taxation- Non-Plan				
(xxxix)	O	20.00			
	S	15.00	43.54	43.54	..
	R	8.54			
50-	Pensioners of Co-operation Department- Non-Plan				
(xxxix)	O	35.00			
			74.95	75.00	+0.05
	R	39.95			
51-	Pensioners of Medical Education- Non-Plan				
(xxxix)	O	31.00			
	S	30.00	73.95	73.95	..
	R	12.95			
53-	Pensioners of Hospitality Organisation- Non-Plan				
(xxxix)	O	1.50			
	S	0.70	3.70	3.70	..
	R	1.50			
58-	Pensioners of Disaster Management Cell- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xxxvii)	O	0.50			
	R	1.20	1.70	1.70	..
62- Pensioners of Sports and Youth Services- Non-Plan					
(xxxviii)	O	0.80			
	R	5.03	5.83	5.83	..
67- Pensioners of Planning Department- Non-Plan					
(xxxix)	O	1.00			
	R	2.99	3.99	3.99	..
69- Pensioners of State Vigilance and Anti Corruption Bureau- Non-Plan					
(xl)	O	12.00			
	R	12.22	24.22	24.22	..
Augmentation in provision by ₹ 9,59.27 lakh through reappropriation in the above forty (xl) cases in March 2014 was due to receipt of more medical reimbursement claims of pensioners.					
71- Pensioners of Forest Department- Non-Plan					
	O	1,50.00			
	S	1,75.00	3,25.00	3,72.70	+47.70

Reasons for the final excess of ₹ 47.70 lakh were awaited (July 2014).

73- Pensioners of Elementary Education-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(i)	O	3,30.00			
	S	75.00	8,30.44	8,30.44	..
	R	4,25.44			
78- Pensioners of Public Works Department- Non-Plan					
(ii)	O	1,80.00			
	R	2,49.45	4,29.45	4,31.66	+2.21
83- Pensioners of Revenue Department- Non-Plan					
(iii)	O	63.80			
	S	29.00	1,45.13	1,45.22	+0.09
	R	52.33			
86- Pensioners of Women and Child Development Department- Non-Plan					
(iv)	O	5.00			
	S	5.00	15.36	15.12	(-)0.24
	R	5.36			

Augmentation in provision by ₹ 7,32.58 lakh through reappropriation in the above four cases in March 2014 was due to receipt of more medical reimbursement claims of pensioners.

2236- Nutrition

02- Distribution of Nutritious Food and Beverages-

101- Special Nutrition Programmes-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	0.01			
S	16,27.09	19,19.20	19,19.20	..
R	2,92.10			

Augmentation in provision by ₹ 2,92.10 lakh through reappropriation in the March 2014 was due to more purchase of material.

Capital Section

(v) 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>			
190- Investments in Public Sector and Other Undertakings -			
01- Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation- Plan			
O	2,60.00	2,02.00	2,02.00
R	(-)58.00		
Reduction in provision by ₹ 58.00 lakh through surrender in March 2014 was due to less investment in development corporation.			
80- <i>General -</i>			
800- Other Expenditure -			
03- Construction of Other Backward Classes Boys/Girls Hostels- Plan			
O	1,00.00		
R	(-)1,00.00		

APPROPRIATION ACCOUNTS
GRANT NO. 19- conclud.

Entire provision of ₹ 1,00.00 lakh was surrendered in March 2014 due to non execution of work. The same amount was also reappropriated last year i.e. 2012-13.

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare -*

190- Investments in Public Sector and Other Undertakings -

02- Women's Development Corporation-Plan

O	1,00.00				
		60.00	60.00	..	
R	(-)40.00				

Reduction in provision by ₹ 40.00 lakh through reappropriation/surrender in March 2014 was due to less investment in women development corporation.

APPROPRIATION ACCOUNTS

GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT AND 2515-OTHER RURAL DEVELOPMENT PROGRAMMES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	4,20,09,87			
		4,60,96,55	4,00,93,00	(-)60,03,55
Supplementary	40,86,68			
Amount surrendered during the year (31 March 2014)				59,96,65

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 60,03.55 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 40,86.68 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2230- Labour and Employment -			
03- Training -			
003- Training of Craftsmen and Supervisors -			
01- Tailoring Centre in Himachal Pradesh- Non-Plan			
O	1,50.31		
		1,13.89	1,14.03
R	(-)36.42		+0.14

Reduction in provision by ₹ 36.42 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement bills of the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

2501- Special Programmes for Rural Development -06- *Self Employment Programmes -*

101- Swaranajayanti Gram Swarojgar Yojana -

02- Swaranajayanti Gramin Swarojgar Yojana-
Plan

(i)	O	2,84.30				
			9.18	9.18		..
	R	(-)2,75.12				

03- District Rural Development Agencies-
Plan

(ii)	O	3,20.00				
			2,08.65	2,08.65		..
	R	(-)1,11.35				

Substantial reduction in provision by ₹ 3,86.47 lakh through reappropriation in the above two cases in March 2014 was due to less release of grant-in-aid.

800- Other Expenditure-

04- Integrated Watershed Management Programme-
Plan

	O	10,28.00				
			3,65.07	3,65.07		..
	R	(-)6,62.93				

Substantial reduction in provision by ₹ 6,62.93 lakh through reappropriation/surrender in March 2014 was due to less receipt of cases .

2505- Rural Employment -01- *National Programmes -*

702- Jawahar Gram Samridhi Yojana -

06- Mahatma Gandhi National Rural Employment
Guarantee Scheme-
Plan

	O	54,99.99				
			37,18.58	37,18.58		..
	R	(-)17,81.41				

Reduction in provision by ₹ 17,81.41 lakh through surrender in March 2014 was due to less release of Grant-in-Aid .

2515- Other Rural Development Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

101-	Panchayati Raj -				
01-	Panchyat Raj Department- Non-Plan				
	O	18,46.67			
			13,13.45	13,13.42	(-)0.03
	R	(-)5,33.22			
	Reduction in provision by ₹ 5,33.22 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less receipt of medical reimbursement claims of the staff party offset by excess due to more touring by the staff.				
09-	Backward Regions Grant Funds- Plan				
	O	25,60.00			
			21,06.00	21,06.00	..
	R	(-)4,54.00			
	Reduction in provision by ₹ 4,54.00 lakh through surrender in March 2014 was due to less receipt of central share.				
102-	Community Development -				
01-	Department of Rural Integrated Development Non-Plan				
	O	76,10.08			
			64,71.21	64,69.74	(-)1.47
	R	(-)11,38.87			
	Reduction in provision by ₹ 11,38.87 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts and receipt of less medical reimbursement claims of the staff.				
18-	Matching Incentive Grant to Mahila Mandal- Non-Plan				
	O	56.00			
			46.04	41.48	(-)4.56
	R	(-)9.96			
	Reduction in provision by ₹ 9.96 lakh through surrender in March 2014 was due to less receipt of cases under the scheme.				
196-	Assistance to Zila Parishads				
01-	Grants to Zila Parishads under Thirteenth Finance Commission- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(i)	O	70,13.50			
	S	19,33.75	76,43.65	76,43.65	..
	R	(-)13,03.60			

197- Assistance to Panchayat Samities-
01- Grants to Panchayat Samitis under Thirteenth Finance Commission- Non-Plan

(ii)	O	42,08.10			
	S	11,60.25	45,86.19	45,86.19	..
	R	(-)7,82.16			

Reduction in provision by ₹ 20,85.76 lakh through surrender in March 2014 in the above two cases was due to non receipt of performance grant from central government.

02- Grants to Panchayat Samitis under Third State Finance Commission- Non-Plan

	O	25,24.27			
			23,78.27	23,78.27	..
	R	(-)1,46.00			

Reduction in provision by ₹ 1,46.00 lakh through reappropriation in March 2014 was due to withdrawal of salary of panchayat samiti from zila parishad.

198- Assistance to Gram Panchayats-
01- Grants to Gram Panchayats Under Thirteenth Finance Commission- Non-Plan

	O	28,05.40			
	S	4,22.26	30,57.47	30,57.47	..
	R	(-)1,70.19			

Reduction in provision by ₹ 1,70.19 lakh through surrender in March 2014 was due to non receipt of performance grant from central government.

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

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

2216- Housing -
03- Rural Housing -

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

102- Provision of House Site to the Landless -

01- Indira Awas Yojna-
Plan

	O	2,50.00			
			4,81.17	4,81.17	..
	R	2,31.17			

Augmentation in provision by ₹ 2,31.17 lakh through reappropriation in March 2014 was due to more expenditure under Indira Awas Yojna.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

101- Swaranajayanti Gram Swarojgar Yojana -

05- National Rural Livelihood Mission Scheme-
Plan

(i)	S	0.01			
			1,08.87	1,08.87	..
	R	1,08.86			

800- Other Expenditure-

01- Integrated Wasteland Development Project-
Plan

(ii)	S	0.01			
			15.76	15.76	..
	R	15.75			

03- Maatri Shakti Beema Yojna-
Non-Plan

(iii)	O	77.00			
			1,78.50	1,78.50	..
	R	1,01.50			

05- Preparation of Micro Watershed Project:-
Plan

(iv)	S	0.01			
			36.00	36.00	..
	R	35.99			

Augmentation in provision by ₹ 2,62.10 lakh through reappropriation in the above four cases in March 2014 was due to receipt of more cases under the scheme.

2505- Rural Employment -

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

60- Other Programmes -					
702- Special Employment Programme-					
02- Draught Prone Area Programmes- Plan					
S	0.01		13.19	13.19	..
R	13.18				

Augmentation in provision by ₹ 13.18 lakh through reappropriation in March 2014 was due to more expenditure under the scheme.

2515- Other Rural Development Programmes -

003- Training -					
01- Panchayati Raj Training Centre- Non-Plan					
O	65.82		1,14.01	1,13.99	(-)0.02
R	48.19				

Augmentation in provision by ₹ 48.19 lakh through reappropriation in March 2014 was due to filling up of vacant posts.

101- Panchayati Raj -					
10- Grant in Aid in Lieu of Royalty on Minerals under Panchayati Raj Act - Non-Plan					
O	0.01		67.18	67.17	(-)0.01
R	67.17				

Augmentation in provision by ₹ 67.17 lakh through reappropriation in March 2014 was due to release of more grants to local bodies for development activities.

13- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan- Plan					
O	33.00				
S	1,80.33		4,94.06	4,94.06	..
R	2,80.73				

Augmentation in provision by ₹ 2,80.73 lakh through reappropriation in March 2014 was mainly due to receipt of more cases under scheme, more expenditure on development and payment of pay and dearness allowance.

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl.

102- Community Development -
10- Construction of Rural Latrines-
Plan

O	5,97.00			
S	70.69	8,34.69	8,34.69	..
R	1,67.00			

Augmentation in provision by ₹ 1,67.00 lakh through reappropriation in March 2014 was due to receipt of more cases for construction under the scheme.

196- Assistance to Zila Parishads-
02- Grant to Zila Parishads Under Third State
Finance Commission-
Non-Plan

O	4,53.89			
		7,06.89	7,06.89	..
R	2,53.00			

Augmentation in provision by ₹ 2,53.00 lakh through reappropriation in March 2014 was due to regularisation of daily wagers.

198- Assistance to Gram Panchayats-
02- Grant to Gram panchayats under Third State
Finance Commission-
Non-Plan

O	34,05.29			
		34,96.89	34,96.89	..
R	91.60			

Augmentation in provision by ₹ 91.60 lakh through reappropriation in March 2014 due to more expenditure on telephone, water charges and electricity bills partly offset by saving due to closing of tailoring centres.

APPROPRIATION ACCOUNTS

GRANT NO. 21 - CO-OPERATION

(HEADS 2404-DAIRY DEVELOPMENT, 2425-CO-OPERATION, 2851-VILLAGE AND SMALL INDUSTRIES, 4404-CAPITAL OUTLAY ON DAIRY DEVELOPMENT, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 6408-LOANS FOR FOOD STORAGE AND WAREHOUSING, 6425-LOANS FOR CO-OPERATION AND 6851-LOANS FOR VILLAGE AND SMALL INDUSTRIES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	25,09,60				
			26,88,88	22,94,68	(-)3,94,20
Supplementary	1,79,28				
Amount surrendered during the year (31 March 2014)					3,94,04
Capital Section					
Voted					
Original	14				
			11,75,08	36,74,95	+ 24,99,87
Supplementary	11,74,94				
Amount surrendered during the year (31 March 2014)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,94.20 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,79.28 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.
- (ii) The excess of ₹ 24,99,87,000 in the voted provision in the Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 24,99.87 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 11,74.94 lakh obtained in March 2014 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 21-contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2425- Co-operation -			
001- Direction and Administration-			
01- Directorate- Non-Plan			
(i) O	3,04.89		
		2,45.43	2,46.52
R	(-)59.46		+1.09
02- District Staff- Non-Plan			
(ii) O	14,91.45		
S	1.13		
		13,03.50	13,02.38
R	(-)1,89.08		(-)1.12
101- Audit of Co-operatives -			
01- Audit Staff- Non-Plan			
(iii) O	6,23.63		
		4,82.69	4,82.57
R	(-)1,40.94		(-)0.12

Reduction in provision by ₹ 3,89.48 lakh through surrender in March 2014 in above three cases was mainly due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
6425- Loans for Co-operation -			
108- Loans to Other Co-operatives -			

APPROPRIATION ACCOUNTS
GRANT NO. 21-concl.

05- Loans to Marketing Co-operatives-
Centrally Sponsored Scheme
Plan

O	0.01				
		0.12	25,00.00	+24,99.88	
R	0.11				

Reasons for huge final excess for ₹ 24,99.88 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS**GRANT NO. 22 - FOOD AND CIVIL SUPPLIES**

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,95,12,60			
		2,71,39,07	2,61,12,74	(-)10,26,33
Supplementary	76,26,47			
Amount surrendered during the year (31 March 2014)				10,26,37
Capital Section				
Voted				
Original	9			
		10,50,09	10,00,00	(-)50,09
Supplementary	10,50,00			
Amount surrendered during the year (31 March 2014)				50,09

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10,26.33 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 76,26.47 lakh obtained in March 2014 proved excessive which points out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 50.09 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 10,50.00 lakh obtained in March 2014 proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2236- Nutrition -				
02- <i>Distribution of Nutritious Food and Beverages-</i>				
101- Special Nutrition Programmes -				
06- Annapurna Scheme- Plan				
O	30.00			
		8.09	8.09	..
R	(-)21.91			
Reduction in provision by ₹ 21.91 lakh through surrender in March 2014 was due to less purchase of material.				
2408- Food Storage and Warehousing -				
01- <i>Food -</i>				
001- Direction and Administration -				
02- Staff of District Forum- Non-Plan				
O	4,15.19			
S	0.29	3,71.56	3,71.55	(-)0.01
R	(-)43.92			
Reduction in provision by ₹ 43.92 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less expenditure on repair, petrol, oil and lubricant charges.				
3456- Civil Supplies -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	3,03.01			
		2,40.52	2,40.52	..
R	(-)62.49			
Reduction in provision by ₹ 62.49 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less receipt of medical reimbursement claim of the staff partly offset by excess due to more expenditure on more advertisement of departments policies.				

APPROPRIATION ACCOUNTS
GRANT NO. 22-contd.

02- District Offices-
Non-Plan

O	7,11.57			
		5,43.46	5,43.33	(-)0.13
R	(-)1,68.11			

Reduction in provision by ₹ 1,68.11 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts, less receipt of medical reimbursement claims of the staff partly offset by excess due to meet the liabilities of transportation charges.

05- Computerisation of Targeted Public Distribution
System-
Centrally Sponsored Scheme
Plan

(i)	S	4,23.59			
		
	R	(-) 4,23.59			
	Plan				
(ii)	S	4,24.00			
			22.62	22.62	..
	R	(-) 4,01.38			

Reduction in provision by ₹ 8,24.97 lakh in the above two cases through surrender in March 2014 was due to non completion of codal formalities.

3475- Other General Economic Services -

106- Regulation of Weights and Measures -

01- Weights and Measures Organisation-
Non-Plan

O	2,52.75			
		2,13.27	2,13.46	+0.19
R	(-)39.48			

Reduction in provision by ₹ 39.48 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts partly offset by excess due to more receipt of travelling allowance claims of the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 22-contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2408- Food Storage and Warehousing -			
01- Food -			
102- Food Subsidies -			
10- Antodya Ann Yojna- Non Plan			
O	5,00.00		
S	5,78.59	9,99.73	9,99.73
R	1,21.14		..

Augmentation in provision by ₹ 1,21.14 lakh through reappropriation in March 2014 was due to clearance of pending liabilities of previous year.

- 3456- Civil Supplies -**
001- Direction and Administration -
04- Consumer Awareness-
Centrally Sponsored Scheme
Plan

O	0.01		
R	13.44	13.45	13.45

Augmentation in provision by ₹ 13.44 lakh through reappropriation in March 2014 was due to more expenditure on execution of consumer awareness activities.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
5475- Capital Outlay on Other General Economic Services -			
102- Civil supplies-			

APPROPRIATION ACCOUNTS
GRANT NO. 22-concl.

01- Buildings-					
Centrally Sponsored Scheme					
Plan					
O	0.01				
S	50.00	..	..	..
R	(-)50.01				

Entire provision of ₹ 50.01 lakh reappropriated in March 2014 due to non execution of construction works.

APPROPRIATION ACCOUNTS

GRANT NO. 23 - POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,76,51,50			
		2,76,51,50	6,68,65	(-)2,69,82,85
Supplementary	..			
Amount surrendered during the year (31 March 2014)				2,69,82,83
Capital Section				
Voted				
Original	3,67,97,01			
		4,87,27,40	4,74,42,52	(-)12,84,88
Supplementary	1,19,30,39			
Amount surrendered during the year (31 March 2014)				75,03,76

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 12,84.88 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,19,30.39 lakh obtained in March 2014 proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

2045- Other Taxes and Duties on Commodities and Services -

103- Collection Charges-Electricity Duty -

01- Electrical Inspectorate-
Non-Plan

O	2,48.53				
		1,78.35	1,78.34	(-)0.01	
R	(-)70.18				

Reduction in provision by ₹ 70.18 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

2801- Power -

80- General -

101- Assistance to Electricity Boards -

02- Interest Subsidy-
Non-Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reappropriated in March 2014 due to less claim for interest subsidy.

07- Subsidy on Account of Tariff Roll Back-
Non-Plan

O	2,70,00.00				
		
R	(-)2,70,00.00				

Entire provision of ₹ 2,70,00.00 lakh was reappropriated/surrender in March 2014 due to no demand raised by Himachal Pradesh State Electricity Board and less claim for subsidy on account of tariff roll.

800- Other Expenditure -

03- Expenditure on Payment of Arbitration Fee-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

O	5.00								
R	(-)5.00								

Entire provision of ₹ 5.00 lakh was surrendered in March 2014 due to non claim from the lawyers.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
2059- Public Works-				
01- Office Buildings-				
053- Maintenance and repairs-				
78- Maintenance of Electrical office-Non-Plan				

O	0.01								
R	4.77								

Augmentation in provision by ₹ 4.77 lakh through reappropriation in March 2014 was due to repair of office building.

2801- Power -				
80- General -				
001- Direction and Administration-				
01- Directorate of Energy-Non-Plan				

O	2,66.93								
R	88.60								

Augmentation in provision by ₹ 88.60 lakh through reappropriation in March 2014 was due to payment of salary for the month of March 2014 in the same month, receipt of more travelling allowance and medical reimbursement claims of the staff partly offset by saving due to receipt of less claim from the lawyers.

Capital Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 23-concl'd.

4801- Capital Outlay on Power Projects -01- *Hydel Generation -*

190- Investment in Public Sector and other Undertakings -

07- Equity Contribution to Himachal Pradesh Transmission Corporation Limited- Plan

O	16,36.00			
		8,00.00	8,00.00	..
R	(-)8,36.00			

Reduction in provision by ₹ 8,36.00 lakh through reappropriation/surrender in March 2014 was due to less investment in Himachal Pradesh Transmission Corporation Limited.

09- Equity Contribution in Himachal Pradesh State Electricity Board Limited- Plan

O	49,71.00			
		25,00.00	25,00.00	..
R	(-)24,71.00			

Reduction in provision by ₹ 24,71.00 lakh through reappropriation/surrender in March 2014 was due to less investment in Himachal Pradesh State Electricity Board Limited.

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

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

6801- Loans for Power Projects -

190- Loans to Public Sector and other Undertakings-

01- Loan to Himachal Pradesh Power Corporation- Plan

O	1,62,62.00			
S	1,19,30.39	2,39,95.64	3,02,14.52	+62,18.88
R	(-)41,96.75			

In view of the substantial final excess of ₹ 62,18.88 lakh the reduction in provision by ₹ 41,96.75 lakh through reappropriation in March 2014 due to less sanction of loan to Himachal Pradesh Power Corporation proved unrealistic.

Reasons for the substantial final excess of ₹ 62,18.88 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS

GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS AND 2216-HOUSING)

		Total grant		Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	22,89,29				
		22,89,29		21,67,27	(-)1,22,02
Supplementary	..				
Amount surrendered during the year (31 March 2014)					1,23,63

COMMENTS

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

		Total grant		Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -					
001- Direction and Administration -					
01- Directorate- Non-Plan					
O	1,23.74				
		95.77		96.22	+0.45
R	(-)27.97				
Reduction in provision by ₹ 27.97 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to purchase of new vehicle.					
101- Purchase and Supply of Stationery Stores -					
01- Stationery- Non-Plan					
O	3,57.08				
		3,45.32		3,45.32	..
R	(-)11.76				

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

Reduction in provision by ₹ 11.76 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less purchase of stationery stores.

103- Government Presses -

01- Himachal Pradesh Government Presses-
Non-Plan

	O	14,24.09			
			12,61.85	12,63.01	+1.16
	R	(-)1,62.24			

Reduction in provision by ₹ 1,62.24 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to purchase of new office furniture, stationery and printing charges.

104- Cost of Printing by Other Sources -

01- Private Presses-
Non-Plan

(i)	O	10.89			
			5.22	5.22	..
	R	(-)5.67			

02- Other Government Presses-
Non-Plan

(ii)	O	16.02			
			10.52	10.52	..
	R	(-)5.50			

Reduction in provision by ₹ 11.17 lakh through surrender in March 2014 in the above two cases was due to non filling up of vacant posts.

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

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

2058- Stationery and Printing -

101- Purchase and Supply of Stationery Stores -

02- Purchase of Stationery for Boards/Corporations
and Public Undertakings-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 24-concl.

(i)	O	99.23			
			1,64.23	1,64.23	..
	R	65.00			
103-	Government Presses-				
02-	Printing for Boards, Corporations and Public				
	Undertakings-				
	Non-Plan				
(ii)	O	1,87.43			
			1,97.43	1,97.43	..
	R	10.00			

Augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2014 in the above two cases was due to more purchase of stationery.

2059- Public Works -

- 01- *Office Buildings -*
- 053- Maintenance and Repairs -
- 13- Maintenance Expenditure of Printing and Stationery Department- Non-Plan

	O	0.01			
			18.55	18.55	..
	R	18.54			

Augmentation in provision by ₹ 18.54 lakh through reappropriation in March 2014 was due to more expenditure on repair of the roof of general store, central heating and blowers.

APPROPRIATION ACCOUNTS

GRANT NO. 25 - ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT AND 5055-CAPITAL OUTLAY ON ROAD TRANSPORT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,30,00,08			
		1,66,85,24	1,65,18,79	(-)1,66,45
Supplementary	36,85,16			
Amount surrendered during the year (31 March 2014)				1,68,69

Capital Section

Voted				
Original	34,10,00			
		36,60,00	36,60,00	..
Supplementary	2,50,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,66.45 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 36,85.16 lakh obtained in March 2014 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) | | | |
| 3055- Road Transport - | | | |
| 001- Direction and Administration - | | | |
| 01- Directorate- | | | |
| Non-Plan | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 25-concl.

O	7,03.90			
S	33.98	5,69.54	5,71.78	+2.24
R	(-),68.34			

Reduction in provision by ₹ 1,68.34 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

3056- Inland Water Transport -

001- Direction and Administration -

01- Providing of Staff for Inland Water Transport.-
Non-Plan

O	5.72			
		3.85	3.86	+0.01
R	(-)1.87			

Reduction in provision by ₹ 1.87 lakh through surrender in March 2014 was due to non filling up of vacant posts.

Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 was reduced through surrender in March 2014 due to non deployment of staff for surfaced transport.

APPROPRIATION ACCOUNTS

GRANT NO. 26 - TOURISM AND CIVIL AVIATION

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL
OUTLAY ON CIVIL AVIATION AND 5452-CAPITAL OUTLAY ON TOURISM)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	25,50,51			
		25,86,07	25,75,54	(-)10,53
Supplementary	35,56			
Amount surrendered during the year (31 March 2014)				13,57
Capital Section				
Voted				
Original	2,00,02			
		2,00,02	2,00,00	(-)2
Supplementary	..			
Amount surrendered during the year (31 March 2014)				2

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10.53 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 35.56 lakh obtained in March 2014 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)			
3452- Tourism -			
80- General -			
001- Direction and Administration -			

APPROPRIATION ACCOUNTS
GRANT NO. 26-concl.

02- Field Staff-
Non-Plan

O	2,64.48			
S	1.85	2,57.19	2,61.66	+4.47
R	(-)9.14			

Reduction in provision by ₹ 9.14 lakh through surrender in March 2014 was due to non filling up of vacant posts and less receipt of petrol, oil and lubricant charges and maintenance claims of vehicles.

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 expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,79,61,49			
		1,79,61,49	1,00,73,98	(-)78,87,51
Supplementary	..			
Amount surrendered during the year (31 March 2014)				78,87,66
Capital Section				
Voted				
Original	41,67,67			
		45,47,32	45,25,16	(-)22,16
Supplementary	3,79,65			
Amount surrendered during the year (31 March 2014)				22,16

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 22.16 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 3,79.65 lakh obtained in March 2014 proved excessive.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure | Excess (+)
Saving (-) |
|----------------|-------------|--------------------|--------------------------|
| (₹ in lakhs) | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

2203- Technical Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	1,94.15				
		1,54.96	1,54.96	..	
R	(-)39.19				

Reduction in provision by ₹ 39.19 lakh through reappropriation in March 2014 was due to non filling up of the vacant posts, receipt of less demand from beneficiaries and receipt of less medical reimbursement claims of the staff.

105- Polytechnics

01- Government Polytechnics-
Plan

O	4,00.00				
		2,63.20	2,63.31	+0.11	
R	(-)1,36.80				

Reduction in provision by ₹ 1,36.80 lakh through reappropriation/surrender in March 2014 was due to less purchase of machinery and equipment, material for polytechnics, less organisation of camps, seminars, receipt of less rent bills, less engagement of daily wagers and less expenditure on polytechnic professors partly offset by excess due to payment of salary of March 2014 in the same month.

2225- Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities -02- *Welfare of Scheduled Tribes -*

277- Education -

03- Education-
Non-Plan

(i)	O	4.02			
			2.12	2.09	(-)0.03
	R	(-)1.90			

03- *Welfare of Backward Classes -*

277- Education -

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

04- Technical Scholarships- Non-Plan					
(ii)	O	15.19			
			10.12	10.12	..
	R	(-)5.07			

Reduction in provision by ₹ 6.97 lakh through reappropriation/surrender in March 2014 in the above two cases was due to less receipt of demand from beneficiaries.

2230- Labour and Employment -

01- Labour -

101- Industrial Relations -

01- Enforcement of Labour Laws-
Non-Plan

	O	2,82.34			
			2,66.95	2,67.03	+0.08
	R	(-)15.39			

Reduction in provision by ₹ 15.39 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less advertisement of departmental schemes partly offset by excess due to more expenditure on engagement of daily wagers.

02- Settlement of Disputes-
Non-Plan

	O	1,16.14			
			97.77	97.67	(-)0.10
	R	(-)18.37			

Reduction in provision by ₹ 18.37 lakh through reappropriation/surrender in March 2014 was due to less engagement of daily wagers and non filling up of vacant posts.

103- General Labour Welfare -

01- Education-
Non-Plan

(i)	O	1.59			
		
	R	(-)1.59			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

02- <i>Employment Services -</i>					
001- Direction and Administration -					
01- Staff at Directorate of Employment- Non-Plan					
(ii)	O	49.64			
			36.23	36.23	..
	R	(-)13.41			
Reduction in provision by ₹ 15.00 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non filling up of vacant posts.					
101- Employment Services -					
01- Extension of Coverage of Employment Services- Non-Plan					
	O	6,86.71			
			5,94.61	5,94.61	..
	R	(-)92.10			
Reduction in provision by ₹ 92.10 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to more expenditure on repairs and petrol, oil and lubricant charges.					
02- Vocational Guidance and Employment Counselling- Non-Plan					
	O	23.02			
			17.98	17.98	..
	R	(-)5.04			
Reduction in provision by ₹ 5.04 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.					
Plan					
	O	24.00			
			16.23	16.23	..
	R	(-)7.77			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 7.77 lakh through reappropriation in March 2014 was due to less organisation of seminars and camps.

03- University Employment and Guidance Bureau-
Non-Plan

O	5.14				
		1.00	1.00	..	
R	(-)4.14				

Reduction in provision by ₹ 4.14 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

03- *Training -*
003- Training of Craftsmen and Supervisors -
09- Skill Development Allowance-
Non-Plan

O	1,00,00.00				
		14,24.24	14,24.24	..	
R	(-)85,75.76				

Reduction in provision by ₹ 85,75.76 lakh through reappropriation/surrender in March 2014 was due to less applications received under skill development allowance scheme.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2203- Technical Education -			
105- Polytechnics -			
04- Up gradation of Existing Government Polytechnics- Centrally Sponsored Scheme Plan			
O	0.01		
		4,03.00	4,03.00
R	4,02.99		..

Augmentation in provision by ₹ 4,02.99 lakh through reappropriation in March 2014 was due to more purchase of machinery and equipment.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

05- Government Polytechnics under Central
Assistance in Community Development through
Polytechnic-
Centrally Sponsored Scheme
Plan

O	0.01				
		37.20	37.20		..
R	37.19				

Augmentation in provision by ₹ 37.19 lakh through reappropriation in March 2014 was due to more expenditure on implementation of scheme.

112- Engineering/Technical Colleges and Institutes -
01- Government Engineering College-
Non-Plan

O	3,97.05				
		4,10.13	4,10.13		..
R	13.08				

Augmentation in provision by ₹ 13.08 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and increase in rates of daily wagers partly offset by saving due to receipt of less rent and tax bills.

Plan

O	1,00.00				
		1,35.57	1,35.57		..
R	35.57				

Augmentation in provision by ₹ 35.57 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

02- Government Engineering Colleges Under World
Bank Project Phase-II-
Centrally Sponsored Scheme
Plan

O	0.03				
		2,37.15	2,37.15		..
R	2,37.12				

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Augmentation in provision by ₹ 2,37.12 lakh through reappropriation in March 2014 was due to implementation of scheme.

2230- Labour and Employment -

02- *Employment Service-*

004- Research , Survey and Statistics-

01- Collection of Employment Market Information-
Plan

R	5.60		5.60	5.60	..
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Augmentation without provision of funds by ₹ 5.60 lakh through reappropriation in March 2014 was due to more organisation of seminars and camps. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

03- *Training-*

003- Training of Craftsmen and Supervisors -

05- Training of Craftsmen and Supervisors-
Non-Plan

O	30,72.32				
			31,15.07	31,15.04	(-)0.03
R	42.75				

Augmentation in provision by ₹ 42.75 lakh through reappropriation in March 2014 was due to more purchase of machinery partly offset by saving due to non filling up of vacant posts.

Plan

O	1,09.99				
			2,44.68	2,44.77	+0.09
R	1,34.69				

Augmentation in provision by ₹ 1,34.69 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month, more purchase of machinery and construction material.

07- Centre of Excellence under World Bank
Assistance-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 27- conclud.

Plan				
O	0.03			
		1,05.03	1,05.09	+0.06
R	1,05.00			

Augmentation in provision by ₹ 1,05.00 lakh through reappropriation in March 2014 was mainly due to payment of salary of March 2014 in the same month and more purchase of material.

Plan				
O	5.00			
		29.94	29.95	+0.01
R	24.94			

Augmentation in provision by ₹ 24.94 lakh through reappropriation in March 2014 was due to more purchase of machinery.

09- Skill Development Allowance-
Plan

O	0.01			
		12.37	12.37	..
R	12.36			

Augmentation in provision by ₹ 12.36 lakh through reappropriation in March 2014 was due to more applications received under skill development allowance scheme.

Capital Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
4250- Capital Outlay on Other Social Services -				
201- Labour -				
01- Buildings- Plan				
O	35.00			
		13.01	13.01	..
R	(-)21.99			

Reduction in provision by ₹ 21.99 lakh through reappropriation/surrender in March 2014 was due to less execution of work.

APPROPRIATION ACCOUNTS

GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY

PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 3054-ROADS AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	1,71,88,97				
			1,78,05,03	2,67,48,68	+89,43,65
Supplementary	6,16,06				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	18,97,00				
			18,97,00	18,96,89	(-)11
Supplementary	..				
Amount surrendered during the year (31 March 2014)					
					11

NOTES AND COMMENTS

- (i) The excess of ₹ 89,43,65,486 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 89,43.65 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,16.06 lakh obtained in March 2014 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) |

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

192- Assistance to Municipalities/Municipal Councils-

02- Urban Infrastructure Development Scheme for Small and Medium Towns- Plan

O	30,00.00	30,00.00	1,10,47.94	+80,47.94
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Reasons for the substantial final excess of ₹ 80,47.94 lakh were awaited (July 2014).

80- *General -*

191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc -

04- Sawarn Jayanti Shahri Rojgar Yojna- Centrally Sponsored Scheme Plan

O	0.01			
		8.64	8.64	..
R	8.63			

Augmentation in provision by ₹ 8.63 lakh through reappropriation in March 2014 was due to more demand from beneficiaries.

05- Rajiv Awas Yojna - Plan

O	0.01			
		6,73.72	10,90.00	+4,16.28
R	6,73.71			

In view of the final excess of ₹ 4,16.28 lakh augmentation in provision by ₹ 6,73.71 lakh through reappropriation in March 2014 was due to more demand from beneficiaries proved inadequate .

Reasons for the final excess of ₹ 4,16.28 lakh were awaited (July 2014).

41- Funds under Jawahar Lal Nehru National urban Renewal Mission- Plan

O	8,00.00			
		8,76.85	11,49.15	+2,72.30
R	76.85			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

In view of the final excess of ₹ 2,72.30 lakh augmentation in provision by ₹ 76.85 lakh through reappropriation in March 2014 was due to more execution of works proved inadequate.

Reasons for the final excess for ₹ 2,72.30 lakh were awaited (July 2014).

43- Thirteenth Finance Commission Award-
Non-Plan

O	4,25.00			
		4,76.88	4,76.88	..
R	51.88			

Augmentation in provision by ₹ 51.88 lakh through reappropriation in March 2014 was due to more execution of work.

192- Assistance to Municipalities/Municipal Councils-
01- State Finance Commission Award-
Non-Plan

O	38,51.32			
S	3,32.06	42,17.53	42,93.48	+75.95
R	34.15			

In view of the final excess of ₹ 75.95 lakh augmentation in provision by ₹ 34.15 lakh through reappropriation in March 2014 was due to more demand of beneficiaries proved inadequate.

Reasons for the final excess for ₹ 75.95 lakh were awaited (July 2014).

04- Swarn Jayanti Shahri Rojgar Yojna-
Centrally Sponsored Scheme
Plan

O	0.01			
		1,17.00	1,17.00	..
R	1,16.99			

Augmentation in provision by ₹ 1,16.99 lakh through reappropriation in March 2014 was due to receipt of more claim of beneficiaries.

10- Thirteenth Finance Commission Award-
Non-Plan

O	12,19.00	12,19.00	13,49.72	+1,30.72
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APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reasons for the final excess for ₹ 1,30.72 lakh were awaited (July 2014).

193-	Assistance to Nagar Panchayats/Notified Area -				
01-	State Finance Commission Award- Non-Plan				
(i)	O	8,85.94			
			9,00.71	9,00.71	..
	R	14.77			
04-	Swaran Jayanti Shahri Rojgar Yojna- Centrally Sponsored Scheme Plan				
(ii)	O	0.01			
			62.27	62.27	..
	R	62.26			

Augmentation in provision by ₹ 77.03 lakh through reappropriation in March 2014 in the above two cases was due to more demand from beneficiaries.

09-	Thirteenth Finance Commission Award- Non-Plan				
	O	4,19.00			
			4,62.52	4,62.52	..
	R	43.52			

Augmentation in provision by ₹ 43.52 lakh through reappropriation in March 2014 was due to more execution of work.

(iv)	Above excess was partly counter balanced with saving under the following heads :-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		

2217- Urban Development -

- 03- *Integrated Development of Small and Medium Towns -*
- 193- Assistance to Nagar Panchayats/Notified Area Committees -
- 02- Infrastructure Scheme for Development of Small and Medium Cities-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

O	9,70.00				
		2,87.67	2,87.67		..
R	(-)6,82.33				

Reduction in provision by ₹ 6,82.33 lakh through reappropriation/surrender in March 2014 was due to non fulfilment of codal formalities.

80- *General -*

001- Direction and Administration -

01- Directorate of Urban Local Bodies-
Non-Plan

O	2,35.88				
		1,90.36	1,90.84		+0.48
R	(-)45.52				

Reduction in provision by ₹ 45.52 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less receipt of rent, rates and tax bills.

02- Directorate of Town and Country Planning
Organisation-
Non-Plan

O	10,07.72				
		9,13.27	9,13.25		(-)0.02
R	(-)94.45				

Reduction in provision by ₹ 94.45 lakh through reappropriation in March 2014 was due to non filling up of vacant posts, less engagement of daily wagers and less receipt of electricity, telephone and water charges bills partly offset by excess due to clearance of pending medical reimbursement claims of the staff.

192- Assistance to Municipalities/Municipal Councils-
10- Thirteenth Finance Commission Award-
Plan

O	9,09.54				
		6,59.54	6,59.54		..
R	(-)2,50.00				

Reduction in provision by ₹ 2,50.00 lakh through reappropriation in March 2014 was due to less execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 28-concl.

193-	Assistance to Nagar Panchayats/Notified Area Committees -				
04-	Swaran Jayanti Shahri Rojgar Yojna-Plan				
	O	13.00			
			6.92	6.92	..
	R	(-)6.08			

Reduction in provision by ₹ 6.08 lakh through reappropriation in March 2014 was due to less demand from beneficiaries.

APPROPRIATION ACCOUNTS

GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	28,86,94,23				
		31,46,00,48	28,97,10,56		(-)2,48,89,92
Supplementary	2,59,06,25				
Amount surrendered during the year (31 March 2014)					3,41,98
Charged					
Original	24,31,48,69				
		25,03,22,92	24,80,86,06		(-)22,36,86
Supplementary	71,74,23				
Amount surrendered during the year (31 March 2014)					4,91,27
Capital Section					
Voted					
Original	11,38,02				
		11,38,03	6,86,14		(-)4,51,89
Supplementary	1				
Amount surrendered during the year (31 March 2014)					4,37,35

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Charged

<i>Original</i>	17,14,45,41		19,24,45,88	17,04,26,95	(-)2,20,18,93
<i>Supplementary</i>	2,10,00,47				

Amount surrendered during the year 1,00
(31 March 2014)

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,48,89.92 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,59,06.25 lakh obtained in March 2014 proved excessive and surrender of ₹ 3,41.98 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 22,36.86 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 71,74.23 lakh obtained in March 2014 proved excessive and surrender of ₹ 4,91.27 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 4,51.89 lakh in the voted provision in the Capital Section, the surrender of ₹ 4,37.35 lakh in March 2014 proved inadequate.
- (iv) In view of the final saving of ₹ 2,20,18.93 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 2,10,00.47 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 1.00 lakh unrealistic which points out the need for good budgeting and better control over expenditure.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2054- Treasury and Accounts Administration -			
095- Directorate of Accounts and Treasuries -			
03- Setting up of Data Base for Government Employee/Pensioners under Thirteenth Finance Commission- Non-Plan			
O	1,00.00		
		87.40	87.40
R	(-)12.60		..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 12.60 lakh through reappropriation/surrender in March 2014 was due to less purchase of office articles.

097- Treasury Establishment -

01- District Treasury and Sub-Treasuries-
Non-Plan

O	23,19.26				
		19,02.93	18,94.57	(-)8.36	
R	(-)4,16.33				

Reduction in provision by ₹ 4,16.33 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant post partly offset by excess due to payment of electricity, water, telephone charges, newly hired accommodation, receipt of travelling expenses claims and increase in the rates of daily wages.

098- Local Fund Audit -

01- Local Fund Audit Organisation-
Non-Plan

O	6,47.52				
		5,71.22	5,71.22	..	
R	(-)76.30				

Reduction in provision by ₹ 76.30 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to more expenditure on payment of electricity, water and telephone charges, receipt of more travelling allowance and medical reimbursement claims of the staff.

2070- Other Administrative Services -

105- Special Commission of Enquiry -
02- State Finance Commission-
Non-Plan

O	65.78				
		32.01	32.01	..	
R	(-)33.77				

Reduction in provision by ₹ 33.77 lakh through reappropriation in March 2014 was due to non filling up of vacant posts, less expenditure on professional and special services, less expenditure on petrol, oil and lubricants, less receipt of telephone, water and electricity bills, less engagement of daily wagers and less receipt of medical reimbursement bills.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

2071- Pensions and other Retirement benefits -					
01- Civil -					
101- Superannuation and Retirement Allowances -					
03- Superannuation from 1.11.1966- Non-Plan					
(i)	O	14,33,63.14			
			15,76,00.00	15,18,01.88	(-)57,98.12
	S	1,42,36.86			
102- Commuted value of Pensions -					
02- Payments from 1.11.1966- Non-Plan					
(ii)	O	2,49,36.68			
			2,75,00.00	2,41,17.09	(-)33,82.91
	S	25,63.32			
104- Gratuities -					
02- Payments from 1.11.1966 Gratuities- Non-Plan					
(iii)	O	3,97,97.17			
			4,00,00.00	3,28,48.93	(-)71,51.07
	S	2,02.83			
105- Family Pensions -					
02- Payments from 1.11.1966- Non-Plan					
(iv)	O	4,17,67.63			
			4,60,00.00	3,90,26.23	(-)69,73.77
	S	42,32.37			
115- Leave Encashment Benefits -					
01- Leave Encashment- Non-Plan					
(v)	O	2,31,10.74			
			2,55,00.00	2,28,84.08	(-)26,15.92
	S	23,89.26			

Final saving for ₹ 2,59,21.79 lakh in the above five cases were due to receipt of less cases than anticipated.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

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

111- Vital Statistics -

01- Headquarters and District Staff-
Non-Plan

O	6,99.34			
		6,15.65	6,15.65	..
R	(-)83.69			

Reduction in provision by ₹ 83.69 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts.

112- Economic Advice and Statistics -

03- Strengthening of Statistical Infrastructure Under
Thirteenth Finance Commission Award-
Non-Plan

O	2,40.00			
		1,98.22	1,98.22	..
R	(-)41.78			

Reduction in provision by ₹ 41.78 lakh through reappropriation in March 2014 was due to less expenditure on receipt of travelling allowance claims of the staff and less convening of meetings partly offset by excess due to more purchase of office articles and receipt of more honorarium claims.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2047- Other Fiscal Services -			
103- Promotion of Small Savings -			
02- District Establishment- Non-Plan			
O	31.98		
		39.56	40.68
R	7.58		+1.12

Augmentation in provision by ₹ 7.58 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

2054- Treasury and Accounts Administration -

095- Directorate of Accounts and Treasuries -

01- Headquarters Organisation-
Non-Plan

O	4,86.30			
		5,31.45	5,32.81	+1.36
R	45.15			

Augmentation in provision by ₹ 45.15 lakh through reappropriation in March 2014 was due to payment of wages to outsource staff and receipt of more medical reimbursement claims partly offset by saving due to non filling up of vacant posts, less receipt of professional and special services bills and travelling allowance claims of the staff.

2059- Public Works -01- *Office Buildings -*

053- Maintenance and Repairs -

05- Maintenance Expenditure of Treasury and
Accounts Department-
Non-Plan

O	0.01			
S	46.09	74.90	74.90	..
R	28.80			

Augmentation in provision by ₹ 28.80 lakh through reappropriation in March 2014 was due to more repair of office building.

2071- Pensions and Other Retirement benefits -01- *Civil -*

101- Superannuation and Retirement Allowances -

04- Contributory Pension Scheme-
Non-Plan

O	97,13.65			
S	20,00.00	1,19,20.31	1,31,07.52	+11,87.21
R	2,06.66			

Augmentation in provision by ₹ 2,06.66 lakh through reappropriation in March 2014 was due to increase in number of employees under the scheme.

Excess of ₹ 11,87.21 lakh was due to increase in the number of employees and employer share .

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

111- Pensions to Legislators -

01- State Legislatures-
Non-Plan

	O	6,39.86			
			8,00.00	9,93.82	+1,93.82
	S	1,60.14			

Final excess of ₹ 1,93.82 lakh was due to increase in pension of legislatures.

3454- Census Surveys and Statistics -

02- *Surveys and Statistics -*

112- Economic Advice and Statistics -

01- Expenditure on Economic Services-
Centrally Sponsored Scheme
Plan

(i)	O	0.07			
			38.32	37.72	(-)0.60
	R	38.25			

02- State Strategic Plan Under -
Centrally Sponsored Scheme
Plan

(ii)	O	0.06			
			4.66	4.66	..
	R	4.60			

Augmentation in provision by ₹ 42.85 lakh in the above two cases in March 2014 was due to release of central share.

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

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

2049- Interest Payments -

01- *Interest on Internal Debt -*

101- Interest on Market Loans -

04- 8.52 Per cent Himachal Pradesh State
Development Loan 2020-
Non-Plan

(i)	O	25,56.00			
			25,56.00	7,66.80	(-) 17,89.20

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

06-	8.52	Per cent Himachal Pradesh State Development Loan 2021-Non-Plan				
(ii)	<i>O</i>	<i>15,33.60</i>	<i>15,33.60</i>	<i>7,66.80</i>	<i>(-) 7,66.80</i>	
21-	8.48	Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(iii)	<i>S</i>	<i>42,40.00</i>	<i>42,40.00</i>	<i>21,20.00</i>	<i>(-) 21,20.00</i>	
22-	8.42	Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(iv)	<i>S</i>	<i>8,42.00</i>	<i>8,42.00</i>	<i>4,21.00</i>	<i>(-) 4,21.00</i>	
24-	8.31	Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(v)	<i>S</i>	<i>10,38.75</i>	<i>10,38.75</i>	<i>..</i>	<i>(-) 10,38.75</i>	
34-	8.24	Per cent Himachal Pradesh State Development Loan 2023-Non-Plan				
(vi)	<i>S</i>	<i>10,30.00</i>	<i>10,30.00</i>	<i>..</i>	<i>(-) 10,30.00</i>	
47-	6.20	Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(vii)	<i>O</i>	<i>8,75.57</i>	<i>8,75.57</i>	<i>..</i>	<i>(-) 8,75.57</i>	
50-	6.35	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan				
(viii)	<i>O</i>	<i>4,93.40</i>	<i>4,93.40</i>	<i>..</i>	<i>(-) 4,93.40</i>	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

52- 7.77 Per cent Himachal Pradesh State
Development Loan 2015-
Non-Plan

(ix)	<i>O</i>	<i>15,54.02</i>	<i>15,50.13</i>	<i>7,80.89</i>	<i>(-) 7,69.24</i>
	<i>R</i>	<i>(-)3.89</i>			

Reasons for the final saving for ₹ 93,03.96 lakh in the above nine cases were awaited (July 2014).

63- 9.39 Per cent Himachal Pradesh State
Development Loan 2023-
Non-Plan

<i>S</i>	<i>0.01</i>	<i>4,79.36</i>	<i>..</i>	<i>(-) 4,79.36</i>
<i>R</i>	<i>4,79.35</i>			

In view of the final saving of ₹ 4,79.36 lakh the augmentation in appropriation by ₹ 4,79.35 lakh through reappropriation in March 2014 was due to payment of interest proved unrealistic.

Reasons for the final saving for ₹ 4,79.36 were awaited (July 2014).

81- 8.50 Per cent Himachal Pradesh State
Development Loan 2017-
Non-Plan

(i)	<i>O</i>	<i>17,00.00</i>	<i>17,00.00</i>	<i>8,50.00</i>	<i>(-) 8,50.00</i>
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86- 8.82 Per cent Himachal Pradesh State
Development Loan 2018-
Non-Plan

(ii)	<i>O</i>	<i>9,87.84</i>	<i>9,87.84</i>	<i>4,93.92</i>	<i>(-) 4,93.92</i>
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Reasons for the final saving for ₹ 13,43.92 lakh in the above two cases were awaited (July 2014).

89- Per cent Himachal Pradesh State
Development Loan (New Loan)-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

<i>O</i>	1,38,70.00				
		
<i>R</i>	(-)1,38,70.00				

Entire appropriation of ₹ 1,38,70.00 lakh was reduced through reappropriation in March 2014 due to nil payment of interest because of non receipt of anticipated loan.

200-	Interest on Internal Debts -				
07-	National Bank for Agriculture and Rural Development- Non-Plan				
<i>O</i>	1,12,00.00				
		1,05,15.99	1,05,15.67	(-) 0.32	
<i>R</i>	(-)6,84.01				

Reduction in appropriation by ₹ 6,84.01 lakh the through reappropriation in March 2014 was due to payment of interest because of less receipt of loan.

20-	Non-Subsidiary Loan Register Borrowing/Infrastructure Borrowing Development Board - Non-Plan				
<i>O</i>	50,92.35				
		48,55.54	48,55.54	..	
<i>R</i>	(-)2,36.81				

Reduction in appropriation by ₹ 2,36.81 lakh through reappropriation in March 2014 was due to payment of less interest because of prepayment of loan.

305-	Management of Debt -				
01-	Management of Debt- Non-Plan				
<i>O</i>	3,00.00				
		3,00.00	1,58.23	(-) 1,41.77	

Reasons for the final saving for ₹ 1,41.77 lakh were awaited (July 2014).

- 03- Interest on Small Savings, Provident Funds etc. -
104- Interest on State Provident Funds -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

03- All India Services Provident Fund-
Non-Plan

<i>O</i>	3,30.00				
		3,63.00	1,70.05	(-) 1,92.95	
<i>R</i>	33.00				

Final saving for ₹ 1,92.95 lakh was due to reduction in the rate of interest from 8.80 per cent to 8.70 per cent.

(viii) Above saving was counter balanced with 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 -				
	05- 8.38 Per cent Himachal Pradesh State Development Loan 2020- Non-Plan				
(i)	<i>O</i>	51,95.60	51,95.60	64,73.60	+12,78.00
	15- 8.94 Per cent Himachal Pradesh State Development Loan 2022- Non-Plan				
(ii)	<i>O</i>	36,65.40	36,65.40	46,95.40	+10,30.00
	42- 6.40 Per cent Himachal Pradesh State Development Loan 2013- Non-Plan				
(iii)	<i>O</i>	6,08.98	6,08.98	13,82.10	+ 7,73.12
	43- 6.35 Per cent Himachal Pradesh State Development Loan 2013- Non-Plan				
(iv)	<i>O</i>	3,92.33	3,92.33	8,85.72	+ 4,93.39

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

44-	6.20 Per cent Himachal Pradesh State Development Loan 2013- Non-Plan				
(v)	<i>O</i>	4,37.78	4,37.78	8,75.57	+4,37.79
51-	8.50 Per cent Power Bond- Non-Plan				
(vi)	<i>O</i>	1,94.06	1,94.06	9,39.57	+7,45.51
Reasons for the final excess for ₹ 47,57.81 lakh in the above six cases were awaited (July 2014).					
55-	7.62 Per cent Himachal Pradesh State Development Loan 2023- Non-Plan				
(i)	<i>S</i>	0.01			
	<i>R</i>	22,85.99	22,86.00	22,86.00	..
61-	8.74 Per cent Himachal Pradesh State Development Loan 2018- Non-Plan				
(ii)	<i>S</i>	23.23			
	<i>R</i>	4,26.88	4,50.11	4,50.11	..
Augmentation in appropriation by ₹ 27,12.87 lakh through reappropriation in the above two cases in March 2014 was due to more payment of pending interest.					
62-	9.30 Per cent Himachal Pradesh State Development Loan 2018- Non-Plan				
	<i>S</i>	0.01			
	<i>R</i>	4,04.08	4,04.09	8,83.44	+4,79.35

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

In view of the final excess of ₹ 4,79.35 lakh the augmentation in appropriation by ₹ 4,04.08 lakh through reappropriation in March 2014 was due to payment of interest proved inadequate.

Reasons for the final excess for ₹ 4,79.35 lakh were awaited (July 2014).

64- 9.75 Per cent Himachal Pradesh State
Development Loan 2023-
Non-Plan

<i>S</i>	<i>0.01</i>		<i>8,53.13</i>	<i>8,53.13</i>	
<i>R</i>	<i>8,53.12</i>				..

Augmentation in appropriation by ₹ 8,53.12 lakh through reappropriation in March 2014 was due to payment of interest.

79- 8.35 Per cent Himachal Pradesh State
Development Loan 2017-
Non-Plan

<i>O</i>	<i>17,66.02</i>		<i>17,66.03</i>	<i>28,04.78</i>	<i>+10,38.75</i>
<i>R</i>	<i>0.01</i>				

Reasons for the final excess for ₹ 10,38.75 lakh were awaited (July 2014).

82- 8.40 Per cent Himachal Pradesh State
Development Loan 2017-
Non-Plan

(i)	<i>O</i>	<i>8,40.00</i>		<i>8,40.00</i>	<i>33,81.00</i>	<i>+25,41.00</i>
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103- Interest on Treasury Bills and Connected
Securities Issued to Reserve Bank of India -
01- Interest on Treasury Bills and Connected
Securities Issued to Reserve Bank of India-
Non-Plan

(ii)	<i>O</i>	<i>40.00</i>		<i>40.00</i>	<i>9,55.21</i>	<i>+9,15.21</i>
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Reasons for the final excess for ₹ 34,56.21 lakh in the above two cases were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

122-	Interest on Investment in Issued Central Government Securities Against Net Collections of Small Savings from 1-04-99-				
01-	Interest on Investment in Special Central Government Securities- Non-Plan				
(i)	<i>O</i>	4,91,79.12			
			5,14,10.50	5,14,10.59	+0.09
	<i>R</i>	22,31.38			
200-	Interest on Other Internal Debts -				
05-	Loans from National Corporation Development Corporation- Non-Plan				
(ii)	<i>O</i>	2,03.53			
			3,18.33	3,18.32	(-) 0.01
	<i>R</i>	1,14.80			
Augmentation in appropriation by ₹ 23,46.18 lakh through reappropriation in March 2014 in the above two cases was due to payment of more interest because of additional receipt of loan.					
08-	Interest on Ways and Means Advances and Over Drafts by Reserve Bank of India- Non-Plan				
	<i>O</i>	1.00	1.00	10.81	+ 9.81
Reasons for the final excess of ₹ 9.81 lakh were awaited (July 2014).					
15-	Interest on Loan from Himachal Urban Development Corporation- Non-Plan				
	<i>O</i>	4,00.00			
			4,59.68	4,59.67	+0.01
	<i>R</i>	59.68			

Augmentation in appropriation by ₹ 59.68 lakh through reappropriation in March 2014 was due to increase in rate of interest.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

03-	<i>Interest on Small Saving Provident Funds etc.-</i>				
104-	Interest on State Provident Funds-				
01-	General Provident Fund--				
	Non-Plan				
	<i>O</i>	<i>6,00,00.00</i>			
			<i>6,60,00.00</i>	<i>6,60,00.80</i>	<i>+0.80</i>
	<i>R</i>	<i>60,00.00</i>			

Augmentation in appropriation by ₹ 60,00.00 lakh through reappropriation in March 2014 was due to payment of interest.

108-	Interest on Insurance and Pension-				
01-	Himachal Pradesh Government Employees				
	Group Insurance Scheme-				
	Non-Plan				
	<i>O</i>	<i>14,95.12</i>			
			<i>17,35.79</i>	<i>17,09.39</i>	<i>(-)26.40</i>
	<i>R</i>	<i>2,40.67</i>			

Augmentation in provision by ₹ 2,40.67 lakh through reappropriation in March 2014 was due to payment of interest.

Final saving of ₹ 26.40 lakh was due to receipt of less cases than anticipated.

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>	<i>28,23.27</i>			
			<i>39,97.68</i>	<i>39,97.67</i>	<i>(-) 0.01</i>
	<i>R</i>	<i>11,74.41</i>			

Augmentation in appropriation by ₹ 11,74.41 lakh through reappropriation in March 2014 was due to payment of interest on loan.

Capital Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 29-contd.

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advance to Government Servants for House Building- Centrally Sponsored Scheme Plan			
O	36.00		
		16.80	1.80
R	(-)19.20		(-)15.00
<p>In view of the final saving of ₹ 15.00 lakh the reduction in provision by ₹ 19.20 lakh through reappropriation in March 2014 due to less receipt of loan cases proved inadequate. Reasons for the final saving for ₹ 15.00 were awaited (July 2014).</p>			
02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislature- Non-Plan			
(i) O	30.00		
		10.00	10.00
R	(-)20.00		..
800- Other Advances -			
04- Education Loan- Non-Plan			
(ii) O	5,00.00		
		1,01.88	95.66
R	(-)3,98.12		(-)6.22

Reduction in provision by ₹ 4,18.12 lakh in the above two cases through surrender in March 2014 was due to less receipt of loan cases.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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APPROPRIATION ACCOUNTS
GRANT NO. 29-contd.

7610- Loans to Government Servants etc. -

201- House Building Advances -

01- Advance to Government Servants for House Building-Plan

O	5,72.00				
		5,67.00	5,75.33	+ 8.33	
R	(-)5.00				

Reasons for the final excess of ₹ 8.33 lakh were awaited (July 2014).

202- Advances for Purchase of Motor conveyances -

04- Loans to Judges of High Court/Lokayukta/Members of Administrative Tribunal and Chairman-Plan

S	0.01				
		5.00	2.50	(-)2.50	
R	4.99				

In view of the final saving of ₹ 2.50 lakh the augmentation in provision by ₹ 4.99 lakh through reappropriation in March 2014 was due to receipt of loan cases from Hon'ble Judges proved excessive.

Reasons for the final saving of ₹ 2.50 lakh were awaited (July 2014).

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

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

6003- Internal Debt of the State Government -

109- Loans from Other Institutions -

11- Other Non -Subsidiary Loan Register Borrowings/Infrastructure Borrowing Development Board-Non-Plan

O	4,50,65.02				
		2,64,63.86	2,64,63.86	..	
R	(-)1,86,01.16				

APPROPRIATION ACCOUNTS
GRANT NO. 29-concl.

Reduction in appropriation by ₹ 1,86,01.16 lakh through reappropriation/surrender in March 2014 was due to prepayment of loan during 2012-13 after preparation of budget estimate for 2013-14.

110- Ways and Means Advances from Reserve Bank of India-

01- Normal Ways and Means Advance and over Draft- Non-Plan

<i>O</i>	<i>1.00</i>			
<i>S</i>	<i>2,06,73.07</i>	<i>3,92,65.00</i>	<i>1,72,48.00</i>	<i>(-),2,20,17.00</i>
<i>R</i>	<i>1,85,90.93</i>			

In view of the substantial final saving of ₹ 2,20,17.00 lakh augmentation in appropriation by ₹ 1,85,90.93 lakh through reappropriation in March 2014 was due to repayment of ways and means advances proved unjustified.

Reasons for the substantial final saving of ₹ 2,20,17.00 lakh were awaited (July 2014).

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

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

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>	<i>4,82.58</i>			
		<i>4,91.62</i>	<i>4,91.61</i>	<i>(-)0.01</i>
<i>R</i>	<i>9.04</i>			

Augmentation in appropriation by ₹ 9.04 lakh through reappropriation in March 2014 was due to receipt of additional amounts of loan because of change of schedule by the National Co-operative Development Corporation.

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2250-OTHER SOCIAL SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	56,39,87				
			64,34,60	60,60,63	(-)3,73,97
Supplementary	7,94,73				
Amount surrendered during the year (31 March 2014)					3,88,78
Capital Section					
Voted					
Original	10,24,09				
			10,24,09	10,21,95	(-)2,14
Supplementary	..				
Amount surrendered during the year (31 March 2014)					1,62

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,73.97 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 7,94.73 lakh obtained in March 2014 and surrender of ₹ 3,88.78 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)					

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

2070- Other Administrative Services -

003- Training -

03- Himachal Pradesh Institute Public
Administration-
Non-Plan

O	3,65.26				
		3,11.96	3,11.97	+ 0.01	
R	(-)53.30				

Reduction in provision by ₹ 53.30 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more touring by the staff.

2202- General Education -

05- *Language Development -*

001- Direction and Administration -

01- Directorate-
Non-Plan

O	3,61.75				
		2,61.30	2,61.14	(-)0.16	
R	(-)1,00.45				

Reduction in provision by ₹ 1,00.45 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more expenditure on telephone, water charges and electricity bills.

2204- Sports and Youth Services -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	7,43.32				
S	6.40	7,26.81	7,27.37	+ 0.56	
R	(-)22.91				

Reduction in provision by ₹ 22.91 lakh through surrender in March 2014 was due to non filling up of vacant posts and less expenditure on youth and sports activities.

104- Sports and Games -

01- Mountaineering Institution and Allied Sports
Manali-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

O	3,52.47			
		2,74.40	2,91.49	+ 17.09
R	(-)78.07			

In view of the final excess of ₹ 17.09 lakh the reduction in provision by ₹ 78.07 lakh through surrender in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 17.09 lakh were awaited (July 2014).

800- Other Expenditure -
02- Grant in Aid to Himachal Pradesh University for
National Service Scheme-
Plan

O	84.91			
		15.90	15.90	..
R	(-)69.01			

Reduction in provision by ₹ 69.01 lakh through surrender in March 2014 was due to non release of central share by Government of India.

2205- Art and Culture -

103- Archaeology -
01- Expenditure on Operation of Antiquities and Art
Treasuries Act 1972-
Non-Plan

O	1,41.38			
S	14.00	1,42.37	1,40.84	(-)1.53
R	(-)13.01			

Reduction in provision by ₹ 13.01 lakh through surrender in March 2014 was due to non filling up of vacant posts and less expenditure on old temples renovation.

104- Archives -
01- Establishment of State Archive-
Non-Plan

(i) O	71.43			
S	0.10	48.53	48.20	(-)0.33
R	(-)23.00			

107- Museums -
01- Himachal State Museums-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

(ii)	O	1,77.54			
	S	0.14	1,62.24	1,58.46	(-)3.78
	R	(-)15.44			

2220- Information and Publicity -

01- *Films -*

001- Direction and Administration -

01- Directorate-
Non-Plan

(iii)	O	4,46.83			
			4,19.20	4,19.18	(-)0.02
	R	(-)27.63			

Reduction in provision by ₹ 66.07 lakh through surrender in March 2014 in the above three cases was due to non filling up of vacant posts.

02- District Establishment-
Non-Plan

O	5,73.93				
			5,08.95	5,08.95	..
R	(-)64.98				

Reduction in provision by ₹ 64.98 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

60- *Others -*

102- Information Centres -

01- Press Information Bank Services-
Non-Plan

O	2,05.76				
			1,95.56	1,95.46	(-)0.10
R	(-)10.20				

Reduction in provision by ₹ 10.20 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil and lubricant charges.

107- Songs and Drama Services -

01- Expenditure on Songs and Drama Services-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

(i)	O	1,33.37			
	S	85.32	1,73.10	1,73.12	+ 0.02
	R	(-)45.59			

2250- Other Social Services -

103- Upkeep of Shrines, Temples etc. -

01- Management of Temples-
Non-Plan

(ii)	O	82.87			
			70.37	71.73	+ 1.36
	R	(-)12.50			

Reduction in provision by ₹ 58.09 lakh through surrender in March 2014 in the above two cases was due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2070- Other Administrative Services -			
003- Training -			
02- Training Expenses of Himachal Pradesh Administrative Services Probationers- Non-Plan			
O	39.86		
S	38.04	1,02.49	1,02.49
R	24.59		..

Augmentation in provision by ₹ 24.59 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month, more touring by the staff and more expenditure on training expenses on Himachal Pradesh Administrative Services probationers.

118- Administration of Citizenship Act.-

01- Expenditure on State Information Commission-
Non-Plan

O	1,29.90			
		1,57.45	1,57.14	(-)0.31
R	27.55			

APPROPRIATION ACCOUNTS
GRANT NO. 30-contd.

Augmentation in provision by ₹ 27.55 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month, more expenditure on telephone, water charges and electricity bills, more expenditure on training for staff and other charges.

2205- Art and Culture -

102- Promotion of Arts and Culture -

05- Assistance to Other Institutions-
Non-Plan

O	7.92				
		1,07.38	1,07.36	(-)0.02	
R	99.46				

Augmentation in provision by ₹ 99.46 lakh through reappropriation in March 2014 was due to more receipt of cases for assistance to institutions.

2220- Information and Publicity-

60- Others -

101- Advertising and Visual Publicity-

01- Expenditure on Advertising and Visual Publicity-
Non-Plan

O	8,01.84				
S	5,45.00	13,60.60	13,60.61	+ 0.01	
R	13.76				

Augmentation in provision by ₹ 13.76 lakh through reappropriation in March 2014 was due to more expenditure on purchase of vehicles, petrol, oil and lubricant charges partly offset by saving due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills.

Capital Section

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

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

4202- Capital Outlay on Education, Sports, Art and Culture -

04- Art and Culture -

106- Museums -

01- Building-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30-concl.

O	70.00				
		51.59	51.07	(-)0.52	
R	(-)18.41				

Reduction in provision by ₹ 18.41 lakh through reappropriation in March 2014 was due to less expenditure on construction of works.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture-			
04- <i>Art and Culture-</i>			
800- Other Expenditure-			
01- Building- Plan			
O	1,10.00		
		1,28.41	1,28.41
R	18.41		..

Augmentation in provision by ₹ 18.41 lakh through reappropriation in March 2014 was due to more expenditure on various works of Gaiety Theatre.

APPROPRIATION ACCOUNTS**GRANT NO. 31 - TRIBAL DEVELOPMENT**

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 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, 2405-FISHERIES, 2406-FORESTRY AND WILDLIFE,2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 3451-SECRETARIAT-ECONOMIC SERVICES, 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, 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, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 6425-LOANS FOR CO-OPERATION, 6801-LOANS FOR POWER PROJECT)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

			Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
	Original	6,74,72,76			
			7,06,90,89	6,80,37,26	(-)26,53,63
	Supplementary	32,18,13			
	Amount surrendered during the year (31 March 2014)				47,66,31
Capital Section					
Voted					
	Original	1,95,00,79			
			1,99,68,02	1,54,26,20	(-)45,41,82
	Supplementary	4,67,23			
	Amount surrendered during the year (31 March 2014)				17,87,07

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 26,53.63 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 32,18.13 lakh obtained in March 2014 and surrender of ₹ 47,66.31 lakh proved excessive.
- (ii) In view of the final saving of ₹ 45,41.82 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,67.23 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 17,87.07 lakh also proved inadequate.

Revenue Section

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

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

2014- Administration of Justice -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -				
01- Expenditure on Civil and Sessions Courts- Non-Plan				
O	1,56.40			
		1,39.58	1,39.57	(-)0.01
R	(-)16.82			

Reduction in provision by ₹ 16.82 lakh through surrender in March 2014 was due to non filling up of vacant posts.

02- Expenditure on Witness and Diet Money- Non-Plan				
O	1.35			
		1,48.09	0.90	(-)1,47.19
R	1,46.74			

In view of the final saving of ₹ 1,47.19 lakh the augmentation in provision by ₹ 1,46.74 lakh through reappropriation in March 2014 was due to more expenditure on witness and diet money proved unrealistic.

Reasons for the final saving of ₹ 1,47.19 lakh were awaited (July 2014).

2029- Land Revenue -

796- Tribal Area Sub-Plan -				
03- Strengthening of Primary and Supervisory Land Records Agency (District Charges)- Non-Plan				
O	1,07.13			
		97.83	79.09	(-)18.74
R	(-)9.30			

In view of the final saving of ₹ 18.74 lakh the reduction in provision by ₹ 9.30 lakh through reappropriation in March 2014 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 18.74 lakh were awaited (July 2014).

2053- District Administration -

796- Tribal Area Sub-Plan -				
03- Expenditure on Appointment of Staff Special Central Assistance- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,51.76		1,33.20	1,34.82	+ 1.62
R	(-)18.56				

Reduction in provision by ₹ 18.56 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricant and repair of vehicles.

10- Border Area Development Programme-
Plan

O	26,01.00		21,00.00	21,00.00	..
R	(-)5,01.00				

Reduction in provision by ₹ 5,01.00 lakh through reappropriation in March 2014 was due to less expenditure on development activities.

13- Expenditure on the Office of the Additional
Deputy Commissioner/Additional District
Magistrate-
Non-Plan

O	14.42		9.68	9.67	(-)0.01
R	(-)4.74				

Reduction in provision by ₹ 4.74 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

2054- Treasury and Accounts Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Treasury and Sub-
Treasury Establishment-
Non-Plan

O	2,67.05		2,49.91	2,21.87	(-)28.04
R	(-)17.14				

In view of the final saving of ₹ 28.04 lakh the reduction in provision by ₹ 17.14 lakh through surrender in March 2014 mainly due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 28.04 lakh were awaited (July 2014).

2055- Police -

796- Tribal Area Sub-Plan -

03- Expenditure on District Executive Force Lahaul
and Spiti District-
Non-Plan

O	1,17.44			
S	39.79	1,20.63	1,20.63	..
R	(-)36.60			

Reduction in provision by ₹ 36.60 lakh through reappropriation in March 2014 was due to less engagement of daily wagers and non filling up of vacant posts.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

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

O	8,29.62			
		9,00.00	6,26.76	(-)2,73.24
R	70.38			

In view of the substantial final saving of ₹ 2,73.24 lakh the augmentation in provision by ₹ 70.38 lakh through reappropriation in March 2014 due to more expenditure on maintenance of office building proved injudicious.

Reasons for the substantial final saving of ₹ 2,73.24 lakh were awaited (July 2014).

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment Relating to
Building Programme-
Non-Plan

O	4,84.38			
S	18.31	4,41.19	4,02.69	(-)38.50
R	(-)61.50			

In view of the final saving of ₹ 38.50 lakh the reduction in provision by ₹ 61.50 lakh through reappropriation in March 2014 mainly due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 38.50 lakh were awaited (July 2014).

02- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

O	8,29.62			
S	70.75	9,01.28	6,79.09	(-)2,22.19
R	0.91			

Reasons for the substantial final saving of ₹ 2,22.19 lakh were awaited (July 2014).

05- Maintenance of Primary Schools-
Plan

O	45.00			
		6.88	6.88	..
R	(-)38.12			

Reduction in provision by ₹ 38.12 lakh through reappropriation in March 2014 was due to less maintenance of buildings.

2202- General Education -

01- *Elementary Education -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Primary Education
Office, Officer and Staff-
Non-Plan

O	1,39.50			
		54.68	54.68	..
R	(-)84.82			

Reduction in provision by ₹ 84.82 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

03- Expenditure on Primary Schools-
Non-Plan

O	44,12.95			
S	50.00	35,34.44	35,34.44	..
R	(-)9,28.51			

Reduction in provision by ₹ 9,28.51 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	Expenditure on District Institutes of Industrial Trainings- Plan				
	O	50.00			
			20.70	20.70	..
	R	(-)29.30			
	Reduction in provision by ₹ 29.30 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.				
09-	Expenditure on Primary Education - Plan				
	O	7.50			
			2.16	2.16	..
	R	(-)5.34			
	Reduction in provision by ₹ 5.34 lakh through reappropriation in March 2014 was due to less expenditure on scholarship and stipend.				
12-	Sarv Shiksha Abhiyan- Plan				
	O	9,45.00			
			3,64.18	3,64.18	..
	R	(-)5,80.82			
	Reduction in provision by ₹ 5,80.82 lakh through reappropriation/surrender in March 2014 was due to less expenditure on sarv shiksha abhiyan.				
02-	<i>Secondary Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Middle School under Minimum Need Programme- Non-Plan				
	O	27,38.00			
			22,79.20	22,79.20	..
	R	(-)4,58.80			
	Reduction in provision by ₹ 4,58.80 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills, less engagement of daily wagers and less conducting of training programmes for the staff.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on High Schools other than
Minimum Need Programme-
Non-Plan

O	31,83.61			
		27,39.69	27,39.60	(-)0.09
R	(-)4,43.92			

Reduction in provision by ₹ 4,43.92 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts.

03- *University and Higher Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Non-Plan

O	4,16.91			
		3,59.91	3,59.91	..
R	(-)57.00			

Reduction in provision by ₹ 57.00 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant post and less engagement of daily wagers.

04- Information and Communication Technology
Phase-I-
Plan

O	63.00			
		10.00	10.00	..
R	(-)53.00			

Reduction in provision by ₹ 53.00 lakh through reappropriation in March 2014 was due to less expenditure on information and communication technology.

05- Information and Communication Technology-
Phase-II
Plan

O	81.00			
	
R	(-)81.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 81.00 lakh was reduced through reappropriation in march 2014 due to nil expenditure on information and communication technology under the scheme.

05- *Language Development -*

796- Tribal Area Sub-Plan -

01- Expenditure on Development of Hindi-
Non-Plan

O	11.75			
S	2.30	7.29	7.35	+ 0.06
R	(-)6.76			

Reduction in provision by ₹ 6.76 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

Plan

O	1.70			
		0.42	0.42	..
R	(-)1.28			

Reduction in provision by ₹ 1.28 lakh through reappropriation in March 2014 was due to less expenditure on the development of Hindi.

2203- Technical Education -

796- Tribal Area Sub-Plan -

04- Setting up of New Polytechnics-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in march 2014 due to nil expenditure on machinery and equipment and non filling up of vacant posts.

2204- Sports and Youth Services -

796- Tribal Area Sub-Plan -

06- Grants-in-Aid to Himachal Pradesh University
for National Service Scheme-
Plan

O	10.00			
		3.30	3.30	..
R	(-)6.70			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 6.70 lakh through reappropriation in March 2014 was due to less release of grant-in-aid under the Scheme.

2205- Art and Culture -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Public Libraries- Non-Plan					
(i)	O	25.12			
			17.97	17.10	(-)0.87
	R	(-)7.15			
02- Expenditure on Archaeological Cell- Non-Plan					
(ii)	O	35.51			
			19.23	17.82	(-)1.41
	R	(-)16.28			
2210- Medical and Public Health -					
03- <i>Rural Health Services-Allopathy -</i>					
796- Tribal Area Sub-Plan -					
01- Expenditure on District Establishment- Non-Plan					
(iii)	O	1,06.17			
			88.46	88.41	(-)0.05
	R	(-)17.71			
02- Expenditure on Allopathic Programme- Non-Plan					
(iv)	O	3,59.79			
			2,97.84	2,97.84	..
	R	(-)61.95			
04- <i>Rural Health Services- other systems of medicine-</i>					
796- Tribal Area Sub-Plan -					
04- Expenditure on Ayurvedic Programme- Non-Plan					
(v)	O	4,52.16			
			4,14.55	4,07.64	(-)6.91
	R	(-)37.61			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,40.70 lakh through surrender in March 2014 in the above five cases was due to non filling up of vacant posts.

Plan

O	4,30.62			
		3,44.17	3,52.86	+ 8.69
R	(-)86.45			

In view of the final excess of ₹ 8.69 lakh the reduction in provision by ₹ 86.45 lakh through reappropriation in March 2014 was due to non filling up of vacant posts, less touring by the staff, less engagement of daily wagers and less expenditure on machinery and equipment, petrol, oil and lubricant charges proved excessive.

Reasons for the final excess of ₹ 8.69 lakh were awaited (July 2014).

	06-	<i>Public Health -</i>				
	796-	Tribal Area Sub-Plan -				
	05-	Expenditure on Expand Programme on Immunisation- Non-Plan				
(i)	O	61.14				
			50.54	50.54	..	
	R	(-)10.60				
	11-	Expenditure on National Programme for Prevention and Control of Blindness- Plan				
(ii)	O	10.76				
			7.60	7.60	..	
	R	(-)3.16				
	13-	Expenditure on Prevention and Control of Blindness and Development of Public Health Centres- Centrally Sponsored Scheme Plan				
(iii)	O	2.27				
			1.26	1.26	..	
	R	(-)1.01				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 14.77 lakh through reappropriation in March 2014 in the above three cases was due to non filling of vacant posts.

2211- Family Welfare -

796- Tribal Area Sub-Plan -

05- Indira Gandhi Balika Surakasha Yojna-
Plan

O	7.40				
		9.00	0.90	(-)8.10	
R	1.60				

In view of the final saving of ₹ 8.10 lakh the augmentation in provision by ₹ 1.60 lakh through reappropriation in March 2014 was due to more expenditure under the scheme proved unjustified.

Reasons for the final excess of ₹ 8.10 lakh were awaited (July 2014).

08- National Rural Health Mission-
Plan

O	3,60.00				
		
R	(-)3,60.00				

Entire provision of ₹ 3,60.00 lakh was reduced through reappropriation in March 2014 due to non completion of codal formalities.

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	14,70.77				
		12,02.60	13,76.01	+ 1,73.41	
R	(-)2,68.17				

In view of the final excess of ₹ 1,73.41 lakh reduction in provision by ₹ 2,68.17 lakh through reappropriation/surrender in March 2014 mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 1,73.41 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- Energy Charges for Rural Water Supply Scheme-
Plan

O	4.00			
		1.57	1.57	..
R	(-)2.43			

Reduction in provision by ₹ 2.43 lakh through reappropriation in March 2014 was due to less expenditure on maintenance of buildings.

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

O	14,70.77			
		12,02.60	4,29.28	(-)7,73.32
R	(-)2,68.17			

In view of the final saving of ₹ 7,73.32 lakh the reduction in provision by ₹ 2,68.17 lakh through reappropriation in March 2014 due to less expenditure on maintenance of office building proved inadequate.

Reasons for the final saving of ₹ 7,73.32 lakh were awaited (July 2014).

2216- Housing -

03- Rural Housing -

796- Tribal Area Sub-Plan -

08- Rajiv Awas Yojna-
Plan

O	1,00.00			
		87.12	87.12	..
R	(-)12.88			

Reduction in provision by ₹ 12.88 lakh through reappropriation in March 2014 was due to less release of grant-in-aid non-salary under the scheme.

2220- Information and Publicity -

60- Others -

796- Tribal Area Sub-Plan -

02- Expenditure on Publicity Programme-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	87.87				
		68.78	68.54	(-)0.24	
R	(-)19.09				

Reduction in provision by ₹ 19.09 lakh through reappropriation in March 2014 was due to non filling up of vacant posts and less engagement of daily wagers .

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-
Non-Plan

O	1,39.74				
		1,11.65	1,08.95	(-)2.70	
R	(-)28.09				

Reduction in provision by ₹ 28.09 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

05- Expenditure on Himachal Pradesh Scheduled Caste Development Corporation under Special Central Assistance for Dispersed Tribes-
Central Plan
Plan

O	45.00				
		
R	(-)45.00				

Entire provision of ₹ 45.00 lakh was reduced through reappropriation in March 2014 due to non completion of codal formalities.

2230- Labour and Employment -

01- *Labour -*

796- Tribal Area Sub-Plan -

01- Expenditure on Enforcement of Labour Laws-
Non-Plan

O	23.37				
		15.81	15.80	(-) 0.01	
R	(-)7.56				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 7.56 lakh through surrender in March 2014 was mainly due to non filling up of vacant posts.

03- Training -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Tailoring Centres in Himachal Pradesh- Non-Plan				
O	11.07			
S	7.37	16.32	12.50	(-) 3.82
R	(-) 2.12			

Reasons for the final saving of ₹ 3.82 lakh were awaited (July 2014).

06- Expenditure on Skill Development Allowance- Non Plan				
S	7.00			
		5.58	5.57	(-)0.01
R	(-)1.62			

Reduction in provision of ₹ 1.62 lakh through surrender in March 2014 was due to less expenditure on water, telephone and electricity bills.

2235- Social Security and Welfare -

02- Social Welfare -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Social Welfare Programme- Plan				
O	2.90			
		1.47	1.47	..
R	(-)1.43			

Reduction in provision by ₹ 1.43 lakh through reappropriation in March 2014 was due to less expenditure on social welfare programme.

03- Integrated Child Development Scheme- Centrally Sponsored Scheme Plan				
O	6,71.28			
		5,76.76	5,79.96	+ 3.20
R	(-) 94.52			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 94.52 lakh through reappropriation/surrender in March 2014 was due to less receipt of honorarium bills and less expenditure on telephone, water and electricity bills .

08- Expenditure on Widow Re-Marriage-
Plan

O	3.00				
		2.00	2.00	..	
R	(-)1.00				

Reduction in provision by ₹ 1.00 lakh through reappropriation/surrender in March 2014 was due to less expenditure on widow re-marriage.

2251- Secretariat-Social Services -

796- Tribal Area Sub-Plan -

02- Expenditure on Office of Tribal
Development/Scheduled Caste Commissioner-
Non-Plan

O	1,12.56				
		81.16	89.36	+ 8.20	
R	(-) 31.40				

In view of final excess of ₹ 8.20 lakh the reduction in provision by ₹ 31.40 lakh through reappropriation in March 2014 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.20 lakh were awaited July (2014).

Plan

O	53.00				
		24.32	24.32	..	
R	(-)28.68				

Reduction in provision by ₹ 28.68 lakh through reappropriation in March 2014 was due to less expenditure on repair of vehicles, less expenditure on development of schedule caste, less convening of conferences and less receipt of medical reimbursement claims of the staff.

03- Expenditure on Infrastructure Facilities-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	3,86.29				
		3,31.57	3,31.86	+ 0.29	
R	(-) 54.72				

Reduction in provision by ₹ 54.72 lakh through reappropriation in March 2014 was due to less release of grant-in-aid.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment

Agriculture-

Non-Plan

O	75.58				
		45.02	47.98	+ 2.96	
R	(-) 30.56				

Reduction in provision by ₹ 30.56 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant post.

02- Expenditure on Agricultural Schemes (other than

General Agriculture Extension and Training)-

Non-Plan

O	2,06.52				
		1,36.42	1,32.22	(-) 4.20	
R	(-)70.10				

Reduction in provision by ₹ 70.10 lakh through reappropriation/surrender in March 2014 was due to non filling of vacant posts, less expenditure on subsidy for agriculture scheme and less engagement of daily wagers.

Plan

O	1,74.79				
		1,17.45	1,28.37	+ 10.92	
R	(-)57.34				

In view of the final excess of ₹ 10.92 lakh the reduction in provision by ₹ 57.34 lakh through reappropriation in March 2014 due to less expenditure on subsidy, less expenditure on purchase of material, less expenditure on machinery and equipment, telephone, water charges, electricity bills and rent, rate and tax bills partly offset by excess due to more expenditure on agriculture scheme and on minor works proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final excess of ₹ 10.92 lakh were awaited (July 2014).

03- Expenditure on Agriculture Schemes (General
Agriculture Extension and Training)-
Plan

O	20.06			
		12.32	17.79	+ 5.47
R	(-)7.74			

Reduction in provision by ₹ 7.74 lakh through reappropriation in March 2014 was due to less expenditure on agriculture charges, subsidy, telephone, water charges and electricity bills.

05- Expenditure on Horticulture Schemes-
Non-Plan

O	5,96.15			
		5,30.28	4,90.12	(-) 40.16
R	(-) 65.87			

In view of the final saving of ₹ 40.16 lakh the reduction in provision by ₹ 65.87 lakh through surrender in March 2014 due to non filling of vacant posts proved inadequate.

Reasons for the final saving of ₹ 40.16 lakh were awaited (July 2014).

06- Expenditure on Agriculture Schemes under
Special Central Assistance-
Central Plan
Plan

(i)	O	1,74.30			
			1,61.54	1,68.17	+ 6.63
	R	(-)12.76			

08- Expenditure on Special Central Assistance for
Tribal Pockets -
Central Plan
Plan

(ii)	O	27.00			
			4.90	4.89	(-)0.01
	R	(-)22.10			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 34.86 lakh through reappropriation in March 2014 in above two cases was due to less release of subsidy.

17- Expenditure on Horticulture Scheme (Training and Extension)-
Non-Plan

O	98.73			
		59.26	68.15	+ 8.89
R	(-)39.47			

In view of final excess of ₹ 8.89 lakh the reduction in provision by ₹ 39.47 lakh through reappropriation in March 2014 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.89 lakh were awaited (July 2014).

Plan

O	10.00			
		3.76	5.98	+ 2.22
R	(-)6.24			

In view of final excess of ₹ 2.22 lakh the reduction in provision by ₹ 6.24 lakh through reappropriation in March 2014 due to less expenditure on telephone, water charges, electricity bills, oil, lubricant charges, repair of vehicles, rent, rate and tax bills proved excessive.

Reasons for the final excess of ₹ 2.22 lakh were awaited (July 2014).

20- Macro Management of Agriculture-
Plan

O	7.25			
	
R	(-)7.25			

Entire provision of ₹ 7.25 lakh were reduced through reappropriation in March 2014 due to less demand from beneficiaries for subsidy.

21- Expenditure on Agriculture Scheme for
Scheduled Tribes Residing Outside Tribal Area-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,08.00			
		96.34	94.84	(-)1.50
R	(-)11.66			

Reduction in provision by ₹ 11.66 lakh through reappropriation in March 2014 was due to less demand from beneficiaries for subsidy.

22- Rashtriya Vikas Yojna (Krishi)-
Plan

O	5,00.00			
		1,16.25	1,17.27	+ 1.02
R	(-)3,83.75			

Reduction in provision by ₹ 3,83.75 lakh through reappropriation in March 2014 was due to less demand from beneficiaries for subsidy, less expenditure on telephone, water charges and electricity bills and less expenditure on other charges.

23- Rashtriya Krishi Vikas Yojna (Horticulture)-
Plan

O	99.00			
		72.73	72.73	..
R	(-) 26.27			

Reduction in provision by ₹ 26.27 lakh through reappropriation in March 2014 was due to less demand from beneficiaries for subsidy.

25- Expenditure on Apiculture-
Plan

O	6.40			
		6.35	3.34	(-)3.01
R	(-)0.05			

Reasons for the final saving of ₹ 3.01 lakh were awaited (July 2014).

26- Expenditure on Development of Floriculture-
Plan

O	2.75			
		3.31	2.22	(-)1.09
R	0.56			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 1.09 lakh were awaited (July 2014).

29-	Expenditure on Fruit Plant Nutrition Programmes- Plan				
	O	2.05			
			0.54	0.53	(-0.01)
	R	(-1.51)			

Reduction in provision by ₹ 1.51 lakh through reappropriation in March 2014 was due to less expenditure on purchase of material .

31-	Expenditure on Plant Protection- Central Plan Plan				
	O	20.00			
			7.85	7.85	..
	R	(-12.15)			

Reduction in provision by ₹ 12.15 lakh through reappropriation in March 2014 was due to less expenditure on subsidy for distribution of implements and machinery.

32-	Expenditure on Development of Floriculture- Central Plan Plan				
	O	4.00			
			1.75	1.75	..
	R	(-2.25)			

Reduction in provision by ₹ 2.25 lakh through reappropriation in March 2014 was due to less expenditure on subsidy for floriculture.

34-	Development of Mushrooms- Central Plan Plan				
	O	3.00			
			2.50	0.63	(-1.87)
	R	(-0.50)			

Reasons for the final saving of ₹ 1.87 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

36- Expenditure on Distribution of Plants-
Central Plan
Plan

O	21.00			
		4.22	4.22	..
R	(-)16.78			

Reduction in provision by ₹ 16.78 lakh through reappropriation/surrender in March 2014 was due to less expenditure on subsidy on distribution of plants.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

01- Agriculture Land Expenditure on Soil
Conservation -
Non-Plan

O	1,28.08			
		88.87	96.75	+ 7.88
R	(-)39.21			

Reduction in provision by ₹ 39.21 lakh through surrender in March 2014 was due to non filling up of vacant post.

02- Soil and Water Conservation Programme
(Forest)-
Non-Plan

O	3,01.71			
		2,51.53	2,20.19	(-)31.34
R	(-)50.18			

In view of the final saving of ₹ 31.34 lakh the reduction in provision by ₹ 50.18 lakh through surrender in March 2014 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 31.34 lakh were awaited (July 2014).

06- Assistance to Small and Marginal Farmers for
Increasing Agricultural Production -
Plan

O	50.00			
		30.00	40.00	+10.00
R	(-)20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view the final excess of ₹ 10.00 lakh reduction in provision by ₹ 20.00 lakh through reappropriation in March 2014 due to less expenditure on minor works for agriculture production and less expenditure on subsidy on soil conservation proved excessive.

Reasons for the final excess of ₹ 10.00 lakh were awaited (July 2014).

10- Expenditure on Rashtriya Krishi Vikas Yojna-
Plan

O	63.00			
		30.00	30.00	..
R	(-)33.00			

Reduction in provision by ₹ 33.00 lakh through reappropriation/surrender in March 2014 was due to less expenditure on minor works.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on District Administration-
Non-Plan

O	1,43.02			
		1,21.53	1,21.61	+ 0.08
R	(-) 21.49			

Reduction in provision by ₹ 21.49 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant post and less engagement of daily wagers.

02- Expenditure on Veterinary Schemes-
Non-Plan

O	13,20.79			
		11,54.07	11,48.07	(-)6.00
R	(-)1,66.72			

Reduction in provision by ₹ 1,66.72 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant post and less engagement of daily wagers.

03- Expenditure on Poultry Development-
Non-Plan

(i)	O	14.50			
			11.28	11.28	..
	R	(-)3.22			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04-	Expenditure on Sheep and Wool Development- Non-Plan				
(ii)	O	1,21.73			
			77.18	76.19	(-)0.99
	R	(-)44.55			
	Reduction in provision by ₹ 47.77 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non filling up of vacant posts.				
05-	Expenditure on Veterinary Programme (under Special Central Assistance)- Central Plan Plan				
	O	1,90.25			
			1,72.53	1,71.96	(-)0.57
	R	(-)17.72			
	Reduction in provision by ₹ 17.72 lakh through reappropriation in March 2014 was due to less expenditure on subsidy and veterinary programme.				
10-	Rashtriya Krishi Vikas Yojna- Plan				
	O	2,07.00			
			1,51.14	1,51.15	+ 0.01
	R	(-)55.86			
	Reduction in provision by ₹ 55.86 lakh through reappropriation in March 2014 was due to less expenditure incurred under the scheme.				
2405-	Fisheries -				
796-	Tribal Area Sub-Plan -				
06-	Rashtriya Krishi Vikas Yojna- Plan				
	O	36.00			
			7.95	10.95	+ 3.00
	R	(-)28.05			
	Reduction in provision by ₹ 28.05 lakh through reappropriation in March 2014 was due to less receipt of demand from beneficiaries for subsidy.				
2406-	Forestry and Wild Life -				
01-	Forestry -				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -
01- Expenditure on Staff-
Non-Plan

O	10,09.67			
S	24.35	7,95.31	8,00.70	+ 5.39
R	(-)2,38.71			

Reduction in provision by ₹ 2,38.71 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts partly offset by excess due to clearance of medical reimbursement claims of the staff, more expenditure on telephone, water, electricity, petrol, oil, lubricant charges, repair of vehicles and more touring by staff.

07- Expenditure on Regeneration of Chilgoza Pine-
Non-Plan

O	32.32			
		16.25	16.25	..
R	(-)16.07			

Reduction in provision by ₹ 16.07 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

2408- Food Storage and Warehousing -

01- Food -

796- Tribal Area Sub-Plan -

01- Expenditure on Food Organisation-
Non-Plan

O	93.18			
		87.10	76.02	(-)11.08
R	(-)6.08			

Reasons for the final saving of ₹ 11.08 lakh were awaited (July 2014).

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-
Non-Plan

O	2,00.40			
		1,60.18	1,57.40	(-)2.78
R	(-)40.22			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 40.22 lakh through reappropriation/surrender in March 2014 was due to non filling up of vacant posts and less engagement of daily wagers.

2501- Special Programmes for Rural Development -

01- *Integrated Rural Development Programme -*

796- Tribal Areas Sub-Plan -

01- Expenditure on Rural Integrated Programme/Swaran Jayanti Gramin Swarojgar Yojna- Non-Plan

O 7.60

R (-)7.60

..

Entire provision of ₹ 7.60 lakh was surrendered in March 2014 was due to non completion of codal formalities.

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

02- Integrated Watershed Management Programme- Plan

O 1,47.00

R (-)1,23.15

23.85 36.04 + 12.19

In view of the final excess of ₹ 12.19 lakh the reduction in provision by ₹ 1,23.15 lakh through reappropriation in March 2014 due to less expenditure incurred under the scheme proved excessive.

Reasons for the final excess of ₹ 12.19 lakh were awaited (July 2014).

2515- Other Rural Development Programmes -

796- Tribal Area Sub- Plan -

01- Expenditure on Panchyat Schemes- Non-Plan

O 1,32.16

R (-)30.28

1,01.88 1,01.85 (-)0.03

Reduction in provision by ₹ 30.28 lakh through reappropriation in March 2014 was due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant charges and repair of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Extension of Community
Development Programme-
Non-Plan

O	4,88.81				
		4,76.36	4,01.96	(-)74.40	
R	(-)12.45				

In view of the final saving of ₹ 74.40 lakh the reduction in provision by ₹ 12.45 lakh through surrender in March 2014 due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills proved inadequate.

Reasons for the final saving of ₹ 74.40 lakh were awaited (July 2014).

10- Total Sanitation Campaign-
Plan

O	81.00				
		33.86	33.86	..	
R	(-) 47.14				

Reduction in provision by ₹ 47.14 lakh through reappropriation in March 2014 was due to less expenditure incurred under the scheme.

2702- Minor Irrigation -

80- *General -*

796- Tribal Area Sub-Plan -

06- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

O	4,83.38				
		3,98.43	4,34.60	+ 36.17	
R	(-) 84.95				

In view of the final excess of ₹ 36.17 lakh the reduction in provision by ₹ 84.95 lakh through reappropriation in March 2014 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 36.17 lakh were awaited (July 2014).

07- Expenditure on Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	3,90.11			
		3,28.16	3,00.60	(-)27.56
R	(-)61.95			

In view of the final saving of ₹ 27.56 lakh the reduction in provision by ₹ 61.95 lakh through reappropriation in March 2014 due to non filling up of vacant posts partly offset by excess due to more expenditure on clearance of pending liabilities of medical reimbursement claims of the staff proved inadequate.

Reasons for the final saving of ₹ 27.56 lakh were awaited (July 2014).

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

O	4,83.38			
		96.25	1,07.08	+ 10.83
R	(-)3,87.13			

In view of the final excess of ₹ 10.83 lakh the reduction in provision by ₹ 3,87.13 lakh through reappropriation in March 2014 due to less expenditure on maintenance of buildings proved excessive.

Reasons for the final excess of ₹ 10.83 lakh were awaited (July 2014).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Scheme-
Non-Plan

O	47.93			
	
R	(-)47.93			

Entire provision of ₹ 47.93 lakh was reduced through reappropriation in March 2014 was due to nil expenditure incurred under the scheme.

02- Expenditure on District Industrial Centre-
Non-Plan

O	1,15.27			
		77.50	78.30	+ 0.80
R	(-)37.77			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 37.77 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

08-	Integrated Handloom Development Scheme- Plan				
(i)	O	3.00			
	R	(-)3.00	..	..	..
09-	Health Insurance Scheme- Plan				
(ii)	O	2.00			
	R	(-)2.00	..	..	..
11-	Expenditure on Handicraft Industries- Non-Plan				
(iii)	O	1.21			
	R	(-)1.21	..	..	..
12-	Expenditure on Grant-in-Aid to Carpet Centres- Non-Plan				
(iv)	O	1.21			
	R	(-)1.21	..	..	..
19-	Incentive Grant for Unification Identities under Thirteenth Finance Commission- Plan				
(v)	O	11.00			
	R	(-)11.00	..	..	..

Entire provision of ₹ 18.42 lakh reduced through reappropriation in March 2014 in above five cases was due to nil expenditure under the scheme.

3054- Roads and Bridges -

04- *District and other Roads -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment under Rural
Roads and Bridges Programme-
Non-Plan

(i)	O	13,21.82			
	S	1,27.12	13,24.24	9,28.14	(-3,96.10)
	R	(-)1,24.70			

02- Expenditure on Work Charged Converted into
Regular Establishment-
Non-Plan

(ii)	O	50,55.35			
	S	5,00.05	50,60.80	45,68.57	(-4,92.23)
	R	(-)4,94.60			

In view of the final saving of ₹ 8,88.33 lakh the reduction in provision by ₹ 6,19.30 lakh through surrender in March 2014 in the above two cases due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 8,88.33 lakh in the above two cases were awaited (July 2014).

03- Expenditure on Maintenance and Repairs of
District Roads-
Non-Plan

	O	12,12.47			
			8,74.55	11,49.89	+ 2,75.34
	R	(-)3,37.92			

In view of the final excess of ₹ 2,75.34 lakh the reduction in provision by ₹ 3,37.92 lakh through reappropriation/surrender in March 2014 due to less expenditure on maintenance and repair of district roads and less engagement of daily wagers proved unrealistic.

Reasons for the final excess of ₹ 2,75.34 lakh were awaited (July 2014).

Plan

	O	61.00			
			51.00	52.20	+ 1.20
	R	(-)10.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2014 was due to less expenditure on maintenance of buildings.

04- Maintenance of District and other Roads-
Non-Plan

O	12,01.22				
		8,37.00	10,19.25	+ 1,82.25	
R	(-)3,64.22				

In view of the final excess of ₹ 1,82.25 lakh the reduction in provision by ₹ 3,64.22 lakh through reappropriation/surrender in March 2014 due to less engagement of daily wagers and less expenditure on maintenance and repair of district roads proved excessive.

Reasons for the final excess of ₹ 1,82.25 lakh were awaited (July 2014).

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

O	50,55.35				
		50,60.80	46,10.33	(-)4,50.47	
R	5.45				

Reasons for the final saving of ₹ 4,50.47 lakh were awaited (July 2014).

06- Maintenance of Roads under Thirteenth Finance
Commission-
Non-Plan

O	10,35.00				
		10.35	9,44.22	+ 9,33.87	
R	(-)10,24.65				

In view of the substantial final excess of ₹ 9,33.87 lakh the reduction in provision by ₹ 10,24.65 lakh through reappropriation/surrender in March 2014 due to less expenditure on maintenance and repair of buildings and roads proved injudicious.

Reasons for the substantial final excess of ₹ 9,33.87 lakh were awaited (July 2014).

3456- Civil Supplies-

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on District Offices of Lahaul and Spiti District- Non-Plan

O	3.24				
R	(-)3.24	..	..	..	..

Entire provision of ₹ 3.24 lakh was reduced through reappropriation in March 2014 due to non filling up of vacant posts.

3475- Other General Economic Services -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff for Weight and Measure in Kinnaur, Lahaul and Spiti District- Non-Plan

O	2.18				
R	(-)1.75	0.43	0.42	(-)0.01	

Reduction in provision by ₹ 1.75 lakh through reappropriation in March 2014 was due to non filling up of vacant posts.

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

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

2015- Elections -

796- Tribal Area Sub-Plan -

05- Expenditure on Charge for the Conduct of Parliamentary Elections- Non-Plan

O	0.03				
S	64.98	79.58	79.57	(-)0.01	
R	14.57				

Augmentation in provision by ₹ 14.57 lakh through reappropriation in March 2014 was due to more expenditure on travelling allowance bills of the staff and more receipt of telephone, water and electricity bills partly offset by saving due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06- Expenditure on Charge for the Conduct of
Elections to Local Bodies-
Non-Plan

O	0.07			
		6.67	6.14	+0.53
R	6.60			

Augmentation in provision by ₹ 6.60 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month and more expenditure on travelling allowance bills of the staff.

2029- Land Revenue -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	3,30.68			
S	8.00	4,04.19	3,68.72	(-)35.47
R	65.51			

In view of the final saving of ₹ 35.47 lakh the augmentation in provision by ₹ 65.51 lakh through reappropriation in March 2014 due to payment of salary for March 2014 in the same month partly offset by saving due to less receipt of medical reimbursement claims of the staff proved excessive.

Reasons for the final saving for ₹ 35.47 were awaited (July 2014).

2047- Other Fiscal Services -

796- Tribal Area Sub-Plan -

01- Expenditure on Small Savings Organisations-
Non-Plan

O	7.32			
		7.60	8.63	+1.03
R	0.28			

Reasons for the final excess of ₹ 1.03 lakh were awaited (July 2014).

2053- District Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	6,97.18			
		7,34.11	7,11.15	(-)22.96
R	36.93			

In view of the final saving of ₹ 22.96 lakh the augmentation in provision by ₹ 36.93 lakh through reappropriation in March 2014 due to more expenditure on purchase of vehicles, petrol, oil, lubricants, enhancement of daily wages rates, more receipt of telephone, water and electricity bills and clearance of pending liability of medical reimbursement claims of the staff partly offset by saving due to non filling up of vacant posts proved excessive.

Reasons for the final saving for ₹ 22.96 lakh were awaited (July 2014).

03- Expenditure on Appointment of Staff (Special Central Assistance)-
Plan

O	99.21			
		1,56.54	1,56.38	(-)0.16
R	57.33			

Augmentation in provision by ₹ 57.33 lakh through reappropriation in March 2014 was due to more expenditure on outsourcing services partly offset by saving due to non filling up of vacant posts.

09- Expenditure on People's Participation in Development-
Plan

O	1,00.00			
		1,22.06	1,21.92	(-)0.14
R	22.06			

Augmentation in provision by ₹ 22.06 lakh through reappropriation in March 2014 was due to more expenditure on development activities.

2055- Police-

796- Tribal Area Sub-Plan -

01- Expenditure on Police Organisation-
Non-Plan

O	24,61.78			
S	3,00.39	29,73.80	29,73.78	(-)0.02
R	2,11.63			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 2,11.63 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month, more receipt of telephone, water and electricity bills, more touring, transfer of the staff, clearance of pending medical reimbursement claims of the staff, more expenditure on sports activities and petrol, oil, lubricant charges.

06- Expenditure on Panchayat Chowkidar/Home
Guards for Service of Summons/Warrants-
Non-Plan

O	4.21			
		7.15	7.15	..
R	2.94			

Augmentation in provision by ₹ 2.94 lakh through reappropriation in March 2014 was due to more expenditure on panchayat chowkidars, home guards for service.

2056- Jails-

796- Tribal Area Sub-Plan -

01- Expenditure on Jails Establishment-
Non-Plan

O	4.27			
		5.61	5.61	..
R	1.34			

Augmentation in provision by ₹ 1.34 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

07- Expenditure under Suspense (Stock)-
Non-Plan

(i)	O	10,00.00	10,00.00	19,08.42	+9,08.42
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08- Expenditure under Suspense (Stock
Manufacture)-
Non-Plan

(ii)	O	5,00.00	5,00.00	5,37.94	+37.94
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

09- Expenditure under Suspense (Miscellaneous
Public Works Advances)-
Non-Plan

(iii)	O	5,00.00	5,00.00	9,90.26	+4,90.26
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Reasons for the final excess of ₹ 14,36.62 lakh in the above three cases were awaited (July 2014).

2070- Other Administrative Services -

796- Tribal Area Sub-Plan -

01- Expenditure on Fire Station-
Non-Plan

O	49.33				
S	21.80		82.06	72.93	(-)9.13
R	10.93				

Augmentation in provision by ₹ 10.93 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month and more expenditure on petrol, oil, lubricant charges and repair of vehicles.

2202- General Education -

01- *Elementary Education -*

796- Tribal Area Sub-Plan -

03- Expenditure on Primary Schools-
Plan

O	4,67.32				
			10,63.21	10,63.22	+0.01
R	5,95.89				

Augmentation in provision by ₹ 5,95.89 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month, enhancement of daily wages rates, more receipt of telephone, water and electricity bills and more expenditure on sports activities partly offset by saving due to less expenditure on purchase of text books for free distribution and award of scholarship and stipend.

07- Expenditure on District Institute of Educational
Trainings-
Centrally Sponsored Scheme
Plan

O	51.15				
			90.77	90.77	..
R	39.62				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 39.62 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month.

10- Grant-in-Aid to Elementary Education under
Parent Teacher Association-
Plan

O	2,34.00			
		2,90.47	2,90.47	..
R	56.47			

Augmentation in provision by ₹ 56.47 lakh through reappropriation in March 2014 was due to more grant for parents teacher association.

11- Hot Cooked Meal Mid Day Meal-
Centrally Sponsored Scheme
Plan

O	0.03			
S	52.32	3,69.40	3,69.40	..
R	3,17.05			

Augmentation in provision by ₹ 3,17.05 lakh through reappropriation in March 2014 was due to more expenditure on purchase of material, liquid petroleum gas stoves for mid day meal, more receipt of honorarium claims of the staff, more expenditure on sports activities, telephone, water and electricity bills.

17- Grant-in-Aid to School Management Committee-
Plan

S	0.01			
		27.25	27.25	..
R	27.24			

Augmentation in provision by ₹ 27.24 lakh through reappropriation in March 2014 was due to more grant to salary to school management committee.

02- Secondary Education -
796- Tribal Area Sub-Plan -
02- Expenditure on Middle School under Minimum
Need Programme-
Plan

O	3,39.18			
		3,74.97	3,74.97	..
R	35.79			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 35.79 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month partly offset by saving due to less engagement of daily wagers, less expenditure on text books, on scholarship and stipend, sports activities, on telephone, water, electricity bills and less receipt of medical reimbursement claims of the staff.

03- Expenditure on High Schools other than
Minimum Need Programme-
Plan

O	4,80.20			
S	0.01	9,64.72	9,64.72	..
R	4,84.51			

Augmentation in provision by ₹ 4,84.51 lakh through reappropriation in March 2014 was due to payment of salary for March 2014 in the same month, more expenditure on telephone, water, electricity bills, on text books, scholarship and stipend, sports activities and clearance pending rent and taxes charges.

09- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

(i)	O	1,35.00			
	R	1,23.82	2,58.82	2,58.82	..

10- Grant in Aid to Secondary Education under
Parent Teacher Association-
Plan

(ii)	O	1,06.00			
	R	68.08	1,74.08	1,74.07	(-)0.01

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

(iii)	S	33.29			
	R	8.46	41.75	41.75	..

16- Expenditure on Vocationalisation of Secondary
Education-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iv)	S	0.01		22.90	22.90	..
	R	22.89				

Augmentation in provision by ₹ 2,23.25 lakh through reappropriation in March 2014 in the above four cases was due to more receipt of grant in aid.

18- Pre-Matric Scholarship for Scheduled Tribes
Students-
Centrally Sponsored Scheme
Plan

R	65.73		65.73	65.73	..
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Augmentation without provision by ₹ 65.73 lakh through reappropriation in March 2014 was due to more expenditure under the scheme. Fund were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and injudicious.

03- *University and Higher Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Centrally Sponsored Scheme
Plan

(i)	O	0.02				
	S	6,06.52		8,43.53	8,43.52	(-)0.01
	R	2,36.99				

Plan

(ii)	O	3,92.50		8,21.71	8,21.71	..
	R	4,29.21				

Augmentation in provision by ₹ 6,66.20 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on scholarship and stipend to students of degree colleges.

04- Information and Communication Technology
Phase-I-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	0.01			
S	45.00	90.00	90.00	..
R	44.99			

Augmentation in provision by ₹ 44.99 lakh through reappropriation in March 2014 was due to more expenditure on information and communication technology.

08- Rashtriya Uchtar Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

R	27.00	27.00	27.00	..
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Augmentation without provision by ₹ 27.00 lakh through reappropriation in March 2014 was due to more receipt of grant in aid under the scheme. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

02- Expenditure on Archaeological Cell-
Plan

O	19.20			
		29.40	32.55	+3.15
R	10.20			

Augmentation in provision by ₹ 10.20 lakh through reappropriation in March 2014 was due to more release of grant to archaeological cell.

04- Expenditure on Libraries under Special Central
Assistance-
Plan

O	6.30			
		11.45	11.20	(-)0.25
R	5.15			

Augmentation in provision by ₹ 5.15 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

2210- Medical and Public Health-

03- Rural Health Services- Allopathy-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -
02- Expenditure on Allopathy Programme-
Plan

O	4,88.35			
		5,85.53	5,85.52	(-)0.01
R	97.18			

Augmentation in provision by ₹ 97.18 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month, more expenditure on telephone, water and electricity bills and allopathic programmes partly offset by saving due to less receipt of grant in aid and less expenditure on machinery and equipment.

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
Plan

O	6,56.02			
		6,65.85	6,65.86	+0.01
R	9.83			

Augmentation in provision by ₹ 9.83 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and more expenditure on purchase of material partly offset by saving due to less receipt of grant in aid ,less expenditure on machinery and equipment, less engagement of daily wagers, less touring by the staff and less receipt of medical reimbursement claims of the staff.

06- *Public Health-*

796- Tribal Area Sub-Plan -
12- Establishment of National Leprosy Supervisory
Units-
Centrally Sponsored Scheme
Plan

(i)	O	8.29			
			13.78	13.77	(-)0.01
	R	5.49			

2211- Family Welfare-

796- Tribal Area Sub-Plan -
01- Expenditure on Family Planning Programme-
Non Plan

(ii)	O	23.27			
			32.41	32.41	..
	R	9.14			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on Family Welfare Programme-
Centrally Sponsored Scheme
Plan

(iii)	O	1,53.22			
			2,56.95	2,56.95	..
	R	1,03.73			
	Plan				
(iv)	O	4.80			
			20.68	20.68	..
	R	15.88			

Augmentation in provision by ₹ 1,34.24 lakh through reappropriation in March 2014 in the above four cases was due to payment of salary of March 2014 in the same month.

2215- Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Water Supply Scheme-
Non-Plan

O	2,66.51			
S	75.83	3,13.32	4,61.04	+1,47.72
R	(-)29.02			

In view of the final excess of ₹ 1,47.72 lakh the reduction in provision by ₹ 29.02 lakh through reappropriation in March 2014 due to less engagement of daily wagers and less expenditure on maintenance works proved injudicious.

Reasons for the final excess for ₹ 1,47.72 lakh were awaited (July 2014).

Plan

O	45.00			
		2,74.18	3,07.13	+32.95
R	2,29.18			

In view of the final excess of ₹ 32.95 lakh the augmentation in provision by ₹ 2,29.18 lakh through reappropriation in March 2014 due to payment of salary for March 2014 in the same month partly offset by saving due to less expenditure on telephone, water and electricity bills proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final excess for ₹ 32.95 lakh were awaited (July 2014).

04-	Stock-Plan				
(i)	..	..	7,93.45	+7,93.45	
05-	Stock Manufacture-Plan				
(ii)	..	..	7.69	+7.69	
06-	Miscellaneous Public Works Advances-Plan				
(iii)	..	..	23.87	+23.87	

Expenditure of ₹ 8,25.01 lakh was incurred without budget provision in the above three cases; reasons for which were awaited (July 2014).

02-	<i>Sewerage and Sanitation -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Sewerage Schemes-Non-Plan				
	O	17.00			
			13.79	5,21.19	+5,07.40
	R	(-)3.21			

Reasons for the final excess of ₹ 5,07.40 lakh were awaited (July 2014).

2216-	Housing -				
03-	<i>Rural Housing -</i>				
796-	Tribal Area Sub-Plan -				
01-	Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna-Plan				
	O	73.00			
			1,54.10	1,54.10	..
	R	81.10			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 81.10 lakh through reappropriation in March 2014 was due to more expenditure on construction of tenements for homeless poor.

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

02- *Welfare of Scheduled Tribes-*

796- Tribal Area Sub-Plan -

08- Mukhya Mantri Bal Udhhar Yojna (Ashram School)-
Plan

O	6.00				
		8.60	8.60	..	
R	2.60				

Augmentation in provision by ₹ 2.60 lakh through reappropriation in March 2014 was due to more expenditure on ashram school.

2230- Labour and Employment -

03- *Training -*

796- Tribal Area Sub-Plan -

03- Expenditure on Government Industrial Training Institutes for Girls-
Non Plan

O	6.20				
		11.52	11.51	(-)0.01	
R	5.32				

Augmentation in provision by ₹ 5.32 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month.

04- Expenditure on Rural Industrial Training Institutes in Himachal Pradesh-
Plan

O	64.90				
		82.22	81.94	(-)0.28	
R	17.32				

Augmentation in provision by ₹ 17.32 lakh through reappropriation in March 2014 was due to payment of salary of March 2014 in the same month and more receipt of honorarium bills.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06- Skill Development Allowance-
Plan

S	0.01		7.27	7.27	
R	7.26				..

Augmentation in provision by ₹ 7.26 lakh through reappropriation in March 2014 was due to more expenditure on skill development.

2235- Social Security and Welfare -

02- *Social Welfare-*

796- Tribal Area Sub-Plan -

07- Mother Teresa Asahay Maetri Sambal Yojna-
Plan

O	6.00		12.51	12.51	
R	6.51				..

Augmentation in provision by ₹ 6.51 lakh through reappropriation in March 2014 was due to more expenditure incurred under the scheme.

60- *Other Social Security and Welfare programmes-*

796- Tribal Area Sub-Plan -

01- Expenditure on Social Welfare Programme and
Old Age Pension-
Plan

O	4,49.10		5,52.24	5,52.24	
R	1,03.14				..

Augmentation in provision by ₹ 1,03.14 lakh through reappropriation in March 2014 was due to excess expenditure on social security pension.

02- Expenditure on Widow Pension-
Plan

O	30.40		61.70	61.70	
R	31.30				..

Augmentation in provision by ₹ 31.30 lakh through reappropriation in March 2014 was due to more expenditure on widow pension.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2236- Nutrition -02- *Distribution of Nutritious Food and Beverages-*

796- Tribal Area Sub-Plan -

01- Expenditure on Food Programme-
Centrally Sponsored Scheme
Plan

S	93.04				
		2,93.07	2,93.07	..	
R	2,00.03				

Substantial augmentation in provision by ₹ 2,00.03 lakh through reappropriation in March 2014 was due to more expenditure on purchase of material for food programme.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

03- Expenditure on Agriculture Schemes (General
Agriculture Extension and Training)-
Non-Plan

O	42.53				
		30.91	53.73	+22.82	
R	(-)11.62				

In view of the final excess of ₹ 22.82 lakh the reduction in provision by ₹ 11.62 lakh through reappropriation/surrender in March 2014 due to non filling up of vacant post proved unjustified.

Reasons for the final excess for ₹ 22.82 lakh were awaited (July 2014).

09- Expenditure on Horticultural Schemes under
Special Central Assistance-
Central Plan
Plan

O	2,13.85				
		2,39.97	2,58.37	+18.40	
R	26.12				

In view of the final excess of ₹ 18.40 lakh the augmentation in provision by ₹ 26.12 lakh through reappropriation in March 2014 due to more expenditure on subsidy on horticulture schemes proved excessive.

Reasons for the final excess for ₹ 18.40 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

19- Marketing and Quality Control-
Plan

O	26.00				
		21.00	30.45	+9.45	
R	(-) 5.00				

Reasons for the final excess for ₹ 9.45 lakh were awaited (July 2014).

30- Expenditure on Distribution of Implements and
Machinery-
Central Plan
Plan

O	20.00				
		25.96	37.46	+11.50	
R	5.96				

In view of the final excess of ₹ 11.50 lakh the augmentation in provision by ₹ 5.96 lakh through reappropriation in March 2014 due to more receipt of demand for subsidy from beneficiaries proved inadequate.

Reasons for the final excess for ₹ 11.50 lakh were awaited (July 2014).

38- Expenditure on Establishment of New Nurseries-
Centrally Sponsored Scheme
Plan

(i)	O	5.00			
			..	5.00	+5.00
	R	(-)5.00			

40- Expenditure on Plant Protection-
Central Plan
Plan

(ii)	O	2.50			
			..	2.50	+2.50
	R	(-)2.50			

In view of the final excess of ₹ 7.50 lakh the entire provision of ₹ 7.50 lakh was reduced through reappropriation in March 2014 in the above two cases due to no demand from beneficiaries for subsidy proved injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final excess of ₹ 7.50 lakh without budget provision in the above two cases were awaited (July 2014).

42- Micro Irrigation Scheme under National Mission
on Minor Irrigation -
Plan

O	2.00			
		17.26	4.15	(-)13.11
R	15.26			

In view of the final saving of ₹ 13.11 lakh the augmentation in provision by ₹ 15.26 lakh through reappropriation in March 2014 due to more demand from beneficiaries for subsidy on plant protection proved unjustified.

Reasons for the final saving for ₹ 13.11 lakh were awaited (July 2014).

43- Protected Cultivation Scheme under Horticulture
Mission for North Eastern and Himalayan States-
Plan

O	3.00			
S	0.01	54.59	31.17	(-)23.42
R	51.58			

In view of the final saving of ₹ 23.42 lakh the augmentation in provision by ₹ 51.58 lakh through reappropriation in March 2014 due to more demand from beneficiaries for subsidy for horticulture mission proved excessive.

Reasons for the final saving for ₹ 23.42 lakh were awaited (July 2014).

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

02- Soil and Water Conservation Programme
(Forest)-
Plan

O	34.00			
		42.00	42.00	..
R	8.00			

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2014 was due to enhancement in daily wages rates and more expenditure on purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

09- Expenditure on Soil Conservation under Central
Plan Schemes for Tribal Pockets-
Central Plan
Plan

O	6.00				
		28.06	28.06	..	
R	22.06				

Augmentation in provision by ₹ 22.06 lakh through reappropriation in March 2014 was due to more expenditure on minor works for soil conservation.

2405- Fisheries -

796- Tribal Area Sub-Plan -

04- Expenditure on Fisheries under Special Central
Assistance -
Central Plan
Plan

O	3.00				
		3.00	4.00	+1.00	

Reasons for the final excess of ₹ 1.00 lakh were awaited (July 2014).

2406- Forestry and Wild Life-

01- Forestry-

796- Tribal Area Sub-Plan -

21- Expenditure on Preservation and Management of
Forests under Thirteenth Finance Commission-
Plan

O	2,26.00				
		2,45.00	2,45.00	..	
R	19.00				

Augmentation in provision by ₹ 19.00 lakh through reappropriation in March 2014 was due to more expenditure on maintenance of office buildings partly offset by saving due to less engagement of daily wagers, less expenditure on purchase of material, preservation, conservation and management of forests.

02- Environmental Forestry and Wild Life-

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on Intensive Management of Wild
Life Sanctuaries-
Centrally Sponsored Scheme
Plan

O	0.08			
S	73.27	83.50	83.50	..
R	10.15			

Augmentation in provision by ₹ 10.15 lakh through reappropriation in March 2014 was due to more expenditure on intensive management, more expenditure on purchase of material and maintenance of buildings.

2415- Agricultural Research and Education -

01- *Crop Husbandry -*

796- Tribal Area Sub-Plan -

01- Expenditure on Grant-in-Aid to Himachal
Pradesh. Krishi Vishva Vidyalya for Research-
Plan

O	5,15.00			
		6,29.39	6,29.39	..
R	1,14.39			

Augmentation in provision by ₹ 1,14.39 lakh through reappropriation in March 2014 was due to more expenditure for research.

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-
Plan

O	48.40			
		70.51	70.51	..
R	22.11			

Augmentation in provision by ₹ 22.11 lakh through reappropriation in March 2014 was due to more expenditure on cooperation schemes.

2501- Special Programmes for Rural Development -

03- *Desert Development Programme -*

796- Tribal Area Sub-Plan -

01- Expenditure on Development of Desert Area-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	35.00			
		1,68.85	1,68.85	..
R	1,33.85			

Augmentation in provision by ₹ 1,33.85 lakh through reappropriation in March 2014 was due to more expenditure on development of desert areas.

2515- Other Rural Development Programmes -

796- Tribal Area Sub-Plan -

01- Expenditure on Panchayat Schemes-
Plan

O	3,90.00			
		4,14.70	4,14.70	..
R	24.70			

Augmentation in provision by ₹ 24.70 lakh through reappropriation in March 2014 was due to more expenditure on the implementation of panchayat schemes.

02- Expenditure on Extension of Community
Development Programme-
Central Plan
Plan

(i)	O	45.00			
			67.24	67.24	..
	R	22.24			

Plan

(ii)	O	9.00			
			2,15.99	2,13.84	(-)2.15
	R	2,06.99			

Augmentation in provision by ₹ 2,29.23 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on minor works.

11- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-
Plan

O	5.00			
S	0.01	27.71	27.71	..
R	22.70			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 22.70 lakh through reappropriation in March 2014 was due to more expenditure under sashaktikaran abhiyan.

12- Training to Elected Representatives of
Panchayati Raj Institutions-
Plan

O	5.00			
		33.28	33.28	..
R	28.28			

Augmentation in provision by ₹ 28.28 lakh through reappropriation in March 2014 was due to more expenditure on training to elected representatives of panchayati raj institutions.

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

02- Expenditure on Maintenance and Repair of Lift
Irrigation Schemes (Special Repair) -
Non-Plan

O	12.01			
S	23.47	35.98	58.31	+22.33
R	0.50			

Reasons for the final excess of ₹ 22.33 lakh were awaited (July 2014).

03- Expenditure on Maintenance and Repairs of
other Minor Irrigation Works (Special Repairs)-
Non-Plan

O	1,65.22			
S	17.45	1,70.27	2,04.91	+34.64
R	(-)12.40			

In view of the final excess of ₹ 34.64 lakh the reduction in provision by ₹ 12.40 lakh through reappropriation in March 2014 due to less expenditure on maintenance of buildings partly offset by excess due to enhancement of daily wages rates proved unjustified.

Reasons for the final excess for ₹ 34.64 lakh were awaited (July 2014).

04- Expenditure on Maintenance and Repairs of
other Minor Irrigation Works Ordinary Repairs
(Flow Irrigation Scheme)-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,88.96			
S	22.53	2,07.06	2,29.26	+22.20
R	(-)4.43			

Reasons for the final excess for ₹ 22.20 lakh were awaited (July 2014).

08- Expenditure on Suspense (Stock)-
Plan

(i)	4,12.57	+4,12.57
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09- Expenditure on Suspense (Stock Manufacture)-
Plan

(ii)	19.39	+19.39
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10- Expenditure on Suspense (Miscellaneous
Advances)-
Plan

(iii)	45.98	+45.98
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Expenditure of ₹ 4,77.94 lakh in the above three cases was incurred without budget provision; reasons for which were awaited (July 2014).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

15- Expenditure on Grant-in-Aid to Khadi and
Village Industries-
Non-Plan

O	35.09			
S	6.63	1,03.02	1,03.02	..
R	61.30			

Augmentation in provision by ₹ 61.30 lakh through reappropriation in March 2014 was due to more receipt of grant-in-aid for khadi and village industries.

17- Expenditure on Himachal Pradesh Handicraft
and Handloom Development Corporation under
Special Central Assistance-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,95.68			
		2,20.48	2,20.48	..
R	24.80			

Augmentation in provision by ₹ 24.80 lakh through reappropriation in March 2014 was due to more expenditure on handicraft and handloom development.

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

(i)	O	30.64			
			39.89	39.95	+0.06
	R	9.25			

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

(ii)	O	45.43			
			55.88	56.06	+0.18
	R	10.45			

Augmentation in provision by ₹ 19.70 lakh through reappropriation in March 2014 in the above two cases was due to payment of salary for March 2014 in the same month.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

796- Tribal Area Sub-Plan -

04- Construction of Anganwari Centres-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	18.00			
		8.28	8.28	..
R	(-)9.72			

Reduction in provision by ₹ 9.72 lakh through reappropriation in March 2014 was due to less expenditure on construction works.

02- *Technical Education -*
796- Tribal Area Sub-Plan -
02- Up gradation/Setting up of New Polytechnics-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2014 due to nil expenditure on setting up of new polytechnics.

03- *Sports and Youth Services -*
796- Tribal Area Sub-Plan -
01- Buildings-
Plan

(i)	O	54.35			
			42.12	42.12	..
	R	(-)12.23			

4210- Capital Outlay on Medical and Public Health -

03- *Medical Education Training and Research -*
796- Tribal Area Sub-Plan -
01- Building-
Plan

(ii)	O	29.00			
			21.00	20.44	(-)0.56
	R	(-)8.00			

02- Up gradation of Existing Ayush Institutions-
Plan

(iii)	O	32.00			
			15.36	15.36	..
	R	(-)16.64			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 36.87 lakh through reappropriation in March 2014 in the above three cases was due to less expenditure on construction of buildings.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

03- Expenditure on Sewerage Schemes-
Plan

O	46.00				
		35.42	35.45	+0.03	
R	(-)10.58				

Reduction in provision by ₹ 10.58 lakh through reappropriation in March 2014 was due to less expenditure on sewerage schemes.

05- Expenditure on Old Water Supply Schemes-
Plan

O	73.00				
		86.50	72.93	(-)13.57	
R	13.50				

In view of the final saving of ₹ 13.57 lakh the augmentation in provision by ₹ 13.50 lakh through reappropriation in March 2014 due to more expenditure on old water schemes proved unnecessary.

Reasons for the final saving of ₹ 13.57 lakh were awaited (July 2014).

09- Expenditure on Rural Water Supply Scheme
(National Bank for Agriculture and Rural
Development/Rural Integrated Development
Fund)-
Plan

O	7,06.00				
		
R	(-)7,06.00				

Entire provision of ₹ 7,06.00 lakh was reduced through reappropriation in March 2014 due to nil expenditure under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11- Expenditure on Rural Water Supply Schemes
under Accelerated Rural Water Supply Project-
Plan

O	1,56.00				
		29,22.00	1,55.99	(-)27,66.01	
R	27,66.00				

In view of the substantial final saving of ₹ 27,66.01 lakh the augmentation in provision by ₹ 27,66.00 lakh through reappropriation in March 2014 due to more expenditure on construction works proved unnecessary.

Reasons for the substantial final saving of ₹ 27,66.01 lakh were awaited (July 2014).

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

796- Tribal Area Sub-Plan -

05- Construction of Residential Buildings for
Panchayat Inspectors/Sub Inspectors-
Plan

(i)	O	10.00			
			5.00	5.00	..
	R	(-)5.00			

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on Agricultural Buildings-
Plan

(ii)	O	2.60			
			0.50	0.50	..
	R	(-)2.10			

**4402- Capital Outlay on Soil and Water
Conservation -**

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Poly Houses and
Micro Irrigation under Rural Integrated
Development Fund Scheme-
Plan

(iii)	O	1,50.00			
			64.53	64.53	..
	R	(-)85.47			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Building Programme-
Plan

(iv)	O	64.00			
			43.03	43.04	+0.01
	R	(-20.97)			

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

01- Expenditure on Minor Irrigation Schemes (Flow
Irrigation Schemes)-
Plan

(v)	O	5.50			
			4.50	4.99	+0.49
	R	(-1.00)			

02- Expenditure on Minor Irrigation Schemes (Flow
Irrigation Schemes)-
Central Plan
Plan

(vi)	O	30.00			
			4.00	4.01	+0.01
	R	(-26.00)			

Plan

(vii)	O	3,23.00			
			2,67.81	2,67.80	(-0.01)
	R	(-55.19)			

Reduction in provision by ₹ 1,95.73 lakh through reappropriation in March 2014 in the above seven cases was due to less expenditure on construction works under the schemes.

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

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	5,40.00			
	R	(-)5,40.00	..	..	..
	<i>80- General -</i>				
	<i>796- Tribal Area Sub Plan -</i>				
	<i>01- Expenditure on Border Blocks for Himachal Pradesh State Electricity Board under Thirteenth Finance Commission- Plan</i>				
(ii)	O	6,25.00			
	R	(-)6,25.00	..	..	..

Entire provision of ₹ 11,65.00 lakh was reduced through reappropriation in March 2014 in the above two cases due to nil investment under the scheme.

5053- Capital Outlay on Civil Aviation -

- 80- General -*
796- Tribal Area Sub-Plan -
02- Expenditure on Construction of Helipads- Plan

	O	1,03.00			
	R	(-)55.40	47.60	47.60	..

Reduction in provision by ₹ 55.40 lakh through reappropriation in March 2014 was due to less expenditure on construction of helipads.

5054- Capital Outlay on Roads and Bridges -

- 03- State Highways -*
796- Tribal Area Sub-Plan -
02- World Bank State Roads- Plan

	O	22,80.00			
	R	(-)22,80.00	..	..	..

Entire provision of ₹ 22,80.00 lakh was reduced through reappropriation/surrender in March 2014 due to nil expenditure on construction of state highways and bridges under the scheme.

- 04- District and other Roads -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub Plan -					
01- Expenditure on Construction of Rural Roads- Central Plan Plan					
O	4,50.00				
		3,70.00	3,65.42	(-)4.58	
R	(-)80.00				

Reduction in provision by ₹ 80.00 lakh through surrender in March 2014 was due to less expenditure on construction of rural roads.

03- Expenditure on Construction of Rural Roads under Rural Integrated Development Fund/National Bank for Agriculture and Rural Development- Plan					
O	1,15.00				
		57.00	57.69	+0.69	
R	(-)58.00				

Reduction in provision by ₹ 58.00 lakh through surrender in March 2014 was due to less expenditure on construction of rural roads under the scheme.

05- Link Road to Unconnected Panchayats- Plan					
O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2014 due to non completion of codal formalities.

80- <i>General -</i>					
796- Tribal Area Sub-Plan -					
05- Expenditure on Major Bridges- Plan					
O	2,33.00				
		2,01.50	1,97.13	(-)4.37	
R	(-)31.50				

Reduction in provision by ₹ 31.50 lakh through surrender in March 2014 was due to less expenditure on construction of bridges

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Bus Stands-
Plan

O	70.00				
		27.78	27.78	..	
R	(-)42.22				

Reduction in provision by ₹ 42.22 lakh through reappropriation/surrender in March 2014 was due to less expenditure on construction of bus stands.

5452- Capital Outlay on Tourism -

80- *General -*

796- Tribal Area Sub-Plan -

01- Expenditure on Tourism Buildings-
Plan

O	6.50				
		3.00	3.00	..	
R	(-)3.50				

Reduction in provision by ₹ 3.50 lakh through reappropriation in March 2014 was due to less expenditure on construction of tourism buildings.

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes, other Backward Classes
and Minorities -**

02- *Welfare of Scheduled Tribes -*

796- Tribal Areas Sub Plan -

01- Interest free Loan for Education-
Plan

(i)	O	5.00			
		
	R	(-)5.00			

6801- Loans for Power Projects -

796- Tribal Area Sub-Plan -

11- Loan to Himachal Pradesh Transmission and
Distribution Corporation-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	O	10,80.00			
	R	(-)10,80.00	..	..	..

Entire provision of ₹ 10,85.00 lakh was reduced through reappropriation in March 2014 in the above two cases due to non completion of codal formalities.

(vi) Above saving was counter balanced with excess 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- Central Plan Plan				
(i)	O	30.00			
	R	55.00	85.00	85.04	+0.04
	Plan				
(ii)	O	1,37.00			
	R	23.40	1,60.40	1,67.60	+7.20

Augmentation in provision by ₹ 78.40 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on construction works.

4202- Capital Outlay on Education, Sports, Art and Culture-

04- Art and Culture -
796- Tribal Area Sub-Plan -
01- Buildings-
Plan

	O	58.00			
	R	9.17	67.17	67.17	..

Augmentation in provision by ₹ 9.17 lakh through reappropriation in March 2014 was due to more expenditure on construction of buildings of the department.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4215- Capital Outlay on Water Supply and Sanitation-

01- Water Supply-

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Piped Water Supply Schemes-
Central Plan
Plan

(i)	O	83.65			
			1,16.11	1,16.12	+0.01
	R	32.46			
	Plan				
(ii)	O	1,68.85			
			2,08.30	2,08.30	..
	R	39.45			

Augmentation in provision by ₹ 71.91 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on construction of rural piped water supply schemes.

02- Expenditure on Hand Pumps-
Plan

	O	21.00			
			26.65	26.66	+0.01
	R	5.65			

Augmentation in provision by ₹ 5.65 lakh through reappropriation in March 2014 was due to more expenditure on installation of hand pumps.

04- Expenditure on Rural Water Supply Schemes under Accelerated Rural Water Supply Programme for Desert Prone Areas-
Centrally Sponsored Scheme
Plan

	O	0.01			
			..	13.58	+13.58
	R	(-)0.01			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Expenditure of ₹ 13.58 lakh was incurred without budget provision; reasons for which were awaited (July 2014).

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

796- Tribal Area Sub-Plan -

02- Buildings-
Plan

O	1,39.00				
		1,48.00	1,59.96	+11.96	
R	9.00				

In view of the final excess of ₹ 11.96 lakh the augmentation in provision by ₹ 9.00 lakh through reappropriation in March 2014 due to more expenditure on construction of government residential buildings proved inadequate.

Reasons for the final excess for ₹ 11.96 lakh were awaited (July 2014).

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare-*

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Multipurpose
Community/Anganwari Centre-
Plan

S	0.01				
		12.50	12.50	..	
R	12.49				

Augmentation in provision by ₹ 12.49 lakh through reappropriation in March 2014 was due to more expenditure on construction of multipurpose community centres.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Building Programme-
Central Plan
Plan

O	5.00				
		30.00	30.00	..	
R	25.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2014 was due to more expenditure on construction of buildings.

4406- Capital Outlay on Forestry and Wildlife -

01- *Forestry -*

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Roads-
Plan

O	54.14				
		1,05.69	1,05.69		..
R	51.55				

Augmentation in provision by ₹ 51.55 lakh through reappropriation in March 2014 was due to more expenditure on construction of roads.

02- Expenditure on Construction of Buildings-
Plan

O	37.42				
		65.32	65.32		..
R	27.90				

Augmentation in provision by ₹ 27.90 lakh through reappropriation in March 2014 was due to more expenditure on construction of buildings.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

06- Expenditure on Minor Irrigation Schemes (Rural
Integrated Development Fund/National Bank for
Agriculture and Rural Development)-
Plan

(i)	O	20.00			
			3,20.88	3,20.88	..
	R	3,00.88			

08- Expenditure on Minor Irrigation Scheme
(Accelerated Irrigation Benefit Programme-)
Plan

(ii)	S	0.01			
			40.87	40.86	(-)0.01
	R	40.86			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 3,41.74 lakh through reappropriation in March 2014 in the above two cases was due to more expenditure on construction of minor irrigation schemes.

4711- Capital Outlay on Flood Control Project-

01- *Flood Control-*

796- Tribal Area Sub-Plan -

01- Expenditure on Flood Control Works-
Plan

O	58.00				
		69.32	69.33	+0.01	
R	11.32				

Augmentation in provision by ₹ 11.32 lakh through reappropriation in March 2014 was due to more expenditure on construction of flood control works.

5054- Capital Outlay on Roads and Bridges-

03- *State Highways-*

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of State Highways
under other Than Minimum Need Programme-
Plan

O	1,00.00				
		1,10.00	1,12.28	+2.28	
R	10.00				

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2014 was due to more expenditure on construction of state highways.

80- *General -*

796- Tribal Area Sub-Plan -

03- Expenditure on Machinery and
Equipments/Tools and Plants -
Plan

O	1.00				
		8.30	8.30	..	
R	7.30				

Augmentation in provision by ₹ 7.30 lakh through reappropriation in March 2014 was due to more expenditure on machinery and equipments.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

09- Expenditure on Major Bridges under Rural Integrated Development Fund/National Bank of Agriculture and Rural Development)- Plan

O	3,85.00			
		5,10.00	5,11.10	+1.10
R	1,25.00			

Augmentation in provision by ₹ 1,25.00 lakh through reappropriation in March 2014 was due to more expenditure on construction of major bridges under the scheme.

6801- Loans for Power Projects-

796- Tribal Area Sub-Plan -

10- Loans for Himachal Pradesh Power Corporation Project- Plan

O	43,20.00			
S	4,61.96	51,70.00	51,69.81	(-)0.19
R	3,88.04			

Augmentation in provision by ₹ 3,88.04 lakh through reappropriation in March 2014 was due to more expenditure on loan to the project.

APPROPRIATION ACCOUNTS
GRANT NO-31- contd.

(vii) Suspense Transactions

- (i) The expenditure under this grant includes ₹ 47,39.56 lakhs (₹ 47,39.56 lakhs under Revenue Section and ₹ nil 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. (viii).
- (iii) An analysis of the "Suspense" transaction in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2013 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2014 Debit(+) Credit(-)
		(₹ in lakhs)		
Revenue Section				
2059- Public Works				
01- Office Buildings				
796- Tribal Area Sub-Plan				
07- Expenditure Under Suspense (Stock)	(-)9,22.40	19,08.42	19,78.08	(-)9,92.06*
08- Expenditure Under Suspense (Stock Manufacturing)	(-)1,57.77	5,37.94	4,78.48	(-)98.31*
09- Expenditure Under Suspense (Miscellaneous Public Works Advances)	+ 21,32.75	9,90.26	9,96.98	+ 21,26.03
Total	+ 10,52.58	34,36.62	34,53.54	+ 10,35.66
2215- Water Supply and Sanitation				
01- Water Supply				
796- Tribal Area Sub-Plan				
04- Stock	(-)89.03	7,93.45	10,07.67	(-)3,03.25*
05- Stock Manufacture	+ 1,35.70	7.69	..	+ 1,43.39
06- Miscellaneous Public Works Advances	(-)11.12	23.87	33.38	(-)20.63*
Total	+ 35.55	8,25.01	10,41.05	(-)1,80.49
2702- Minor Irrigation				
80- General				
796- Tribal Area Sub-Plan				
08- Expenditure on Suspense (Stock)	+ 17.93	4,12.57	3,52.01	+ 78.49

APPROPRIATION ACCOUNTS
GRANT NO-31- conold.

Head	Opening balance on 1st April 2013 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2014 Debit(+) Credit(-)
		(₹ in lakhs)		
09- Expenditure on Suspense (Stock Manufacture)	+ 71.05	19.39	11.56	+ 78.88
10- Expenditure on Suspense (Miscellaneous Public Works Advances)	+ 1,60.85	45.97	55.11	+ 1,51.71
Total	+ 2,49.83	4,77.93	4,18.68	+ 3,09.08
Total-Revenue Section	+ 13,37.96	47,39.56	49,13.27	+ 11,64.25
Total Demand	+ 13,37.96	47,39.56	49,13.27	+ 11,64.25

* Reasons for the minus expenditure were awaited (July 2014).

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, 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 WILDLIFE, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505 - RURAL EMPLOYMENT, 2515 - OTHER RURAL DEVELOPMENT PROGRAMMES, 2801-POWER, 2851-VILLAGE AND SMALL SCALE INDUSTRIES, 2852-INDUSTRIES, 3054 ROADS AND BRIDGES, 3452-TOURISM, 4055- CAPITAL OUTLAY ON POLICE, 4059 - CAPITAL OUTLAY ON PUBLIC WORKS , 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210- CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215- CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-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, 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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	4,81,21,18		
	5,63,41,64	5,39,72,85	(-)23,68,79
Supplementary	82,20,46		
Amount surrendered during the year (31 March 2014)			23,33,65

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Capital Section**Voted**

Original	5,47,30,99			
		5,79,25,66	4,95,62,89	(-)83,62,77
Supplementary	31,94,67			
Amount surrendered during the year (31 March 2014)				83,88,08

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 23,68.79 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 82,20.46 lakh obtained in March 2014 proved excessive.
- (ii) In view of the final saving of ₹ 83,62.77 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 31,94.67 lakh obtained in March 2014 proved unnecessary as even the original grant remained substantially unutilised.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
789- Special Component Plan for Scheduled Castes-			
01- Expenditure on Primary Schools- Plan			
O	9,34.00		
		5,88.35	5,88.35
R	(-)3,45.65		..
Reduction in provision by ₹ 3,45.65 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less receipt of telephone, electricity and water bills and less purchase of text books.			
03- Middle School- Plan			
O	13,24.00		
		7,16.84	7,16.85
R	(-)6,07.16		+0.01

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 6,07.16 lakh through reappropriation in March 2014 was due to non filling up of vacant posts, less expenditure on text books and less engagement of daily wagers.

06- Mid Day Meal-
Centrally Sponsored Scheme
Plan

O	0.02			
S	22,62.10	22,23.81	22,23.80	(-)0.01
R	(-)38.31			

Reduction in provision by ₹ 38.31 lakh through reappropriation in March 2014 was mainly due to less engagement of cook cum helpers, less purchase of kitchen equipments and less expenditure on other charges partly offset by excess due to purchase of more midday meal material.

Plan

O	5,69.00			
		5,16.49	5,16.49	..
R	(-)52.51			

Reduction in provision by ₹ 52.51 lakh through reappropriation/surrender in March 2014 was due to less purchase of material and less engagement of cook-cum-helpers under the scheme.

07- Sarav Shiksha Abhiyan-
Plan

O	25,96.00			
		17,61.91	17,61.91	..
R	(-)8,34.09			

Reduction in provision by ₹ 8,34.09 lakh through reappropriation/surrender in March 2014 was due to less release of funds by the Centre Government.

11- Expenditure on Grant in Aid to Parent Teacher
Association-
Plan

O	6,43.00			
		6,19.58	6,19.58	..
R	(-)23.42			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 23.42 lakh through reappropriation in March 2014 was due to less engagement of teachers under the scheme.

02- Secondary Education -					
789- Special Component Plan for Scheduled Castes -					
04- Expenditure on Information and Communication					
Technology-					
Plan					
O	1,73.00				
S	0.01	43.54	43.54		..
R	(-),1,29.47				

Reduction in provision by ₹ 1,29.47 lakh through reappropriation in March 2014 was due to less receipt of central share.

11- Expenditure on Information Communication					
Technology-III-					
Plan					
O	2,22.00				
R	(-),2,22.00	..	..		..

Entire provision of ₹ 2,22.00 lakh was reduced through reappropriation in March 2014 due to non completion of codal formalities.

16- Pre-Matric Scholarship to Scheduled Caste					
Students-					
Centrally Sponsored Scheme					
Plan					
S	8,62.44				
R	(-),3,45.48	5,16.96	5,16.96		..

Reduction in provision by ₹ 3,45.48 lakh through reappropriation in March 2014 was due to less number of eligible candidates for scholarship.

2210- Medical and Public Health -					
03- Rural Health Services-Allopathy -					
789- Special Component Plan for Scheduled Castes -					

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- National Health Mission-
Plan

O	9,89.00			
		5,46.00	5,46.00	..
R	(-)4,43.00			

Reduction in provision by ₹ 4,43.00 lakh through reappropriation/surrender in March 2014 was due to less release of grant in aid.

05- *Medical Education, Training and Research -*
789- Special Component Plan for Scheduled Castes -
02- Up gradation of Government Medical Colleges-
Plan

O	2,22.00			
	
R	(-)2,22.00			

Entire provision of ₹ 2,22.00 lakh was reduced through reappropriation in March 2014 was due to non completion of codal formalities.

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	4,50.00			
		1,33.46	1,33.46	..
R	(-)3,16.54			

Reduction in provision by ₹ 3,16.54 lakh through reappropriation/surrender in March 2014 was mainly due to non filling up of vacant posts, less expenditure on other charges, less expenditure on publicity of departmental schemes and non-finalisation of office rent cases.

03- Economic Development of Scheduled Castes-
Central Plan
Plan

O	1,20.00			
		51.28	51.28	..
R	(-)68.72			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 68.72 lakh through reappropriation in March 2014 was due to less release of central share.

Plan

O	3,40.00			
		1,62.32	1,62.32	..
R	(-)1,77.68			

Reduction in provision by ₹ 1,77.68 lakh through reappropriation in March 2014 was due to less demand under computer application scheme partly offset by excess due to increase in inter-caste marriage grant.

10- Mukhya Mantri Adarsh Gram Yojna-
Plan

O	11,80.00			
		11,64.80	11,64.80	..
R	(-)15.20			

Reduction in provision by ₹ 15.20 lakh through reappropriation in March 2014 was due to less expenditure on other miscellaneous items.

2235- Social Security and Welfare -

02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes -

01- Integrated Child Development Scheme-
Plan

O	2,20.00			
		2,08.47	2,08.47	..
R	(-)11.53			

Reduction in provision by ₹ 11.53 lakh through reappropriation/surrender in March 2014 was due to less payment of honorarium.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes -

03- Integrated Programme of ISOPOM-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	0.01			
S	11.12	9.90	6.20	(-)3.70
R	(-)1.23			

Reasons for the final saving of ₹ 3.70 lakh were awaited (July 2014).

Plan

O	8.60			
		3.70	8.60	+4.90
R	(-)4.90			

In view of final excess of ₹ 4.90 lakh the reduction in provision by ₹ 4.90 lakh through reappropriation in March 2014 was due to less demand received from beneficiaries proved unnecessary.

Reasons for the final excess of ₹ 4.90 lakh were awaited (July 2014).

11- Crop Insurance Scheme-
Plan

O	10.90			
R	(-)10.90	..	..	..

Entire provision of ₹ 10.90 lakh was reduced through reappropriation in March 2014 due to non receipt of crop insurance cases.

13- Horticulture Development-
Plan

O	23.00			
		28.06	22.46	(-)5.60
R	5.06			

In view of the final saving of ₹ 5.60 lakh the augmentation in provision by ₹ 5.06 lakh through reappropriation in March 2014 was mainly due to more demand by the horticulturists proved unjustified.

Reasons for the final saving of ₹ 5.60 lakh were awaited (July 2014).

21- Macro Management of Agriculture-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	2.00				
R	(-)2.00				

Entire provision of ₹ 2.00 lakh reduced through reappropriation in March 2014 was due to non receipt of funds from the centre government.

25- Rastriya Krishi Vikas Yojna (Agriculture)-
Plan

O	29,90.00				
		10,72.12	10,85.47		+13.35
R	(-)19,17.88				

In view of the final excess of ₹ 13.35 lakh the reduction in provision by ₹ 19,17.88 lakh through reappropriation in March 2014 due to downsizing the allocation under the scheme proved excessive.

Reasons for the final excess of ₹ 13.35 lakh were awaited (July 2014).

26- Rastriya Krishi Vikas Yojna (Horticulture)-
Plan

(i)	O	2,71.00			
			1,99.76	1,99.76	..
	R	(-)71.24			

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -

09- Rashtriya Krishi Vikas Yojna-
Plan

(ii)	O	5,67.00			
			4,15.17	4,15.17	..
	R	(-)1,51.83			

Reduction in provision by ₹ 2,23.07 lakh through surrender in March 2014 in the above two cases was due to downsizing the allocation under the scheme.

2405- Fisheries -

789- Special Component Plan for Scheduled Castes -

03- Rastriya Matasya Vikas Yojna-
Plan

O	99.00				
S	0.01		54.30	54.30	..
R	(-)44.71				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 44.71 lakh through reappropriation in March 2014 was due to less receipt of community ponds proposals from panchyats partly offset by excess due to receipt of more cases for subsidy from the beneficiaries.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

789- Special Component Plan for Scheduled Castes -

01- Swaran Jayanti Gramin Swa Rojgar Yojna-
Plan

O 1,13.00

..

R (-)1,13.00

Entire provision of ₹ 1,13.00 lakh was reduced through reappropriation in March 2014 due to merger of the scheme with the new scheme namely National Rural Livelihood Mission.

02- Integrated Watershed Management Programme-
Plan

(i) O 3,86.00

1,26.44 1,26.44 ..

R (-)2,59.56

2505- Rural Employment -

01- *National Programmes -*

789- Special Component Plan for Scheduled Castes -

02- National Rural Employment Guarantee Scheme-
Plan

(ii) O 20,28.00

10,80.43 10,80.43 ..

R (-)9,47.57

Reduction in provision by ₹ 12,07.13 lakh through reappropriation/surrender in March 2014 in above two cases was due to less receipt of central share.

60- *Other Programmes-*

789- Special Component Plan for Scheduled Castes -

01- Special Employment Programme for Drought Hit
Areas-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

S	12.98				
		
R	(-)12.98				

Entire provision of ₹ 12.98 lakh was reduced through reappropriation in March 2014 due to direct release of funds to implementing agency by the centre government.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes -

02- Backward Region Grant Fund-
Plan

(i)	O	8,40.00			
			6,75.00	6,75.00	..
	R	(-)1,65.00			

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes -

10- Development of Sericulture-
Plan

(ii)	O	68.00			
			42.05	42.03	(-)0.02
	R	(-)25.95			

Reduction in provision by ₹ 1,90.95 lakh through reappropriation/surrender in March 2014 in the above two cases was mainly due to less release of grant under the scheme.

17- Computerisation of Online Departments-
Plan

O	1,37.00				
		
R	(-)1,37.00				

Entire provision of ₹ 1,37.00 lakh was surrendered in March 2014 due to non-release of grant for computerisation.

18- Expenditure Incentive Grant for Unification
Identities under Thirteenth Finance Commission-
Plan

O	31.00				
		
R	(-)31.00				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 31.00 lakh was surrendered in March 2014 due to non-completion of codal formalities.

20- Subsidy to Small Scale Industry Units-
Plan

O	27.00				
		10.71	10.71	..	
R	(-)16.29				

Reduction in provision by ₹ 16.29 lakh through surrender in March 2014 was mainly due to less demand received for subsidy from the beneficiaries.

21- National Mission for Food Processing Industry-
Plan

O	5.00				
S	0.01	5.00	..	(-) 5.00	
R	(-)0.01				

Reasons of final saving of ₹ 5.00 lakh were awaited (July 2014).

2852- Industries -

80- General -

789- Special Component Plan for Scheduled Castes -

01- Expenditure on Creation of State Art Industries
Area-
Plan

O	3,70.00				
		
R	(-)3,70.00				

Entire provision of ₹ 3,70.00 lakh was surrendered in March 2014 due to non receipt of demand from beneficiaries.

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

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

2202- General Education -

01- Elementary Education-

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

13- Pre Matric Scholarship to Scheduled Castes-
Plan

S	1.00				
		13,68.00	13,68.00		..
R	13,67.00				

Augmentation in provision by ₹ 13,67.00 lakh through reappropriation in March 2014 was due to coverage of more students under the scheme.

02- Secondary Education -
789- Special Component Plan for Scheduled Castes -
02- Secondary Schools-
Plan

O	11,99.99				
		18,47.70	18,47.69		(-)0.01
R	6,47.71				

Augmentation in provision by ₹ 6,47.71 lakh through reappropriation in March 2014 was mainly due to payment of salary of March 2014 in the same month and coverage of more students under the scheme partly offset by saving due to receipt of less medical reimbursement claims of the staff.

03- Rashtriya Madhyamic Shiksha Abhiyan-
Plan

(i)	O	3,71.00			
			8,15.91	8,15.91	..
	R	4,44.91			

04- Expenditure on Information and
Communication Technology-
Centrally Sponsored Scheme
Plan

(ii)	O	0.01			
	S	1,96.00	3,92.00	3,92.00	..
	R	1,95.99			

Augmentation in provision by ₹ 6,40.90 lakh through reappropriation in March 2014 in the above two cases was due to more release of grant in aid.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

08- Merit cum Means based Scholarship to Minority Communities- Centrally Sponsored Scheme Plan					
(i)	S	24.58			
			69.83	69.83	..
	R	45.25			
10- Protsahan Chhatravriti Yojna- Plan					
(ii)	O	10.00			
			3,93.90	3,93.90	..
	R	3,83.90			

Augmentation in provision by ₹ 4,29.15 lakh through reappropriation in March 2014 in the above two cases was due to receipt of more cases for scholarship.

14- Vocationalisation of Secondary Education- Plan					
	O	0.02			
			63.62	63.62	..
	R	63.60			

Augmentation in provision by ₹ 63.60 lakh through reappropriation in March 2014 was due to more release of grant under the scheme.

17- Mahatma Gandhi Vardi Yojna- Plan					
	O	0.01			
			2,57.72	2,57.72	..
	R	2,57.71			

Augmentation in provision by ₹ 2,57.71 lakh through reappropriation in March 2014 was due to purchase of uniforms for students.

- 03- *University and Higher Education -*
789- Special Component Plan for Scheduled Castes -
04- Post Matric Scholarship to Scheduled Caste Students- Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

S	0.01		6,47.02	6,47.02	
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R	6,47.01				
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Augmentation in provision by ₹ 6,47.01 lakh through reappropriation in March 2014 was due to payment of scholarship under the scheme.

05- Rashtriya Uchtar Shiksha Abhiyan -
Centrally Sponsored Scheme
Plan

S	0.01		53.99	53.99	
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R	53.98				
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Augmentation in provision by ₹ 53.98 lakh through reappropriation in March 2014 was due to release of central share.

Plan

S	0.01		40.00	40.00	
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R	39.99				
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Augmentation in provision by ₹ 39.99 lakh through reappropriation in March 2014 was due to receipt of funds for salary .

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-
Plan

O	11,29.00		13,06.02	12,96.03	(-)9.99
R	1,77.02				

In view of final saving of ₹ 9.99 lakh the augmentation in provision by ₹ 1,77.02 lakh through reappropriation in March 2014 mainly due to payment of salary of March 2014 in the same month proved excessive.

Reasons for the final saving of ₹ 9.99 lakh were awaited (July 2014).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2216- Housing -03- *Rural Housing -*

789- Special Component Plan for Scheduled Castes -

02- Indira Awas Yojna-
Plan

O	4,85.00				
		8,05.72	8,05.72	..	
R	3,20.72				

Augmentation in provision by ₹ 3,20.72 lakh through reappropriation in March 2014 was due to more release of grant in aid.

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				
		15,57.45	15,57.45	..	
R	3,57.45				

Augmentation in provision by ₹ 3,57.45 lakh through reappropriation in March 2014 was due to more receipt of housing subsidy cases.

2235- Social Security and Welfare -02- *Social Welfare-*

789- Special Component Plan for Scheduled Castes -

03- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme
Plan

S	1,28.81				
		1,44.94	1,44.94	..	
R	16.13				

Augmentation in provision by ₹ 16.13 lakh through reappropriation in March 2014 was due to more release of central share.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan

R	1,28.81		1,28.81	1,28.81	..
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Augmentation without provision of funds by ₹ 1,28.81 lakh through reappropriation in March 2014 was due to more release of state share. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

17- Indira Gandhi Matritva Sahyog Yojna-
Centrally Sponsored Scheme
Plan

R	22.27		22.27	22.27	..
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Augmentation without provision of funds by ₹ 22.27 lakh through reappropriation in March 2014 was due to release of central share. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

60- *Other Social Security and Welfare Programmes-*
789- Special Component Plan for Scheduled Castes -
02- Widow Pension under Social Security Scheme-
Plan

O	10,12.21				
			10,49.43	10,49.43	..
R	37.22				

Augmentation in provision by ₹ 37.22 lakh through reappropriation in March 2014 was due to increase in the rate of social security pension and sanction of new pension cases.

03- Old Age Pension-
Plan

O	23,94.79				
			26,01.12	26,01.12	..
R	2,06.33				

Augmentation in provision by ₹ 2,06.33 lakh through reappropriation in March 2014 was due to increase in the rate of social security pension and sanction of new pension cases partly offset by saving due to less expenditure on money orders commission.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Old Age Pension (Indira Gandhi National Old Age Pension)-
Plan

O	8,93.85		9,19.01	919.01	..
R	25.16				

Augmentation in provision by ₹ 25.16 lakh through reappropriation in March 2014 was mainly due to increase in social security pension rates and sanction of new pension cases.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes -
30- Micro Irrigation Scheme Under National Mission-
Plan

O	7.00		47.96	40.96	(-)7.00
R	40.96				

Augmentation in provision by ₹ 40.96 lakh through reappropriation in March 2014 was due to providing of horticulture material to growers for establishment of green houses.

31- Protected Cultivation Scheme Under
Horticulture Mission for North East and
Himalayan States-
Plan

O	5.00		2,06.44	1,77.21	(-)29.23
R	2,01.44				

In view of the final saving of ₹ 29.23 lakh the augmentation in provision by ₹ 2,01.44 lakh through reappropriation in March 2014 due to more receipt of demand from the beneficiaries proved excessive.

Reasons for the final saving for ₹ 29.23 were awaited (July 2014).

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -
14- Grant in Aid to Veterinary Council Under
Professional Efficiency Development Scheme-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	0.01		3.49	3.49	..
R	3.48				

Augmentation in provision by ₹ 3.48 lakh through reappropriation in March 2014 was due to release of central share.

2405- Fisheries-

789- Special Component Plan for Scheduled Castes -

05- Development of Inland Fisheries and
Aquaculture
Plan

S	0.01		1.52	1.52	..
R	1.51				

Augmentation in provision by ₹ 1.51 lakh through reappropriation in March 2014 was due to receipt of more cases from beneficiaries.

2406- Forestry and Wild Life -

01- Forestry -

789- Special Component Plan for Scheduled Castes -

04- Mid Himalayan Watershed Project-
Plan

O	10,50.00		17,30.00	17,30.00	..
R	6,80.00				

Augmentation in provision by ₹ 6,80.00 lakh through reappropriation in March 2014 was due to enhancement of outlay by planning department.

05- Swan River Project-
Plan

O	8,65.00		11,12.14	11,12.14	..
R	2,47.14				

Augmentation in provision by ₹ 2,47.14 lakh through reappropriation in March 2014 was due to more expenditure on miscellaneous items for implementation of scheme and more expenditure on establishment.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06- Preservation Conservation and Management
Under Thirteenth Finance Commission -
Plan

O	6,22.00			
		7,65.86	7,65.86	..
R	1,43.86			

Augmentation in provision by ₹ 1,43.86 lakh through reappropriation in March 2014 was due to release of balance of thirteenth finance commission.

2415- Agricultural Research and Education-

01- *Crop Husbandry-*
789- Special Component Plan for Scheduled Castes -
01- Research and Education
(Chaudhary Charan Singh Krishi
Vishvavidayalya Palampur)-
Plan

O	14,13.00			
S	2,18.36	17,27.19	17,27.19	..
R	95.83			

Augmentation in provision by ₹ 95.83 lakh through reappropriation in March 2014 was due to payment of retirement/death gratuity to the employees.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes-*
789- Special Component Plan for Scheduled Castes -
03- National Rural Livelihood Mission-
Plan

S	0.01			
		38.09	38.09	..
R	38.08			

Augmentation in provision by ₹ 38.08 lakh through reappropriation in March 2014 was due to release of state share for the scheme.

2505- Rural Employment-

60- *Other Programmes-*
789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Special Employment Programme (Drought Prone Area Programme)-
Plan

S	0.01				
			4.33	4.33	..
R	4.32				

Augmentation in provision by ₹ 4.32 lakh through reappropriation in March 2014 was due to release of state share under drought prone area programme.

2515- Other Rural Development Programmes-

789- Special Component Plan for Scheduled Castes -

01- Panchayati Raj Assistance-
Plan

O	1,26.00				
			1,35.00	1,35.00	..
R	9.00				

Augmentation in provision by ₹ 9.00 lakh through reappropriation in March 2014 was due to more demand from beneficiaries.

03- Training to Elected Representatives of Panchayati Raj Institutions-
Plan

O	12.00				
			1,08.71	1,08.71	..
R	96.71				

Augmentation in provision by ₹ 96.71 lakh through reappropriation in March 2014 was due to organisation of more training camps for elected representatives of panchayati raj

06- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-
Plan

O	12.00				
S	0.01		1,71.16	171.16	..
R	1,59.15				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 1,59.15 lakh through reappropriation in March 2014 was mainly due to change in the system of release of state share for the scheme.

2851- Village and Small Industries-

789- Special Component Plan for Scheduled Castes -

15- Instant Handloom Scheme-
Plan

O	0.01				
			1.89	1.89	..
R	1.88				

Augmentation in provision by ₹ 1.88 lakh through reappropriation in March 2014 was due to more expenditure on establishment.

Capital Section

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

Head			Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -					
01- General Education -					
789- Special Component Plan for Scheduled Castes -					
05- Construction of College Buildings- Plan					
O	6,30.00		2,00.84	2,00.84	..
R	(-)4,29.16				

Reduction in provision by ₹ 4,29.16 lakh through reappropriation/surrender in March 2014 was due to less execution of works.

06- Construction of Anganbari Centres-
Plan

O	49.00				
		
R	(-)49.00				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 49.00 lakh reduced through reappropriation/surrender in March 2014 was due to shifting of this scheme to woman and child development department.

4210- Capital Outlay on Medical and Public Health -

02- *Rural Health Services -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-
Plan

O	9,61.00				
		9,45.30	9,45.30		..
R	(-)15.70				

Reduction in provision by ₹ 15.70 lakh through surrender in March 2014 was due to less execution of works.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes -

06- Expenditure on Rural Water Supply Under
Thirteenth Finance Commission-
Plan

O	2,47.00				
	
R	(-)2,47.00				

Entire provision of ₹ 2,47.00 lakh was reappropriated in March 2014 due to non-completion of codal formalities.

4402- Capital Outlay on Soil and Water Conservation -

789- Special Component Plan for Scheduled Castes -

02- Polyhouses and Micro Irrigation Project-
Plan

O	13,10.00				
		4,00.00	3,99.76		(-)0.24
R	(-)9,10.00				

Reduction in provision by ₹ 9,10.00 lakh through reappropriation/surrender in March 2014 was due to less execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Expenditure under Rashtriya Krishi Vikas Yojna- Plan				
(i)	O	1,73.00			
	R	(-)1,73.00	..	..	..

4701- Capital Outlay on Medium Irrigation -

01-	Expenditure on Medium Irrigation -				
789-	Special Component Plan for Scheduled Castes -				
06-	Expenditure on Koncil Jharera Mandap Project- Plan				
(ii)	O	12.00			
	R	(-)12.00	..	..	..

07-	Construction of Rain Harvesting Structure in Satyar Khud (Mandi)- Plan				
(iii)	O	11.00			
	R	(-)11.00	..	..	..

Entire provision of ₹ 1,96.00 lakh was surrendered in March 2014 in above three cases due to non completion of codal formalities.

20- *Phina Singh Project (Non-Commercial)-*
789- Special Component Plan for Scheduled Castes -
04- Phina Singh Project-
Plan

	O	13,60.00			
			3,40.00	3,40.00	
	R	(-)10,20.00			..

Reduction in provision by ₹ 10,20.00 lakh through surrender in March 2014 was due to non completion of codal formalities.

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes -
02- Lift Irrigation Schemes in Various Districts-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(i)	O	4,62.00			
			4,12.20	4,07.74	(-)4.46
	R	(-)49.80			

03- Diversion Schemes in Various Districts (Flow Irrigation Scheme)-
Plan

(ii)	O	6,93.00			
			5,39.29	5,40.52	+1.23
	R	(-)1,53.71			

Reduction in provision by ₹ 2,03.51 lakh in above two cases through reappropriation/surrender in March 2014 was due to less execution of works.

04- Lift Irrigation Scheme in Various Districts
National Bank for Agriculture and Rural
Development-
Plan

(i)	O	6,80.00			
			6,80.00	6,68.44	(-)11.56

05- Diversion Schemes Flow Irrigation Scheme in
Various Districts under National Bank for
Agriculture and Rural Development-
Plan

(ii)	O	2,55.00			
			2,55.00	2,02.72	(-)52.28

Reasons for final saving of ₹ 63.84 lakh in above two cases were awaited (July 2014).

06- Lift Irrigation Scheme in Various Districts Under
Accelerated Irrigation Benefit Programme-
Plan

	O	7,42.00			
			2,15.06	2,10.78	(-)4.28
	R	(-)5,26.94			

Reduction in provision by ₹ 5,26.94 lakh through surrender in March 2014 was due to non completion of codal formalities.

07- Diversion Schemes Flow Irrigation Scheme in
Various Districts Under Accelerated Irrigation
Benefit Programme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	4,94.00			
		81.58	54.64	(-)26.94
R	(-)4,12.42			

In view of the final saving of ₹ 26.94 lakh the reduction in provision by ₹ 4,12.42 lakh through surrender in March 2014 mainly due to non completion of codal formalities proved inadequate.

Reasons for the final saving for ₹ 26.94 lakh were awaited (July 2014).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

789- Special Component Plan for Scheduled Castes -

06- Channelisation of Seer Khud from Jahu Khud to Bamson (Flood Management Programme)- Plan

(i)	O	2,76.00			
		
	R	(-)2,76.00			

07- Channelisation of Seer Khud from Barshawad to Jahu in Mandi and Hamirpur District (Flood Management Programme)- Plan

(ii)	O	24.00			
		
	R	(-)24.00			

Entire provision of ₹ 3,00.00 lakh was reduced through reappropriation in March 2014 in the above two cases due to non completion of codal formalities.

08- Channelisation of Sunker Bata Flood Management Programme- Plan

(i)	O	1,82.00			
			1,36.50	1,36.50	..
	R	(-)45.50			

09- Channelisation of Swan Down Stream to Punjab Boundary (Phase-III)- Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	2,97.00				
			74.25	74.25	..	
	R	(-)2,22.75				

Reduction in provision by ₹ 2,68.25 lakh through reappropriation/surrender in March 2014 in the above two cases was due to non completion of codal formalities.

11- Channelisation of Likri Khud in District Una-Plan

	O	66.00				
			
	R	(-)66.00				

Entire provision of ₹ 66.00 lakh was surrendered in March 2014 due to non completion of codal formalities.

4801- Capital Outlay on Power Projects -

789- Special Component Plan for Scheduled Castes -

02- Equity Contribution to Himachal Pradesh Transmission-Plan

(i)	O	9,60.00				
			
	R	(-)9,60.00				

03- Equity Contribution in Himachal Pradesh Power Corporation-Plan

(ii)	O	47,07.00				
			
	R	(-)47,07.00				

Entire provision of ₹ 56,67.00 lakh was surrender in March 2014 in the above two cases due to shifting of provision to correct head of account. The entire amount was also reappropriated in the previous year i.e. 2012-13.

5054- Capital Outlay on Roads and Bridges -

03- State Highways -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- State Highways-
Plan

O	8,16.00	8,16.00	7,82.33	(-)33.67
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Reasons for final saving of ₹ 33.67 lakh were awaited (July 2014).

04- District and other Roads -
789- Special Component Plan for Scheduled Castes -

01- Construction of Rural Roads-
Central Plan
Plan

O	2,45.00			
		1,00.00	1,42.69	+42.69
R	(-)1,45.00			

In view of the final excess of ₹ 42.69 lakh the reduction in provision by ₹ 1,45.00 lakh through reappropriation/surrender in March 2014 mainly due to less release of central share proved excessive.

Reasons for the final excess for ₹ 42.69 lakh were awaited (July 2014).

03- Compensatory Afforestation (Cost and Payment
of Net Present Value of Forest Department)-
Plan

O	4,50.00			
		3,52.24	3,46.57	(-)5.67
R	(-)97.76			

Reduction in provision by ₹ 97.76 lakh through reappropriation in March 2014 was due to non completion of codal formalities.

04- Construction of Bridges-
Plan

O	2,50.00			
		2,52.00	2,18.80	(-)33.20
R	2.00			

Reasons for final saving for ₹ 33.20 lakh were awaited (July 2014).

5055- Capital Outlay on Road Transport -

01- Transport-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes -					
01- Investment in Himachal Road Transport Corporation- Plan					
(i)	O	9,88.00			
	R	(-)9,88.00	..	..	..
02- Construction of Regional Transport Office Buildings of Transport Department- Plan					
(ii)	O	25.00			
	R	(-)25.00	..	..	..
03- Construction of Bus Stands at Sub Divisional / Block Level- Plan					
(iii)	O	2,47.00			
	R	(-)2,47.00	..	..	..

Entire provision by ₹ 12,60.00 lakh was reduced through reappropriation in March 2014 in the above three cases due to shifting provision of correct head of accounts.

6801- Loans for Power Projects -

789- Special Component Plan for Scheduled Castes -					
02- Loans to Himachal Pradesh Power Corporation- Plan					
	O	64,18.00			
	S	31,63.16	64,18.00	64,18.00	..
	R	(-)31,63.16			

Reduction in provision by ₹ 31,63.16 lakh through surrender in March 2014 was due to non release of grant by central government.

(vi)	Above saving was counter balanced with excess occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4202- Capital Outlay on Education, Sports, Art and Culture-					
<i>01- General Education-</i>					
789- Special Component Plan for Scheduled Castes -					
03- Buildings (Middle Schools) Plan					
(i)	O	74.00			
			85.01	85.01	..
	R	11.01			
 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	23,64.00			
			23,75.44	23,79.91	+4.47
	R	11.44			
03- Hand Pumps- Plan					
(iii)	O	1,36.00			
			1,52.89	1,45.25	(-)7.64
	R	16.89			
Augmentation in provision by ₹ 39.34 lakh through reappropriation in March 2014 in the above three cases was due to execution of more major works.					
 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					
	S	0.01			
			47.50	47.50	..
	R	47.49			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 47.49 lakh through reappropriation in March 2014 was due to shifting of anganwari kendra's from elementary education department to woman child development department.

4403- Capital Outlay on Animal Husbandry

789- Special Component Plan for Scheduled Castes -
02- Buildings (Vetinary Service and Animal Health)
Plan

(i)	O	88.99			
			1,09.49	109.49	..
	R	20.50			

4702- Capital Outlay on Minor Irrigation-

789- Special Component Plan for Scheduled Castes -
01- Tube well Schemes in various Districts-
Plan

(ii)	O	3,85.00			
			4,26.73	4,26.74	+0.01
	R	41.73			

Augmentation in provision by ₹ 62.23 lakh through reappropriation in March 2014 in the above two cases was due to execution of more major works.

08- Tube well Schemes in Various Districts Under
National Bank for Agriculture and Rural
Development-
Plan

	O	4,25.00	4,25.00	4,80.40	+55.40
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Reasons for final excess for ₹ 55.40 lakh were awaited (July 2014).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

789- Special Component Plan for Scheduled Castes -
01- Stock (Flood Control)-
Plan

(i)	O	1,65.00			
			2,16.52	2,17.31	+0.79
	R	51.52			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

10-	Channelisation of Swan from Daulatpur to Gagret Bridge and its Tributories (IV-Flood Management Programmes)- Plan				
(ii)	O	80.00			
			3,92.75	3,92.73	(-)0.02
	R	3,12.75			

Augmentation in provision by ₹ 3,64.27 lakh through reappropriation in March 2014 in the above two cases was due to more execution of major works.

4801- Capital Outlay on Power Projects -

01- *Hydel Generation -*

789- Special Component Plan for Scheduled Castes -

01- Equity Contribution to Himachal Pradesh State Electricity Board Corporation- Plan

R	47,07.00		47,07.00	47,07.00	..
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Augmentation in provision by ₹ 47,07.00 lakh through reappropriation in March 2014 was due to shifting of funds to correct head of account.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

789- Special Component Plan for Scheduled Castes -

02- Construction of Roads under National Bank for Agriculture and Rural Development- Plan

O	58,09.00		58,09.00	58,20.49	+11.49
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Reasons for the final excess for ₹ 11.49 lakh were awaited (July 2014).

04- *District and other Roads -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Rural Roads- Plan

O	33,46.00				
			34,60.74	35,15.22	+54.48
R	1,14.74				

APPROPRIATION ACCOUNTS
GRANT NO. 32-concl'd.

In view of the final excess of ₹ 54.48 lakh the augmentation in provision by ₹ 1,14.74 lakh through reappropriation in March 2014 was due to execution of more major works proved inadequate.

Reasons for the final excess for ₹ 54.48 lakh were awaited (July 2014).

02- Link Road to Unconnected Panchayats with Highways- Plan

O	1,50.00			
		1,50.88	1,84.85	+33.97
R	0.88			

Reasons for the final excess for ₹ 33.97 lakh were awaited (July 2014).

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes -

01- Investment in Himachal Road Transport Corporation- Plan

(i)	R	9,88.00	9,88.00	9,88.00	..
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02- Construction of Regional Transport Office Buildings of Transport Department- Plan

(ii)	R	25.00	25.00	25.00	..
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03- Construction of Bus Stands at Sub Divisional/ Block Levels- Plan

(iii)	R	2,47.00	2,47.00	2,47.00	..
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Augmentation without provision of funds by ₹ 12,60.00 lakh through reappropriation in March 2014 in the above three cases was due to shifting of funds to correct head of account. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts
for the year 2013-14

Number and name of grant	Budget Estimates		Actual		Actual compared with Budget Estimates More (+) Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in thousands)						
10- Public Works - Roads, Bridges and Buildings-	8,97,13,91	..	10,74,26,33	8,34	+1,77,12,42	+8,34
11- Agriculture-	..	37,99,75	..	37,00,60	..	(-)99,15
12- Horticulture-	..	12,81,53	..	13,08,04	..	+26,51
13- Irrigation, Water Supply and Sanitation-	5,38,99,99	..	7,54,39,61	27,31	+2,15,39,62	+27,31
22- Food and Civil Supplies-	..	8	..	..	..	(-)8
31- Tribal Development-	1,05,65,07	..	1,18,26,50	..	+12,61,43	..
Total:-	15,41,78,97	50,81,36	19,46,92,44	50,44,29	+4,05,13,47	(-)37,07

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