



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2017-18



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

Appropriation Accounts

2017-18

Government of Himachal Pradesh

**APPROPRIATION ACCOUNTS
2017-18
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2017-18 presents the accounts of sums expended in the year ended 31 March, 2018 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 Account Committee of Himachal Pradesh Legislature vide letter No. VS-PAC(A.G.)7-6/1998 Vidhan Sabha dated 13 May, 2016 have been adopted for comments on the Appropriation Accounts.

SAVING

Voted

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

Charged Appropriation

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

EXCESS

Voted

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

Charged Appropriation

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

Summary of
Appropriation Accounts

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation		
	Revenue	Capital	
	1	2	3
	(₹ in thousands)		
1- Vidhan Sabha-			
Voted		35,05,95	2,95,00
<i>Charged</i>		<i>81,13</i>	..
2- Governor and Council of Ministers-			
Voted		18,00,83	..
<i>Charged</i>		<i>6,58,39</i>	..
3- Administration of Justice-			
Voted		1,67,36,21	27,57,98
<i>Charged</i>		<i>41,81,66</i>	..
4- General Administration-			
Voted		1,92,51,20	1,84,18
<i>Charged</i>		<i>10,54,73</i>	..
5- Land Revenue and District Administration-			
Voted		7,22,51,54	15,00,00
<i>Charged</i>		<i>2,44</i>	..
6- Excise and Taxation-			
Voted		76,41,68	4,00,00
<i>Charged</i>		<i>1</i>	..
7- Police and Allied Organisations-			
Voted		12,03,32,06	46,03,03
<i>Charged</i>		<i>7,79</i>	..
8- Education-			
Voted		56,71,47,61	1,55,86,05
<i>Charged</i>		..	..
9- Health and Family Welfare-			
Voted		17,63,95,08	1,92,90,01
<i>Charged</i>		<i>4,96</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)					
33,69,06	1,67,15	1,36,89	1,27,85	..	..
71,83	..	9,30	..	..	..
17,66,88	..	33,95	..	..	..
6,01,07	..	57,32	..	..	..
1,57,22,17	27,57,20	10,14,04	78	..	..
40,08,83	..	1,72,83	..	..	..
1,79,38,67	1,84,17	13,12,53	1	..	..
9,71,63	..	83,10	..	..	..
9,67,30,17	15,00,00	..	..	2,44,78,63	..
				(2,44,78,62,752)	
2,44	..	..	..	..	..
68,76,90	4,00,00	7,64,78	..	..	..
..	..	1	..	..	..
11,21,43,48	46,01,93	81,88,58	1,10	..	..
70	..	7,09	..	..	..
50,06,45,77	1,55,86,03	6,65,01,84	2	..	..
..
15,52,28,76	1,88,12,66	2,11,66,32	4,77,35	..	..
4,96	..	..	..	..	..

		APPROPRIATION SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
(₹ in thousands)			
10- Public Works-Roads, Bridges and Buildings-			
Voted		29,94,82,13	11,97,53,73
<i>Charged</i>		7,95	18,14,27
11- Agriculture-			
Voted		3,81,23,55	61,95,35
<i>Charged</i>		..	..
12- Horticulture-			
Voted		3,49,40,22	26,60,54
<i>Charged</i>		..	..
13- Irrigation, Water Supply and Sanitation-			
Voted		24,38,58,38	5,67,60,68
<i>Charged</i>		..	..
14- Animal Husbandry, Dairy Development and Fisheries-			
Voted		3,46,17,22	7,67,52
<i>Charged</i>		..	..
15- Planning and Backward Area Sub-Plan-			
Voted		95,20,30	3,11,29,50
<i>Charged</i>		..	..
16- Forest and Wild Life-			
Voted		4,71,14,01	9,59,15
<i>Charged</i>		21,84	..
17- Election-			
Voted		63,38,99	..
<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)					
31,31,77,99	11,55,26,96	..	42,26,77	1,36,95,86	..
				(1,36,95,85,973)	
7,95	23,16,19	..	..	..	5,01,92
					(5,01,92,486)
3,69,93,99	61,76,44	11,29,56	18,91	..	..
..
2,46,42,76	26,60,47	1,02,97,46	7	..	..
..
24,08,25,80	4,78,84,42	30,32,58	88,76,26	..	..
..
3,02,50,59	6,69,86	43,66,63	97,66	..	..
..
78,39,37	2,98,45,76	16,80,93	12,83,74	..	..
..
3,85,77,54	7,28,30	85,36,47	2,30,85	..	..
21,84	..	..	..	..	..
62,01,70	..	1,37,29	..	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
1	Revenue	Capital
	2	3
	(₹ in thousands)	
18- Industries, Minerals, Supplies and Information Technology-		
Voted	1,02,76,71	62,84,45
<i>Charged</i>	..	..
19- Social Justice and Empowerment-		
Voted	8,30,46,63	10,75,00
<i>Charged</i>	..	..
20- Rural Development-		
Voted	13,25,21,91	2,65,17
<i>Charged</i>	24,41	..
21- Co-operation-		
Voted	31,57,26	56,32,51
<i>Charged</i>	..	..
22- Food and Civil Supplies-		
Voted	2,94,85,33	1,97,00
<i>Charged</i>	..	..
23- Power Development-		
Voted	5,01,87,25	6,39,95,29
<i>Charged</i>	..	..
24- Printing and Stationery-		
Voted	31,51,67	..
<i>Charged</i>	..	..
25- Road and Water Transport-		
Voted	3,19,70,25	50,79,00
<i>Charged</i>	..	..
26- Tourism and Civil Aviation-		
Voted	1,21,83,47	6,05,79
<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)					
91,32,01	62,84,36	11,44,70	9	..	..
..
7,74,91,54	6,49,07	55,55,09	4,25,93	..	..
..
9,22,28,69	2,65,17	4,02,93,22	..	..	..
24,40	..	1	..	..	..
28,03,19	56,32,51	3,54,07	..	..	..
..
2,40,13,64	1,97,00	54,71,69	..	..	..
..
3,70,68,76	3,87,88,88	1,31,18,49	2,52,06,41	..	..
..
28,70,19	..	2,81,48	..	..	..
..
3,17,60,12	50,76,00	2,10,13	3,00	..	..
..
1,20,98,70	6,05,79	84,77	..	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
27- Labour Employment and Training-		
Voted	4,05,53,03	73,52,01
<i>Charged</i>	..	..
28- Urban Development, Town and Country Planning and Housing-		
Voted	3,56,37,31	28,56,00
<i>Charged</i>	..	..
29- Finance-		
Voted	50,67,27,35	12,77,53
<i>Charged</i>	38,17,42,38	34,99,84,67
30- Miscellaneous General Services-		
Voted	98,85,49	52,24,94
<i>Charged</i>	2,53,61	..
31- Tribal Development-		
Voted	11,87,49,10	3,32,68,43
<i>Charged</i>	45,12	..
32- Scheduled Caste Sub-Plan-		
Voted	12,97,99,38	9,45,14,77
<i>Charged</i>	..	..
Total		
Voted	2,89,63,89,10	49,04,70,61
<i>Charged</i>	38,80,86,42	35,17,98,94
Grand Total	3,28,44,75,52	84,22,69,55

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)					
2,06,26,45	67,17,00	1,99,26,58	6,35,01	..	..
..
2,37,15,14	23,22,19	1,19,22,17	5,33,81	..	..
..
48,00,39,03	4,79,51	2,66,88,32	7,98,02	..	..
37,88,22,08	34,99,84,61	29,20,30	6	..	..
91,47,68	51,64,91	7,37,81	60,03	..	..
2,53,61	..	..	..	..	..
9,45,15,08	2,74,47,90	2,42,34,02	58,20,53	..	..
..	..	45,12	..	..	..
8,92,16,66	8,12,27,53	4,05,82,72	1,32,87,24	..	..
..
2,61,56,58,48	42,83,59,17	31,89,05,11	6,21,11,44	3,81,74,49	..
				(3,81,74,48,725)	..
38,47,91,34	35,23,00,80	32,95,08	6	..	5,01,92
					(5,01,92,486)
3,00,04,49,82	78,06,59,97	32,22,00,19	6,21,11,50	3,81,74,49	5,01,92
				(3,81,74,48,725)	(5,01,92,486)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
contd.

No advance was drawn out of the Contingency Fund in 2017-18.

The excess over the following Voted grants requires regularisation:-

Revenue Section

05- Land Revenue and District Administration-

10- Public works- Roads, Bridges and Buildings-

The excess over the following Appropriation grants requires regularisation:-

Capital Section

10- Public Works-Roads, Bridges and Buildings-

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (Appendix at page 379) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During March 2018 Provision of ₹ 45.97 lakh, ₹ 4,39.28 lakh and ₹ 2,63,26.29 lakh has been re-appropriated from Non-Plan to Plan under three grants i.e. Grant No. 05- Land Revenue and District Administration, Grant No. 11- Agriculture and Grant No. 13- Irrigation, Water Supply and Sanitation respectively which is violation of Para 12.09 (1) (v) of Himachal Pradesh Budget Manual as *no re-appropriation will be made from Plan side to Non-Plan side and vice versa.*

Budget provision of ₹ 27,28.63 lakh in voted provision and ₹ 1,74,93.45 lakh in charged appropriation was made through re-appropriation in March 2018 in eight various Grants, whereas funds were required to be obtained through Original/ Supplementary budget Estimates. Reappropriation without provision was improper and violation of the provision contained in para 12.5 of Budget Manual of Himachal Pradesh.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS-
concl.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2017-18 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	(₹ in thousands)			
Total expenditure according to Appropriation Accounts	38,47,91,34	35,23,00,80	2,61,56,58,48	42,83,59,17
Deduct- Total of recoveries shown in Appendix	..	..	29,51,33,92	48,55,68
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	38,47,91,34	35,23,00,80	2,32,05,24,56	42,35,03,49

The detail of recoveries referred to above are given in appendix at page 379.

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 2018 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 & 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 & 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 2018 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2018.

Emphasis of Matter

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

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. The regularisation of excess expenditure is done after the completion of discussions on the Appropriation Accounts by the Public Accounts Committee (PAC).

There was an excess expenditure of ₹ 9,402.18 crore over the authorization made by the State Legislature during 2011-12 to 2016-17, which was pending regularisation as of September, 2018. In addition to above, excess expenditure of ₹ 386.76 crore (under two Grants and one Appropriation) during 2017-18 also required regularisation. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

This has been reported in the State Finances Audit Report in detail.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 4th July, 2019

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 (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	30,84,01			
			35,05,95	33,69,06	(-)1,36,89
	Supplementary	4,21,94			
Amount surrendered during the year (31 March 2018)					
					1,34,17
Charged					
	Original	59,47			
			81,13	71,83	(-) 9,30
	Supplementary	21,66			
Amount surrendered during the year (31 March 2018)					
					9,30
Capital Section					
Voted					
	Original	2,65,00			
			2,95,00	1,67,15	(-)1,27,85
	Supplementary	30,00			
Amount surrendered during the year (31 March 2018)					
					1,27,85

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,36.89 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,21.94 lakh obtained in March 2018 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

- (ii) In view of the final saving of ₹ 9.30 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 21.66 lakh obtained in March 2018 proved excessive.
- (iii) In view of the final saving of ₹ 1,27.85 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 30.00 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

- (iv) 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 -			
103- Legislative Secretariat -			
01- Staff of Legislature/Secretariat- Non-Plan			
O	15,24.44		
S	89.89	14,69.14	14,69.02
R	(-)1,45.19		(-)0.12

Reduction in provision by ₹ 1,45.19 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less touring by the staff and less payment of rent, rate and tax bills.

- (v) Above saving was partly counter balanced with excess 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 -			
05- Expenditure on Discretionary Grants for Members of Legislative Assembly- Non-Plan			
O	2,25.00		
S	30.00	2,70.00	2,67.39
R	15.00		(-)2.61

APPROPRIATION ACCOUNTS
GRANT NO. 1- conclud.

Augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2018 was due to more release of discretionary grant to the Vidhan Sabha Members.

Capital Section

(vi)	Saving in the voted grant occurred mainly under the following heads:-			
Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
	(₹ in lakhs)			
7610-	Loans to Government Servants etc. -			
201-	House Building Advances -			
04-	House Building Advances/Loans to Members of Legislative Assembly for Construction of Houses- Non-Plan			
O	1,50.00			
		27.15	27.15	..
R	(-)1,22.85			

Reduction in provision by ₹ 1,22.85 lakh through surrender in March 2018 was mainly due to less receipt of cases for house building advance by the 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	15,30,73			
		18,00,83	17,66,88	(-)33,95
Supplementary	2,70,10			
Amount surrendered during the year (31 March 2018)				
				33,96
Charged				
Original	5,69,43			
		6,58,39	6,01,07	(-)57,32
Supplementary	88,96			
Amount surrendered during the year (31 March 2018)				
				58,21

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 33.95 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,70.10 lakh obtained in March 2018 proved excessive.
- (ii) In view of the final saving of ₹ 57.32 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 88.96 lakh obtained in March 2018 and the surrender of ₹ 58.21 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) | | | |

2013- Council of Ministers -

101- Salary of Ministers and Deputy Ministers -

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

01- Emoluments of Minister/Deputy Minister-
Non-Plan

O	10,16.77			
S	2,04.10	11,90.25	11,90.26	+0.01
R	(-)30.62			

Reduction in provision by ₹ 30.62 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less payment of emoluments to the ministers.

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

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

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

03- *Governor/Administrator of Union Territories -*

090- Secretariat -

01- Governor's Secretariat Staff-
Non-Plan

O	2,91.01			
S	68.86	3,43.00	3,42.80	(-) 0.20
R	(-)16.87			

Reduction in appropriation by ₹ 16.87 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

103- Household Establishment -

01- Household Establishment of the Governor-
Non-Plan

O	2,32.86			
		2,00.65	2,00.65	..
R	(-)32.21			

Reduction in appropriation by ₹ 32.21 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on water, electricity, telephone bills and maintenance of buildings.

108- Tour Expenses -

01- Travel Expenses for Governor and His
Establishments-

APPROPRIATION ACCOUNTS
GRANT NO. 2- conclud.

Non-Plan				
<i>O</i>	10.00		3.41	3.41
				..
<i>R</i>	(-)6.59			

Reduction in appropriation by ₹ 6.59 lakh through surrender in March 2018 was due to less touring by the staff.

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

Entire appropriation of ₹ 3.10 lakh was reduced through reappropriation in March 2018 due to less expenditure on repairs.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ 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				
<i>O</i>	2.00		4.00	4.00
				..
<i>R</i>	2.00			

Augmentation in appropriation by ₹ 2.00 lakh through reappropriation in March 2018 was due to more expenditure on sumptuary allowance.

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

Augmentation in appropriation by ₹ 3.90 lakh through reappropriation in March 2018 was due to more expenditure on electricity bills.

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	1,51,37,68			
			1,67,36,21	1,57,22,17	(-)10,14,04
	Supplementary	15,98,53			
Amount surrendered during the year (31 March 2018)					
					10,09,93
Charged					
	Original	39,20,21			
			41,81,66	40,08,83	(-)1,72,83
	Supplementary	2,61,45			
Amount surrendered during the year (31 March 2018)					
					1,71,59
Capital Section					
Voted					
	Original	14,58,00			
			27,57,98	27,57,20	(-)78
	Supplementary	12,99,98			
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10,14.04 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 15,98.53 lakh obtained in March 2018 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (ii) In view of the final saving of ₹ 1,72.83 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 2,61.45 lakh obtained in March 2018 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014- Administration of Justice -			
102- High Courts -			
05- e-Court Mission Mode Project (Phase-II)- Non-Plan			
O	0.01		
S	7,31.67	3,82.89	3,82.89
R	(-)3,48.79		..

Reduction in provision by ₹ 3,48.79 lakh through surrender in March 2018 was mainly due to non completion of codal formalities.

114- Legal Advisors and Counsels -			
01- Advocate General- Non-Plan			
O	9,30.46		
S	1,82.81	8,82.50	8,82.49
R	(-)2,30.77		(-)0.01

Reduction in provision by ₹ 2,30.77 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and non completion of codal formalities.

02- Other Law Officers- Non-Plan			
O	19,31.33		
S	33.86	16,54.82	16,54.66
R	(-)3,10.37		(-)0.16

Reduction in provision by ₹ 3,10.37 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on electricity bills, telephone charges and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

116-	State Administrative Tribunals -				
01-	State Administrative Tribunal-				
	Non-Plan				
	O	7,29.28			
	S	27.40	6,98.98	6,98.65	(-)0.33
	R	(-)57.70			

Reduction in provision by ₹ 57.70 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

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

(i)	O	1.12			
	R	(-)1.12	..	..	..

2070- Other Administrative Services -

105- Special Commission of Enquiry -

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

(ii)	O	26.14			
	R	(-)26.14	..	..	..

Entire provision of ₹ 27.26 lakh was reduced through surrender in March 2018 in the above two cases due to non filling up of vacant posts and non completion of codal formalities.

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

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

2014- Administration of Justice -

102- High Courts -

01- High Court Establishments

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Non-Plan				
<i>O</i>	35,80.89			
<i>S</i>	2,61.45	37,54.83	37,53.09	(-)1.74
<i>R</i>	(-)87.51			

Reduction in appropriation by ₹ 87.51 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on rent, rate, taxes and purchase of new vehicles.

2062- Vigilance -

103- Lokayukta/Up-Lokayukta -

01- Lokayukta-

Non-Plan

<i>O</i>	3,39.32			
		2,55.24	2,55.73	+0.49
<i>R</i>	(-)84.08			

Reduction in appropriation by ₹ 84.08 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricants and repair of vehicles.

Capital Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -				
01- Office Buildings -				
051- Construction -				
15- Upgradation of Judiciary Infrastructure-				
Non-Plan				
<i>O</i>	1,00.00	1,00.00	77.32	(-)22.68

Reasons for the final saving of ₹ 22.68 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 3- conclud.

(vi) Above saving was partly 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 -			
15- Upgradation of Judiciary Infrastructure- Plan			
O	1,97.00		
	2,97.00	3,18.77	+21.77
S	1,00.00		

Reasons for the final excess of ₹ 21.77 lakh were awaited (July 2018).

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 AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,72,98,34				
			1,92,51,20	1,79,38,67	(-)13,12,53
Supplementary	19,52,86				
Amount surrendered during the year (31 March 2018)					
					13,53,97
Charged					
Original	8,03,00				
			10,54,73	9,71,63	(-)83,10
Supplementary	2,51,73				
Amount surrendered during the year (31 March 2018)					
					83,53
Capital Section					
Voted					
Original	1				
			1,84,18	1,84,17	(-)1
Supplementary	1,84,17				
Amount surrendered during the year (31 March 2018)					
					1

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 13,12.53 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 19,52.86 lakh obtained in March 2018 and surrender of ₹ 13,53.97 lakh proved excessive.
- (ii) In view of the final saving of ₹ 83.10 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 2,51.73 lakh obtained in March 2018 and surrender of ₹ 83.53 lakh proved excessive.

Revenue Section

(iii) Saving in the voted grant occurred mainly under the following heads:-		Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(₹ in lakhs)		
2052- Secretariat-General Services -				
090-	Secretariat -			
01-	Chief Secretariat-			
	Non-Plan			
	O	52,17.34		
	S	5,55.25	55,43.26	55,43.25
	R	(-2,29.33)		(-)0.01
Reduction in provision by ₹ 2,29.33 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant post, less expenditure on electricity, water and telephone bills, less receipt of medical reimbursement claims, less organisation of training programmes, less touring by the staff and less engagement of daily wagers.				
02-	Department of Revenue-			
	Non-Plan			
(i)	O	6,27.76	4,50.12	4,50.12
	R	(-1,77.64)		..
04-	Department of Home-			
	Non-Plan			
(ii)	O	4,14.54	3,50.07	3,50.07
	R	(-)64.47		..

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

05-	Department of Public Works-				
	Non-Plan				
(iii)	O	5,55.55			
			4,18.81	4,18.80	(-)0.01
	R	(-)1,36.74			
06-	Department of Finance-				
	Non-Plan				
(iv)	O	7,65.77			
			7,22.00	7,22.00	..
	R	(-)43.77			

Reduction in provision by ₹ 4,22.62 lakh through surrender in March 2018 in the above four cases was mainly due to non filling up of vacant posts.

091-	Attached Offices -				
01-	Resident Commissioner-				
	Non-Plan				
	O	2,33.78			
	S	18.50	1,93.33	1,93.36	+0.03
	R	(-)58.95			

Reduction in provision by ₹ 58.95 lakh through surrender in March 2018 was due to less payment of interim relief, less expenditure on electricity, water, telephone bills, petrol, oil, lubricants and repair of vehicles.

2059- Public Works -

60-	Other Buildings -				
053-	Maintenance and Repair -				
01-	Sainik Rest House-				
	Non-Plan				
	O	25.00			
		
	R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2018 was due to non completion of codal formalities.

2075- Miscellaneous General Services -

104-	Pensions and Awards in Consideration of Distinguished Services -				
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APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01-	Expenditure on War Jagirs- Non-Plan				
	O	43.65			
			27.23	27.23	..
	R	(-)16.42			
Reduction in provision by ₹ 16.42 lakh through reappropriation in March 2018 was due to less expenditure on war jagirs.					
2216-	Housing -				
05-	General Pool Accommodation -				
800-	Other Expenditure -				
04-	Estate Management- Non-Plan				
(i)	O	73.83			
	S	0.83	49.32	49.32	..
	R	(-)25.34			
2235-	Social Security and Welfare -				
60-	Other Social Security and Welfare Programmes-				
200-	Other Programmes-				
06-	Himachal Pradesh Freedom Fighters Welfare Fund- Non-Plan				
(ii)	O	3.90			
	S	2.50	4.49	4.47	(-)0.02
	R	(-)1.91			
2251-	Secretariat-Social Services -				
090-	Secretariat -				
01-	Department of Health and Family Welfare- Non-Plan				
(iii)	O	3,66.41			
			2,92.04	2,92.04	..
	R	(-)74.37			
02-	Department of Local Self Government- Non-Plan				
(iv)	O	1,51.37			
			1,18.92	1,18.92	..
	R	(-)32.45			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

03-	Department of Education- Non-Plan				
(v)	O	3,55.36			
			2,94.27	2,94.27	..
	R	(-)61.09			
04-	Department of Languages, Culture Affairs and Welfare- Non-Plan				
(vi)	O	1,78.27			
			1,18.48	1,18.48	..
	R	(-)59.79			
05-	Department of Housing- Non-Plan				
(vii)	O	1,09.03			
			61.58	61.58	..
	R	(-)47.45			
06-	Department of Food and Supplies- Non-Plan				
(viii)	O	1,59.30			
			92.98	92.97	(-)0.01
	R	(-)66.32			
08-	Department of Youth Services and Welfare- Non-Plan				
(ix)	O	69.33			
			47.29	47.29	..
	R	(-)22.04			

Reduction in provision by ₹ 3,90.76 lakh through reappropriation/surrender in March 2018 in the above nine cases 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-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Non-Plan				
O	2,60.68			
S	2.00	2,11.56	2,26.65	+15.09
R	(-51.12)			

In view of the final excess of ₹ 15.09 lakh the reduction in provision by ₹ 51.12 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 15.09 lakh were awaited (July 2018).

Plan				
O	1,82.00			
S	0.01	1,41.80	1,41.80	..
R	(-40.21)			

Reduction in provision by ₹ 40.21 lakh through surrender in March 2018 was due to non completion of codal formalities.

3451- Secretariat-Economic Services -

090-	Secretariat-				
08-	Department of Transport and Tourism-				
	Non-Plan				
(i)	O	1,42.01			
			92.21	92.22	+0.01
	R	(-49.80)			
10-	Department of Planning-				
	Non-Plan				
(ii)	O	1,11.57			
			81.03	81.04	+0.01
	R	(-30.54)			
13-	Other Secretariat Department-				
	Non-Plan				
(iii)	O	1,30.70			
			91.43	91.43	..
	R	(-39.27)			

Reduction in provision by ₹ 1,19.61 lakh through surrender in March 2018 in the above three cases was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -				
090- Secretariat -				
07- Department of Law- Non-Plan				
O	3,93.71			
S	29.14	4,38.61	4,38.61	..
R	15.76			

Augmentation in provision by ₹ 15.76 lakh through reappropriation in March 2018 was due to more payment of interim relief.

2075- Miscellaneous General Services -

800- Other Expenditure -				
01- Payment of Allowance to the Family and Dependents of Ex-Rulers- Non-Plan				
O	0.07	0.07	13.28	+13.21

Reasons for the final excess of ₹ 13.21 lakh were awaited (July 2018).

03- Gallantry Awards- Non-Plan				
O	2,00.00			
		3,02.00	3,02.00	..
R	1,02.00			

Augmentation in provision by ₹ 1,02.00 lakh through reappropriation in March 2018 was due to more receipt of cases for gallantry awards.

2216- Housing -

05- <i>General Pool Accommodation -</i>				
053- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				
O	1,61.56	1,61.56	1,77.27	+15.71

Reasons for the final excess of ₹ 15.71 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 4- conclud.

3451- Secretariat-Economic Services -

090- Secretariat -

12- Department of Science and Technology-
Non-Plan

O	63.66				
		77.39	77.39		..
R	13.73				

Augmentation in provision by ₹ 13.73 lakh through reappropriation in March 2018 was due to more payment of interim relief.

(v) Saving in the charged appropriation was occurred mainly under the following head:-

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2051- Public Service Commission -			
102- State Public Service Commission -			
01- State Public Service Commission- Non-Plan			
O	8,03.00		
S	2,51.73	9,71.20	9,71.63
R	(-)83.53		+0.43

Reduction in appropriation by ₹ 83.53 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on advertising, publicity, petrol, oil, lubricant and repair of vehicles.

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	6,16,48,87			
		7,22,51,54	9,67,30,17	+ 2,44,78,63
Supplementary	1,06,02,67			
Amount surrendered during the year (31 March 2018)				79,99,45
Charged				
Original	..			
		2,44	2,44	..
Supplementary	2,44			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	15,00,00			
		15,00,00	15,00,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 2,44,78,62,752 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 2,44,78.63 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,06,02.67 lakh obtained in March 2018 proved inadequate and the surrender of ₹ 79,99.45 lakh excessive and unjustified. Minus budget provision under Major head 2245-05-901-01 is being made each year, which does not shows true picture of accounts.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Revenue Section

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

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

(₹ in lakhs)

2030- Stamps and Registration -02- *Stamps-Non-Judicial -*

101- Cost of Stamps -

01- Central Store Nasik-
Non-Plan

O 2,16.09

5,63.54 7,13.27 +1,49.73

S 3,47.45

Reasons for the final excess of ₹ 1,49.73 lakh were awaited (July 2018).

2245- Relief on Account of Natural Calamities -01- *Drought -*

101- Gratuitous Relief -

07- Expenditure on Supply of Medicines-
Non-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 2018 was due to more expenditure on supply of medicines.

02- *Floods, Cyclones etc. -*

101- Gratuitous Relief -

01- Cash Doles-
Non-Plan

O 0.01

5,65.20 5,65.20 ..

R 5,65.19

Augmentation in provision by ₹ 5,65.19 lakh through reappropriation in March 2018 was due to more expenditure on cash doles.

102- Drinking Water Supply -

01- Expenditure on Drinking Water-

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non-Plan				
O	0.01			
		6,50.00	6,50.00	..
R	6,49.99			

Augmentation in provision by ₹ 6,49.99 lakh through reappropriation in March 2018 was due to more expenditure on drinking water.

109- Repair and Restoration of Damaged Water Supply Drainage and Sewerage work -				
01- Expenditure on Damaged Water Supply Drainage and Sewerage work-				
Non-Plan				
O	0.01			
		28,94.45	28,94.45	..
R	28,94.44			

Augmentation in provision by ₹ 28,94.44 lakh through reappropriation in March 2018 was due to more expenditure on repair of damaged water drainage and sewerage supplies.

111- Ex-Gratia Payment to Bereaved Families -				
01- Ex-Gratia Payment-				
Non-Plan				
O	0.01			
		77,50.00	77,50.00	..
R	77,49.99			

Augmentation in provision by ₹ 77,49.99 lakh through reappropriation in March 2018 was due to more expenditure on ex-gratia grant payment to bereaved families.

113- Assistance for Repairs/Reconstruction of Houses-				
01- Repair and Construction of Houses Assistance-				
Non-Plan				
O	0.01			
		15,70.00	15,70.00	..
R	15,69.99			

Augmentation in provision by ₹ 15,69.99 lakh through reappropriation in March 2018 was due to more expenditure on repair and construction of houses.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

114-	Assistance to Farmers for Purchase of Agriculture Inputs -				
01-	Expenditure on Purchase of Agriculture Inputs- Non-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 2018 was due to more expenditure on purchase of agriculture inputs.

193-	Assistance to Local Bodies and Other Non-Government Bodies/Institutions -				
01-	Assistance to Local Bodies and Other Non-Government Bodies/Institutions- Non-Plan				
	O	0.01		19,30.65	19,30.65
	R	19,30.64			..

Augmentation in provision by ₹ 19,30.64 lakh through reappropriation in March 2018 was due to more expenditure on assistance of local bodies and other non government institutions.

05-	<i>State Disaster Response Fund-</i>				
101-	Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund -				
02-	National Calamity Contingency Fund- Centrally Sponsored Scheme Plan				
	O	0.01		..	63,23.00
	R	(-)0.01			+63,23.00

Reasons for incurring expenditure of ₹ 63,23.00 lakh without provision were awaited (July 2018). Whereas Grant of ₹ 63,23.00 lakh was received from Government of India.

80-	<i>General -</i>				
102-	Management of Natural Disaster, Contingency Plans in Disaster Prone Areas -				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01-	Expenditure on Natural Disaster, Contingency Plans in Disaster Prone Areas- Centrally Sponsored Scheme Plan				
	S	50.49		1,02.91	1,02.91
	R	52.42			..

Augmentation in provision by ₹ 52.42 lakh through reappropriation in March 2018 was due to more expenditure on natural disaster contingency plans in disaster prone areas. Whereas Grant of ₹ 1,02.91 lakh was received from Government of India.

2401- Crop Husbandry -

111-	Agricultural Economics and Statistics -				
04-	Agriculture Census- Centrally Sponsored Scheme Plan				
	S	65.25		1,27.44	1,26.48
	R	62.19			(-)0.96

Augmentation in provision by ₹ 62.19 lakh through reappropriation in March 2018 was due to payment of arrears on account of interim relief, additional dearness allowance arrears and completion of codal formalities.

(iv) 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	5,77.62		
		5,15.34	5,15.33
R	(-)62.28		(-)0.01

Reduction in provision by ₹ 62.28 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

03- Settlement Officer Shimla Establishment- Non-Plan				
O	22,43.01			
S	26.63	17,62.16	17,62.09	(-)0.07
R	(-)5,07.48			

Reduction in provision by ₹ 5,07.48 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and non completion of codal formalities.

04- Settlement Officer Kangra Establishment- Non-Plan				
O	20,15.99			
S	80.82	16,63.63	16,63.63	..
R	(-)4,33.18			

Reduction in provision by ₹ 4,33.18 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less touring by the staff.

103- Land Records -				
01- Superintendence- Non-Plan				
O	2,64.87			
S	1.20	2,04.25	2,04.25	..
R	(-)61.82			

Reduction in provision by ₹ 61.82 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and non completion of codal formalities.

02- District Establishment Charges- Non-Plan				
O	1,15,44.43			
S	5,13.73	97,07.03	97,07.80	+0.77
R	(-)23,51.13			

Reduction in provision by ₹ 23,51.13 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on incentives to Numberdars, electricity, telephone and water charges, less receipt of medical reimbursement claims and less touring by the staff.

03- Strengthening of Primary and Supervisory Land Record Agencies Headquarters Staff-				
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APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non-Plan				
O	3,10.85			
S	5.00	2,79.57	2,79.57	..
R	(-)36.28			

Reduction in provision by ₹ 36.28 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on revenue training institute.

04- Strengthening of Primary and Supervisory Land Records Agencies District Staff- Non-Plan				
O	21,02.27			
		15,98.60	15,98.61	+0.01
R	(-)5,03.67			

Reduction in provision by ₹ 5,03.67 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on electricity, telephone, water charges, and less receipt of medical reimbursement claims.

2030- Stamps and Registration -

03- Registration -

001- Direction and Administration -

01- Scheme of Registration-

Non-Plan				
O	3.69			
S	1,00.00	81.35	80.77	(-)0.58
R	(-)22.34			

Reduction in provision by ₹ 22.34 lakh through surrender in March 2018 was due to non filling up of vacant posts.

2053- District Administration -

093- District Establishments -

01- General Establishment-

Non-Plan				
O	1,29,36.19			
S	24,55.63	1,26,68.05	1,26,75.79	+7.74
R	(-)27,23.77			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 27,23.77 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims, less regularisation of daily wagers, less expenditure on petrol, oil, lubricants, rent, tax, telephone, water bills and less touring by the staff.

094- Other Establishments -

01- Sub Divisional Establishment-
Non-Plan

O	15,84.98			
S	3,39.25	15,45.15	15,43.35	(-)1.80
R	(-)3,79.08			

Reduction in provision by ₹ 3,79.08 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

04- Land Acquisition Staff-
Non-Plan

O	1,24.67			
S	9.96	1,09.54	1,09.54	..
R	(-)25.09			

Reduction in provision by ₹ 25.09 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2235- Social Security and Welfare -

01- Rehabilitation -

202- Other Rehabilitation Schemes -

01- Rehabilitation of Displaced Persons-
Non-Plan

O	86.17			
S	1.80	62.41	62.10	(-)0.31
R	(-)25.56			

Reduction in provision by ₹ 25.56 lakh through surrender in March 2018 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 -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01-	Repairs of Roads and Bridges- Non-Plan				
	O	2,59,99.70		58,35.90	58,35.90
	R	(-)2,01,63.80			..

Substantial Reduction in provision by ₹ 2,01,63.80 lakh through reappropriation/surrender in March 2018 was due to less expenditure on repair and restoration of damaged roads and bridges.

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 Plan				
	S	12,00.00		11,14.40	11,14.40
	R	(-)85.60			..

Reduction in provision by ₹ 85.60 lakh through surrender in March 2018 was due to less expenditure on assistance of local bodies and other non government institutions.

05-	<i>State Disaster Response Fund-</i>				
901-	Deduct-Amount met from State Disaster Response Fund -				
01-	Deduct Amount met from State Disaster Response Fund- Non-Plan				
	O	(-)2,60,00.00	(-)2,60,00.00	..	+2,60,00.00

Budget provision of ₹ 2,60,00.00 lakh was kept in minus; Reasons for which were awaited (July 2018).

2506-	Land Reforms -				
102-	Consolidation of Holdings -				
01-	Headquarters Establishment- Non-Plan				
	O	3,32.72		3,10.50	3,10.38
	R	(-)22.22			(-)0.12

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 22.22 lakh through reappropriation in March 2018 was mainly due to non filling up of vacant posts.

02- District Establishments-				
Non-Plan				
O	2,90.46			
S	0.75	2,40.52	2,41.66	+1.14
R	(-)50.69			

Reduction in provision by ₹ 50.69 lakh through reappropriation in March 2018 was mainly due to non filling up of vacant posts and less regularisation of daily wagers.

3454 Census Surveys and Statistics-

02- <i>Surveys and Statistics -</i>				
110- Gazetteer and Statistical Memoirs -				
02- Disaster Management Cell-				
Non-Plan				
O	61.71			
S	11.76	45.17	45.14	(-)0.03
R	(-)28.30			

Reduction in provision by ₹ 28.30 lakh through surrender in March 2018 was due to non filling up of vacant posts.

(v) 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 expenditure on 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.

APPROPRIATION ACCOUNTS**GRANT NO. 5- conclud.**

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds to Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 101- Transfer to Reserve Funds and Deposit Account - State Disaster Response Fund to Major Head 8121-General and Other Reserve Funds,122- State Disaster Response Fund by taking into account ₹ 94.60 lakh as opening balance at the credit of the fund as on 1st April 2017 and credit of ₹ 2,59,99.70 lakh (₹ 2,33,99.73 lakh by the Government of India and ₹ 25,99.97 lakh by the State Government during the year) accumulation in the fund thus increased to ₹ 2,60,94.30 lakh. The balance at the credit of the fund at the end of March 2018 was ₹ 8,48.10 lakh (For detail see Statement No. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2017-18). The debit of ₹ 2,52,46.20 lakh (₹ 2,27,21.58 lakh by Government of India and ₹ 25,24.62 lakh by state Government) has been adjusted towards expenditure depicted in Statement No. 15 of the Finance Accounts of the Government of Himachal Pradesh for the year 2017-18.

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, 2235-SOCIAL SECURITY AND WELFARE, 3604-COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	67,18,43		
	76,41,68	68,76,90	(-)7,64,78
Supplementary	9,23,25		
Amount surrendered during the year (31 March 2018)			
			7,64,11
Charged			
Original	1		
	1	..	(-)1
Supplementary	..		
Amount surrendered during the year (31 March 2018)			
			1
Capital Section			
Voted			
Original	4,00,00		
	4,00,00	4,00,00	..
Supplementary	..		
Amount surrendered during the year			
			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,64.78 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 9,23.25 lakh obtained in March 2018 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

Revenue Section

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

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

2039- State Excise -

001- Direction and Administration -

01- Expenditure on District Establishment-
Non-Plan

O	5,63.55			
S	60.00	5,65.68	5,65.67	(-)0.01
R	(-)57.87			

Reduction in provision by ₹ 57.87 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil and lubricant charges.

102- Purchase of Opium etc. -

01- Cost of Opium, Bhang Ganja etc.-
Non-Plan

O	0.60			
S	43.20	6.67	6.67	..
R	(-)37.13			

Reduction in provision by ₹ 37.13 lakh through surrender in March 2018 was due to less expenditure on purchase of Opium, Bhang and sampling of Liquor.

2045- Other Taxes and Duties on Commodities and Services -

104- Collection Charges-Taxes on Goods and
Passengers -

02- District Establishment-
Non-Plan

O	41,41.49			
S	1,28.63	38,84.08	38,83.44	(-)0.64
R	(-)3,86.04			

Reduction in provision by ₹ 3,86.04 lakh through reappropriation/surrender in March 2018 was due to non payment of interim relief bills and salary for the month of March in March, less purchase of petrol, oil, lubricant, less expenditure on repair of vehicles and less receipt of medical reimbursement claims partly offset by excess due to more receipt of telephone and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

2235- Social Security and Welfare -60- *Other Social Security and Welfare Programmes-*

110- Other Insurance Schemes -

02- Group Accidental Insurance Cover for Small

Dealers-

Non-Plan

O 3,00.00

..

R (-)3,00.00

Entire provision of ₹ 3,00.00 lakh was reduced through reappropriation/surrender in March 2018 due to non completion of codal formalities and nil expenditure under the scheme.

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

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

2040- Taxes on Sales, Trade etc. -

101- Collection Charges -

01- Headquarters and Field Staff-

Non-Plan

O 2,49.80

S 4,31.48

6,96.83 6,96.83 ..

R 15.55

Augmentation in provision by ₹ 15.55 lakh through reappropriation/surrender in March 2018 was mainly due to more payment made on account of connectivity of multi protocol level switching/manage network switching to Bharat Sanchar Nigam Limited partly offset by saving due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

(HEADS 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES AND 4216-CAPITAL OUTLAY ON HOUSING)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	11,11,98,66				
			12,03,32,06	11,21,43,48	(-)81,88,58
Supplementary	91,33,40				
Amount surrendered during the year (31 March 2018)					
					81,91,84
Charged					
Original	..				
			7,80	70	(-)7,10
Supplementary	7,80				
Amount surrendered during the year (31 March 2018)					
					7,10
Capital Section					
Voted					
Original	45,35,00				
			46,03,03	46,01,93	(-)1,10
Supplementary	68,03				
Amount surrendered during the year (31 March 2018)					
					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 81,88.58 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 91,33.40 lakh obtained in March 2018 and the surrender of ₹ 81,91.84 lakh proved excessive respectively.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

- (ii) In view of the final saving of ₹ 7.10 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 7.80 lakh obtained in March 2018 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 (-)
2055- Police -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	16,71.69		
S	1,00.63	15,12.81	15,12.80
R	(-)2,59.51		(-)0.01

Reduction in provision by ₹ 2,59.51 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and property tax bills.

003- Education and Training -			
01- Police Training Centre- Non-Plan			
O	13,49.44		
S	4,56.06	13,99.08	13,99.08
R	(-)4,06.42		..

Reduction in provision by ₹ 4,06.42 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and non completion of codal formalities.

101- Criminal Investigation and Vigilance -			
01- Criminal Investigation- Non-Plan			
O	39,12.93		
S	1,21.21	36,91.84	36,91.84
R	(-)3,42.30		..

Reduction in provision by ₹ 3,42.30 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less purchase of equipment, less touring by the staff and non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

02-	Nationwide Emergency Response System -				
	Centrally Sponsored Scheme				
	Non Plan				
S	4,71.83				
		1,28.24	1,28.24		..
R	(-),3,43.59				

Reduction in provision by ₹ 3,43.59 lakh through surrender in March 2018 was due to non completion of codal formalities, less expenditure on telephone, water, electricity bills and non purchase of new vehicles.

108-	State Headquarters Police -				
01-	State Reserve Police-				
	Non-Plan				
O	75,13.53				
S	6,19.36	76,21.41	76,21.42		+0.01
R	(-),5,11.48				

Reduction in provision by ₹ 5,11.48 lakh through surrender in March 2018 was due to non filling up of vacant posts, less touring by the staff, less receipt of medical reimbursement claims, less expenditure on petrol, oil, lubricants and repair of vehicles.

02-	Police for Other Government Organisations-				
	Non-Plan				
O	35,60.02				
S	23.05	29,73.09	29,73.10		+0.01
R	(-),6,09.98				

Reduction in provision by ₹ 6,09.98 lakh through surrender in March 2018 was due to non filling up of vacant posts.

05-	Indian Reserve Battalion-				
	Non-Plan				
O	2,41,75.48				
S	3,81.68	2,31,20.97	2,31,20.96		(-),0.01
R	(-),14,36.19				

Reduction in provision by ₹ 14,36.19 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants, repair of vehicles, less touring by the staff and non conducting of training programme.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

109-	District Police -				
01-	District Executive Force-				
	Non-Plan				
	O	4,83,69.69			
	S	22,36.40	4,80,85.62	4,80,85.63	+0.01
	R	(-)25,20.47			

Reduction in provision by ₹ 25,20.47 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, non completion of codal formalities, less payment of telephone, water, electricity bills, less touring by the staff, less receipt of medical reimbursement bills, less engagement of daily wagers and less purchase of material articles.

03-	Expenditure on Home Guard Volunteers				
	Deployed for Law and Order Duty with Police-				
	Non-Plan				
	O	42,72.74			
	S	18,37.32	59,53.04	59,53.04	..
	R	(-)1,57.02			

Reduction in provision by ₹ 1,57.02 lakh through surrender in March 2018 was due to less engagement of daily wagers, less touring by the staff and non completion of codal formalities.

111-	Railway Police -				
03-	Order Police-				
	Non-Plan				
	O	2,00.89			
	S	0.49	1,70.66	1,70.65	(-)0.01
	R	(-)30.72			

Reduction in provision by ₹ 30.72 lakh through surrender in March 2018 was due to non filling up of vacant posts and less expenditure on petrol, oil, lubricant and repair of vehicles.

114-	Wireless and Computers -				
01-	Police Radio Staff-				
	Non-Plan				
	O	22,01.24			
	S	60.29	20,22.02	20,22.03	+0.01
	R	(-)2,39.51			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 2,39.51 lakh through surrender in March 2018 was due to non filling up of vacant posts.

115- Modernisation of Police Force -

01- District Executive Force-

Centrally Sponsored Scheme

Non-Plan

O	0.05			
S	5,45.43	1,76.66	1,76.66	..
R	(-)3,68.82			

Reduction in provision by ₹ 3,68.82 lakh through surrender in March 2018 was due to less purchase of material articles, non completion of codal formalities and non purchase of new vehicles. Whereas Grant of ₹ 9,30.50 lakh was received from Government of India.

Non-Plan

O	0.04			
S	62.21	46.09	46.09	..
R	(-)16.16			

Reduction in provision by ₹ 16.16 lakh through surrender in March 2018 was due to non purchase of new vehicles and non completion of codal formalities.

02- Security Related Expenditure-

Centrally Sponsored Scheme

Non Plan

O	2,34.72			
S	44.88	2,55.78	2,55.78	..
R	(-)23.82			

Reduction in provision by ₹ 23.82 lakh through surrender in March 2018 was due to less expenditure on telephone, water, electricity bills, travelling and honorarium.

116- Forensic Science -

01- State Forensic Science Laboratory-

Non-Plan

(i) O	6,54.49			
S	41.33	6,23.21	6,23.06	(-)0.15
R	(-)72.61			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

2056- Jails -

101- Jails -

01- Jail Establishment-
Non-Plan

(ii)	O	25,11.55			
	S	2,83.02	26,23.66	26,23.65	(-)0.01
	R	(-)1,70.91			

02- Modernization of Jails Administration-
Non-Plan

(iii)	O	2,73.88			
			2,10.43	2,10.43	..
	R	(-)63.45			

Reduction in provision by ₹ 3,06.97 lakh through surrender in March 2018 in the above three cases was mainly due to non filling up of vacant posts.

2062- Vigilance -

104- Vigilance Commission of State/ Union Territory-

01- State Vigilance and Anti Corruption Bureau-
Non-Plan

	O	25,45.34			
	S	46.82	24,26.69	24,26.67	(-)0.02
	R	(-)1,65.47			

Reduction in provision by ₹ 1,65.47 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by staff.

2070- Other Administrative Services -

107- Home Guards -

01- Headquarter Staff-
Non-Plan

	O	2,68.77			
	S	11.80	2,08.19	2,08.19	..
	R	(-)72.38			

Reduction in provision by ₹ 72.38 lakh through reappropriation/surrender in March 2018 was mainly due to less purchase of material articles, less payment of additional dearness allowance arrears, non filling up of vacant posts, non completion of codal formalities and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

02-	District Staff- Non-Plan				
	O	25,48.13			
	S	2,27.50	26,89.23	26,96.30	+7.07
	R	(-)86.40			

Reduction in provision by ₹ 86.40 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants and repair of vehicles, non completion of codal formalities and less receipt of medical reimbursement claims partly offset by excess due to more purchase of material.

108-	Fire Protection and Control				
02-	District Staff- Non-Plan				
	O	23,05.82			
	S	8,92.40	29,11.54	29,11.53	(-)0.01
	R	(-)2,86.68			

Reduction in provision by ₹ 2,86.68 lakh through surrender in March 2018 was due to non purchase of new vehicles, non filling up of vacant posts and less receipt of medical reimbursement claims.

2250- Other Social Services -

800-	Other Expenditure -				
02-	Grant to Religious Institutions- Non-Plan				
	O	3.50	3.50	0.42	(-)3.08

Reasons for the final saving of ₹ 3.08 lakh were awaited (July 2018).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
21- Maintenance Expenditure on Home Guards Department's Buildings-			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Non-Plan				
O	4.97			
S	5.00	20.35	20.35	..
R	10.38			

Augmentation in provision by ₹ 10.38 lakh through reappropriation in March 2018 was due to more expenditure on maintenance and repairs of building.

2070- Other Administrative Services -

107- Home Guards -				
03- Training Centre- Non-Plan				
O	2,08.21			
S	1,00.90	3,38.97	3,38.96	(-)0.01
R	29.86			

Augmentation in provision by ₹ 29.86 lakh through reappropriation/surrender in March 2018 was due to more engagement of daily wagers and more purchase of material.

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

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

2070- Other Administrative Services-

107- Home Guards-			
02- District Staff- Non-Plan			
S	7.10	..	..
R	(-)7.10	..	..

Entire appropriation of ₹ 7.10 lakh obtained through supplementary was reduced through surrender in March 2018 due to non completion of codal formalities.

Capital Section

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

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

4055- Capital Outlay on Police -

211- Police Housing -

APPROPRIATION ACCOUNTS
GRANT NO. 7-concl'd.

05- Construction of State Forensic Science Laboratory- Plan				
O	1,50.00			
		1,12.50	1,12.50	..
R	(-)37.50			

Reduction in provision by ₹ 37.50 lakh through reappropriation in March 2018 was due to less execution of work on roads and buildings.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
18- Construction of Residential Buildings of State Forensic Science Laboratory- Plan			
R	37.50	37.50	37.50
			..

Augmentation without provision of ₹ 37.50 lakh through reappropriation in March 2018 was due to more execution of work on roads and buildings. Funds were required to be obtained through original/supplementary Budget estimates. Reappropriation without provision was improper and injudicious and violation of para 12.5 of Himachal Pradesh Budget Manual.

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	53,91,89,95			
		56,71,47,61	50,06,45,77	(-)6,65,01,84
Supplementary	2,79,57,66			
Amount surrendered during the year (31 March 2018)				6,65,01,86
Capital Section				
Voted				
Original	61,29,02			
		1,55,86,05	1,55,86,03	(-)2
Supplementary	94,57,03			
Amount surrendered during the year (31 March 2018)				2

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 6,65,01.84 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,79,57.66 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

- (ii) 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 (-)
2059- Public Works -				
01- Office Buildings -				
053- Maintenance and Repairs -				
72- Maintenance of Higher Education Buildings under Twelfth Finance Commission- Plan				
O	3,45.00			
		45.00	45.00	..
R	(-)3,00.00			

Reduction in provision by ₹ 3,00.00 lakh through surrender in March 2018 reasons for which were not intimated.

2202- General Education -				
01- Elementary Education -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	16,34.28			
S	1,47.70	17,01.36	17,01.35	(-)0.01
R	(-)80.62			

Reduction in provision by ₹ 80.62 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricants and repair of vehicles.

101- Government Primary Schools -				
01- Expenditure on Education- Non-Plan				
O	14,60,78.73			
S	1,00.50	13,12,39.14	13,12,39.00	(-)0.14
R	(-)1,49,40.09			

Reduction in provision by ₹ 1,49,40.09 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less purchase of articles, less expenditure on scholarship and less touring by the staff partly offset by excess due to more expenditure on telephone, water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Plan					
O	1,00.00				
		77.15	77.15		..
R	(-)22.85				

Reduction in provision by ₹ 22.85 lakh through surrender in March 2018 was due to less purchase of articles for primary schools.

03- Middle School-					
Non-Plan					
O	10,07,99.05				
S	1,41.08	9,29,60.92	9,29,61.07		+0.15
R	(-)79,79.21				

Reduction in provision by ₹ 79,79.21 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less entitlement of students for scholarship, non regularisation of part time staff, less purchase of material and supply articles, less expenditure on telephone, water, electricity bills and less touring by the staff.

Plan					
O	34,06.00				
		10,79.73	10,79.71		(-)0.02
R	(-)23,26.27				

Reduction in provision by ₹ 23,26.27 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, and less purchase of office articles.

102- Assistance to Non-Government Primary School-					
03- Reimbursement of Fee of Weaker Section					
Students in Private Schools-					
Plan					
O	63.00				
		1.04	1.04		..
R	(-)61.96				

Reduction in provision by ₹ 61.96 lakh through surrender in March 2018 was due to less purchase of articles for non Government Primary schools.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

104- Inspection -				
01- District Primary Education Officer- Non-Plan				
O	16,34.20			
S	28.60	15,71.04	15,71.03	(-)0.01
R	(-)91.76			

Reduction in provision by ₹ 91.76 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills and less receipt of medical reimbursement claims.

111- Sarav Shiksha Abhiyan -				
01- Grant-in-Aid under Sarav Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
O	2,36,92.00			
		2,00,63.70	2,00,63.70	..
R	(-)36,28.30			

Reduction in provision by ₹ 36,28.30 lakh through surrender in March 2018 was due to less receipt of central share from Government of India. Whereas Grant of ₹ 2,01,29.32 lakh was received from Government of India.

Plan				
O	26,32.00			
		2,22.24	2,22.24	..
R	(-)24,09.76			

Reduction in provision by ₹ 24,09.76 lakh through surrender in March 2018 was due to less expenditure under the scheme.

800- Other Expenditure -				
01- Midday - Meal- Centrally Sponsored Scheme Plan				
O	63,50.00			
		51,31.64	51,31.63	(-)0.01
R	(-)12,18.36			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 12,18.36 lakh through reappropriation/surrender in March 2018 was mainly due to less purchase of material and supply articles, less expenditure under the scheme, less purchase of machinery and equipment articles, less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on disbursement of honorarium. Whereas Grant of ₹ 57,81.86 lakh was received from Government of India.

Plan

O	5,05.00			
S	4,90.00	9,45.09	9,45.08	(-)0.01
R	(-)49.91			

Reduction in provision by ₹ 49.91 lakh through surrender in March 2018 was mainly due to less receipt of honorarium bills and less purchase of articles.

05- Grant-in-Aid to Elementary Education under
Parents, Teachers Association-
Plan

(i)	O	6,66.00			
	S	12,31.00	17,41.16	17,41.16	..
	R	(-)1,55.84			

06- Grants-in-Aid to School Management Committee-
Plan

(ii)	O	5,92.00			
	S	4,00.00	8,86.68	8,86.68	..
	R	(-)1,05.32			

Reduction in provision by ₹ 2,61.16 lakh through surrender in March 2018 in the above two cases was due to less expenditure on salary under the scheme.

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

O	15,46.62			
S	32.16	15,14.23	15,14.23	..
R	(-)64.55			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 64.55 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

101-	Inspection -				
01-	Inspectorate-				
	Non-Plan				
	O	11,83.76			
	S	6,93.42	17,56.94	17,56.94	..
	R	(-)1,20.24			

Reduction in provision by ₹ 1,20.24 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants and repair of vehicles and less receipt of medical reimbursement claims.

109-	Government Secondary Schools -				
01-	Secondary Schools-				
	Non-Plan				
	O	16,78,88.73			
	S	1,47,01.34	17,22,92.38	17,22,92.24	(-)0.14
	R	(-)1,02,97.69			

Reduction in provision by ₹ 1,02,97.69 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less entitlement of students for scholarship, less purchase of material articles, less engagement of daily wagers and less touring by the staff.

Plan

	O	12,61.00			
			12,39.98	12,39.98	..
	R	(-)21.02			

Reduction in provision by ₹ 21.02 lakh through surrender in March 2018 was due to less expenditure on telephone, water, electricity bills and less purchase of material.

06-	Rashtriya Madhyamik Shiksha Abhiyan-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1,21,42.00			
			22,04.36	22,04.36	..
	R	(-)99,37.64			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(ii)	O	13,49.00			
	S	10.00	2,54.93	2,54.93	..
	R	(-)11,04.07			
10-	Vocationalisation of Secondary Education- Centrally Sponsored Scheme				
	Plan				
(iii)	O	68,11.00			
			18,16.84	18,16.84	..
	R	(-)49,94.16			
	Plan				
(iv)	O	7,57.00			
			2,01.87	2,01.87	..
	R	(-)5,55.13			
14-	Expenditure on Inclusive Education for Disabled at Secondary Stage- Centrally Sponsored Scheme				
	Plan				
(v)	O	1,04.00			
			36.84	36.84	..
	R	(-)67.16			
	Plan				
(vi)	O	12.00			
			4.10	4.10	..
	R	(-)7.90			

Reduction in provision by ₹ 1,66,66.06 lakh through surrender in March 2018 in the above six cases was due to less receipt of central share from Government of India. Whereas Grant of ₹ 62,62.53 lakh at Sr. No. (i) was received from Government of India.

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

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
	O	16,45.00			
			15,99.00	15,99.00	..
	R	(-)46.00			
Reduction in provision by ₹ 46.00 lakh through surrender in March 2018 was due to less purchase of Laptop and Tablet.					
16-	Teachers Education Programme- Centrally Sponsored Scheme				
	Plan				
(i)	O	18,44.00			
			6,35.00	6,35.00	..
	R	(-)12,09.00			
	Plan				
(ii)	O	2,05.00			
			70.56	70.56	..
	R	(-)1,34.44			
Reduction in provision by ₹ 13,43.44 lakh through surrender in March 2018 in the above two cases was due to less expenditure under the scheme. Whereas Grant of ₹ 6,67.43 lakh at Sr. No. (i) was received from Government of India.					
21-	Mukhya Mantri Gian Deep Yojna- Non-Plan				
	O	3,00.00			
			50.00	50.00	..
	R	(-)2,50.00			
Reduction in provision by ₹ 2,50.00 lakh through surrender in March 2018 was due to less purchase of articles under the scheme.					
800-	Other Expenditure -				
01-	Grants-in-Aid to Secondary Education under Parents Teachers Association- Non-Plan				
	O	7,00.00			
	S	12,17.00	18,13.41	18,13.40	(-)0.01
	R	(-)1,03.59			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,03.59 lakh through surrender in March 2018 was due to less receipt of central share from Government of India.

03- *University and Higher Education -*

103- Government Colleges and Institutes -

01- Government Colleges-

Non-Plan

O	2,41,75.71			
S	58,11.00	2,50,18.30	2,50,18.30	..
R	(-)49,68.41			

Reduction in provision by ₹ 49,68.41 lakh through surrender in March 2018 was due to non filling up of vacant posts, less entitlement of students for scholarship, less receipt of property tax bills, less purchase of articles and less expenditure on telephone, water, and electricity bills.

Plan

O	5,46.00			
S	0.02	4,34.22	4,34.22	..
R	(-)1,11.80			

Reduction in provision by ₹ 1,11.80 lakh through reappropriation/surrender in March 2018 was mainly due to less expenditure on telephone, water and electricity bills partly offset by excess due to more purchase of material articles under the scheme.

02- Training Colleges-

Non-Plan

O	3,69.90			
		1,93.91	1,93.91	..
R	(-)1,75.99			

Reduction in provision by ₹ 1,75.99 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

07- Rashtriya Uchchatar Shiksha Abhiyan-

Centrally Sponsored Scheme

Plan

(i) O	38,50.00			
		31,68.54	31,68.54	..
R	(-)6,81.46			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(ii)	O	4,28.00			
			3,52.06	3,52.06	..
	R	(-75.94)			

Reduction in provision by ₹ 7,57.40 lakh through surrender in March 2018 in the above two cases was due to less receipt of central share from Government of India. Whereas Grant of ₹ 31,68.54 lakh at Sr. No. (i) was received from Government of India.

80-	<i>General -</i>				
107-	Scholarships -				
07-	Scholarship to Children of those engaged in uncleaned Occupation-Centrally Sponsored Scheme				
	Plan				
(i)	O	34.00			
		
	R	(-34.00)			
15-	Protsahan Chhatravrti Yojna-Plan				
(ii)	O	1,00.00			
		
	R	(-1,00.00)			

Entire provision of ₹ 1,34.00 lakh was reduced through surrender in March 2018 in the above two cases due to non entitlement of students for scholarship.

800-	<i>Other Expenditure -</i>				
01-	National Cadet Core General Establishment-Non-Plan				
	O	5,02.36			
	S	32.89	5,06.58	5,06.58	..
	R	(-28.67)			

Reduction in provision by ₹ 28.67 lakh through surrender in March 2018 was due to non filling up of vacant posts and less engagement of daily wagers.

08- Expenditure on Sainik Schools-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Non-Plan				
O	70.98			
S	70.00	1,14.27	1,14.27	..
R	(-)26.71			

Reduction in provision by ₹ 26.71 lakh through surrender in March 2018 was due to less entitlement of students for scholarship.

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-

Non-Plan

O	4,25.42			
S	53.50	3,95.59	3,95.59	..
R	(-)83.33			

Reduction in provision by ₹ 83.33 lakh through surrender in March 2018 was due to non filling up of vacant posts and less purchase of articles.

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

03- *Welfare of Backward Classes -*

277- Education -

06- Scholarships to Minority Communities-

Centrally Sponsored Scheme

Plan

O	1,37.00			
		2.13	2.13	..
R	(-)1,34.87			

Reduction in provision by ₹ 1,34.87 lakh through surrender in March 2018 was due to less entitlement of students for scholarship. Whereas Grant of ₹ 5.96 lakh was received from Government of India.

(iii) Above saving was partly 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 -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

33- Maintenance of Secondary Education Department					
Buildings-					
Plan					
S	0.01		3,00.00	3,00.00	..
R	2,99.99				

Augmentation in provision by ₹ 2,99.99 lakh through reappropriation in March 2018 was due to more expenditure on maintenance and repairs of buildings.

2202- General Education -

01- Elementary Education -

101- Government Primary Schools -

12- Mahatma Gandhi Vardi Yojna-
Plan

O	15,14.00				
S	1,71.54		23,66.42	23,66.42	..
R	6,80.88				

Augmentation in provision by ₹ 6,80.88 lakh through reappropriation in March 2018 was due to more expenditure on purchase of uniforms for students.

104- Inspection -

02- Block Primary Education Officer-

Non-Plan

O	42,89.69				
S	70.49		44,36.13	44,36.14	+0.01
R	75.95				

Augmentation in provision by ₹ 75.95 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance arrears partly offset by saving due to less receipt of medical reimbursement claims and less engagement of daily waged staff.

107- Teachers Training -

04- Expenditure on District Institute of Education

Trainings-

Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(i)	O	10,58.00			
			12,01.02	12,01.02	..
	R	1,43.02			
	Plan				
(ii)	O	1,18.00			
			1,77.79	1,77.78	(-)0.01
	R	59.79			

Augmentation in provision by ₹ 2,02.81 lakh through reappropriation/surrender in March 2018 in above two cases was due to payment of additional dearness allowance and interim relief arrears.

03-	<i>University and Higher Education -</i>				
104-	Assistance to Non-Government Colleges and Institutes -				
01-	Assistance to Private Colleges-				
	Plan				
	O	13,50.00			
	S	4,50.00	19,46.00	19,46.00	..
	R	1,46.00			

Augmentation in provision by ₹ 1,46.00 lakh through reappropriation in March 2018 was due to more release of Grants-in-Aid arrears.

80-	<i>General -</i>				
107-	Scholarships -				
08-	Post Matric Scholarship to Other Backward Class Students-				
	Centrally Sponsored Scheme				
	Plan				
	S	8,79.34			
			11,29.99	11,29.99	..
	R	2,50.65			

Augmentation in provision by ₹ 2,50.65 lakh through reappropriation in March 2018 was due to more entitlement of students for scholarship. Whereas Grant of ₹ 9,09.15 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 8- conclud.

Non-Plan				
R	6,15.92	6,15.92	6,15.92	..

Augmentation without provision of ₹ 6,15.92 lakh through reappropriation in March 2018 was due to more entitlement of students for scholarship. Funds were required to be obtained through Original budget/Supplementary Budget estimates. Reappropriation without provision was improper, injudicious which is violation of Para 12.5 of Himachal Pradesh Budget Manual.

18- Kalpana Chawla Chatravriti Yojna -

Non-Plan				
O	2,00.00			
		2,20.75	2,20.75	..
R	20.75			

Augmentation in provision by ₹ 20.75 lakh through reappropriation in March 2018 was due to more entitlement of students for scholarship.

2235- Social Security and Welfare -

02- Social Welfare -

101- Welfare of Handicapped -

01- Welfare of Handicapped Children-
Centrally Sponsored Scheme
Plan

O	27.00			
		40.90	40.90	..
R	13.90			

Augmentation in provision by ₹ 13.90 lakh through reappropriation in March 2018 was due to payment of interim relief arrears.

APPROPRIATION ACCOUNTS

GRANT NO. 9 - HEALTH AND FAMILY WELFARE

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

			Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	16,01,65,30				
			17,63,95,09	15,52,28,76	(-)2,11,66,33
Supplementary	1,62,29,79				
Amount surrendered during the year (31 March 2018)					
					2,02,51,84
Charged					
Original	..				
			4,96	4,96	..
Supplementary	4,96				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	67,28,00				
			1,92,90,01	1,88,12,66	(-)4,77,35
Supplementary	1,25,62,01				
Amount surrendered during the year (31 March 2018)					
					4,76,85

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,11,66.33 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,62,29.79 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 2,02,51.84 lakh also proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

- (ii) In view of the final saving of ₹ 4,77.35 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,25,62.01 lakh obtained in March 2018 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 (-)
2210- Medical and Public Health -			
01- Urban Health Services-Allopathy -			
001- Direction and Administration -			
01- Directorate-			
Non-Plan			
O	20,89.78		
S	4,60.84	21,84.41	21,79.84
R	(-)3,66.21		(-)4.57

Reduction in provision by ₹ 3,66.21 lakh through surrender in March 2018 was due to non filling up of vacant post and less engagement of outsourced staff.

02- District Establishment-			
Non-Plan			
O	19,41.55		
		15,83.56	15,82.76
R	(-)3,57.99		(-)0.80

Reduction in provision by ₹ 3,57.99 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less engagement of outsourced staff and non completion of codal formalities partly offset by excess due to more payment of Grant-in-Aid.

04- Directorate of Dental Health Services-			
Non-Plan			
O	1,25.12		
S	1.15	11,17.06	1,14.47
R	9,90.79		(-)10,02.59

In view of the final saving of ₹ 10,02.59 lakh the augmentation in provision by ₹ 9,90.79 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance arrears proved unnecessary and excessive.

Reasons for the final saving of ₹ 10,02.59 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

110- Hospital and Dispensaries -				
03- Urban Health-				
Non-Plan				
O	1,68,07.20			
S	12.07	1,59,83.55	1,59,78.57	(-)4.98
R	(-)8,35.72			

Reduction in provision by ₹ 8,35.72 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on telephone, water charges, electricity bills, diet money, medicine, other various type of material, less engagement of daily wagers and less release of Grant-in-Aid to Rogi Kalyan Samiti.

Plan

O	48,50.00			
S	2,00.00	44,69.99	44,68.36	(-)1.63
R	(-)5,80.01			

Reduction in provision by ₹ 5,80.01 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on various maintenance works, non completion of codal formalities, less engagement of daily wagers, less expenditure on material articles, telephone, water, electricity bills and less release of Grants-in-Aid to Rogi Kalyan Samiti.

07- Bio Medical Waste-				
Non-Plan				
O	57.60			
		38.97	43.95	+4.98
R	(-)18.63			

Reduction in provision by ₹ 18.63 lakh through reappropriation in March 2018 was due to less purchase of bio medical waste disposal items, machinery and equipment.

02- <i>Urban Health Services-Other Systems of Medicine-</i>				
001- Direction and Administration -				
02- District Establishment-				
Non-Plan				
(i) O	67,53.86			
S	73.31	58,40.54	58,40.27	(-)0.27
R	(-)9,86.63			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101-	Ayurveda -				
01-	Ayurvedic Hospital-				
	Non-Plan				
(ii)	O	10,59.56			
	S	20.58	7,35.72	7,35.58	(-0.14)
	R	(-3,44.42)			
03-	Ayurvedic Pharmacy-				
	Non-Plan				
(iii)	O	4,36.84			
	S	21.99	4,31.59	4,31.56	(-0.03)
	R	(-27.24)			

Reduction in provision by ₹ 13,58.29 lakh through surrender in March 2018 in the above three cases was mainly due to non filling up of vacant posts.

03-	<i>Rural Health Services-Allopathy -</i>				
110-	Hospitals and Dispensaries -				
01-	Rural Health-				
	Non-Plan				
	O	2,93,48.15			
			2,92,40.90	2,92,43.46	+2.56
	R	(-1,07.25)			

Reduction in provision by ₹ 1,07.25 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on medicine, diet money, other various materials, telephone, water, electricity bills and less receipt of medical reimbursement claims partly offset by excess due to more engagement of daily wagers under Rogi Kalyan samiti.

Plan

	O	54,50.00			
			41,90.74	42,01.55	+10.81
	R	(-12,59.26)			

Reduction in provision by ₹ 12,59.26 lakh through surrender in March 2018 was due to non completion of codal formalities, non filling up of vacant posts, less expenditure on maintenance of equipment, telephone, water, electricity bills, medicine, diet money, other various material and less engagement of daily wages staff.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

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

101- Ayurveda -

01- Ayurvedic Hospital-
Non-Plan

O	2,38.68			
S	21.00	2,14.80	2,14.79	(-)0.01
R	(-)44.88			

Reduction in provision by ₹ 44.88 lakh through surrender in March 2018 was due to non filling up of vacant posts.

02- Ayurvedic Dispensary-
Non-Plan

O	89,00.53			
S	1,51.00	83,95.50	84,30.79	+35.29
R	(-)6,56.03			

In view of the final excess of ₹ 35.29 lakh the reduction in provision by ₹ 6,56.03 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 35.29 lakh were awaited (July 2018).

05- *Medical Education, Training and Research -*

101- Ayurveda -

01- Ayurvedic College-
Non-Plan

O	15,05.82			
		12,88.61	12,93.39	+4.78
R	(-)2,17.21			

Reduction in provision by ₹ 2,17.21 lakh through surrender in March 2018 was due to non filling up of vacant posts and entitlement of less students for scholarship and stipend.

105- Allopathy -

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

O	1,66,72.00			
S	11,73.82	1,64,62.82	1,64,61.22	(-)1.60
R	(-)13,83.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 13,83.00 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on telephone, water charges, electricity bills, other charges, petrol, oil, lubricants and repair of vehicles.

03- Training in Various Health Courses-
Non-Plan

O	3,63.16			
		3,29.26	3,29.26	..
R	(-)33.90			

Reduction in provision by ₹ 33.90 lakh through surrender in March 2018 was due to non filling up of vacant posts.

04- Dental College-
Non-Plan

O	16,04.37			
S	16.00	14,17.74	14,17.73	(-)0.01
R	(-)2,02.63			

Reduction in provision by ₹ 2,02.63 lakh through surrender in March 2018 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity charges.

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

O	86,66.97			
S	2,89.25	86,58.98	86,58.98	..
R	(-)2,97.24			

Reduction in provision by ₹ 2,97.24 lakh through surrender in March 2018 was due to non payment of salary of March in the month of March and less engagement of staff on outsource basis.

Plan

O	7,24.00			
S	1,50.00	6,69.73	6,69.73	..
R	(-)2,04.27			

Reduction in provision by ₹ 2,04.27 lakh through surrender in March 2018 was due to less entitlement of student for scholarships and stipends.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

07- Upgradation of Government Medical Colleges- Plan				
O	3,29.00			
R	(-)3,29.00	..	..	..

Entire provision of ₹ 3,29.00 lakh was reduced through reappropriation/surrender in March 2018 due to non completion of codal formalities.

08- Pradhan Mantri Swasthya Suraksha Yojna-II- Plan				
O	99.00			
R	(-)97.86	1.14	1.14	..

Huge reduction in provision by ₹ 97.86 lakh through surrender in March 2018 was due to less expenditure under the scheme.

12- Dr. Yashwant Singh Parmar Government Medical College Nahan- Non-Plan				
O	9,97.10			
S	25,05.93	34,19.73	34,19.69	(-)0.04
R	(-)83.30			

Reduction in provision by ₹ 83.30 lakh through surrender in March 2018 was due to non filling up of vacant posts and less transfer of the staff.

15- Lal Bahadur Shashtri Government Medical College and Hospital at Ner Chowk- Non-Plan				
O	1,26.70			
S	26,71.03	25,78.25	25,78.19	(-)0.06
R	(-)2,19.48			

Reduction in provision by ₹ 2,19.48 lakh through surrender in March 2018 was due to non filling up of vacant posts and less expenditure on purchase of machinery and equipment.

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Non-Plan				
O	7,84.88			
		6,99.26	7,01.28	+2.02
R	(-)85.62			

Reduction in provision by ₹ 85.62 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity charges, less purchase of material and other articles and less receipt of medical reimbursement claims.

Plan				
O	1,50.00			
		1,26.62	1,26.62	..
R	(-)23.38			

Reduction in provision by ₹ 23.38 lakh through surrender in March 2018 was mainly due to less purchase of material and other articles.

05- Mental Health and Rehabilitation Hospital-
Non-Plan

O	20.16			
S	11.85	23.39	23.44	+0.05
R	(-)8.62			

Reduction in provision by ₹ 8.62 lakh through surrender in March 2018 was mainly due to non payment of salary of March in the month of March 2018.

07- Leprosy Hospital-
Non-Plan

O	4,26.46			
		3,32.23	3,32.23	..
R	(-)94.23			

Reduction in provision by ₹ 94.23 lakh through surrender in March 2018 was due to non filling up of vacant posts, less purchase of material and other articles and less receipt of medical reimbursement claims.

21- National Acquired Immuno Deficiency Syndrome
Control Programme-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	15,60.00			
R	(-)15,60.00	..	..	..

Entire provision of ₹ 15,60.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India under the scheme.

Plan				
O	1,90.00			
R	(-)64.24	1,25.76	1,25.76	..

Reduction in provision by ₹ 64.24 lakh through surrender in March 2018 was due to less receipt of cases for assistance to Acquired Immune Deficiency Syndrome victim patients.

23- Expenditure on Trauma Centres-
Centrally Sponsored Scheme

	Plan			
(i)	O	11,85.00		
	R	(-)11,85.00	..	..
	Plan			
(ii)	O	1,32.00		
	R	(-)1,32.00	..	..

Entire provision of ₹ 13,17.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and non release of proportionate funds from state Government.

107- Public Health Laboratories -
01- Expenditure on Public Health Laboratory-
Non-Plan

	O	2,26.09		
	S	1.96	1,77.63	1,77.63
	R	(-)50.42		..

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 50.42 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less expenditure on telephone, water, electricity charges, less purchase of material and other articles.

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-
Non-Plan

O	22.80				
		6.05	6.05	..	
R	(-)16.75				

Reduction in provision by ₹ 16.75 lakh through surrender in March 2018 was due to non completion of codal formalities and less receipt of medical reimbursement claims.

02- District Headquarters-
Centrally Sponsored Scheme
Plan

O	1,55.00				
		1,28.24	1,28.24	..	
R	(-)26.76				

Reduction in provision by ₹ 26.76 lakh through surrender in March 2018 was due to non filling up of vacant posts.

Non-Plan

O	5,44.59				
		4,50.97	4,50.94	(-)0.03	
R	(-)93.62				

Reduction in provision by ₹ 93.62 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on telephone, water, electricity charges and less receipt of medical reimbursement claims.

003- Training -

01- Training of Auxiliary, Nurse, Midwives/ Dais/
Lady Health Visitor Supervisors etc.-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(i)	O	2,00.00			
			1,25.23	1,26.89	+1.66
	R	(-74.77			
	Non-Plan				
(ii)	O	2,61.66			
			1,11.92	1,11.92	..
	R	(-1,49.74			

Reduction in provision by ₹ 2,24.51 lakh through surrender in March 2018 in the above two cases was due to non filling up of vacant posts.

101- Rural Family Welfare Services -

01- Family Welfare Centre in Rural Areas-
Centrally Sponsored Scheme

Plan

O	25,00.00				
			23,45.90	23,77.24	+31.34
R	(-1,54.10				

In view of the final excess of ₹ 31.34 lakh the reduction in provision by ₹ 1,54.10 lakh through surrender in March 2018 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 31.34 lakh were awaited (July 2018).

Non-Plan

O	73,57.86				
			64,69.29	64,65.29	(-)4.00
R	(-8,88.57				

Reduction in provision by ₹ 8,88.57 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills, petrol, oil, lubricants and repair of vehicles.

102- Urban Family Welfare Services -

01- Family Welfare Centre in Urban Areas-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	3,50.00			
		2,68.47	2,68.47	..
R	(-81.53)			

Reduction in provision by ₹ 81.53 lakh through surrender in March 2018 was due to non filling up of vacant posts.

Non-Plan				
O	10,88.35			
		6,94.19	7,00.40	+6.21
R	(-3,94.16)			

Reduction in provision by ₹ 3,94.16 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants and repair of vehicles.

800- Other Expenditure -

01- Indira Gandhi Balika Suraksha Yojna-
Non-Plan

(i)	O	45.00			
		
	R	(-45.00)			

Plan

(ii)	O	1,00.00			
			58.60	58.60	..
	R	(-41.40)			

02- Additional Development Grant to Panchayats for
Best Female Birth Ratio-
Plan

(iii)	O	60.00			
			45.00	45.00	..
	R	(-15.00)			

Reduction in provision by ₹ 1,01.40 lakh through surrender in March 2018 in the above three cases was due to non completion of codal formalities.

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(i)	O	2,04,02.00			
			1,32,08.00	1,32,08.00	..
	R	(-)71,94.00			
05-	Rashtriya Swasthya Beema Yojna- Centrally Sponsored Scheme Plan				
(ii)	O	7,99.00			
			5,24.97	5,24.97	..
	R	(-)2,74.03			

Reduction in provision by ₹ 74,68.03 lakh through reappropriation/surrender in March 2018 in the above two cases was due to less receipt of Grant-in-aid from Government of India under the scheme. Whereas Grant of ₹ 1,31,85.00 lakh at Sr. No. (i) and ₹ 5,24.97 lakh at Sr. No. (ii) was received from Government of India.

07-	National Ambulance Service- Centrally Sponsored Scheme Plan				
	O	2,73.00			
		
	R	(-)2,73.00			

Entire provision of ₹ 2,73.00 lakh was reduced through surrender in March 2018 due to non sanction of Grant-in-aid from Government of India.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2210- Medical and Public Health -				
01- Urban Health Services-Allopathy -				
200- Other Health Schemes -				
01- Dental Clinic (Urban)- Non-Plan				
	O	35,11.27		
	S	2.15	35,66.51	35,66.11
	R	53.09		(-)0.40

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ₹ 53.09 lakh through reappropriation/surrender in March 2018 was due to payment of arrears on account of interim relief and additional dearness allowance arrears partly offset by saving due to non completion of codal formalities.

05- <i>Medical Education, Training and Research -</i>				
101- Ayurveda -				
05- National Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy Mission- Centrally Sponsored Scheme Plan				
O	4,83.00			
S	1,41.90	6,48.32	6,48.32	..
R	23.42			

Augmentation in provision by ₹ 23.42 lakh through reappropriation in March 2018 was due to more release of funds from Government of India. Whereas Grant of ₹ 5,55.70 lakh was received from Government of India.

105- Allopathy -				
01- Indira Gandhi Medical College, Shimla- Plan				
O	10,53.00			
		13,80.16	13,80.15	(-)0.01
R	3,27.16			

Augmentation in provision by ₹ 3,27.16 lakh through reappropriation/surrender in March 2018 was due to more expenditure on purchase of machinery, equipment, diet money, medicine and various type of material.

Capital Section

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

4210- Capital Outlay on Medical and Public Health-

- 01- *Urban Health Services -*
- 110- Hospital and Dispensaries -
- 01- Urban Health-

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	25,64.00			
S	1,91.00	26,59.66	26,59.66	..
R	(-)95.34			

Reduction in provision by ₹ 95.34 lakh through surrender in March 2018 was due to less construction of buildings under the scheme.

- 02- *Rural Health Services -*
110- Hospitals and Dispensaries -
01- Rural Health-

Plan				
O	20,00.00			
S	21,51.75	39,73.48	39,73.48	..
R	(-)1,78.27			

Reduction in provision by ₹ 1,78.27 lakh through surrender in March 2018 was due to non execution of work.

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

Plan				
O	2,00.00			
	
R	(-)2,00.00			

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

- 07- Construction of Medical College at Chamba-
Non-Plan

S	1,00.00			
		96.76	23.20	(-)73.56
R	(-)3.24			

In view of the final saving of ₹ 73.56 lakh the surrender of ₹ 3.24 lakh in March 2018 was due to less execution of work proved inadequate.

Reasons for the final saving of ₹ 73.56 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 9- conold.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health-			
03- <i>Medical Education Training and Research -</i>			
105- <i>Allopathy -</i>			
07- <i>Construction of Medical College at Chamba- Centrally Sponsored Scheme Plan</i>			
O 66.00	41,61.00	42,27.11	+66.11
S 40,95.00			

Reasons for the final excess of ₹ 66.11 lakh were awaited (July 2018).

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	28,39,11,81				
			29,94,82,13	31,31,77,99	+1,36,95,86
Supplementary	1,55,70,32				
Amount surrendered during the year (31 March 2018)					
					3,17,73,55
Charged					
<i>Original</i>	..				
			7,95	7,95	..
<i>Supplementary</i>	7,95				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	10,62,12,10				
			11,97,53,73	11,55,26,96	(-)42,26,77
Supplementary	1,35,41,63				
Amount surrendered during the year (31 March 2018)					
					5,11
Charged					
<i>Original</i>	..				
			18,14,27	23,16,19	+5,01,92
<i>Supplementary</i>	18,14,27				
Amount surrendered during the year (31 March 2018)					
					2,85

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 1,36,95,85,973 over the voted provision in the Revenue Section requires regularisation.
- (ii) The excess of ₹ 5,01,92,486 over the charged appropriation in the Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 1,36,95.86 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,55,70.32 lakh obtained in March 2018 proved inadequate and surrender of ₹ 3,17,73.55 lakh proved excessive which points out the need for good budgeting and better control over expenditure.
- (iv) In view of the final saving of ₹ 42,26.77 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,35,41.63 lakh obtained in March 2018 proved excessive and surrender of ₹ 5.11 lakh proved inadequate.
- (v) In view of the final excess of ₹ 5,01.92 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 18,14.27 lakh obtained in March 2018 proved inadequate and surrender of ₹ 2.85 lakh proved inadequate.

Revenue Section

(vi)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2059- Public Works -			
	80- General -			
	799- Suspense -			
	01- Stock- Non-Plan			
(i)	O 90,00.00	90,00.00	3,79,25.72	+2,89,25.72
	02- Stock Manufacture- Non-Plan			
(ii)	O 40,00.00	40,00.00	49,72.55	+9,72.55
	03- Miscellaneous Public Works Advances- Non-Plan			
(iii)	O 50,00.00	50,00.00	3,34,56.88	+2,84,56.88
	3054- Roads and Bridges -			
	01- National Highways -			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

337-	Roadworks -				
01-	Maintenance of National Highways-				
	Non-Plan				
(iv)	O	5,00.00	5,00.00	5,93.69	+93.69
	03- <i>State Highways</i> -				
103-	Maintenance and Repairs-				
06-	Other Maintenance Expenditure Road Works-				
	Non-Plan				
(v)	O	33,02.27	33,02.27	38,55.47	+5,53.20
	Plan				
(vi)	O	5,00.00	6,00.00	6,21.33	+21.33
	S	1,00.00			
08-	Expenditure on Maintenance of Road-				
	Non-Plan				
(vii)	O	18,66.47	18,66.47	18,82.47	+16.00

Reasons for the final excess of ₹ 5,90,39.37 lakh in the above seven cases were awaited (July 2018).

04-	<i>District and Other Roads</i> -				
105-	Maintenance and Repairs -				
02-	Other Maintenance Expenditure Road Works-				
	Non-Plan				
	O	1,60,19.68			
	S	70.00	2,06,79.36	2,10,08.43	+3,29.07
	R	45,89.68			

In view of the final excess of ₹ 3,29.07 lakh the augmentation in the provision by ₹ 45,89.68 lakh through reappropriation/surrender in March 2018 was due to more expenditure on maintenance and repair of various district roads partly offset by saving due to less engagement of daily wagers proved inadequate.

Reasons for the final excess of ₹ 3,29.07 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2059- Public Works -

80- General -

001- Direction and Administration -

01- Direction-

Non-Plan

O

17,52.08

15,69.47

15,66.77

(-)2.70

R

(-)1,82.61

Reduction in provision by ₹ 1,82.61 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills and less receipt of medical reimbursement claims.

03- Designs-

Non-Plan

O

5,83.01

3,98.17

3,97.92

(-)0.25

R

(-)1,84.84

Reduction in provision by ₹ 1,84.84 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less touring by the staff.

052- Machinery and Equipment -

02- Repairs and Carriage etc.-

Non-Plan

O

42.23

42.23

23.02

(-)19.21

Reasons for the final saving of ₹ 19.21 lakh were awaited (July 2018).

053- Maintenance and Repairs -

03- Execution-

Non-Plan

O

1,15,92.79

98,97.79

98,84.65

(-)13.14

R

(-)16,95.00

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reduction in provision by ₹ 16,95.00 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenditure on telephone, water, electricity bills and less touring by the staff.

04- Maintenance Expenditure on Non Residential
Buildings-
Non-Plan

O	26,99.87		26,99.87	25,90.52	(-)1,09.35
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Reasons for the final saving of ₹ 1,09.35 lakh were awaited (July 2018).

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

O	1,03,00.30				
			86,87.73	87,02.60	+14.87
R	(-)16,12.57				

In view of the final excess of ₹ 14.87 lakh the reduction in provision by ₹ 16,12.57 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts partly offset by excess due to more reimbursement of medical claims proved excessive.

Reasons for the final excess of ₹ 14.87 lakh were awaited (July 2018).

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

(i) O	1,03,00.30		1,03,00.30	76,34.81	(-)26,65.49
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2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

(ii) O	16,26.07				
			16,58.26	16,30.75	(-)27.51
S	32.19				

Reasons for the final saving of ₹ 26,93.00 lakh in the above two cases were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

3054- Roads and Bridges -03- *State Highways -*

103- Maintenance and Repairs -

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

(i)	O	3,22.16			
			2,73.60	2,54.31	(-)19.29
	R	(-)48.56			
	05- Other Maintenance Expenditure Bridges- Non-Plan				
(ii)	O	10,94.00			
			10,45.38	10,28.70	(-)16.68
	R	(-)48.62			

In view of the final saving of ₹ 35.97 lakh the reduction in provision by ₹ 97.18 lakh through surrender in March 2018 in the above two cases was due to less expenditure on maintenance of machinery and bridges and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 35.97 lakh in the above two cases were awaited (July 2018).

09- Expenditure on Maintenance of Bridges Awards-
Non-Plan

	O	7,17.87	7,17.87	6,70.82	(-)47.05
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Reasons for the final saving of ₹ 47.05 lakh were awaited (July 2018).

10- Execution-
Non-Plan

	O	1,42,45.08			
	S	33.11	1,19,81.00	1,19,60.23	(-)20.77
	R	(-)22,97.19			

In view of the final saving of ₹ 20.77 lakh the reduction in provision by ₹ 22,97.19 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on touring, telephone, water charges and electricity bills proved inadequate.

Reasons for the final saving of ₹ 20.77 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

11- Maintenance Provision for Adjustment of Recovery- Non-Plan				
O	2,43,13.86			
		2,18,84.84	1,80,62.26	(-)38,22.58
R	(-)24,29.02			

In view of the final saving of ₹ 38,22.58 lakh the reduction in provision by ₹ 24,29.02 lakh through surrender in March 2018 was due to less receipt of recovery under the scheme proved inadequate.

Reasons for the final saving of ₹ 38,22.58 lakh were awaited (July 2018).

12- Work Charged Staff Converted into Regular Establishment-Machinery and Equipment- Non-Plan				
(i) O	71,50.30			
		60,45.67	60,39.76	(-)5.91
R	(-)11,04.63			

13- Work Charged Staff Converted into Regular Establishment- Non-Plan				
(ii) O	63,33.98			
		61,09.56	61,03.85	(-)5.71
R	(-)2,24.42			

Reduction in provision by ₹ 13,29.05 lakh through reappropriation/surrender in March 2018 in the above two cases was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims.

14- Work Charged Staff Converted into Regular Establishment-Road Works- Non-Plan				
O	1,08,29.58			
		97,29.61	97,45.46	+15.85
R	(-)10,99.97			

In view of the final excess of ₹ 15.85 lakh the reduction in provision by ₹ 10,99.97 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts partly offset by excess due to clearance of medical reimbursement claims proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final excess of ₹ 15.85 lakh were awaited (July 2018).

04- District and Other Roads -				
105- Maintenance and Repairs -				
02- Other Maintenance Expenditure Road Works- Plan				
O	17,06.00			
		1,18,31.00	1,10,05.64	(-)8,25.36
S	1,01,25.00			

Reasons for the final saving of ₹ 8,25.36 lakh were awaited (July 2018).

03- Expenditure on Maintenance of Roads- Non-Plan				
O	58,86.89			
	
R	(-)58,86.89			

Entire provision of ₹ 58,86.89 lakh was reduced through reappropriation/surrender in March 2018 due to non execution of maintenance work.

05- Public Works Department Workshop Nahan Foundry- Non-Plan				
O	74.03			
		34.13	33.04	(-)1.09
R	(-)39.90			

Reduction in provision by ₹ 39.90 lakh through reappropriation/surrender in March 2018 due to non filling up of vacant posts and less receipt of medical reimbursement claims.

06- Maintenance Provision for Adjustment of Recovery- Non-Plan				
O	6,16,86.16			
		5,22,13.95	4,57,99.54	(-)64,14.41
R	(-)94,72.21			

In view of the final saving of ₹ 64,14.41 lakh the reduction in provision by ₹ 94,72.21 lakh through surrender in March 2018 was due to less expenditure on adjustment of recovery under the scheme proved inadequate.

Reasons for the final saving of ₹ 64,14.41 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

07-	Work Charged Staff Converted into Regular Establishment Road Works- Non-Plan				
	O	6,16,86.16			
			5,22,06.00	5,23,30.25	+1,24.25
	R	(-94,80.16)			

In view of the final excess of ₹ 1,24.25 lakh the reduction in provision by ₹ 94,80.16 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and non completion of codal formalities partly offset by excess due to more receipt of medical reimbursement claims proved excessive.

Reasons for the final excess of ₹ 1,24.25 lakh were awaited (July 2018).

80-	General -				
001-	Direction and Administration -				
01-	Direction and Supervision- Non-Plan				
	O	46,88.59			
	S	5.70	42,17.92	41,95.57	(-)22.35
	R	(-)4,76.37			

In view of the final saving of ₹ 22.35 lakh the reduction in provision by ₹ 4,76.37 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 22.35 lakh were awaited (July 2018).

05-	Architect- Non-Plan				
	O	5,32.63			
	S	1.20	4,57.41	4,53.09	(-)4.32
	R	(-)76.42			

Reduction in provision by ₹ 76.42 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

Capital Section

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

4216- Capital Outlay on Housing -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

<i>01- Government Residential Buildings -</i>					
106- General Pool Accommodation -					
01- Residential Buildings in Various Districts- Non-Plan					
(i)	O	26,20.00	26,20.00	25,23.89	(-96.11
5054- Capital Outlay on Roads and Bridges -					
<i>03- State Highways -</i>					
337- Road Works -					
06- World Bank State Roads- Plan					
(ii)	O	1,49,62.00	1,49,62.00	1,00,00.00	(-49,62.00
<i>04- District and other Roads -</i>					
337- Road Works -					
02- Construction of Rural Roads- Non-Plan					
(iii)	O	40,00.00			
			40,15.00	39,70.53	(-44.47
	S	15.00			
05- Link Road to unconnected Panchayats with Highways- Plan					
(iv)	O	1,00.00	1,00.00	77.72	(-22.28
Reasons for the final saving of ₹ 51,24.86 lakh in the above four cases were awaited (July 2018).					
15- Payment for Arbitration Cases (Roads and Bridges)- Plan					
	O	20,00.00			
		
	R	(-)20,00.00			

Entire provision of ₹ 20,00.00 lakh was reduced through reappropriation in March 2018 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
07- Public Works- Plan			
(i) O	8,00.00	8,00.00	8,19.53 +19.53
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
01- Residential Buildings in Various Districts- Plan			
(ii) O	18,80.00	18,80.00	19,77.16 +97.16

Reasons for the final excess of ₹ 1,16.69 lakh in the above two cases were awaited (July 2018).

5054- Capital Outlay on Roads and Bridges -

03- State Highways -			
101- Bridges -			
01- Construction of Bridges- Plan			
O	3,00.00		
S	5,30.00	13,30.00	12,30.56 (-)99.44
R	5,00.00		

In view of the final saving of ₹ 99.44 lakh the augmentation in provision by ₹ 5,00.00 lakh through reappropriation in March 2018 was due to more expenditure on construction of bridges proved excessive.

Reasons for the final saving of ₹ 99.44 lakh were awaited (July 2018).

337- Road Works -			
03- Construction of Roads under National Bank for Agriculture and Rural Development - Plan			
(i) O	2,42,00.00	2,42,00.00	2,49,41.93 +7,41.93

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04-	Construction of Roads under Central Reserve			
	Fund -			
	Centrally Sponsored Scheme			
	Plan			
(ii)	O	42,78.00		
			82,78.00	82,91.23
	S	40,00.00		+13.23

Reasons for the final excess of ₹ 7,55.16 lakh in the above two cases were awaited (July 2018).

04-	<i>District and other Roads -</i>			
337-	Road Works -			
02-	Construction of Rural Roads-			
	Plan			
	O	40,00.00		
	S	40,26.85	95,26.85	95,31.30
	R	15,00.00		+4.45

Augmentation in provision by ₹ 15,00.00 lakh through reappropriation in March 2018 was due to more expenditure on construction of various rural roads.

06-	Compensatory Afforestation (Cost and Payment of Net Present Value)-			
	Plan			
(i)	O	11,00.00		
	S	8,70.26	19,65.26	20,72.64
	R	(-)5.00		+1,07.38
10-	Installation of Steel Crash Barrier and Parapets-			
	Non-Plan			
(ii)	O	50,00.00	50,00.00	50,24.96
				+24.96

Reasons for the final excess of ₹ 1,32.34 lakh in the above two cases were awaited (July 2018).

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

5054- Capital Outlay on Roads and Bridges -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04-	<i>District and other Roads -</i>			
337-	<i>Road Works -</i>			
02-	<i>Construction of Rural Roads-</i>			
	<i>Non-Plan</i>			
(i)	<i>S</i>	<i>8,07.07</i>		
			<i>8,04.22</i>	<i>8,19.49</i>
	<i>R</i>	<i>(-)2.85</i>		<i>+15.27</i>
15-	<i>Payment for Arbitration Cases (Roads and</i>			
	<i>Bridges)-</i>			
	<i>Non-Plan</i>			
(ii)	<i>S</i>	<i>10,00.00</i>	<i>10,00.00</i>	<i>14,96.70</i>
				<i>+4,96.70</i>

Reasons for the final excess of ₹ 5,11.97 lakh in the above two cases were awaited (July 2018).

(xi)	Above excess was partly counter balanced with saving mainly under the following head:-			
	Head	Total	Actual	Excess (+)
		appropriation	expenditure	Saving (-)
			(₹ in lakhs)	

5054- Capital Outlay on Roads and Bridges -

04-	<i>District and other Roads -</i>			
337-	<i>Road Works -</i>			
02-	<i>Construction of Rural Roads-</i>			
	<i>Plan</i>			
	<i>S</i>	<i>7.20</i>	<i>7.20</i>	<i>..</i>
				<i>(-)7.20</i>

Entire appropriation of ₹ 7.20 lakh obtained through supplementary in March 2018 was remained unutilised; Reasons for which were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(xii) Suspense Transactions

The expenditure under this grant includes ₹ 7,63,55.15 lakh (₹ 7,63,55.15 lakh in the Revenue Section and ₹ 0 in the Capital Section) accounted for under minor head "Suspense".

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

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

(i) Stock-

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

(ii) Miscellaneous Public Works Advances -

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

(iii) Workshop Suspense -

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

An analysis of the "Suspense" transactions accounted for under this grant during the year 2017-18 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2017	Debits	Credits	Closing balance on 31 March 2018
	Debit(+) Credit(-)	(₹ in lakhs)		Debit(+) Credit(-)

Revenue Section**2059-Public Works-**

80-General-

799-Suspense-

01-Stock-

(-)1,68,60.34

3,79,25.72

4,19,21.37

(-)2,08,55.99*

APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 1 April 2017		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2018	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
02-Stock Manufacture-	+16,96.73		49,72.55	49,44.45		+17,24.83
03-Miscellaneous Public Works Advances-	+3,63,82.43		3,34,56.88	2,80,26.28		+4,18,13.03
04 -Workshop Suspense-		+0.07	0.00	0.00		+0.07
Total	+2,12,18.89		7,63,55.15	7,48,92.10		+2,26,81.94
Total-Revenue Section	+2,12,18.89		7,63,55.15	7,48,92.10		+2,26,81.94
Capital Section						
5054-Captial Outlay on Roads and Bridges-						
<i>03-State Highways-</i>						
799-Suspense-						
01-Stock-	(-)15.03		0.00	0.00		(-)15.03*
02-Stock Manufacture-	(-)16.87		0.00	0.00		(-)16.87*
03-Miscellaneous Public Work Advances-	(-)22.98		0.00	0.00		(-)22.98*
04-Workshop Suspense-	(-)1,99.52		0.00	0.00		(-)1,99.52*
Total Capital Section	(-)2,54.40		0.00	0.00		(-)2,54.40*
Total Demand	+2,09,64.49		7,63,55.15	7,48,92.10		+2,24,27.54

* Reasons for the minus balances were awaited (July 2018).

APPROPRIATION ACCOUNTS

GRANT NO. 11 - AGRICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2810-NEW AND RENEWABLE ENERGY, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY AND 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION)

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)			
Revenue Section			
Voted			
Original	3,49,51,41		
	3,81,23,55	3,69,93,99	(-)11,29,56
Supplementary	31,72,14		
Amount surrendered during the year (31 March 2018)			11,29,03
Capital Section			
Voted			
Original	61,95,35		
	61,95,35	61,76,44	(-)18,91
Supplementary	..		
Amount surrendered during the year (31 March 2018)			18,92

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,29.56 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 31,72.14 lakh obtained in March 2018 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)			
2401- Crop Husbandry -			
001- Direction and Administration -			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

01- Directorate- Non-Plan					
O	10,41.05				
			9,61.36	9,61.36	..
R	(-)79.69				

Reduction in provision by ₹ 79.69 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts.

02- District and Field Staff- Non-Plan					
O	22,08.17				
			17,42.41	17,42.41	..
R	(-)4,65.76				

Reduction in provision by ₹ 4,65.76 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less touring by the staff.

103- Seeds -					
01- Distribution of Seed- Non-Plan					
O	12,63.62				
			11,33.01	11,33.01	..
R	(-)1,30.61				

Reduction in provision by ₹ 1,30.61 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

104- Agricultural Farms -					
03- Mukhya Mantri Khet Sanrakshan Yojna- Non-Plan					
O	30,00.00				
			28,12.08	28,12.08	..
R	(-)1,87.92				

Reduction in provision by ₹ 1,87.92 lakh through surrender in March 2018 was due to less receipt of cases from farmers for Hi-Tech Solar fencing.

105- Manures and Fertilizers -					
02- Distribution of Fertilizers-					

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Non-Plan				
O	13.77			
		10.47	10.46	(-)0.01
R	(-)3.30			

Reduction in provision by ₹ 3.30 lakh through surrender in March 2018 was due to less expenditure on petrol, oil, lubricants and repair of vehicles.

Plan				
O	2,42.00			
		1,66.30	1,66.30	..
R	(-)75.70			

Reduction in provision by ₹ 75.70 lakh through reappropriation in March 2018 was due to less receipt of subsidy claims from distributing agencies.

04- Soil Science and Chemistry-
Non-Plan

O	4,53.98			
		3,91.90	3,91.91	+0.01
R	(-)62.08			

Reduction in provision by ₹ 62.08 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

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

O	22,64.78			
		21,71.93	21,71.93	..
R	(-)92.85			

Reduction in provision by ₹ 92.85 lakh through surrender in March 2018 was due to non filling up of vacant posts and less expenditure on petrol, oil, lubricants and repair of vehicles.

111- Agricultural Economics and Statistics -
01- Section of Agricultural Statistics (Timely
Reporting Scheme)-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Plan				
O	80.00			
		48.63	48.62	(-)0.01
R	(-)31.37			

Reduction in provision by ₹ 31.37 lakh through reappropriation in March 2018 was due to non filling up of vacant posts and less expenditure on payment of honorarium.

Non-Plan				
O	89.03			
		63.11	63.10	(-)0.01
R	(-)25.92			

Reduction in provision by ₹ 25.92 lakh through surrender in March 2018 was due to non filling up of vacant posts.

- 115- Scheme of Small/Marginal Farmers and
Agriculture Labour -
01- Mukhya Mantri Kissan Aivam Khetihar Mazdoor
Jeevan Suraksha Yojna-

Plan				
O	40.00			
		6.30	6.30	..
R	(-)33.70			

Reduction in provision by ₹ 33.70 lakh through reappropriation in March 2018 was due to less receipt of cases for compensation claim.

- 800- Other Expenditure -
13- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

Plan				
(i) O	14,22.00			
		4,40.00	4,40.00	..
R	(-)9,82.00			

Plan

(ii) O	1,58.00			
		49.00	49.00	..
R	(-)1,09.00			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 10,91.00 lakh through reappropriation in March 2018 in the above two cases was due to non approval of projects by sanctioning authority of state as well as Government of India. Whereas grant of ₹ 15,44.00 lakh at sr. no. (i) was received from Government of India.

15- National Mission for Sustainable Agriculture- Plan					
O	1,32.00				
		99.80	99.80		..
R	(-)32.20				

Reduction in provision by ₹ 32.20 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India.

18- Mukhya Mantri Green House Renovation Scheme- Non-Plan					
O	3,00.00				
		25.73	25.73		..
R	(-)2,74.27				

Reduction in provision by ₹ 2,74.27 lakh through surrender in March 2018 was due to less receipt of demand from beneficiaries under the scheme.

2402- Soil and Water Conservation -

101- Soil Survey and Testing -					
01- Survey of Culturable Waste Land (Agriculture Department)- Non-Plan					
O	2,11.99				
		1,91.21	1,91.21		..
R	(-)20.78				

Reduction in provision by ₹ 20.78 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

02- Investment Subsidy for Setting up Soil Testing Labs in Private Sector- Non-Plan					
O	20.00				
	
R	(-)20.00				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2018 due to non receipt of cases for subsidy from beneficiaries.

102-	Soil Conservation -				
01-	Soil Conservation Agricultural Land (Agriculture Department)-				
	Non-Plan				
	O	18,51.39			
	S	15.00	17,31.17	17,31.15	(-)0.02
	R	(-)1,35.22			

Reduction in provision by ₹ 1,35.22 lakh through surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement bills and less engagement of daily wagers.

800-	Other Expenditure -				
03-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme				
	Plan				
	O	8,47.00			
			3,10.02	3,10.02	..
	R	(-)5,36.98			

Reduction in provision by ₹ 5,36.98 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India. Whereas grant of ₹ 15,44.00 lakh was received from Government of India.

	Plan				
	O	1,06.00			
			34.54	34.54	..
	R	(-)71.46			

Reduction in provision by ₹ 71.46 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India hence state share remained unutilised.

2810- New and Renewable Energy -

01-	Bio Energy -				
103-	Biomass -				
01-	Installation of Gobar Gas Plant-				
	Non-Plan				
	O	4,84.68			
			4,47.81	4,47.37	(-)0.44
	R	(-)36.87			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 36.87 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants and repair of vehicles. Sub-Major head -01 Bio Energy under Major Head 2810- New and Renewable Energy is not appearing in the list of Major and Minor head, which was wrongly operated.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
001- Direction and Administration -			
01- Directorate- Plan			
O 80.00	1,26.09	1,26.09	..
R 46.09			

Augmentation in provision by ₹ 46.09 lakh through reappropriation in March 2018 was due to more expenditure on repair of residential buildings.

109- Extension and Farmers Training -			
27- National Mission on Extension and Technology- Centrally Sponsored Scheme Plan			
O 14,81.00			
S 5.84	18,37.94	18,37.94	..
R 3,51.10			

Augmentation in provision by ₹ 3,51.10 lakh through reappropriation in March 2018 was due to more receipt of subsidy cases from beneficiaries partly offset by saving due to less expenditure on miscellaneous items.

800- Other Expenditure -			
15- National Mission for Sustainable Agriculture- Centrally Sponsored Scheme Plan			
O 11,85.00			
	14,25.38	14,25.38	..
R 2,40.38			

APPROPRIATION ACCOUNTS
GRANT NO. 11- conclud.

Augmentation in provision by ₹ 2,40.38 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.

2415- Agricultural Research and Education -

01- *Crop Husbandry -*

004- Research -

02- Grant-in-Aid to Himachal Pradesh Krishi Vishav

Vidyalaya for Research-

Plan

O 36,00.00

S 28,00.57

R 16,99.43

81,00.00 81,00.00 ..

Augmentation in provision by ₹ 16,99.43 lakh through reappropriation in March 2018 was due to increase in the plan ceiling and clearance of liabilities.

APPROPRIATION ACCOUNTS

GRANT NO. 12 - HORTICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION AND 6401-LOANS FOR CROP HUSBANDRY)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	3,03,13,49			
		3,49,40,22	2,46,42,76	(-)1,02,97,46
Supplementary	46,26,73			
Amount surrendered during the year (31 March 2018)				1,03,11,95
Capital Section				
Voted				
Original	14,60,54			
		26,60,54	26,60,48	(-)6
Supplementary	12,00,00			
Amount surrendered during the year (31 March 2018)				4

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,02,97.46 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 46,26.73 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 1,03,11.95 lakh proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

01- Directorate- Non-Plan				
O	9,96.18			
S	2.50	9,36.93	9,36.87	(-)0.06
R	(-)61.75			

Reduction in provision by ₹ 61.75 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement bills.

02- District and Field Staff- Non-Plan				
O	27,64.82			
		22,55.39	22,56.48	+1.09
R	(-)5,09.43			

Reduction in provision by ₹ 5,09.43 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less engagement of outsourced services and less receipt of medical reimbursement claims.

04- Plant Protection Scheme- Non-Plan				
S	1,00.00	1,00.00	83.70	(-)16.30

Reasons for the final saving of ₹ 16.30 lakh were awaited (July 2018).

05- Horticulture Development- Non-Plan				
O	15,68.91			
S	15.50	15,37.28	15,53.23	+15.95
R	(-)47.13			

In view of the final excess of ₹ 15.95 lakh the reduction in provision by ₹ 47.13 lakh through surrender in March 2018 was due to non filling up of vacant posts and less engagement of daily wagers proved excessive.

Reasons for the final excess of ₹ 15.95 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

09-	Apiculture Scheme- Non-Plan				
	O	3,09.31			
			2,49.04	2,49.04	..
	R	(-)60.27			
	Reduction in provision by ₹ 60.27 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.				
	Plan				
	O	10.00			
			6.30	6.30	..
	R	(-)3.70			
	Reduction in provision by ₹ 3.70 lakh through surrender in March 2018 was due to less purchase of material and less receipt of rent, rate and tax bills.				
10-	Development of Floriculture- Non-Plan				
	O	1,54.56			
			1,09.06	1,09.06	..
	R	(-)45.50			
	Reduction in provision by ₹ 45.50 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.				
11-	Establishment/Maintenance of Government Orchards/Nurseries- Non-Plan				
	O	8,04.10			
			6,82.20	6,83.05	+0.85
	R	(-)1,21.90			
	Reduction in provision by ₹ 1,21.90 lakh through surrender in March 2018 was due to non filling up of vacant posts and less engagement of daily wagers.				
15-	Project for Mushroom Cultivation- Plan				
	O	40.00			
			16.21	16.02	(-)0.19
	R	(-)23.79			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 23.79 lakh through surrender in March 2018 was due to less purchase of material articles.

18- Training of Farmers- Plan				
O	30.00			
		22.50	22.80	+0.30
R	(-)7.50			

Reduction in provision by ₹ 7.50 lakh through surrender in March 2018 was due to less organisation of training programmes.

19- Training and Extension- Non-Plan				
O	23,41.11			
		20,49.28	20,62.83	+13.55
R	(-)2,91.83			

Reduction in provision by ₹ 2,91.83 lakh through surrender in March 2018 was due to non filling up of vacant posts, less touring by the staff and less organisation of training programmes.

26- Fruit Processing Schemes- Non-Plan				
O	6,06.92			
S	0.50	5,20.96	5,21.24	+0.28
R	(-)86.46			

Reduction in provision by ₹ 86.46 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

Plan				
O	42.00			
		32.44	32.44	..
R	(-)9.56			

Reduction in provision by ₹ 9.56 lakh through surrender in March 2018 was due to less purchase of material articles.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

50-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	7,11.00			
			2,13.44	2,13.44	..
	R	(-),4,97.56			
	Plan				
(ii)	O	79.00			
			23.60	23.60	..
	R	(-),55.40			

Reduction in provision by ₹ 5,52.96 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and state share remained unutilised. Whereas grant of ₹ 15,44.00 lakh was received from Government of India.

51-	Weather Based Crop Insurance for Apple and Mango- Plan				
	O	13,16.00			
			7,21.70	7,21.70	..
	R	(-),5,94.30			

Reduction in provision by ₹ 5,94.30 lakh through reappropriation in March 2018 was due to change in plan ceiling.

53-	Protected Cultivation Scheme under Horticulture Mission for North Eastern and Himalayan States- Centrally Sponsored Scheme Plan				
	O	14,80.00			
		
	R	(-),14,80.00			

Entire provision of ₹ 14,80.00 lakh was reduced through reappropriation/surrender in March 2018 due to non receipt of funds from Government of India.

56-	Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme				
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APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

	Plan				
(i)	O	23,69.00			
			20,46.28	20,46.28	..
	R	(-)3,22.72			
	Plan				
(ii)	O	4,27.00			
	S	92.67	4,84.04	4,84.04	..
	R	(-)35.63			

Reduction in provision by ₹ 3,58.35 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and state share remained unutilised.

57- Horticulture Development Project-
Plan

	O	65,81.00			
		
	R	(-)65,81.00			

Entire provision of ₹ 65,81.00 lakh was reduced through surrender in March 2018 was due to non receipt of proposal from Horticulture Development Project.

62- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme

	Plan				
(i)	O	6,58.00			
			1,36.00	1,36.00	..
	R	(-)5,22.00			
	Plan				
(ii)	O	66.00			
	S	49.64	64.53	64.53	..
	R	(-)51.11			

Reduction in provision by ₹ 5,73.11 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and state share remained unutilised. Whereas grant of ₹ 13,60.75 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 12-concl.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
22- Marketing and Quality Control- Plan			
O	8,23.00		
S	46.41	14,60.70	14,60.70
R	5,91.29		..

Augmentation in provision by ₹ 5,91.29 lakh through reappropriation/surrender in March 2018 was due to clearance of pending liabilities and more organisation of Horticulture survey.

2415- Agricultural Research and Education -

01- *Crop Husbandry -*

004- Research -

03- Grants-in-Aid to Dr. Yashwant Singh Parmar
University of Horticulture and Forestry-
Plan

O	47,38.00		
S	43,08.47	95,99.06	95,99.06
R	5,52.59		..

Augmentation in provision by ₹ 5,52.59 lakh through reappropriation in March 2018 was due to change in plan ceiling and funds were provided to the clearance of pending liabilities.

APPROPRIATION ACCOUNTS

GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)			
Revenue Section			
Voted			
Original	22,60,77,70		
	24,38,58,38	24,08,25,80	(-)30,32,58
Supplementary	1,77,80,68		
Amount surrendered during the year (31 March 2018)			31,06,03
Capital Section			
Voted			
Original	4,89,66,16		
	5,67,60,68	4,78,84,42	(-)88,76,26
Supplementary	77,94,52		
Amount surrendered during the year (31 March 2018)			88,44,39

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 30,32.58 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,77,80.68 lakh obtained in March 2018 and the surrender of ₹ 31,06.03 lakh proved excessive and unrealistic.
- (ii) In view of the final saving of ₹ 88,76.26 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 77,94.52 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.
- (iii) The supplementary grant of ₹ 6,62,258, ₹ 1,91,585 and ₹ 56,39,000 under major Head 2215-01-102-03, 2215-01-102-14 Non-Plan and 4701-01-800-01 Plan respectively was wrongly provided in the **Voted Provision** to compliance with the direction of Hon'ble High Court. Whereas budget provision is required to be made under **Charged Provision** in case of court decree under article 203(3) (e) of constitution of India.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2215- Water Supply and Sanitation -			
01- Water Supply -			
001- Direction and Administration -			
01- Direction-Non-Plan			
(i) O	29,14.66		
S	3.00	24,52.12	24,42.11
R	(-)4,65.54		(-)10.01
02- Execution-Non-Plan			
(ii) O	1,20,13.26		
S	15.71	97,99.70	97,93.73
R	(-)22,29.27		(-)5.97

Reduction in provision by ₹ 26,94.81 lakh through reappropriation/surrender in March 2018 in the above two cases was mainly due to non filling up of vacant posts.

101- Urban Water Supply Programme -

 02- Maintenance and Repairs of Urban Water Supply Schemes in various Districts-Non-Plan

O	2,69,44.13		
S	20,18.75	2,40,87.18	2,40,54.46
R	(-)48,75.70		(-)32.72

In view of the final saving of ₹ 32.72 lakh the reduction in provision by ₹ 48,75.70 lakh through reappropriation in March 2018 was due to non filling up of vacant posts and less receipt of energy bill under various water supply schemes proved excessive.

Reasons for the final saving of ₹ 32.72 lakh were awaited (July 2018).

04- Maintenance Provision for Adjustment of Recovery-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Non-Plan

O	1,07,44.13			
		71,92.41	71,92.51	+0.10
R	(-)35,51.72			

Reduction in provision by ₹ 35,51.72 lakh through reappropriation in March 2018 was due to less adjustment of recoveries, less touring and less receipt of medical reimbursement claims from the work charged staff.

05- Expenditure on Material and salary of Daily

Wagers-

Non-Plan

O	21,21.97			
S	1,25.00	22,03.38	22,12.08	+8.70
R	(-)43.59			

Reduction in provision by ₹ 43.59 lakh through surrender in March 2018 was mainly due to less engagement of daily wagers.

102- Rural Water Supply Programmes -

03- Maintenance and Repair of Rural Water Supply

Scheme-

Non-Plan

O	5,61,20.32			
S	81,82.39	6,08,20.24	6,08,14.25	(-)5.99
R	(-)34,82.47			

Reduction in provision by ₹ 34,82.47 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less touring by the staff and less receipt of medical reimbursement claims partly counter balanced by excess due to more payment of remuneration to Jal Rakshaks.

12- Maintenance Provision for Adjustment of

Recovery-

Non-Plan

O	3,36,87.30			
		2,74,96.97	2,74,96.97	..
R	(-)61,90.33			

Reduction in provision by ₹ 61,90.33 lakh through reappropriation in March 2018 was due to less adjustment of recoveries, less touring and less receipt of medical reimbursement claims by the work charged staff.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

13- Expenditure on Material and Salary of Daily Wager's Wages- Non-Plan				
O	23,31.05			
S	18,01.92	39,44.25	40,24.79	+80.54
R	(-),1,88.72			

In view of the final excess of ₹ 80.54 lakh the reduction in provision by ₹ 1,88.72 lakh through reappropriation/surrender in March 2018 was due to less expenditure on maintenance of rural water supply schemes and less engagement of daily wagers proved excessive.

Reasons for the final excess of ₹ 80.54 lakh were awaited (July 2018).

14- National Rural Drinking Water Programme - Centrally Sponsored Scheme Plan				
O	12,39.24			
		8,14.12	8,22.17	+8.05
R	(-),4,25.12			

Reduction in provision by ₹ 4,25.12 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 78,75.97 lakh was received from Government of India.

Plan

O	81.60			
S	1,23.44	1,64.59	1,65.70	+1.11
R	(-),40.45			

Reduction in provision by ₹ 40.45 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India hence state share also remained unutilised.

2700- Major Irrigation -

01- *Shahanahar Project (Non Commercial) -*

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

O	9,43.60			
		7,23.64	7,20.67	(-),2.97
R	(-),2,19.96			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 2,19.96 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

799-	Suspense -				
01-	Stock -				
	Plan				
(i)	O	2,53.00			
			1,67.26	1,67.26	..
	R	(-)85.74			
02-	Stock Manufacture-				
	Plan				
(ii)	O	1,84.00			
			20.93	20.92	(-)0.01
	R	(-)1,63.07			
03-	Public works Miscellaneous Advance-				
	Plan				
(iii)	O	1,32.25			
		
	R	(-)1,32.25			

Reduction in provision by ₹ 3,81.06 lakh through reappropriation in March 2018 in the above three cases was due to less purchase of material and articles under the scheme.

2701- Medium Irrigation -

11- Giri Bata Project -

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

	O	39.75			
			20.77	20.77	..
	R	(-)18.98			

Reduction in provision by ₹ 18.98 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

799- Suspense -
01- Stock-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(i)	O	3.00			
	R	(-)3.00	..	..	..
02-	Stock Manufacture- Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
03-	Public works Miscellaneous Advance- Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
12-	<i>Balh valley Project (Non Commercial)-</i>				
799-	Suspense -				
01-	Stock- Plan				
(iv)	O	3.00			
	R	(-)3.00	..	..	..
02-	Stock Manufacture- Plan				
(v)	O	1.00			
	R	(-)1.00	..	..	..
03-	Public Works Miscellaneous Advances- Plan				
(vi)	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 11.00 lakh was reduced through reappropriation in March 2018 in the above six cases due to non booking of material articles under the scheme.

15- *Changar Area Irrigation Project (Non Commercial) -*

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non-Plan				
	O	88.59			
			44.61	44.61	..
	R	(-)43.98			

Reduction in provision by ₹ 43.98 lakh through surrender in March 2018 was due to non filling up of vacant posts.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	20.00			
			0.68	..	(-)0.68
	R	(-)19.32			

02-	Stock Manufacture-				
	Plan				
(ii)	O	4.00			
			..	0.68	+0.68
	R	(-)4.00			

03-	Public Works Miscellaneous Advances-				
	Plan				
(iii)	O	1.50			
		
	R	(-)1.50			

Entire provision of ₹ 24.82 lakh was reduced through reappropriation in March 2018 in the above three cases due to non booking of material articles under the scheme.

<i>16- Flow Irrigation Scheme Sidhata (Non-Commercial)-</i>					
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non-Plan				
	O	3,06.48			
			1,38.04	1,38.03	(-)0.01
	R	(-)1,68.44			

Reduction in provision by ₹ 1,68.44 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	85.00			
		
	R	(-)85.00			
02-	Stock Manufacture-				
	Plan				
(ii)	O	15.00			
		
	R	(-)15.00			
03-	Public Works Miscellaneous Advance-				
	Plan				
(iii)	O	35.00			
		
	R	(-)35.00			

Entire provision of ₹ 1,35.00 lakh was reduced through reappropriation in March 2018 in the above three cases due to non booking of material articles under the scheme.

20-	<i>Phina Singh Canal Project (Non Commercial) -</i>				
799-	Suspense -				
02-	Stock Manufacture-				
	Plan				
(i)	O	50.00			
			13.60	13.60	..
	R	(-)36.40			
03-	Public Works Miscellaneous Advances-				
	Plan				
(ii)	O	32.00			
			0.33	0.33	..
	R	(-)31.67			

21-	<i>Halti Sunrag Batanta Nadaun Area Medium</i>				
	<i>Irrigation Project (Non Commercial)-</i>				
799-	Suspense -				
02-	Stock Manufacture-				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(iii)	O	10.00			
			5.46	5.46	..
	R	(-)4.54			
03-	Public Work Miscellaneous Advances- Plan				
(iv)	O	4.50			
			1.84	1.84	..
	R	(-)2.66			
2702-	Minor Irrigation -				
	01- Surface Water -				
799-	Suspense -				
02-	Stock Manufacture- Plan				
(v)	O	4,00.00			
			1,25.56	1,25.56	..
	R	(-)2,74.44			
Reduction in provision by ₹ 3,49.71 lakh through reappropriation in March 2018 in the above five cases was due to less booking of material under the scheme.					
80-	General -				
001-	Direction and Administration -				
01-	Expenditure on Establishment- Non-Plan				
	O	1,09,32.08			
			85,54.57	85,52.33	(-)2.24
	R	(-)23,77.51			
Reduction in provision by ₹ 23,77.51 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less touring by the staff, less hiring of motor vehicles, less expenditure on repair of vehicles, electricity, water, telephone bills and less receipt of medical reimbursement claims.					
02-	Work Charge Staff Converted into Regular Establishment- Non-Plan				
	O	2,13,86.28			
			1,85,55.15	1,85,55.18	+0.03
	R	(-)28,31.13			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 28,31.13 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

06- Maintenance Provision for Adjustment of Recovery- Non-Plan				
O	2,13,86.28			
		1,68,03.33	1,68,03.33	..
R	(-)45,82.95			

Reduction in provision by ₹ 45,82.95 lakh through reappropriation in March 2018 was due to less adjustment of recoveries of salary, less touring and less receipt of medical reimbursement claims by the staff.

07- Expenditure on Material and Daily Paid Staff- Non-Plan				
O	6,87.29			
S	8,50.00	14,79.75	15,01.14	+21.39
R	(-)57.54			

In view of the final excess of ₹ 21.39 lakh the reduction in provision by ₹ 57.54 lakh through reappropriation/surrender in March 2018 was due to less expenditure on maintenance and less engagement of daily wagers proved excessive.

Reasons for the final excess of ₹ 21.39 lakh were awaited (July 2018).

2711- Flood Control and Drainage -

01- Flood Control -

001- Direction and Administration -

01- Direction- Non-Plan

O	4,12.42			
		3,14.84	3,14.84	..
R	(-)97.58			

Reduction in provision by ₹ 97.58 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on medical reimbursement claims, petrol, oil, lubricants and repair of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799- Suspense -					
02- Stock Manufacture-					
Plan					
O	80.50				
		47.73	47.73		..
R	(-)32.77				

Reduction in provision by ₹ 32.77 lakh through reappropriation in March 2018 was due to less purchase of material articles under the scheme.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2215- Water Supply and Sanitation -				
01- Water Supply -				
799- Suspense -				
01- Stock -				
Plan				
(i) O	51,75.00			
		1,66,20.48	1,66,20.48	..
R	1,14,45.48			
03- Miscellaneous Public Works Advances-				
Plan				
(ii) O	47,15.00			
		1,99,97.55	1,99,97.55	..
R	1,52,82.55			
2701- Medium Irrigation -				
20- Phina Singh Canal Project (Non Commercial) -				
799- Suspense -				
01- Stock-				
Plan				
(iii) O	2,00.00			
		2,41.55	2,41.55	..
R	41.55			
2702- Minor Irrigation -				
01- Surface Water -				
799- Suspense -				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Stock- Plan					
(iv) O	15,00.00				
			18,35.10	18,35.10	..
R	3,35.10				

Augmentation in provision by ₹ 2,71,04.68 lakh through reappropriation in March 2018 in the above four cases was due to more purchase of material under the scheme.

03- <i>Maintenance -</i>					
102- Lift Irrigation Schemes -					
01- Other Maintenance Expenditure - Non-Plan					
O	59,00.01				
S	20,38.79		99,38.79	99,51.68	+12.89
R	19,99.99				

Augmentation in provision by ₹ 19,99.99 lakh through reappropriation in March 2018 was due to more receipt of energy bills for lift irrigation schemes.

2711- Flood Control and Drainage -

01- <i>Flood Control -</i>					
799- Suspense -					
01- Stock- Plan					
(i) O	3,45.00				
			8,98.55	8,98.55	..
R	5,53.55				
03- Miscellaneous Public Works Advances- Plan					
(ii) O	69.00				
			1,29.36	1,29.36	..
R	60.36				

Augmentation in provision by ₹ 6,13.91 lakh through reappropriation in March 2018 in the above two cases was due to more purchase of material under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
102- Rural Water Supply-			
23- National Rural Drinking Water Programme - Plan			
O	4,62.40		
S	25,60.95	29,29.85	(-)0.21
R	(-)93.50		

Reduction in provision by ₹ 93.50 lakh through reappropriation in March 2018 was due to non execution of work.

25- Sewerage Scheme under Externally Aided Projects -
Plan

O	3,75.00		
	
R	(-)3,75.00		..

Entire provision of ₹ 3,75.00 lakh was reduced through reappropriation in March 2018 due to non approval of schemes.

4701- Capital Outlay on Medium Irrigation -

 20- Phina Singh Project (Non Commercial) -

800- Other Expenditure -

 02- Other Expenditure-
 Centrally Sponsored Scheme
 Plan

(i) O	15,27.88		
		3,00.00	3,00.00
R	(-)12,27.88		..

21- Nadaun Area Medium Irrigation Project (Non-
Commercial)-

800- Other Expenditure -

 01- Nadaun Area Medium Irrigation Project-
 Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(ii)	O	19,53.00			
	R	(-)19,53.00	..	..	..
	Plan				
(iii)	O	2,17.00			
	R	(-)2,17.00	..	..	..
23-	<i>Koncil Jharera Mandap Project (Non-Commercial)-</i>				
800-	Other Expenditure -				
01-	Expenditure on Koncil Jharera Mandap Project- Centrally Sponsored Scheme				
	Plan				
(iv)	O	3.26			
	R	(-)3.26	..	..	..
24-	<i>Rain Harvesting on Parchhu Khad Project (Non- Commercial)-</i>				
800-	Other Expenditure -				
01-	Construction of Rain Harvesting Structure on Left and Right Banks of Parchhu Khad- Centrally Sponsored Scheme				
	Plan				
(v)	O	3.26			
	R	(-)3.26	..	..	..
25-	<i>Medium Irrigation Project (Sukka Har) Non - Commercial -</i>				
800-	Other Expenditure -				
01-	Construction of Medium Irrigation Project, Sukka Har in District Kangra- Centrally Sponsored Scheme				
	Plan				
(vi)	O	32.00			
	R	(-)32.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(vii)	O	4.00			
	R	(-)4.00	..	..	..
	26- <i>Medium Irrigation Project Prini (Non-Commercial)-</i>				
	800- Other Expenditure -				
	01- Construction of Medium Irrigation Project Prini				
	(District Kullu)-				
	Centrally Sponsored Scheme				
	Plan				
(viii)	O	2.60			
	R	(-)2.60	..	..	..
	27- <i>Medium Irrigation Project Jawalamukhi (Non -</i>				
	<i>Commercial) -</i>				
	800- Other Expenditure -				
	01- Medium Irrigation Project Jawalamukhi District				
	Kangra-				
	Centrally Sponsored Scheme				
	Plan				
(ix)	O	32.00			
	R	(-)32.00	..	..	..
	Plan				
(x)	O	4.00			
	R	(-)4.00	..	..	..

Entire provision of ₹ 34,79.00 lakh was reduced through reappropriation in March 2018 in the above ten cases due to non receipt of funds from Government of India and also state share remained unutilised.

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					
O	29,09.00		29,09.00	28,64.36	(-)44.64

Reasons for the final saving of ₹ 44.64 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

06- Lift Irrigation Schemes in various Districts under
Pradhan Mantri Krishi Sinchayee Yojna
(Accelerated Irrigation Benefit Programme)-
Centrally Sponsored Scheme
Plan

O	39,19.00				
		19,40.80	19,85.52	+44.72	
R	(-)19,78.20				

In view of the final excess of ₹ 44.72 lakh the reduction in provision by ₹ 19,78.20 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India proved excessive. Whereas Grant of ₹ 13,60.75 lakh was received from Government of India.

Reasons for the final excess of ₹ 44.72 lakh were awaited (July 2018).

Plan

O	3,95.00				
S	3,00.00	5,16.26	4,80.52	(-)35.74	
R	(-)1,78.74				

In view of the final saving of ₹ 35.74 lakh the reduction in provision by ₹ 1,78.74 lakh through surrender in March 2018 was due to less receipt of funds from Government of India hence state share could not be released proved inadequate.

Reasons for the final saving of ₹ 35.74 lakh were awaited (July 2018).

07- Diversion Schemes Flow Irrigation Scheme in
various scheme under Pradhan Mantri Krishi
Sinchayee Yojna (Accelerated Irrigation Benefit
Programme) -
Centrally Sponsored Scheme
Plan

(i)	O	26,12.00			
			12,93.53	13,00.80	+7.27
	R	(-)13,18.47			

Plan

(ii)	O	2,63.00			
			1,44.00	1,45.82	+1.82
	R	(-)1,19.00			

Reduction in provision by ₹ 14,37.47 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India hence state share could not be released. Whereas Grant of ₹ 1,37,98.59 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

800-	Other Expenditure -				
14-	Hydrology Project- Plan				
	O	2,25.00			
		
	R	(-)2,25.00			
Entire provision of ₹ 2,25.00 lakh was reduced through surrender in March 2018 due to non execution of work.					
4705-	Capital Outlay on Command Area Development-				
313-	Command Area Development under Minor Irrigation Schemes -				
01-	Command Area Development under Minor Irrigation Schemes- Centrally Sponsored Scheme Plan				
(i)	O	38,32.00			
			90.28	90.28	..
	R	(-)37,41.72			
	Plan				
(ii)	O	28,74.00			
			25,67.81	25,66.84	(-)0.97
	R	(-)3,06.19			
4711-	Capital Outlay on Flood Control Projects -				
01-	<i>Flood Control -</i>				
800-	Other Expenditure-				
12-	Channelisation of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme- Centrally Sponsored Scheme Plan				
(iii)	O	2,92.50			
		
	R	(-)2,92.50			
	Plan				
(iv)	O	32.50			
		
	R	(-)32.50			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 43,72.91 lakh through surrender in March 2018 in the above four cases was due to less receipt of funds from Government of India hence state share could not be released.

- 13- Channelisation of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Programme-
Plan

O	1,78.58				
		
R	(-)1,78.58				

Entire provision of ₹ 1,78.58 lakh was reduced through surrender in March 2018 due to non execution of work.

- 15- Flood Protection Work in Chhouch Khad Tehsil Indora under Flood Protection Programme- Centrally Sponsored Scheme
Plan

O	8,77.50				
		
R	(-)8,77.50				

Entire provision of ₹ 8,77.50 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

Plan

O	97.50				
S	3,54.00	3,54.00	3,54.06	+0.06	
R	(-)97.50				

Reduction in provision by ₹ 97.50 lakh through surrender in March 2018 was due to less release of state share.

- 17- Channelisation of Pabbar River in District Shimla- Centrally Sponsored Scheme
Plan

O	5,85.00				
		
R	(-)5,85.00				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 5,85.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

Plan				
O	65.00			
S	53.00	53.00	53.00	..
R	(-65.00)			

Reduction in provision by ₹ 65.00 lakh through surrender in March 2018 was due to less release of state share.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
101- Rural Water supply-			
23- National Rural Drinking Water Programme - Centrally Sponsored Scheme			
Plan			
O	36,52.76		
S	7,50.00	77,03.15	77,02.73 (-)0.42
R	33,00.39		

Augmentation in provision by ₹ 33,00.39 lakh through reappropriation in March 2018 was due to more release of funds from Government of India. Whereas Grant of ₹ 78,75.97 lakh was received from Government of India.

4702- Capital Outlay on Minor Irrigation -			
101- Surface Water -			
04- Diversion Schemes Flow Irrigation Scheme in Various Districts under National Bank for Agriculture and Rural Development-			
Plan			
O	16,16.00		
S	25.00	16,91.00	16,91.92 +0.92
R	50.00		

APPROPRIATION ACCOUNTS
GRANT NO. 13-contd.

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2018 was due to more execution of work.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

800- Other Expenditure -

13- Channelisation of Swan from Daulatpur to
Gagret Bridge and its Tributaries (IV) under
Flood Management Programme-

Centrally Sponsored Scheme

Plan

O 15,31.94

32,86.09 32,86.14 +0.05

R 17,54.15

Augmentation in provision by ₹ 17,54.15 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(viii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 4,09,32.76 lakh (₹ 4,09,32.76 lakh under Revenue Section and ₹ 0 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 - Buildings Roads, Bridges and Buildings at Para No. (xii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2017-18 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2017 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2018 Debit(+) Credit(-)
Revenue Section				
2215-Water Supply and Sanitation-				
<i>01-Water Supply-</i>				
799-Suspense-				
01- Stock-	+6,25.17	1,66,20.48	1,78,85.10	(-)6,39.45*
02-Stock Manufacture-	+16,80.11	4,60.56	2,44.51	+18,96.16
03-Miscellaneous Public Works Advances-	+4,49,00.16	1,99,97.55	3,13,23.06	+3,35,74.65
Total 2215-	+4,72,05.44	3,70,78.59	4,94,52.67	+3,48,31.36
2700-Major Irrigation-				
<i>01-Shahmahar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock -	+5,36.33	1,67.26	98.42	+6,05.17
02-Stock Manufacture-	(-)5.39	20.92	0.00	+15.53
03-Miscellaneous Public Works Advances -	(-)10.44	0.00	20.00	(-)30.44*
Total 2700-	+5,20.50	1,88.18	1,18.42	+ 5,90.26
2701-Medium Irrigation				
<i>11-Giri Bata Project (Non Commercial)</i>				
799-Suspense-				
01-Stock-	(-)3.96	0.00	0.00	(-) 3.96*
02-Stock Manufacture-	(-)8.41	0.00	0.00	(-) 8.41*
03-Miscellaneous Public Works Advances-	+35.11	0.00	0.00	+ 35.11
Total 2701-11	+22.74	0.00	0.00	+ 22.74
<i>15-Changer Area Irrigation Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(-)0.54	0.00	0.00	(-) 0.54*
02-Stock Manufacture-	(-)3.10	0.68	0.00	(-) 2.42*
03-Miscellaneous Public Works Advances-	+5.93	0.00	0.00	+ 5.93
Total 2701-15-	+2.29	0.68	0.00	+ 2.97

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2017 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2018 Debit(+) Credit(-)
<i>16- Flow irrigation Scheme Sidhata (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+2.09	0.00	0.00	+2.09
02-Stock Manufacture-	+1.75	0.00	0.00	+1.75
03-Miscellaneous Public Works Advances-	(-)3.93	0.00	0.00	(-)3.93*
Total 2701-16	(-0.09)	0.00	0.00	(-0.09)
<i>20- Phina Singh Canal Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+8,84.57	2,41.55	1,84.43	+9,41.69
02-Stock Manufacture-	+5.96	13.60	0.00	+19.56
03-Miscellaneous Public Works Advances-	0.00	0.33	0.33	0.00
Total 2701-20-	+8,90.53	2,55.48	1,84.76	+9,61.25
<i>21- Halti Sunrag Batanta Nadaun Area Medium</i>				
799-Suspense-				
01-Stock-	0.00	49.77	49.77	+0.00
02-Stock Manufacture-	0.00	5.46	3.45	+2.01
03-Miscellaneous Public Works Advances-	0.00	1.84	1.85	(-)0.01*
Total 2701-21-	0.00	57.07	55.07	+2.00
<i>80-General</i>				
799-Suspense-				
01-Stock-	+1,85.80	0.00	0.00	+1,85.80
02-Stock Manufacture-	(-)26.20	0.00	0.00	(-)26.20*
03-Miscellaneous Public Works Advances-	+1,24.24	0.00	0.00	+1,24.24
Total 2701-80-	+2,83.84	0.00	0.00	+2,83.84
Total 2701-	+11,99.31**	3,13.23	2,39.83	+12,72.71
2702-Minor Irrigation-				
<i>01-Surface Water-</i>				
799-Suspense-				
01-Stock-	(-)35.58	18,35.10	17,31.83	+67.69
02-Stock Manufacture-	+75.17	1,25.56	59.55	+1,41.18
03-Miscellaneous Public Works Advances-	+1,48.74	3,16.47	4,38.08	+27.13
Total 2702-01-	+1,88.33	22,77.13	22,29.46	+2,36.00
<i>80-General-</i>				
799-Suspense-				
01-Stock-	(-)6,28.73	0.00	0.00	(-)6,28.73*
02-Stock Manufacture-	+5,53.79	0.00	0.00	+5,53.79
03-Miscellaneous Public Works Advances-	+3,15.57	0.00	0.00	+3,15.57

APPROPRIATION ACCOUNTS

GRANT NO.13- contd.

Heads	Opening balance on 01 April 2017		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2018	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Total 2702-80-	+2,40.63		0.00	0.00		+2,40.63
Total 2702-	+4,28.96		22,77.13	22,29.46		+4,76.63
2711-Flood Control and Drainage-						
<i>01-Flood Control-</i>						
799-Suspense-						
01-Stock-	+57,27.47		8,98.54	7,46.28		+58,49.73
02-Stock Manufacture-	+3,54.81		47.73	16.68		+3,85.86
03-Miscellaneous Public Works Advances-	+1,75.75		1,29.36	1,41.61		+1,63.50
Total 2711-	+62,58.03		10,75.63	9,04.57		+63,99.09
Total-Revenue Section-	+5,56,12.24		4,09,32.76	5,29,74.95		+4,35,70.05
Capital Section-						
4215-Capital Outlay on Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
799-Suspense-						
01-Stock-	+30.71		0.00	0.00		+30.71
Total 4215-	+30.71		0.00	0.00		+30.71
4700-Capital Outlay on Major Irrigation-						
<i>01-Shahnehar Project (Non Commercial)-</i>						
799-Suspense-						
01-Stock-	+38.42		0.00	0.00		+38.42
02-Stock Manufacture-	+37.54		0.00	0.00		+37.54
03-Miscellaneous Public Works Advance-	+96.89		0.00	0.00		+96.89
Total 4700-	+1,72.85		0.00	0.00		+1,72.85
4701-Capital Outlay on Medium Irrigation-						
<i>01-Medium Irrigation-</i>						
799-Suspense-						
01-Stock-	(-)0.15		0.00	0.00		(-)0.15*
02-Stock Manufacture-	+10.82		0.00	0.00		+10.82
03-Miscellaneous Public Works Advances-	+13.54		0.00	0.00		+13.54
Total 4701-01-	+24.21		0.00	0.00		+24.21
<i>15-Changer Area Project (Non Commercial)-</i>						
799-Suspense-						
01-Stock-	+83.49		0.00	0.00		+83.49
02-Stock Manufacture-	+2.98		0.00	0.00		+2.98
03-Miscellaneous Public Works Advances-	(-)2.72		0.00	0.00		(-)2.72*

APPROPRIATION ACCOUNTS
GRANT NO.13- conclud.

Heads	Opening balance on 01 April 2017		Debits	Credits	Closing balance on 31 March 2018	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
			(₹ in lakhs)			
Total 4701-15-		+83.75	0.00	0.00		+83.75
<i>16-Flow Irrigation Scheme Sidhata (Non Commercial)-</i>						
799-Suspense-						
01-Stock-		+68.54	0.00	0.00		+68.54
02-Stock Manufacture-		(-)14.71	0.00	0.00		(-)14.71*
03-Miscellaneous Public Works Advances-		+32.91	0.00	0.00		+32.91
Total 4701-16-		+86.74	0.00	0.00		+86.74
<i>80-General-</i>						
799-Suspense-						
01-Stock-		(-)1,32.94	0.00	0.00		(-)1,32.94*
02-Stock Manufacture-		(-)0.83	0.00	0.00		(-)0.83*
03-Miscellaneous Public Works Advances-		+1,55.24	0.00	0.00		+1,55.24
Total 4701-80-		+21.47	0.00	0.00		+21.47
Total 4701-		+2,16.17	0.00	0.00		+2,16.17
4702-Capital Outlay on Minor Irrigation-						
799-Suspense-						
01-Stock-		(-)6,08.15	0.00	0.00		(-)6,08.15*
02-Stock Manufacture-		(-)12.72	0.00	0.00		(-)12.72*
03-Miscellaneous Public Works Advances-		+5,64.43	0.00	0.00		+5,64.43
Total 4702-		(-)56.44	0.00	0.00		(-)56.44*
4711-Capital Outlay on Flood Control-						
799-Suspense-						
01-Stock-		(-)8.77	0.00	0.00		(-)8.77*
02-Stock Manufacture-		+9.98	0.00	0.00		+9.98
03-Miscellaneous Public Works Advances-		+27.88	0.00	0.00		+27.88
Total 4711-		+29.09	0.00	0.00		+29.09
Total-Capital Section		+3,92.38	0.00	0.00		+3,92.38
Total Demand		+5,60,04.62	4,09,32.76	5,29,74.95		+4,39,62.43

* Reasons for the minus balances were awaited (July 2018).

** ₹ 11,99.34 lakh were taken instead of ₹ 11,99.31 lakh in grand total under Major Head 2701 in previous year.

APPROPRIATION ACCOUNTS

GRANT NO. 14 - ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY AND 4405-CAPITAL OUTLAY ON FISHERIES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	3,46,17,02			
		3,46,17,22	3,02,50,59	(-)43,66,63
Supplementary	20			
Amount surrendered during the year (31 March 2018)				
				43,47,66
Capital Section				
Voted				
Original	7,27,54			
		7,67,52	6,69,85	(-)97,67
Supplementary	39,98			
Amount surrendered during the year (31 March 2018)				
				97,67

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 43,66.63 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 0.20 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.
- (ii) In view of the final saving of ₹ 97.67 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 39.98 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2403- Animal Husbandry				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

101- Veterinary Services and Animal Health -				
01- Hospitals and Dispensaries-				
Non-Plan				
O	2,29,50.08			
		2,11,02.11	2,10,81.82	(-)20.29
R	(-)18,47.97			

In view of the final saving of ₹ 20.29 lakh the reduction in provision by ₹ 18,47.97 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of additional dearness allowance, interim relief arrears, more receipt of rent, rate and tax bills proved inadequate.

Reasons for the final saving of ₹ 20.29 lakh were awaited (July 2018).

10- Control of Animal Disease-				
Centrally Sponsored Scheme				
Plan				
O	3,59.12			
S	0.02	39.94	39.94	..
R	(-)3,19.20			

Reduction in provision by ₹ 3,19.20 lakh through reappropriation in March 2018 was due to less receipt of central share from Government of India.

Plan

O	35.70			
S	0.02	2.07	2.07	..
R	(-)33.65			

Reduction in provision by ₹ 33.65 lakh through reappropriation in March 2018 was due to non fulfilment of codal formalities.

13- Pest Des Petites Ruminants-				
Centrally Sponsored Scheme				
Plan				
O	24.00			
		..	1.00	+1.00
R	(-)24.00			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

In view of incurring expenditure of ₹ 1.00 lakh, the entire provision of ₹ 24.00 lakh was reduced through reappropriation in March 2018 due to non receipt of funds from Government of India proved unjustified.

Reasons for the final excess of ₹ 1.00 lakh were awaited (July 2018).

Plan

O	2.40			
	
R	(-)2.40			

Entire provision of ₹ 2.40 lakh was reduced through reappropriation in March 2018 due to non receipt of funds from Government of India hence state share also could not be released.

102- Cattle and Buffalo Development -
02- Cattle Breeding Farms Schemes-
Non-Plan

(i)	O	3,45.54			
			3,06.45	3,06.45	..
	R	(-)39.09			

103- Poultry Development -
02- Central and District Poultry Farms-
Non-Plan

(ii)	O	4,23.87			
			3,64.04	3,64.04	..
	R	(-)59.83			

104- Sheep and Wool Development -
04- Sheep Breeding Farm Centres-
Non-Plan

(iii)	O	4,81.26			
			4,05.59	4,05.60	+0.01
	R	(-)75.67			

Reduction in provision by ₹ 1,74.59 lakh through reappropriation/surrender in March 2018 in the above three cases was due to non filling up of vacant posts.

09- Subsidized Rams to Sheep Breeders-
Non-Plan

	O	1,00.00			
		
	R	(-)1,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire Provision of ₹ 1,00.00 lakh was reduced through reappropriation in March 2018 due to non receipt of subsidy cases.

107-	Fodder and Feed Development -				
01-	Development of Fodder and Feed- Non-Plan				
	O	22.95			
			7.89	7.88	(-)0.01
	R	(-)15.06			

Reduction in provision by ₹ 15.06 lakh through reappropriation in March 2018 was due to non filling up of vacant posts.

109-	Extension and Training -				
02-	Grants-in-Aid to Veterinary Council- Centrally Sponsored Scheme Plan				
(i)	O	5.00			
		
	R	(-)5.00			
	Plan				
(ii)	O	5.00			
		
	R	(-)5.00			

Entire Provision of ₹ 10.00 lakh was reduced through reappropriation in March 2018 in the above two cases due to non receipt of funds from Government of India hence state share remained unutilized.

800-	Other Expenditure -				
01-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
	O	11,55.00			
			4,00.24	4,00.24	..
	R	(-)7,54.76			

Reduction in provision by ₹ 7,54.76 lakh through reappropriation/surrender in March 2018 was due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Plan					
O	1,28.00				
		44.58	44.58		..
R	(-)83.42				

Reduction in provision by ₹ 83.42 lakh through surrender in March 2018 was due to non receipt of funds from Government of India hence State share could not be released.

2404- Dairy Development -

191- Assistance to Co-operative and other Bodies -

02- Grants-in-Aid to Himachal Pradesh Milk

Federation-

Non-Plan

O	1,00.01				
		68.05	68.05		..
R	(-)31.96				

Reduction in provision by ₹ 31.96 lakh through reappropriation/surrender in March 2018 was due to less receipt of demand for Grants-in-Aid from beneficiaries.

04- Grant to Dairy Cooperative Societies-

Non-Plan

O	3,00.00				
	
R	(-)3,00.00				

Entire provision of ₹ 3,00.00 lakh was reduced through surrender in March 2018 due to non receipt of demand under the scheme.

2405- Fisheries -

001- Direction and Administration -

02- District Level -

Non-Plan

O	10,92.25				
		9,59.74	9,59.14		(-)0.60
R	(-)1,32.51				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reduction in provision by ₹ 1,32.51 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

101-	Inland Fisheries -				
02-	Management and Development of Reservoir Fisheries- Non-Plan				
	O	15.98			
			11.20	11.29	+0.09
	R	(-)4.78			

Reduction in provision by ₹ 4.78 lakh through surrender in March 2018 was mainly due to less expenditure on outsourced services.

03-	Development and Maintenance of Sport Fisheries- Non-Plan				
	O	15.97			
			8.55	8.55	..
	R	(-)7.42			

Reduction in provision by ₹ 7.42 lakh through surrender in March 2018 was due to less purchase of fish feed and less receipt of medical reimbursement claims.

07-	Blue Revolution-Integrated Development and Management of Fisheries- Centrally Sponsored Scheme Plan				
(i)	O	11,25.70			
			63.54	63.54	..
	R	(-)10,62.16			
	Plan				
(ii)	O	1,21.17			
	S	0.02	7.48	7.48	..
	R	(-)1,13.71			

Substantial Reduction in provision by ₹ 11,75.87 lakh through reappropriation/surrender in March 2018 in the above two cases was due to non receipt of funds from Government of India hence state share could not be released.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2216- Housing -				
05- <i>General Pool Accommodation -</i>				
053- Maintenance and Repairs -				
03- Other Maintenance Expenditure Fisheries				
Department-				
Non-Plan				
O	3.54			
		13.54	13.54	..
R	10.00			
Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2018 was due to more expenditure on repair of residential buildings.				
2403- Animal Husbandry -				
001- Direction and Administration-				
03- District Administration-				
Non-Plan				
O	9,56.99			
		9,75.79	9,75.78	(-)0.01
R	18.80			
Augmentation in provision by ₹ 18.80 lakh through reappropriation in March 2018 was due to payment of additional dearness allowance and interim relief arrears.				
101- Veterinary Services and Animal Health -				
06- National Project on Zero Rinderpest Eradication				
Programme-				
Centrally Sponsored Scheme				
Plan				
O	0.01			
		8.00	8.00	..
R	7.99			
Augmentation in provision by ₹ 7.99 lakh through reappropriation in March 2018 was mainly due to more expenditure on petrol, oil, lubricants and repair of vehicles.				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

07-	Control of Foot and Mouth Diseases-				
	Centrally Sponsored Scheme				
	Plan				
(i)	S	0.03			
			2,47.48	2,47.48	..
	R	2,47.45			
	Plan				
(ii)	S	0.03			
			24.37	24.37	..
	R	24.34			
Augmentation in provision by ₹ 2,71.79 lakh through reappropriation in March 2018 in the above two cases was due to more purchase of medicines and vaccines, purchase of machinery and more touring by the staff.					
11-	National Animal Disease Reporting System-				
	Centrally Sponsored Scheme				
	Plan				
	O	0.01			
			4.10	4.10	..
	R	4.09			
Augmentation in provision by ₹ 4.09 lakh through reappropriation in March 2018 was due to payment of electricity, telephone and water bills.					
102-	Cattle and Buffalo Development -				
06-	Establishment of Semen Laboratories-				
	Non-Plan				
	O	4,41.52			
			5,45.64	5,45.64	..
	R	1,04.12			
Augmentation in provision by ₹ 1,04.12 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance and interim relief arrears.					
	Plan				
	O	45.00			
	S	0.01	2,44.00	2,43.99	(-)0.01
	R	1,98.99			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Substantial Augmentation in provision by ₹ 1,98.99 lakh through reappropriation/ surrender in March 2018 was due to more purchase of machinery articles.

16-	National Project on Bovine Breeding- Plan				
	S	0.01			
			20.74	20.74	..
	R	20.73			

Augmentation in provision by ₹ 20.73 lakh through reappropriation in March 2018 was due to implementation of Rashtriya Gokul Mission scheme.

2405- Fisheries -

101- Inland Fisheries -

04- Development and Maintenance of Carp Farms-
Plan

	O	8.50			
			11.29	11.28	(-)0.01
	R	2.79			

Augmentation in provision by ₹ 2.79 lakh through reappropriation in March 2018 was due to more purchase of fish feed and more receipt of water, electricity and telephone bills.

06- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

(i)	O	59.50			
			1,22.49	1,22.49	..
	R	62.99			
	Plan				
(ii)	O	6.50			
			13.61	13.61	..
	R	7.11			

Substantial augmentation in provision by ₹ 70.10 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of subsidy cases and short term training to fish farmers.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4405- Capital Outlay on Fisheries -			
001- Direction and Administration -			
01- Buildings- Plan			
O 53.88	27.40	27.40	..
R (-)26.48			

Reduction in provision by ₹ 26.48 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities.

101- Inland Fisheries
06- Blue Revolution-Integrated Development and Management of Fisheries Centrally Sponsored Scheme
Plan

(i) O 76.00	..	..	..
R (-)76.00			
Plan			
(ii) O 19.00	..	..	..
R (-)19.00			

Entire provision of ₹ 95.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and non release of proportionate provision by the state.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4405- Capital Outlay on Fisheries -			

APPROPRIATION ACCOUNTS
GRANT NO. 14- conclud.

101-	Inland Fisheries -				
04-	Development and Maintenance of Carp Farms-				
	Plan				
	O	56.31		73.75	73.75
	R	17.44			..

Augmentation in provision by ₹ 17.44 lakh through reappropriation in March 2018 was due to more expenditure under the scheme.

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB-PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILD LIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant		Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	73,34,43				
		95,20,30		78,39,37	(-)16,80,93
Supplementary	21,85,87				
Amount surrendered during the year (31 March 2018)					
					16,80,90
Capital Section					
Voted					
Original	2,44,82,00				
		3,11,29,50		2,98,45,76	(-)12,83,74
Supplementary	66,47,50				
Amount surrendered during the year (31 March 2018)					
					12,83,72

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 16,80.93 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 21,85.87 lakh obtained in March 2018 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

- (ii) In view of the final saving of ₹ 12,83.74 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 66,47.50 lakh obtained in March 2018 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- <i>Elementary Education -</i>			
101- Government Primary Schools -			
03- Middle School- Plan			
(i) O 5,80.00	..	..	..
R (-)5,80.00			
800- Other Expenditure -			
05- Grants-in-Aid to Elementary Education under Parents Teachers Association - Plan			
(ii) O 23.00	..	..	..
R (-)23.00			
Entire provision of ₹ 6,03.00 lakh was reduced through surrender in March 2018 in the above two cases due to non completion of codal formalities.			
02- <i>Secondary Education -</i>			
109- Government Secondary Schools -			
01- Secondary Schools- Non-Plan			
O 1,82.18	1,61.28	1,61.28	..
R (-)20.90			

Reduction in provision by ₹ 20.90 lakh through surrender in March 2018 was due to less expenditure on material articles.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

101- Health Sub-centres -

01- Health Sub Centre-

Non-Plan

O 10,63.80

8,78.53 8,78.53 ..

R (-)1,85.27

Reduction in provision by ₹ 1,85.27 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less purchase of material, articles and less receipt of medical reimbursement claims.

103- Primary Health Centres -

01- Primary Health Centres-

Non-Plan

(i) O 2,91.17

2,65.34 2,65.26 (-)0.08

R (-)25.83

104- Community Health Centres -

01- Community Health Centres-

Non-Plan

(ii) O 1,19.17

80.78 80.78 ..

R (-)38.39

Reduction in provision by ₹ 64.22 lakh through surrender in March 2018 in the above two cases was due to non filling up of vacant posts, less purchase of material articles, less expenditure on water, electricity, telephone bills and non completion of codal formalities.

110- Hospitals and Dispensaries -

01- Rural Health-

Non-Plan

O 3.34

1.97 1.97 ..

R (-)1.37

Reduction in provision by ₹ 1.37 lakh through surrender in March 2018 was due to less purchase of material and articles.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

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

101- Ayurveda -

02- Ayurvedic Dispensary-
Non-Plan

O	13,65.38			
S	5.00	10,54.38	10,54.37	(-)0.01
R	(-)3,16.00			

Reduction in provision by ₹ 3,16.00 lakh through surrender in March 2018 was due to non filling up of vacant posts.

06- *Public Health -*

101- Prevention and Control of Diseases -

01- Anti Malaria Organisation-
Non-Plan

O	3.74			
		2.30	2.30	..
R	(-)1.44			

Reduction in provision by ₹ 1.44 lakh through surrender in March 2018 was due to less purchase of material and articles.

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

O	93.06			
		57.92	57.92	..
R	(-)35.14			

Reduction in provision by ₹ 35.14 lakh through surrender in March 2018 was due to non filling up of vacant posts and less purchase of material and articles.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

05- Horticulture Development-
Non-Plan

O	14.45			
		10.80	11.26	+0.46
R	(-)3.65			

Reduction in provision by ₹ 3.65 lakh through surrender in March 2018 was due to less purchase of equipments and material and articles.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries -
Non-Plan

O	5.00			
		1.10	1.10	..
R	(-)3.90			

Reduction in provision by ₹ 3.90 lakh through surrender in March 2018 was due to less expenditure on subsidy under the scheme.

13- District Industries Centres-
Non-Plan

O	38.62			
S	0.16	28.58	28.58	..
R	(-)10.20			

Reduction in provision by ₹ 10.20 lakh through surrender in March 2018 was due to less expenditure on honorarium and less receipt of cases for Grants-in-Aid.

3451- Secretariat-Economic Services -

101- Niti Aayog -

01- Head Quarters-
Plan

O	6,11.00			
		5,62.35	5,62.35	..
R	(-)48.65			

Reduction in provision by ₹ 48.65 lakh through surrender in March 2018 was due to less expenditure on water, electricity, telephone bills, less receipt of medical reimbursement claims, less expenditure on honorarium and less touring by the staff.

02- Evaluation-
Plan

O	5,82.00			
		4,00.64	4,00.63	(-)0.01
R	(-)1,81.36			

Reduction in provision by ₹ 1,81.36 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on entertainment, less touring by the staff and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

20-	State Innovation Fund- Plan				
	O	2,00.00		45.29	45.29
	R	(-),54.71			..

Reduction in provision by ₹ 1,54.71 lakh through reappropriation/surrender in March 2018 was due to less experiments for development work of other departments.

21-	Human Development for Bridging Inequalities- Plan				
	O	4.00		..	..
	R	(-),4.00			..

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

Capital Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
	4202- Capital Outlay on Education, Sports, Art and Culture -				
	01- <i>General Education -</i>				
	201- Elementary Education -				
	07- Construction of Buildings- Plan				
(i)	O	5,75.00		5,07.81	5,07.81
	R	(-),67.19			..
	202- Secondary Education -				
	06- Construction of Buildings- Plan				
(ii)	O	5,00.00		4,70.38	4,70.38
	R	(-),29.62			..
	4210- Capital Outlay on Medical and Public Health -				
	02- <i>Rural Health Services -</i>				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

103-	Primary Health Centres -				
01-	Primary Health Centre (Construction)-				
	Plan				
(iii)	O	5,00.00			
			3,33.53	3,33.53	..
	R	(-),66.47			
03-	<i>Medical Education Training and Research -</i>				
101-	Ayurveda -				
01-	Ayurveda (Construction)-				
	Plan				
(iv)	O	60.00			
			23.48	23.48	..
	R	(-),36.52			
4401-	Capital Outlay on Crop Husbandry -				
119-	Horticulture and Vegetable Crops -				
03-	Buildings-				
	Plan				
(v)	O	65.00			
			1.55	1.54	(-),0.01
	R	(-),63.45			
800-	Other Expenditure -				
01-	Buildings-				
	Plan				
(vi)	O	35.00			
			11.13	11.13	..
	R	(-),23.87			
4403-	Capital Outlay on Animal Husbandry -				
101-	Veterinary Services and Animal Health -				
01-	Buildings-				
	Plan				
(vii)	O	30.00			
			13.54	13.54	..
	R	(-),16.46			
4406-	Capital Outlay on Forestry and Wild Life -				
01-	<i>Forestry -</i>				
800-	Other Expenditure -				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

02-	Forestry-				
	Plan				
(viii)	O	65.00			
			40.78	40.78	..
	R	(-)24.22			

Reduction in provision by ₹ 4,27.80 lakh through reappropriation/surrender in March 2018 in the above eight 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				
(i)	O	35.00			
		
	R	(-)35.00			

5475- Capital Outlay on Other General Economic Services -

800-	Other Expenditure -				
02-	Member of Legislative Assembly Local Area				
	Development Fund Scheme-				
	Non-Plan				
(ii)	O	12,48.00			
		
	R	(-)12,48.00			

Entire provision of ₹ 12,83.00 lakh was reduced through surrender in March 2018 in the above two cases due to non completion of codal formalities.

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

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

4215- Capital Outlay on Water Supply and Sanitation -

01-	Water Supply -	
102-	Rural Water Supply -	
01-	Rural Water Supply Schemes in Various Districts-	

APPROPRIATION ACCOUNTS
GRANT NO. 15-concl.

	Plan				
(i)	O	9,68.00			
			10,36.62	10,36.62	..
	R	68.62			
5054-	Capital Outlay on Roads and Bridges -				
	04- District and other Roads -				
	800- Other Expenditure -				
	06- Backward Area Roads-				
	Plan				
(ii)	O	25,44.00			
			28,94.66	28,94.66	..
	R	3,50.66			

Augmentation in provision by ₹ 4,19.28 lakh through reappropriation in March 2018 in the above two cases was due to more expenditure on construction of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE)

			Total grant/ appropriation (₹ in thousands)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	4,52,32,05				
			4,71,14,01	3,85,77,54	(-)85,36,47
Supplementary	18,81,96				
Amount surrendered during the year (31 March 2018)					85,34,24
Charged					
Original	..				
			21,84	21,84	..
Supplementary	21,84				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	9,26,00				
			9,59,15	7,28,30	(-)2,30,85
Supplementary	33,15				
Amount surrendered during the year (31 March 2018)					2,22,91

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 85,36.47 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 18,81.96 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized which points out the need for good budgeting and better control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

- (ii) In view of the final saving of ₹ 2,30.85 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 33.15 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

2402- Soil and Water Conservation -

102- Soil Conservation -

12- Protective Afforestation Soil Conservation and Demonstration (Forest Department)- Non-Plan

O	10,61.45				
		8,97.48	8,97.47	(-)0.01	
R	(-)1,63.97				

Reduction in provision by ₹ 1,63.97 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of daily wagers.

109- Extension and Training -

20- Training in Soil Conservation (Forest Department)- Non-Plan

O	22.92				
		11.22	11.21	(-)0.01	
R	(-)11.70				

Reduction in provision by ₹ 11.70 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration -

01- Directorate- Non-Plan

O	12,87.86				
		10,84.00	10,83.99	(-)0.01	
R	(-)2,03.86				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 2,03.86 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

02- Circle/Divisional Establishment-
Non-Plan

O	3,02,62.99			
S	88.00	2,68,06.85	2,68,05.74	(-)1.11
R	(-)35,44.14			

Reduction in provision by ₹ 35,44.14 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less engagement of daily wagers, less receipt of medical reimbursement claims, less expenditure on petrol, oil, lubricants and repair of vehicles.

Plan

O	8,75.00			
		8,19.89	8,19.89	..
R	(-)55.11			

Reduction in provision by ₹ 55.11 lakh through surrender in March 2018 was due to less expenditure on petrol, oil, lubricants, repair of vehicles, electricity, water and telephone bills.

101- Forest Conservation, Development and
Regeneration -
01- Consolidation and Demarcation of Forests-
Non-Plan

O	15.62			
		6.71	6.71	..
R	(-)8.91			

Reduction in provision by ₹ 8.91 lakh through surrender in March 2018 was due to less engagement of daily wagers.

Plan

O	70.00			
		8.92	8.92	..
R	(-)61.08			

Reduction in provision by ₹ 61.08 lakh through surrender in March 2018 was due to less engagement of daily wagers and less purchase of material articles.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

02- Regeneration of Forests-
Non-Plan

O	32.45			
		0.25	0.25	..
R	(-)32.20			

Reduction in provision by ₹ 32.20 lakh through reappropriation/surrender in March 2018 was due to less engagement of daily wagers.

03- Integrated Forest Protection Scheme-
Centrally Sponsored Scheme
Plan

O	2,22.00			
		1,14.08	1,14.08	..
R	(-)1,07.92			

Reduction in provision by ₹ 1,07.92 lakh through surrender in March 2018 was due to less engagement of daily wagers, less organisation of seminars, less purchase of material articles and less execution of maintenance work.

Plan

(i) O	43.00			
		13.84	13.84	..
R	(-)29.16			

04- Working Plan Organisation-
Plan

(ii) O	40.00			
		30.03	30.03	..
R	(-)9.97			

Reduction in provision by ₹ 39.13 lakh through surrender in March 2018 in the above two cases was due to less engagement of daily wagers.

08- Himachal Pradesh Forest Eco System Climate
Proofing Project-
Plan

O	39,49.00			
		10,08.97	10,08.97	..
R	(-)29,40.03			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 29,40.03 lakh through surrender in March 2018 was mainly due to non approval of micro plans, reduction in payment of council fees and less execution of maintenance work.

09- Himachal Pradesh Forest for Prosperity Project-
Plan

S	4,11.50			
		3,10.86	3,10.87	+0.01
R	(-),1,00.64			

Reduction in provision by ₹ 1,00.64 lakh through surrender in March 2018 was due to less organisation of seminars, less payment of fees to lawyers, less expenditure on petrol, oil, lubricants and repair of vehicles, less execution of work and less touring by the staff .

102- Social and Farm Forestry -
01- Development of Pastures and Grazing-
Plan

O	1,00.00			
		43.88	43.88	..
R	(-),56.12			

Reduction in provision by ₹ 56.12 lakh through reappropriation/surrender in March 2018 was due to less engagement of daily wagers, less purchase of material articles.

04- Improvement of Tree Cover-
Plan

O	17,11.00			
		10,79.07	10,79.07	..
R	(-),6,31.93			

Reduction in provision by ₹ 6,31.93 lakh through reappropriation/surrender in March 2018 was due to less engagement of daily wagers, less repair work of roads and less purchase of material and articles.

07- Maintenance of Plantation and Nurseries-
Plan

O	2,00.00			
		1,38.00	1,38.00	..
R	(-),62.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 62.00 lakh through reappropriation in March 2018 was due to less engagement of daily wagers.

28-	Swan Catchment- Plan				
	S	30.84			
			19.82	19.82	..
	R	(-)11.02			

Reduction in provision by ₹ 11.02 lakh through reappropriation/surrender in March 2018 was due to project culmination.

33-	Mission for Integrated Development of Horticulture-National Bamboo Mission- Centrally Sponsored Scheme Plan				
(i)	O	17.00			
		
	R	(-)17.00			
	Plan				
(ii)	O	2.00			
		
	R	(-)2.00			

Entire provision of ₹ 19.00 lakh was reduced through surrender in March 2018 in the above two cases due to non release of funds from Government of India and state share also could not be utilised.

34-	Implementation of National Afforestation Programme by State Forest Development Agency- Centrally Sponsored Scheme Plan				
(i)	O	2,76.00			
			1,62.25	1,62.25	..
	R	(-)1,13.75			
35-	Mission on Agro-Forestry under National Mission for Sustainable Agriculture- Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS

GRANT NO. 16- contd.

	Plan				
(ii)	O	2,00.00			
			33.06	32.01	(-) 1.05
	R	(-) 1,66.94			

Reduction in provision by ₹ 2,80.69 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India.

	Plan				
	O	20.00			
			3.56	3.56	..
	R	(-) 16.44			

Reduction in provision by ₹ 16.44 lakh through surrender in March 2018 was due to less receipt of funds from Government of India and state funds could not be utilised.

37-	Integrated Development Project for Source Sustainability and Climate Resilient Rain Fed Agriculture-				
	Plan				
	S	9,60.00			
			5,65.21	5,65.21	..
	R	(-) 3,94.80			

Reduction in provision by ₹ 3,94.80 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure of electricity, water, telephone bills and less touring by the staff.

105-	Forest Produce -				
01-	Timber and other Produce Removed from Forest by Government Agency-				
	Non-Plan				

(i)	O	57.39			
			39.25	39.25	..
	R	(-) 18.14			

02-	Timber and other Produce Removed from Forest by Consumers and Purchasers-				
	Non-Plan				

(ii)	O	24.70			
			7.90	7.90	..
	R	(-) 16.80			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 34.94 lakh through surrender in March 2018 in the above two cases was mainly due to less engagement of daily wagers and less organisation of seminars and camps.

800-	Other Expenditure -				
02-	Amenities to Staff and Labour-				
	Plan				
	O	25.00			
			13.99	13.99	..
	R	(-11.01)			

Reduction in provision by ₹ 11.01 lakh through surrender in March 2018 was due to less organisation of forest sports and duty beet.

06-	New Forestry Scheme (Sanjhi Van Yojna)-				
	Plan				
	O	30.00			
			19.81	19.81	..
	R	(-10.19)			

Reduction in provision by ₹ 10.19 lakh through surrender in March 2018 was due to less engagement of daily wagers, less organization of seminars and camps.

02-	<i>Environmental Forestry and Wild Life -</i>				
110-	Wild Life Preservation -				
01-	Wild Life-				
	Non-Plan				
	O	11,63.47			
			9,71.62	9,71.60	(-)0.02
	R	(-1,91.85)			

Reduction in provision by ₹ 1,91.85 lakh through surrender in March 2018 was due to non filling up of vacant posts under the scheme.

	Plan				
	O	2,25.00			
			1,17.37	1,17.36	(-)0.01
	R	(-1,07.63)			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 1,07.63 lakh through surrender in March 2018 was due to non filling up of vacant posts under the scheme, less organization of seminars, camps, less expenditure on petrol, oil, lubricants and repair of vehicles.

10-	Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan				
	O	2,61.00			
			2,01.24	2,01.24	..
	R	(-)59.76			

Reduction in provision by ₹ 59.76 lakh through surrender in March 2018 was due to less engagement of daily wagers, less execution of buildings and roads maintenance work, less purchase of machinery and material articles, less expenditure on electricity, water, telephone bills, petrol, oil, lubricants and repair of vehicle.

111-	Zoological Park -				
01-	Development of Himalayan Zoological Park and Peasantries- Non-Plan				
	O	1,92.76			
			1,61.57	1,61.57	..
	R	(-)31.19			

Reduction in provision by ₹ 31.19 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

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

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

2406- Forestry and Wild Life -

- 01- Forestry -
- 102- Social and Farm Forestry-
- 05- Raising Nurseries for Departmental Planting and Public Distribution-

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Plan					
O	75.00		7,73.00	7,73.00	..
R	6,98.00				

Augmentation in provision by ₹ 6,98.00 lakh through reappropriation in March 2018 was due to more engagement of daily wagers and more purchase of material and articles for raising nurseries.

Capital Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
4406- Capital Outlay on Forestry and Wild Life -				
01- Forestry -				
070- Communication and Buildings-				
02- Buildings-				
Plan				
O	6,00.00	2,34.53	2,34.53	..
R	(-3,65.47)			

Reduction in provision by ₹ 3,65.47 lakh through reappropriation/surrender in March 2018 was due to non approval of maps by National Green Tribunal and less expenditure on repair of buildings.

02- Environmental Forestry and Wild Life -				
110- Wildlife -				
03- Wild Life-				
Plan				
O	25.00	25.00	17.06	(-7.94)

Reasons for the final saving of ₹ 7.94 lakh were awaited (July 2018).

10- Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 16-concl'd.

	Plan				
(i)	S	27.00			
			9.00	9.00	..
	R	(-)18.00			
10-	Assistance for Development of National Parks and Sanctuaries- Plan				
(ii)	O	3.00			
			1.00	1.00	..
	R	(-)2.00			

Reduction in provision by ₹ 20.00 lakh through surrender in March 2018 in the above two cases was due to less execution of development work under the schemes.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
700- Other Housing -			
10- Construction under Forest Sector- Plan			
O	1,70.00		
S	6.15	3,46.79	3,46.79
R	1,70.64		..

Augmentation in provision by ₹ 1,70.64 lakh through reappropriation in March 2018 was due to more execution of work on forestry and wild life scheme.

APPROPRIATION ACCOUNTS**GRANT NO. 17 - ELECTION**

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS AND 2070-OTHER ADMINISTRATIVE SERVICES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	39,52,40			
		63,38,99	62,01,70	(-)1,37,29
Supplementary	23,86,59			
Amount surrendered during the year (31 March 2018)				1,37,17

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,37.29 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 23,86.59 lakh obtained in March 2018 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -			
102- Electoral Officers -			
01- Chief Electoral Officer and Staff- Non-Plan			
O	14,39.86		
S	74.32	14,08.46	14,08.27
R	(-)1,05.72		(-)0.19

Reduction in provision by ₹ 1,05.72 lakh through reappropriation in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl.

106-	Charges for Conduct of Elections to State/Union Territory Legislature -			
01-	Assembly Elections- Non-Plan			
	O	17,99.64		
	S	16,97.87	34,74.54	34,74.51
	R	(-)22.97		(-)0.03

Reduction in provision by ₹ 22.97 lakh through reappropriation/surrender in March 2018 was mainly due to less touring by the staff and less receipt of claims of rent, rate and taxes bills partly offset by excess due to more expenditure on petrol, oil, lubricants, more receipt of claims of miscellaneous articles, repair of vehicles, more expenditure on material and supply.

109-	Charges for Conduct of Election to Panchayats/Local Bodies -			
01-	Charges for Conduct of Election to Panchayats Local Bodies- Non-Plan			
	O	51.09		
	S	75.12	1,08.80	1,08.85
	R	(-)17.41		+0.05

Reduction in provision by ₹ 17.41 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less purchase of office articles partly offset by excess due to more expenditure on miscellaneous articles.

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	1,00,32,31			
		1,02,76,71	91,32,01	(-)11,44,70
Supplementary	2,44,40			
Amount surrendered during the year (31 March 2018)				11,44,61
Capital Section				
Voted				
Original	62,40,00			
		62,84,45	62,84,36	(-)9
Supplementary	44,45			
Amount surrendered during the year (31 March 2018)				9

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 11,44.70 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,44.40 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2057- Supplies and Disposals -				
101- Purchase -				
01- Establishment of Store Purchase Organisation- Non-Plan				
(i) O	1,80.66			
		1,55.09	1,55.08	(-)0.01
R	(-)25.57			
2851- Village and Small Industries -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
(ii) O	42.69			
		21.20	21.20	..
R	(-)21.49			
Reduction in provision by ₹ 47.06 lakh through reappropriation/surrender in March 2018 in the above two cases was mainly due to non filling up of vacant posts.				
102- Small Scale Industries -				
05- Subsidies to Small Saving Industries- Plan				
O	25.00			
		7.33	7.33	..
R	(-)17.67			
Reduction in provision by ₹ 17.67 lakh through surrender in March 2018 was due to less receipt of cases for subsidy from beneficiaries.				
10- Industrial Promotion and Training - Non-Plan				
O	1,00.00			
		1.05	1.05	..
R	(-)98.95			

Reduction in provision by ₹ 98.95 lakh through reappropriation/surrender in March 2018 was due to less purchase of miscellaneous articles and less organisation of seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

13- District Industries Centres- Non-Plan				
O	16,19.27			
		14,67.23	14,67.24	+0.01
R	(-),52.04			

Reduction in provision by ₹ 1,52.04 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricants and repair of vehicles partly offset by excess due to more engagement of outsourced staff, payment of rent, rate, taxes bills and fees to lawyers.

15- Establishment of Software Technology Park - Non-Plan				
O	3.29			
		1.61	1.59	(-)0.02
R	(-)1.68			

Reduction in provision by ₹ 1.68 lakh through surrender in March 2018 was due to non filling up of vacant posts.

24- State Mission for Food Processing- Plan				
O	6,58.00			
		3,95.24	3,95.24	..
R	(-)2,62.76			

Reduction in provision by ₹ 2,62.76 lakh through reappropriation/surrender in March 2018 was due to less receipt of claims from beneficiaries.

27- Software Technology Park of India- Plan				
O	1,97.00			
		0.07	0.07	..
R	(-)1,96.93			

Reduction in provision by ₹ 1,96.93 lakh through surrender in March 2018 was due to less expenditure on purchase of machinery, equipment and articles.

- 103- Handloom Industries -
01- Development of Handloom Industries-

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Non-Plan					
O	25.02				
S	47.90	59.11	59.11		..
R	(-)13.81				

Reduction in provision by ₹ 13.81 lakh through reappropriation/surrender in March 2018 was due to less organisation of seminars partly offset by excess due to payment of interim relief and additional dearness allowance.

25- National Handloom Development Programme-
Centrally Sponsored Scheme
Plan

O	53.00				
R	(-)53.00	..	..		..

Entire provision of ₹ 53.00 lakh was reduced through surrender in March 2018 due to non receipt of claims from beneficiaries.

104- Handicraft Industries -
05- Survey of Handicrafts-
Non-Plan

O	8.98				
R	(-)4.08	4.90	4.90		..

Reduction in provision by ₹ 4.08 lakh through surrender in March 2018 was due to non filling up of vacant posts.

107- Sericulture Industries -
01- Development of Sericulture Industries-
Non-Plan

O	6,00.09				
R	(-)59.04	5,41.05	5,41.04		(-)0.01

Reduction in provision by ₹ 59.04 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

02- Development of Sericulture Industries under
Rashtriya Krishi Vikas Yojna -
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

	Plan				
(i)	O	1,01.00			
		
	R	(-1,01.00)			
	Plan				
(ii)	O	11.00			
		
	R	(-11.00)			

Entire provision of ₹ 1,12.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of claims from beneficiaries.

2852- Industries -

	80- General -				
	001- Direction and Administration -				
	01- Directorate-				
	Non-Plan				
	O	3,55.09			
			3,06.56	3,06.56	..
	R	(-48.53)			

Reduction in provision by ₹ 48.53 lakh through surrender in March 2018 was due to non filling up of vacant posts.

	102- Industrial Productivity -				
	01- Development of Industrial Areas and Promotion				
	Schemes-				
	Non-Plan				
	O	84.85			
			58.83	58.83	..
	R	(-26.02)			

Reduction in provision by ₹ 26.02 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

	Plan				
	O	1,00.00			
		
	R	(-1,00.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2018 due to non receipt of claims of compensations.

2853- Non-Ferrous Mining and Metallurgical Industries -

- 02- Regulation and Development of Mines -
102- Mineral Exploration -
01- Minerals Exploration Staff and other Activity-
Non-Plan

O	8,93.09			
S	1,96.50	9,94.75	9,94.73	(-)0.02
R	(-)94.84			

Reduction in provision by ₹ 94.84 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less organisation of seminars.

Plan				
O	21.00			
		7.81	7.81	..
R	(-)13.19			

Reduction in provision by ₹ 13.19 lakh through surrender in March 2018 was mainly due to less purchase of machinery, equipment and articles.

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

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

2851- Village and Small Industries -

- 102- Small Scale Industries -
19- Information Technology and e-Governance-
Plan

O	5,64.00			
		5,94.00	5,93.99	(-)0.01
R	30.00			

Augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2018 was mainly due to more engagement of outsourced staff, payment of interim relief and additional dearness allowance arrears partly offset by saving due to less repair of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 18-concl'd.

103-	Handloom Industries -				
25-	National Handloom Development Programme-				
	Plan				
	O	53.00			
			81.52	81.52	..
	R	28.52			

Augmentation in provision by ₹ 28.52 lakh through reappropriation in March 2018 was due to more receipt of cases for Grants-in-Aid from beneficiaries.

107-	Sericulture Industries -				
01-	Development of Sericulture Industries-				
	Plan				
	O	55.00			
			91.96	91.96	..
	R	36.96			

Augmentation in provision by ₹ 36.96 lakh through reappropriation/surrender in March 2018 was mainly due to more purchase of material and supply articles and more organisation of seminars.

03-	Assistance to Catalytic for Development Programme-				
	Plan				
	O	38.00			
			1,38.00	1,38.00	..
	R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2018 was due to more receipt of claims from beneficiaries.

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	7,29,59,61				
		8,30,46,63		7,74,91,54	(-)55,55,09
Supplementary	1,00,87,02				
Amount surrendered during the year (31 March 2018)					53,56,83
Capital Section					
Voted					
Original	9,75,00				
		10,75,00		6,49,07	(-)4,25,93
Supplementary	1,00,00				
Amount surrendered during the year (31 March 2018)					4,25,93

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 55,55.09 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,00,87.02 lakh obtained in March 2018 proved excessive.
- (ii) In view of the final saving of ₹ 4,25.93 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,00.00 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-				
01- <i>Welfare of Scheduled Castes -</i>				
001- Direction and Administration -				
01- Directorate- Plan				
O	2,60.00			
		20.36	20.36	..
R	(-)2,39.64			
Reduction in provision by ₹ 2,39.64 lakh through surrender in March 2018 was due to less purchase of office articles.				
02- District Staff- Non-Plan				
O	8,80.72			
		8,14.17	8,14.16	(-)0.01
R	(-)66.55			
Reduction in provision by ₹ 66.55 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less engagement of daily wagers and less receipt of medical reimbursement claims.				
03- <i>Welfare of Backward Classes -</i>				
102- Economic Development -				
01- Economic Development of Other Backward Class- Non-Plan				
O	10.51			
		0.84	0.84	..
R	(-)9.67			
Reduction in provision by ₹ 9.67 lakh through surrender in March 2018 was due to less touring by the staff.				
02- Welfare of Gujjar, Labbana, Gaddi's Welfare Board-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan				
O	15.00			
		0.24	0.24	..
R	(-)14.76			

Reduction in provision by ₹ 14.76 lakh through surrender in March 2018 was due to less organisation of meetings and less purchase of office articles.

80- <i>General -</i>				
190- Assistance to Public Sector and other Undertakings -				
01- Grant-in-Aid to Minority Development Corporation -				
Plan				
O	15.00			
S	8.07	8.07	8.07	..
R	(-)15.00			

Reduction in provision by ₹ 15.00 lakh through surrender in March 2018 was due to non filling up of vacant posts.

2235- Social Security and Welfare -

02- <i>Social Welfare -</i>				
101- Welfare of Handicapped -				
03- Upliftment of Handicapped-				
Plan				
O	2,75.00			
S	48.26	2,80.01	2,80.02	+0.01
R	(-)43.25			

Reduction in provision by ₹ 43.25 lakh through reappropriation/surrender in March 2018 was due to less entitlement of students for scholarship, less purchase of material articles, non filling up of vacant posts and less demand received from beneficiaries.

06- Dovetailing of Existing Multifarious Intervention and Additional Support for Disabled- Non-Plan				
O	5,00.00			
		86.35	86.35	..
R	(-)4,13.65			

Reduction in provision by ₹ 4,13.65 lakh through reappropriation/surrender in March 2018 was due to less receipt of claims under the scheme, less organisation of seminars and less demand received from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

102- Child Welfare -					
03- Children's Home -					
Non-Plan					
O	2,90.57				
S	1,72.23	3,76.92	3,76.93	+0.01	
R	(-)85.88				

Reduction in provision by ₹ 85.88 lakh through surrender in March 2018 was due to non filling up of vacant posts and less engagement of daily wagers.

05- Integrated Child Care Services-					
Plan					
O	14,02.00				
		12,27.28	12,27.27	(-)0.01	
R	(-)1,74.72				

Reduction in provision by ₹ 1,74.72 lakh through reappropriation in March 2018 was mainly due to non filling up of vacant posts, less organisation of seminars and less engagement of daily wagers partly offset by excess due to more purchase of material articles. Whereas Grant of ₹ 1,81,80.52 lakh was received from Government of India.

06- Upliftment of Children-					
Plan					
O	40.00				
S	5.00	35.72	35.72	..	
R	(-)9.28				

Reduction in provision by ₹ 9.28 lakh through reappropriation in March 2018 was due to less organisation of seminars.

11- Honorarium to Anganwari Workers/Helpers-					
Non-Plan					
O	15,65.56				
S	25,80.48	41,02.03	41,02.03	..	
R	(-)44.01				

Reduction in provision by ₹ 44.01 lakh through surrender in March 2018 was due to less expenditure on honorarium.

13- Beti Hai Anmol-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan					
O	9,59.00				
			8,98.20	8,98.20	..
R	(-)60.80				

Reduction in provision by ₹ 60.80 lakh through reappropriation in March 2018 was due to less organisation of seminars.

- 15- To Open Shelter in Urban and Semi Urban Areas and Existing Shishughars being run by Non Government Organisation under Integrated Child Protection Programme- Centrally Sponsored Scheme

Plan					
O	22,55.00				
			12,90.32	12,90.32	..
R	(-)9,64.68				

Reduction in provision by ₹ 9,64.68 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less receipt of demand for Grants-in-Aid from beneficiaries.

Plan					
O	2,50.00				
			97.50	97.50	..
R	(-)1,52.50				

Reduction in provision by ₹ 1,52.50 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts partly offset by excess due to more organisation of seminars.

- 20- Beti Bachao Beti Padhao- Centrally Sponsored Scheme

Plan					
O	81.00				
		
R	(-)81.00				

Entire provision of ₹ 81.00 lakh was reduced through surrendered in March 2018 due to non organisation of seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan				
O	9.00			
		2.00	2.00	..
R	(-)7.00			

Reduction in provision by ₹ 7.00 lakh through surrender in March 2018 was due to less organisation of seminars.

103- Women's Welfare -

01- State Homes-

Non-Plan

O	1,40.94			
		28.87	28.87	..
R	(-)1,12.07			

Reduction in provision by ₹ 1,12.07 lakh through surrender in March 2018 was mainly due to less demand of Grants-in-Aid from beneficiaries and non filling up of vacant posts.

Plan

O	85.00			
		33.17	33.17	..
R	(-)51.83			

Reduction in provision by ₹ 51.83 lakh through surrender in March 2018 was due to less purchase of miscellaneous items, materials and office articles.

07- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme

Plan

(i) O	10,74.00			
		2,52.20	2,52.20	..
R	(-)8,21.80			

Plan

(ii) O	1,20.00			
		28.02	28.02	..
R	(-)91.98			

Reduction in provision by ₹ 9,13.78 lakh through surrender in March 2018 in the above two cases was due to less purchase of material articles.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

09- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)- Centrally Sponsored Scheme Plan					
(i)	O	2,00.00			
			34.42	34.42	..
	R	(-)1,65.58			
Plan					
(ii)	O	20.00			
			3.82	3.82	..
	R	(-)16.18			
Reduction in provision by ₹ 1,81.76 lakh through surrender in March 2018 in the above two cases was due to less purchase of articles under the scheme.					
10- Indira Gandhi Matritva Sahyog Yojna- Centrally Sponsored Scheme Plan					
(i)	O	1,48.00			
		
	R	(-)1,48.00			
Plan					
(ii)	O	17.00			
		
	R	(-)17.00			
Entire provision of ₹ 1,65.00 lakh was reduced through reappropriation/surrender in March 2018 in the above two cases due to non organisation of seminars.					
13- State Resource Centre for Women- Centrally Sponsored Scheme Plan					
	O	1,00.00			
	S	37.69	37.69	37.69	..
	R	(-)1,00.00			
Reduction in provision by ₹ 1,00.00 lakh through surrender in March 2018 was due to less organisation of seminars.					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

14-	Grih Urja Dakshta Yojna- Non-Plan				
	O	4,00.00			
		
	R	(-4,00.00)			

Entire provision of ₹ 4,00.00 lakh was reduced through surrender in March 2018 due to non organisation of seminars.

15-	Mother Teresa Matri Ashray Sambal Yojna- Non-Plan				
(i)	O	61.75			
			33.43	33.43	..
	R	(-28.32)			
	Plan				
(ii)	O	8,00.00			
			6,33.21	6,33.21	..
	R	(-1,66.79)			

Reduction in provision by ₹ 1,95.11 lakh through surrender in March 2018 in the above two cases was due to less organisation of seminars.

16-	Mukhya Mantri Kishori Samagrah Vikas Yojna- Non-Plan				
	O	2,00.00			
		
	R	(-2,00.00)			

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2018 due to non organisation of seminars.

107-	Assistance to Voluntary Organisations -				
04-	Parivar Sahayata- Centrally Sponsored Scheme Plan				
(i)	O	4,50.00			
			3,21.20	3,21.20	..
	R	(-1,28.80)			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

05-	Kishori Shakti Yojna- Centrally Sponsored Scheme Plan				
(ii)	O	40.00			
			6.33	6.33	..
	R	(-)33.67			
	Plan				
(iii)	O	4.00			
			0.70	0.70	..
	R	(-)3.30			
08-	Grant to Other Voluntary Organisations under Scheduled Caste/Other Backward Classes and Minorities Affairs Department- Plan				
(iv)	O	50.00			
	S	76.68	1,06.27	1,06.27	..
	R	(-)20.41			
Reduction in provision by ₹ 1,86.18 lakh through reappropriation/surrender in March 2018 in the above four cases was due to less demand of Grants-in-Aid from beneficiaries.					
60-	<i>Other Social Security and Welfare Programmes-</i>				
102-	Pensions under Social Security Schemes -				
01-	Old Age Pension under Social Security Scheme- Centrally Sponsored Scheme Plan				
(i)	O	28,71.00			
			28,35.49	28,35.49	..
	R	(-)35.51			
	Non-Plan				
(ii)	O	1,49,78.00			
	S	23,80.88	1,71,09.07	1,71,09.07	..
	R	(-)2,49.81			

Reduction in provision by ₹ 2,85.32 lakh through reappropriation/surrender in March 2018 in the above two cases was due to less demand of Grants-in-Aid from beneficiaries and less organisation of seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

02-	Widow Pension under Social Security Scheme- Non-Plan				
(i)	O	1,00,67.00			
	S	2,42.14	1,01,43.57	1,01,43.57	..
	R	(-),65.57			
04-	Indira Gandhi National Disabled Pension Scheme- Non-Plan				
(ii)	O	32,95.00			
	S	5,15.53	37,66.28	37,66.28	..
	R	(-)44.25			

Reduction in provision by ₹ 2,09.82 lakh through surrender in March 2018 in the above two cases was due to less organisation of seminars.

06-	Transgender Pension under Social Security Scheme- Non-Plan				
	S	10.00			
			0.49	0.49	..
	R	(-)9.51			

Reduction in provision by ₹ 9.51 lakh through surrender in March 2018 was due to less receipt of demand under the scheme.

104-	Deposit Linked Insurance Scheme-Government Provident Fund -				
01-	Payment under Deposit Linked Insurance Scheme- Non-Plan				
	O	2,20.00	2,20.00	1,56.90	(-)63.10

Final saving of ₹ 63.10 lakh was due to receipt of less cases than anticipated.

200-	Other Programmes -				
12-	Ex-Gratia Payment to Families of Government Servants- Non-Plan				
	O	6,00.00	6,00.00	4,55.93	(-)1,44.07

Reasons for the final saving of ₹ 1,44.07 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

24- Life Insurance Cover to Safai Karamcharis and
Workers of Water Treatment Plants-
Non-Plan

O	50.00				
R	(-)50.00	..	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through surrender in March 2018 due to non organisation of seminars.

800- Other Expenditure -

06- Pensioners of Funds Reserve with Finance
Department-
Non-Plan

O	35,00.00				
S	5,61.86	..	..	..	..
R	(-)40,61.86				

Entire provision of ₹ 40,61.86 lakh was reduced through reappropriation/surrender in March 2018 due to non receipt of medical reimbursement claims. The process of keeping budget provision under the scheme and thereafter reappropriated/surrendered to various schemes without approval of Legislature is being done since 2012-13.

82- Pensioners of Urban Development Department-
Non-Plan

(i) O	8.68				
		1.71	1.71	..	..
R	(-)6.97				

90- Pensioners of Health Safety and Regulation-
Non-Plan

(ii) O	5.77				
		2.34	2.34	..	..
R	(-)3.43				

Reduction in provision by ₹ 10.40 lakh through surrender in March 2018 in the above two cases was due to less receipt of medical reimbursement claims.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages-*

101- Special Nutrition Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

05- Nutrition Scheme - Centrally Sponsored Scheme Plan				
O	40,28.00			
S	8,18.22	43,46.41	43,46.41	..
R	(-)4,99.81			

Reduction in provision by ₹ 4,99.81 lakh through surrender in March 2018 was due to less purchase of material and articles.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2235- Social Security and Welfare -			
02- Social Welfare -			
101- Welfare of Handicapped -			
03- Upliftment of Handicapped- Non-Plan			
O	1,19.53		
		1,95.25	1,95.34
R	75.72		+0.09

Augmentation in provision by ₹ 75.72 lakh through reappropriation in March 2018 was due to more receipt of demand of Grants-in-Aid from beneficiaries.

102- Child Welfare -				
05- Integrated Child Care Services- Centrally Sponsored Scheme Plan				
O	1,26,24.00			
		1,30,75.54	1,30,75.54	..
R	4,51.54			

Augmentation in provision by ₹ 4,51.54 lakh through reappropriation in March 2018 was due to more receipt of rent, rate and taxes bills and more purchase of material partly offset by saving due to less purchase of miscellaneous items, less engagement of daily wagers, non filling up of vacant posts, less payment of honorarium and less receipt of demand for Grants-in-Aid from beneficiaries. Whereas Grant of ₹ 1,81,80.52 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

103-	Women Welfare -				
17-	Mukhya Mantri Kanyadan Yojna- Plan				
(i)	O	4,21.00			
			4,92.64	4,92.64	..
	R	71.64			
19-	Pradhan Mantri Matri Vandana Yojna- Centrally Sponsored Scheme Plan				
(ii)	S	1,70.04			
			2,34.04	2,34.04	..
	R	64.00			

Augmentation in provision by ₹ 1,35.64 lakh through reappropriation in March 2018 in the above two cases was due to more organisation of seminars.

107-	Assistance to Voluntary Organisations -				
02-	Other Voluntary Organisation- Plan				
	O	5,02.00			
	S	5,05.29	10,27.50	10,27.50	..
	R	20.21			

Augmentation in provision by ₹ 20.21 lakh through reappropriation in March 2018 was due to payment of interim relief and additional dearness allowance arrears.

200-	Other Programmes -				
01-	Skill Upgradation with Job Outsourcing Guarantee- Plan				
	O	5.00			
			2,41.00	2,41.00	..
	R	2,36.00			

Augmentation in provision by ₹ 2,36.00 lakh through reappropriation in March 2018 was due to more entitlement of students for scholarship.

60-	<i>Other Social Security and Welfare Programmes -</i>				
800-	Other Expenditure -				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

03-	Pensioners of Irrigation and Public Works Department- Non-Plan				
(i)	O	2,33.45			
			4,66.52	4,66.41	(-)0.11
	R	2,33.07			
04-	Pensioners of Economics and Statistic Department- Non-Plan				
(ii)	O	13.34			
	S	5.00	24.70	24.70	..
	R	6.36			
05-	Pensioners of Treasury and Accounts Department- Non-Plan				
(iii)	O	33.34			
			1,13.29	1,13.09	(-)0.20
	R	79.95			
07-	Pensioners of Fisheries Department- Non-Plan				
(iv)	O	6.67			
			18.66	18.66	..
	R	11.99			
09-	Pensioners of Social Justice and Empowerment- Non-Plan				
(v)	O	11.34			
			27.24	27.12	(-)0.12
	R	15.90			
10-	Pensioners of Town and Country Planning Department- Non-Plan				
(vi)	O	4.66			
	S	1.00	10.13	10.07	(-)0.06
	R	4.47			
11-	Pensioners of Technical Education Department-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Non-Plan				
(vii)	O	29.35			
	S	5.56	67.98	67.98	..
	R	33.07			
12-	Pensioners of Agriculture Department- Non-Plan				
(viii)	O	80.04			
			2,64.86	2,64.85	(-)0.01
	R	1,84.82			
13-	Pensioners of Printing and Stationary Department- Non-Plan				
(ix)	O	9.33			
	S	10.00	26.32	26.32	..
	R	6.99			
14-	Pensioners of Horticulture Department- Non-Plan				
(x)	O	24.01			
			1,39.32	1,39.32	..
	R	1,15.31			
15-	Pensioners of Animal Husbandry Department- Non-Plan				
(xi)	O	80.04			
	S	45.00	1,64.70	1,64.70	..
	R	39.66			
16-	Pensioners of Industry Department- Non-Plan				
(xii)	O	21.34			
			1,28.08	1,28.08	..
	R	1,06.74			
18-	Pensioners of Transport Department- Non-Plan				
(xiii)	O	46.68			
	S	60.00	1,53.74	1,53.74	..
	R	47.06			
19-	Pensioners of Consumer Redressal Form-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Non-Plan				
(xiv)	O	0.14			
	S	0.50	3.44	3.44	..
	R	2.80			
	20- Pensioners of Prison Department- Non-Plan				
(xv)	O	8.01			
			16.01	16.01	..
	R	8.00			
	21- Pensioners of Home Guard Department- Non-Plan				
(xvi)	O	10.67			
			30.66	30.66	..
	R	19.99			
	22- Pensioners of Sainik Welfare Department Hamirpur- Non-Plan				
(xvii)	O	0.67			
			1.85	1.85	..
	R	1.18			
	23- Pensioners of Public Relation Department- Non-Plan				
(xviii)	O	20.01			
	S	6.00	38.00	38.00	..
	R	11.99			
	24- Pensioners of Himachal Institute of Public Administration- Non-Plan				
(xix)	O	1.33			
	S	1.50	6.83	6.83	..
	R	4.00			
	26- Pensioners of Rural Development Department- Non-Plan				
(xx)	O	60.03			
	S	30.00	1,12.06	1,10.07	(-)-1.99
	R	22.03			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

27-	Pensioners of Secretariat Administration				
	Department-				
	Non-Plan				
(xxi)	O	1,33.40			
	S	35.00	2,28.40	2,28.36	(-)0.04
	R	60.00			
28-	Pensioners of Resident Commissioner New Delhi-				
	Non-Plan				
(xxii)	O	2.00			
			7.42	7.35	(-)0.07
	R	5.42			
29-	Pensioners of Panchayati Raj Department-				
	Non-Plan				
(xxiii)	O	26.67			
			40.88	39.65	(-)1.23
	R	14.21			
30-	Pensioners of Language Art and Culture				
	Department-				
	Non-Plan				
(xxiv)	O	2.13			
	S	7.00	14.38	14.38	..
	R	5.25			
31-	Pensioners of Police Department-				
	Non-Plan				
(xxv)	O	2,00.10			
	S	7.20	4,83.50	4,83.50	..
	R	2,76.20			
33-	Pensioners of Secondary Education Department-				
	Non-Plan				
(xxvi)	O	5,00.26			
			9,26.30	9,26.29	(-)0.01
	R	4,26.04			
34-	Pensioners of Ayurveda Department-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Non-Plan				
(xxvii)	O	26.67			
			89.66	89.63	(-)0.03
	R	62.99			
35-	Pensioners of Health Department- Non-Plan				
(xxviii)	O	2,34.34			
			4,39.26	4,39.23	(-)0.03
	R	2,04.92			
36-	Pensioners of Election Department- Non-Plan				
(xxix)	O	4.40			
			10.34	10.34	..
	R	5.94			
37-	Pensioners of Governor's Secretariat- Non-Plan				
(xxx)	O	4.66			
	S	1.50	8.90	8.89	(-)0.01
	R	2.74			
38-	Pensioners of High Court and Subordinate Courts- Non-Plan				
(xxxix)	O	60.03			
			1,05.02	1,05.02	..
	R	44.99			
39-	Pensioners of Public Service Commission- Non-Plan				
(xxxix)	O	5.33			
	S	4.00	16.33	16.33	..
	R	7.00			
40-	Pensioners of Land Record Department- Non-Plan				
(xxxix)	O	47.35			
	S	20.24	1,05.61	1,05.60	(-)0.01
	R	38.02			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

42-	Pensioners of Labour and Employment				
	Department-				
	Non-Plan				
(xxxiv)	O	17.34			
	S	24.60	56.84	56.84	..
	R	14.90			
43-	Pensioners of Local Audit Department-				
	Non-Plan				
(xxxv)	O	1.33			
	S	2.00	7.33	7.33	..
	R	4.00			
44-	Pensioners of Consolidation of Holdings-				
	Non-Plan				
(xxxvi)	O	9.33			
	S	8.97	28.65	28.65	..
	R	10.35			
46-	Pensioners of Settlement Officers, Kangra at				
	Dharamshala-				
	Non-Plan				
(xxxvii)	O	6.67			
	S	5.11	18.97	18.97	..
	R	7.19			
47-	Pensioners of Fire Services Department-				
	Non-Plan				
(xxxviii)	O	3.99			
	S	12.00	34.96	34.96	..
	R	18.97			
48-	Pensioners of Prosecution Department-				
	Non-Plan				
(xxxix)	O	14.66			
			32.66	32.66	..
	R	18.00			
49-	Pensioners of Excise and Taxation Department-				
	Non-Plan				
(xL)	O	26.67			
			50.44	50.44	..
	R	23.77			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

50-	Pensioners of Co-Operation Department- Non-Plan				
(xLi)	O	46.68			
			94.89	94.89	..
	R	48.21			
51-	Pensioners of Medical Education- Non-Plan				
(xLii)	O	41.35			
	S	70.00	1,59.63	1,59.55	(-)0.08
	R	48.28			
53-	Pensioners of Hospitality Organisation- Non-Plan				
(xLiii)	O	2.00			
			5.00	5.00	..
	R	3.00			
60-	Pensioners of Advocate General- Non-Plan				
(xLiv)	O	1.33			
	S	2.00	6.33	6.33	..
	R	3.00			
62-	Pensioners of Sports and Youth Services- Non-Plan				
(xLv)	O	1.07			
	S	0.60	3.65	3.65	..
	R	1.98			
63-	Pensioners of Tribal Development- Non-Plan				
(xLvi)	O	0.26			
			2.41	2.41	..
	R	2.15			
65-	Pensioners of Settlement Officer, Shimla- Non-Plan				
(xLvii)	O	6.67			
	S	8.00	26.22	26.22	..
	R	11.55			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

67-	Pensioners of Planning Department- Non-Plan				
(xLviii)	O	1.33			
	R	4.98	6.31	6.26	(-)0.05
69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non-Plan				
(xLix)	O	16.00			
	R	28.50	44.50	44.50	..
73-	Pensioners of Elementary Education- Non-Plan				
(L)	O	4,40.22			
	S	2,93.69	13,55.38	13,55.29	(-)0.09
	R	6,21.47			
78-	Pensioners of Public Works Department- Non-Plan				
(Li)	O	2,40.12			
	R	7,07.19	9,47.31	9,47.28	(-)0.03
81-	Pensioners of Judicial Academy- Non-Plan				
(Lii)	O	0.67			
	R	7.87	8.54	8.54	..
83-	Pensioners of Revenue Department- Non-Plan				
(Liii)	O	85.11			
	S	25.63	2,20.89	2,20.84	(-)0.05
	R	1,10.15			
86-	Pensioners of Women and Child Development Department- Non-Plan				
(Liv)	O	6.67			
	S	18.00	44.84	44.84	..
	R	20.17			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

88-	Pensioners of Staff Selection Board-				
	Non-Plan				
(Lv)	O	0.18		2.95	2.95
	R	2.77			..

Augmentation in provision by ₹ 38,27.55 lakh through reappropriation in March 2018 in the above fifty five cases was due to more receipt of medical reimbursement claims.

94-	Pensioners of Directorate of Forensic Science-				
	Non-Plan				
	R	0.04		0.04	0.04
					..

Augmentation without provision by ₹ 0.04 lakh through reappropriation in March 2018 was due to more receipt of medical reimbursement claims. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Budget manual of Himachal Pradesh Government.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 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	92.00			
	R	(-)92.00			..

Entire provision of ₹ 92.00 lakh was reduced through surrender in March 2018 due to non investment under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

80-	<i>General -</i>				
800-	Other Expenditure -				
01-	Construction of Buildings- Plan				
(i)	O	1,00.00			
			46.85	46.85	..
	R	(-)53.15			
03-	Construction of Other Backward Class Boys/ Girls Hostels- Centrally Sponsored Scheme Plan				
(ii)	O	70.00			
		
	R	(-)70.00			
	Plan				
(iii)	O	1.00			
		
	R	(-)1.00			
4235-	Capital Outlay on Social Security and Welfare -				
02-	<i>Social Welfare -</i>				
102-	Child Welfare -				
03-	Residential Institution for Mentally Challenged Children- Non-Plan				
(iv)	O	1,00.00			
		
	R	(-)1,00.00			
Entire provision of ₹ 2,24.15 lakh was reduced through surrender in March 2018 in the above four cases was due to non execution of works.					
190-	Investments in Public Sector and Other Undertaking -				
02-	Women Development Corporation- Plan				
	O	1,41.00			
			1,09.00	1,09.00	..
	R	(-)32.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19-concl.

Reduction in provision by ₹ 32.00 lakh through surrender in March 2018 was due to less investment under the scheme.

800-	Other Expenditure -				
01-	Construction of Building- Centrally Sponsored Scheme Plan				
O	2,43.00		1,73.90	1,73.90	..
R	(-)69.10				

Reduction in provision by ₹ 69.10 lakh through surrender in March 2018 was due to less execution of works.

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes and other Backward Classes
and Minorities-**

01-	<i>Welfare of Schedule Castes -</i>				
190-	Loans to Public Sector and Other Undertakings -				
01-	Interest Free Loan to Children of Integrated Rural Development Programme Families for Higher Studies- Plan				
O	1.00		..	..	..
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2018 due to non payment of loan.

GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	12,93,33,77			
		13,25,21,91	9,22,28,69	(-4,02,93,22)
Supplementary	31,88,14			
Amount surrendered during the year (31 March 2018)				4,02,96,46
Charged				
Original	..			
		24,41	24,40	(-1)
Supplementary	24,41			
Amount surrendered during the year (31 March 2018)				1
Capital Section				
Voted				
Original	2,39,00			
		2,65,17	2,65,17	..
Supplementary	26,17			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,02,93.22 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 31,88.14 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 4,02,96.46 lakh proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Revenue Section

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

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

2216- Housing -

03- Rural Housing -

102- Provision of House Site to the Landless -

01- Indira Awas Yojna-

Centrally Sponsored Scheme
Plan-

O 32,10.00

15,29.32 15,29.32 ..

R (-)16,80.68

Reduction in provision by ₹ 16,80.68 lakh through surrender in March 2018 was mainly due to less expenditure under the scheme.

2230- Labour, Employment and Skill Development-

03- Training -

003- Training of Craftsmen and Supervisors -

01- Tailoring Centre in Himachal Pradesh-
Non-Plan

O 1,58.02

S 0.14

90.82 90.91 +0.09

R (-)67.34

Reduction in provision by ₹ 67.34 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2501- Special Programmes for Rural Development -

06- Self Employment Programmes -

101- Swarnjayanti Gram Swarozgar Yojna -

05- National Rural Livelihood Mission Scheme-
Centrally Sponsored Scheme
Plan

(i) O 5,92.00

3,74.40 3,74.40 ..

R (-)2,17.60

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(ii)	Plan				
	O	66.00			
			41.60	41.60	..
	R	(-)24.40			

Reduction in provision by ₹ 2,42.00 lakh through surrender in March 2018 in the above two cases was mainly due to less expenditure under schemes. Whereas grant of ₹ 8,95.74 lakh shown at Sr. No. (i) was received from Government of India.

07- Deen Dyal Upadhaya Gramin Kaushal Yojna -
Centrally Sponsored Scheme

	Plan				
	O	34,87.00			
		
	R	(-)34,87.00			

Entire provision of ₹ 34,87.00 lakh was reduced through surrender in March 2018 due to nil expenditure under the scheme.

	Plan				
	O	3,27.30			
			7.11	7.11	..
	R	(-)3,20.19			

Substantial reduction in provision by ₹ 3,20.19 lakh through surrender in March 2018 was due to less expenditure under the scheme.

09- Mukhya Mantri Rural Livelihood Scheme-
Non-Plan

	O	10,00.00			
		
	R	(-)10,00.00			

Entire provision of ₹ 10,00.00 lakh was reduced through surrender in March 2018 due to non expenditure under the scheme.

800- Other Expenditure -

06- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme

(i)	Plan				
	O	29,61.00			
			19,14.00	19,14.00	..
	R	(-)10,47.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

	Plan				
(ii)	O	3,29.00			
			2,12.67	2,12.67	..
	R	(-)1,16.33			
08-	Mukhya Mantri Rural Road Repair Scheme- Non-Plan				
(iii)	O	20,00.00			
			17,95.20	17,95.20	..
	R	(-)2,04.80			
2505-	Rural Employment -				
	<i>01- National Programmes -</i>				
	<i>702- Jawahar Gram Samridhi Yojna -</i>				
	<i>06- Mahatma Gandhi National Rural Employment Guarantee Scheme -</i>				
	Plan				
(iv)	O	42,78.00			
			15,60.36	15,60.36	..
	R	(-)27,17.64			
	<i>02- Rural Employment Guarantee Scheme -</i>				
	<i>101- National Rural Employment Guarantee Scheme -</i>				
	<i>01- Mahatma Gandhi National Rural Employment Guarantee Scheme -</i>				
	Centrally Sponsored Scheme				
	Plan				
(v)	O	3,84,99.00			
			1,52,04.47	1,52,04.47	..
	R	(-)2,32,94.53			
Substantial reduction in provision by ₹ 2,73,80.30 lakh through surrender in March 2018 in the above five cases was due to less expenditure under the schemes. Whereas grant of ₹ 19,14.00 lakh shown at sr. no. (i) and ₹ 1,52,04.47 lakh shown at sr. no. (v) was received from Government of India.					
03-	Material for Conversion for Kacha Water Tanks to Poly Lined/Pucca Tanks- Non-Plan				
	O	2,00.00			
		
	R	(-)2,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in the March 2018 due to nil expenditure under the scheme.

2515- Other Rural Development Programmes -

003- Training -

03- Imparting Training to the Elected
Representatives of Panchayati Raj Institutions-
Centrally Sponsored Scheme
Plan

(i)	O	1,58.00			
	R	(-)1,58.00	..	..	..
	Plan				
(ii)	O	39.00			
	R	(-)39.00	..	..	..

Entire provision of ₹ 1,97.00 lakh was reduced through surrender in March 2018 in the above two cases was due to nil expenditure under the scheme.

101- Panchayati Raj -

01- Panchayat Raj Department-
Non-Plan

O	21,03.42			
S	1,11.32	21,59.06	21,60.29	+1.23
R	(-)55.68			

Reduction in provision by ₹ 55.68 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

102- Community Development -

01- Department of Rural Integrated Development-
Non-Plan

O	89,83.30			
S	21.95	78,96.61	78,98.69	+2.08
R	(-)11,08.64			

Reduction in provision by ₹ 11,08.64 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims, less touring by the staff and less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

10- Construction of Rural Latrines- Centrally Sponsored Scheme Plan				
O	29,61.00		13,26.00	13,26.00
R	(-)16,35.00			..

Reduction in provision by ₹ 16,35.00 lakh through reappropriation/surrender in March 2018 was due to less expenditure under the scheme.

Plan				
O	3,29.00		..	..
R	(-)3,29.00		..	..

Entire provision of ₹ 3,29.00 lakh was reduced through surrender in March 2018 due to nil expenditure under the scheme.

18- Matching Incentive Grant to Mahila Mandal - Non-Plan				
O	56.00		..	..
R	(-)56.00		..	..

Entire provision of ₹ 56.00 lakh was reduced through reappropriation in March 2018 due to nil expenditure under the scheme.

198- Assistance to Gram Panchayats - 03- Grants to Gram Panchayats under 14th Finance Commission- Non-Plan				
O	3,52,76.00		3,12,60.00	3,12,60.00
R	(-)40,16.00			..

Reduction in provision by ₹ 40,16.00 lakh through surrender in March 2018 was due to less receipt of Grant-in-Aid from Government of India.

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

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

2501- Special Programmes for Rural Development -

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl.

06- <i>Self Employment Programmes -</i>					
101- Swarnjayanti Gram Swarozgar Yojna -					
03- District Rural Development Agencies- Centrally Sponsored Scheme Plan					
(i)	O	1,19.00			
	S	4,15.09	7,72.08	7,72.08	..
	R	2,37.99			
08- Shyama Prashad Mukherjee Rubran Mission- Centrally Sponsored Scheme Plan					
(ii)	O	1.00			
	S	13,19.00	25,35.00	25,35.00	..
	R	12,15.00			
2515- Other Rural Development Programmes -					
102- Community Development -					
20- State Reward under Sanitation Scheme- Non-Plan					
(iii)	O	14.00			
			70.00	70.00	..
	R	56.00			

Augmentation in provision by ₹ 15,08.99 lakh through reappropriation in March 2018 in the above three cases was due to more expenditure under the schemes. Whereas grant of ₹ 1,05.00 lakh shown at sr. no. (ii) was received from Government of India.

APPROPRIATION ACCOUNTS

GRANT NO. 21 - CO-OPERATION

(HEADS 2059-PUBLIC WORKS, 2425-CO-OPERATION AND 6425-LOANS FOR CO-OPERATION)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	29,62,81			
		31,57,26	28,03,19	(-)3,54,07
Supplementary	1,94,45			
Amount surrendered during the year (31 March 2018)				3,57,00
Capital Section				
Voted				
Original	..			
		56,32,51	56,32,51	..
Supplementary	56,32,51			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,54.07 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,94.45 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

- (ii) 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 -

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

02- District Staff- Non-Plan				
O	18,12.25			
S	3.96	15,79.07	15,80.79	+1.72
R	(-),2,37.14			

Reduction in provision by ₹ 2,37.14 lakh through surrender in March 2018 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by the staff.

101- Audit of Co-Operatives - 01- Audit Staff- Non-Plan				
O	6,88.78			
		5,86.67	5,87.89	+1.22
R	(-),1,02.11			

Reduction in provision by ₹ 1,02.11 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less touring by the staff, less receipt of medical reimbursement claims, telephone, water and electricity bills.

109- Agriculture Credit Stabilisation Fund- 01- Expenditure on Integrated Cooperative Development Projects- Plan				
O	2.00			
	
R	(-),2.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS

GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES AND 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	2,39,70,03			
		2,94,85,33	2,40,13,64	(-)54,71,69
Supplementary	55,15,30			
Amount surrendered during the year (31 March 2018)				54,71,64
Capital Section				
Voted				
Original	1,97,00			
		1,97,00	1,97,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 54,71.69 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 55,15.30 lakh obtained in March 2018 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) | | | |

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages-*

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

101- Special Nutrition Programmes -

06- Annapurna Scheme-

Centrally Sponsored Scheme
Plan

O 30.00

..

R (-)30.00

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2018 due to non allocation of food grains by the Centre Government.

2408- Food Storage and Warehousing -

01- Food -

001- Direction and Administration -

02- Staff of District Forum-

Non-Plan

O 5,37.60

S 2.18

5,20.01 5,20.01 ..

R (-)19.77

Reduction in provision by ₹ 19.77 lakh through surrender in March 2018 was due to non filling up of vacant posts.

102- Food Subsidies-

11- Procurement of Pulses, Wheat, Rice, Oils and

Iodized Salt on Subsidies-

Non-Plan

O 2,20,00.00

1,41,55.08 1,41,55.08 ..

R (-)78,44.92

Reduction in provision by ₹ 78,44.92 lakh through reappropriation/surrender in March 2018 was due to less sale of subsidized items in fair price shops.

3475- Other General Economic Services -

106- Regulation of Weights and Measures -

01- Weights and Measures Organisation-

Non-Plan

O 2,84.03

S 17.29

2,59.10 2,59.10 ..

R (-)42.22

APPROPRIATION ACCOUNTS
GRANT NO. 22-concl.

Reduction in provision by ₹ 42.22 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less touring by the staff and less receipt of medical reimbursement claims.

(iii) Above saving was partly 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 -			
12- Procurement of Sugar-			
Non-Plan			
S	0.01		
		24,93.68	24,93.68
R	24,93.67		..

Substantial augmentation in provision by ₹ 24,93.67 lakh through reappropriation in March 2018 was due to more reimbursement of sugar subsidy to Himachal Pradesh State Civil Supply Corporation.

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	4,99,14,93		
	5,01,87,25	3,70,68,76	(-)1,31,18,49
Supplementary	2,72,32		
Amount surrendered during the year (31 March 2018)			91,70,87
Capital Section			
Voted			
Original	4,10,10,01		
	6,39,95,29	3,87,88,88	(-)2,52,06,41
Supplementary	2,29,85,28		
Amount surrendered during the year (31 March 2018)			2,62,59,15

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,31,18.49 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,72.32 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 91,70.87 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 2,52,06.41 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,29,85.28 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 2,62,59.15 lakh proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2801- Power -				
01- <i>Hydel Generation -</i>				
101- Purchase of Power -				
01- Satluj Jal Vidyut Nigam Limited- Non-Plan				
O	40,00.00	40,00.00	..	(-)40,00.00
Entire provision of ₹ 40,00.00 lakh was remained unutilized; reasons for which were awaited (July 2018).				
80- <i>General -</i>				
001- Direction and Administration -				
01- Directorate of Energy- Non-Plan				
O	5,28.29			
S	28.17	4,58.42	4,58.26	(-)0.16
R	(-)98.04			
Reduction in provision by ₹ 98.04 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on repair of vehicles.				
07- Subsidy on account of Tariff Roll Back- Non-Plan				
O	4,50,00.00			
		3,60,00.00	3,60,00.00	..
R	(-)90,00.00			
Reduction in provision by ₹ 90,00.00 lakh through surrender in March 2018 was due to less receipt of demand from beneficiaries under the scheme.				
800- Other Expenditure -				
03- Expenditure on Payment of Arbitration Fee- Non-Plan				
O	6.65			
		..	2.55	+2.55
R	(-)6.65			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

In view of the final expenditure of ₹ 2.55 lakh without provision entire provision of ₹ 6.65 lakh was reduced through surrender in March 2018 due to no expenditure under the scheme proved unrealistic. Reasons for incurring expenditure of ₹ 2.55 lakh were awaited (July 2018).

2810- New and Renewable Energy -

60- Others -				
600- Other Sources of Energy -				
01- Mini Micro Hydel Projects- Plan				
S	21.25	21.25	..	(-)21.25

Entire provision of ₹ 21.25 lakh obtained through supplementary grant was remained unutilized; Reasons for which were awaited (July 2018). Sub-Major head 60-Others and Minor head 600- Other sources of Energy under Major Head 2810- New and Renewable Energy are not appearing in the list of Major and Minor head, which were wrongly operated.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2801- Power -			
80- General -			
800- Other Expenditure -			
02- State Electricity Regulatory Commission- Non-Plan			
O	90.00	40.00	90.00 +50.00
R	(-)50.00		

In view of the final excess of ₹ 50.00 lakh the reduction in provision by ₹ 50.00 lakh through surrender in March 2018 was due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ₹ 50.00 lakh were awaited (July 2018).

2810- New and Renewable Energy -

60- Others -				
600- Other Sources of Energy -				
01- Mini Micro Hydel Projects- Non-Plan				
O	0.01	..	21.25	+21.25
R	(-)0.01			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Reasons for incurring expenditure of ₹ 21.25 lakh without provision were awaited (July 2018). Sub-Major head 60-Others and Minor head 600- Other sources of Energy under Major Head 2810- New and Renewable Energy are not appearing in the list of Major and Minor head, which were wrongly operated.

Capital Section

(v)	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
4801- Capital Outlay on Power Projects -				
01- <i>Hydel Generation -</i>				
190- Investments in Public Sector and Other Undertakings -				
06- Equity Contribution to Himachal Pradesh Power Corporation- Plan				
(i)	O	91,70.00		
			68,83.50	68,83.50
	R	(-)22,86.50		..
07- Equity Contribution to Himachal Pradesh Transmission Corporation Limited- Plan				
(ii)	O	20,49.00		
			8,20.00	8,20.00
	R	(-)12,29.00		..
Reduction in provision by ₹ 35,15.50 lakh through surrender in March 2018 in above two cases was mainly due to less investment under the scheme.				
09- Equity Contribution to Himachal Pradesh State Electricity Board Limited- Plan				
(i)	O	32,73.00		
		
	R	(-)32,73.00		..
6801- Loans for Power Projects -				
190- Loans to Public Sector and Other Undertakings -				
01- Loan to Himachal Pradesh Power Corporation-				

APPROPRIATION ACCOUNTS
GRANT NO. 23- conclud.

(ii)	Plan				
	O	1,82,39.00			
	R	(-),82,39.00			

Entire provision of ₹ 2,15,12.00 lakh was reduced through surrender in March 2018 in the above two cases mainly due to non payment of loans.

02- Loan to Himachal Pradesh Power Transmission Corporation Limited-
Plan

O	82,79.00			
S	1,35,00.00	2,05,47.35	2,05,47.35	
R	(-),12,31.65			

Reduction in provision by ₹ 12,31.65 lakh through surrender in March 2018 was due to less payment of loans.

(vi) Above saving was partly 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- Non-Plan				
O	0.01			
		89,85.29	1,00,38.03	+10,52.74
S	89,85.28			

Reasons for the final substantial excess of ₹ 10,52.74 lakh were awaited (July 2018).

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	26,28,74				
		31,51,67		28,70,19	(-)2,81,48
Supplementary	5,22,93				
Amount surrendered during the year (31 March 2018)					
					2,81,49

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,81.48 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 5,22.93 lakh obtained in March 2018 proved excessive.

Revenue Section

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

Head		Total grant		Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -					
103- Government Presses -					
01- Himachal Pradesh Government Presses- Non-Plan					
O	16,96.95				
S	1,93.30		16,36.58	16,36.58	..
R	(-)2,53.67				

Reduction in provision by ₹ 2,53.67 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	2,28,52,52				
		3,19,70,25		3,17,60,12	(-)2,10,13
Supplementary	91,17,73				
Amount surrendered during the year (31 March 2018)					2,10,08
Capital Section					
Voted					
Original	44,89,00				
		50,79,00		50,76,00	(-)3,00
Supplementary	5,90,00				
Amount surrendered during the year (31 March 2018)					3,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,10.13 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 91,17.73 lakh obtained in March 2018 proved excessive.

Revenue Section

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

2041- Taxes on Vehicles -

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

01- Headquarters and Field Staff- Non-Plan				
O	3,37.39			
S	0.07	2,76.92	2,76.88	(-)0.04
R	(-)60.54			

Reduction in provision by ₹ 60.54 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

101- Personal Accident Insurance Scheme for Poor
Families -

04- Payment of Ex-Gratia Grant to Passengers-
Non-Plan

O	66.70			
		24.50	24.50	..
R	(-)42.20			

Reduction in provision by ₹ 42.20 lakh through surrender in March 2018 was due to less receipt of claims for ex-gratia grant to passengers.

3055- Road Transport -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	9,39.47			
S	1,17.66	9,50.96	9,50.95	(-)0.01
R	(-)1,06.17			

Reduction in provision by ₹ 1,06.17 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less touring by the staff, less expenditure on outsourced services and less receipt of medical reimbursement claims.

Capital Section

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

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

5055- Capital Outlay on Road Transport -

050- Lands and Buildings -

APPROPRIATION ACCOUNTS
GRANT NO. 25- conclud.

01- Construction of Bus Stands- Plan				
O	6,58.00			
		12,48.00	6,58.00	(-)5,90.00
S	5,90.00			

In view of final saving of ₹ 5,90.00 lakh, the supplementary grant of ₹ 5,90.00 lakh obtained in March 2018 proved unnecessary; Reasons for which were awaited (July 2018).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5055- Capital Outlay on Road Transport -			
050- Lands and Buildings -			
01- Construction of Bus Stands- Non-Plan			
O	2,00.00	7,90.00	+5,90.00

Reasons for the final excess of ₹ 5,90.00 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS

GRANT NO. 26 - TOURISM AND CIVIL AVIATION

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL OUTLAY ON CIVIL AVIATION AND 5452-CAPITAL OUTLAY ON TOURISM)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	71,62,08				
			1,21,83,47	1,20,98,70	(-)84,77
Supplementary	50,21,39				
Amount surrendered during the year (31 March 2018)					84,31
Capital Section					
Voted					
Original	4,50,00				
			6,05,79	6,05,79	..
Supplementary	1,55,79				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 84.77 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 50,21.39 lakh obtained in March 2018 proved excessive.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | | Total grant | Actual expenditure
(₹ in lakhs) | Excess (+)
Saving (-) |
|-------------------------------------|--|-------------|-------------------------------------|--------------------------|
| 3452- Tourism - | | | | |
| 80- General - | | | | |
| 001- Direction and Administration - | | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 26-contd.

01- Directorate- Non-Plan				
O	2,02.06			
S	4.05	1,58.80	1,58.79	(-)0.01
R	(-)47.31			

Reduction in provision by ₹ 47.31 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

Plan

O	17.00			
		7.00	7.00	..
R	(-)10.00			

Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2018 was due to less payment of fees to lawyers.

02- Field Staff- Non-Plan				
O	3,82.49			
S	17.35	3,62.06	3,61.61	(-)0.45
R	(-)37.78			

Reduction in provision by ₹ 37.78 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of electricity, water and telephone bills.

800- Other Expenditure - 08- Incentive for Tourism Infrastructure- Plan				
O	15.00			
		5.00	5.00	..
R	(-)10.00			

Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2018 was due to less purchase of miscellaneous articles.

APPROPRIATION ACCOUNTS
GRANT NO. 26-concl.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
3452- Tourism -			
80- <i>General -</i>			
104- Promotion and Publicity -			
04- Fair, Festivals and Publicity- Plan			
O	8,50.00		
		8,70.00	
R	20.00	8,70.00	..

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2018 was due to more expenditure on the fairs, festivals and publicity activities.

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, EMPLOYMENT AND SKILL DEVELOPMENT, 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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	3,96,23,85				
		4,05,53,03		2,06,26,45	(-)1,99,26,58
Supplementary	9,29,18				
Amount surrendered during the year (31 March 2018)					
					1,99,26,57
Capital Section					
Voted					
Original	70,87,01				
		73,52,01		67,17,00	(-)6,35,01
Supplementary	2,65,00				
Amount surrendered during the year (31 March 2018)					
					6,35,01

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,99,26.58 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 9,29.18 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.
- (ii) In view of the final saving of ₹ 6,35.01 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,65.00 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2203- Technical Education -			
105- Polytechnics -			
01- Government Polytechnics- Non-Plan			
O	31,52.19		
		30,62.96	30,62.96
R	(-)89.23		..
Reduction in provision by ₹ 89.23 lakh through reappropriation/surrender in March 2018 was due to less engagement of faculty in various Government Polytechnic Colleges and Institutes, less purchase of machinery, equipment and less entitlement of students for scholarship.			
04- Upgradation of existing Government Polytechnics- Centrally Sponsored Scheme Plan			
(i) O	3,70.00		
	
R	(-)3,70.00		..
05- Government Polytechnics under Central Assistance in Community Development through Polytechnic Scheme- Centrally Sponsored Scheme Plan			
(ii) O	98.00		
	
R	(-)98.00		..
06- Setting up of New Polytechnics- Centrally Sponsored Scheme Plan			
(iii) O	12,88.00		
	
R	(-)12,88.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Entire provision of ₹ 17,56.00 lakh was reduced through surrender in March 2018 in the above three cases due to non receipt of funds from Government of India.

112- Engineering/Technical Colleges and Institutes -

01- Government Engineering College-

Non-Plan

O 6,14.49

4,84.71 4,84.71 ..

R (-)1,29.78

Reduction in provision by ₹ 1,29.78 lakh through surrender in March 2018 was due to less purchase of machinery, equipment, articles, non filling up of vacant posts, less receipt of rent, rates, taxes bills and less entitlement of students for scholarship.

Plan

O 9,20.00

S 1,00.00

7,59.29 7,59.29 ..

R (-)2,60.71

Reduction in provision by ₹ 2,60.71 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less purchase of machinery, equipment and office articles.

03- Grant to Private Industrial Training Institutes-

Non-Plan

O 10.00

..

R (-)10.00

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2018 due to less receipt of applications of Grant-in-Aid from Private Industrial Training Institute.

2230- Labour, Employment and Skill Development -

01- Labour -

101- Industrial Relations -

01- Enforcement of Labour Laws-

Non-Plan

O 4,00.12

S 76.84

4,21.37 4,21.37 ..

R (-)55.59

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 55.59 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less engagement of daily wagers and less engagement of outsourced staff.

02- <i>Employment Services -</i>				
001- Direction and Administration -				
01- Staff at Directorate of Employment- Non-Plan				
O	73.58			
S	1.30	52.84	52.84	..
R	(-)22.04			

Reduction in provision by ₹ 22.04 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

101- Employment Services -				
01- Extension of Coverage of Employment Services- Non-Plan				
O	8,41.39			
S	16.05	7,96.81	7,96.81	..
R	(-)60.63			

Reduction in provision by ₹ 60.63 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, regularisation of daily wagers, and less engagement of outsourced employees.

02- Vocational Guidance and Employment Counselling- Non-Plan				
O	29.85			
		22.94	22.94	..
R	(-)6.91			

Reduction in provision by ₹ 6.91 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

Plan

O	31.00			
		8.33	8.33	..
R	(-)22.67			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 22.67 lakh through reappropriation in March 2018 was due to less engagement of outsourced staff and less organisation of seminars and camps.

800-	Other Expenditure -				
01-	Unemployment Allowance-				
	Non-Plan				
	O	1,50,00.00			
			18,46.62	18,46.62	..
	R	(-)1,31,53.38			

Huge reduction in provision by ₹ 1,31,53.38 lakh through reappropriation/surrender in March 2018 was due to less organisation of seminars and camps partly offset by excess due to more engagement of outsourced staff and more purchase of office articles.

03-	Training -				
001-	Direction and Administration -				
01-	Staff at Directorate of Technical Education,				
	Vocational and Industrial Training-				
	Non-Plan				
	O	33.99			
			25.91	25.91	..
	R	(-)8.08			

Reduction in provision by ₹ 8.08 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

003-	Training of Craftsmen and Supervisors -				
05-	Training of Craftsmen and Supervisors-				
	Non-Plan				
	O	45,54.98			
	S	1,60.00	43,87.06	43,87.06	..
	R	(-)3,27.92			

Reduction in provision by ₹ 3,27.92 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less organization of seminars and camps, and less engagement of faculty in various Polytechnic Colleges and Institutes partly offset by excess due to more engagement of daily wagers and more touring by the staff.

09-	Skill Development Allowance-				
	Non-Plan				
	O	99,00.00			
			58,71.38	58,71.38	..
	R	(-)40,28.62			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reduction in provision by ₹ 40,28.62 lakh through surrender in March 2018 was due to less organisation of seminars and camps, less expenditure on advertising, publicity scheme and less organisation of meetings.

102-	Apprenticeship Training -				
01-	Training-				
	Non-Plan				
	O	10.56			
			4.89	4.89	..
	R	(-)5.67			

Reduction in provision by ₹ 5.67 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2203- Technical Education -				
105- Polytechnics -				
01- Government Polytechnics-				
	Plan			
	O	6,50.00		
	S	2,52.77	9,17.18	9,17.18
	R	14.41		..

Augmentation in provision by ₹ 14.41 lakh through reappropriation/surrender in March 2018 was due to more payment of additional dearness allowance and interim relief arrears partly offset by saving due to less purchase of office articles, machinery and equipment.

2230- Labour, Employment and Skill Development -

03-	Training -				
003-	Training of Craftsmen and Supervisors -				
05-	Training of Craftsmen and Supervisors-				
	Plan				
	O	9,00.00			
	S	3,00.00	12,43.73	12,43.73	..
	R	43.73			

APPROPRIATION ACCOUNTS
GRANT NO. 27- conclud.

Augmentation in provision by ₹ 43.73 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance and interim relief arrears, more purchase of machinery, equipment, articles and more receipts of rent, rate and tax bills partly offset by saving due to less engagement of daily wagers.

Capital Section

(v) Saving in the voted grant occurred mainly under the following heads:-		Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(₹ in lakhs)		
4202-	Capital Outlay on Education, Sports, Art and Culture -			
02-	Technical Education -			
104-	Polytechnics -			
01-	Building- Centrally Sponsored Scheme Plan			
(i)	O 2,86.00			
	R (-)2,86.00	..	..	..
02-	Construction of Women Hostels- Centrally Sponsored Scheme Plan			
(ii)	O 3,49.00			
	R (-)3,49.00	..	..	..

Entire provision of ₹ 6,35.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India.

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, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT AND 6217-LOANS FOR URBAN DEVELOPMENT)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	3,41,26,77				
			3,56,37,31	2,37,15,14	(-)1,19,22,17
Supplementary	15,10,54				
Amount surrendered during the year (31 March 2018)					
					1,19,22,15
Capital Section					
Voted					
Original	21,06,00				
			28,56,00	23,22,19	(-)5,33,81
Supplementary	7,50,00				
Amount surrendered during the year (31 March 2018)					
					6,48,28

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,19,22.17 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 15,10.54 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized.
- (ii) In view of the final saving of ₹ 5,33.81 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 7,50.00 lakh obtained in March 2018 and the surrender of ₹ 6,48.28 lakh proved excessive and unjustified respectively.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2217- Urban Development			
80- General -			
001- Direction and Administration			
02- Directorate of Town and Country Planning Organisation- Non-Plan			
O	12,24.80		
S	77.53	11,99.91	11,99.90
R	(-)1,02.42		(-)0.01

Reduction in provision by ₹ 1,02.42 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. -				
04- Sawarn Jayanti Shahari Rojgar Yojna- Centrally Sponsored Scheme Plan				
(i) O	1,00.00			
		72.00	72.00	..
R	(-)28.00			
Plan				
(ii) O	11.00			
		8.00	8.00	..
R	(-)3.00			

Reduction in provision by ₹ 31.00 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India, hence less proportionate state share released.

45- Central Finance Commission Award-

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Non-Plan				
O	11,87.01			
		9,20.96	9,20.96	..
R	(-)2,66.05			

Reduction in provision by ₹ 2,66.05 lakh through surrender in March 2018 was due to non releasing of performance grant by the Government of India.

47-	Grant-in-Aid to Swachh Bharat Mission - Centrally Sponsored Scheme			
	Plan			
(i)	O	3,47.00		
		
	R	(-)3,47.00		
		
	Plan			
(ii)	O	39.00		
		
	R	(-)39.00		

Entire provision of ₹ 3,86.00 lakh was reduced through surrender in March 2018 in above two cases due to non receipt of funds from Government of India, hence proportionate state share remained unutilized. Whereas grant of ₹ 13,26.00 lakh was received from Government of India.

48-	Atal Mission for Rejuvenation and Urban Transformation - Centrally Sponsored Scheme			
	Plan			
(i)	O	24,00.00		
			9,66.80	9,66.80
	R	(-)14,33.20		
				..
	Plan			
(ii)	O	2,67.00		
			1,07.31	1,07.31
	R	(-)1,59.69		

49- Smart City Mission-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

	Plan				
(iii)	O	52,37.00			
	R	(-)52,37.00			
	Plan				
(iv)	O	6,73.00			
	R	(-)6,73.00	..	..	..
50-	Housing for all -Sardar Patel Urban Housing Scheme- Centrally Sponsored Scheme				
	Plan				
(v)	O	5,61.00			
	R	(-)1,11.53	4,49.47	4,49.47	..
	Plan				
(vi)	O	62.34			
	R	(-)15.72	46.62	46.62	..

Reduction in provision by ₹ 76,30.14 lakh through reappropriation/surrender in March 2018 in the above six cases was due to less receipt of funds from Government of India hence state share also could not be released in proportionate. Whereas grant of ₹ 20,99.80 lakh and ₹ 24,00.00 lakh at sr. no (i) and (iii) was received from Government of India.

192- Assistance to Municipalities/Municipal Councils -

01- State Finance Commission Award-

Non-Plan

O 64,85.71

62,85.89 62,85.89

R (-)1,99.82

..

Reduction in provision by ₹ 1,99.82 lakh through reappropriation in March 2018 was due to less allocation of state finance grant on the basis of population.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

04-	Swarn Jayanti Shahri Rojgar Yojna- Centrally Sponsored Scheme Plan				
	O	2,30.00			
			1,88.66	1,88.66	..
	R	(-)41.34			
	Reduction in provision by ₹ 41.34 lakh through surrender in March 2018 was due to less receipt of central share from Government of India.				
14-	Central Finance Commission Award- Non-Plan				
	O	22,71.89			
			17,88.28	17,88.28	..
	R	(-)4,83.61			
	Reduction in provision by ₹ 4,83.61 lakh through surrender in March 2018 was due to non releasing of performance grant by Government of India.				
15-	Grants to Municipalities for Construction of Parking Places- Non-Plan				
	O	6,00.00			
			5,30.00	5,30.00	..
	R	(-)70.00			
	Reduction in provision by ₹ 70.00 lakh through reappropriation in March 2018 was due to less expenditure on construction of parking under the scheme.				
16-	Grant-in-Aid to Swachh Bharat Mission - Centrally Sponsored Scheme Plan				
(i)	O	8,00.00			
		
	R	(-)8,00.00			
	Plan				
(ii)	O	89.00			
		
	R	(-)89.00			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

17- Atal Mission Rejuvenation and Urban Transformation - Centrally Sponsored Scheme Plan					
(iii)	O	9,67.00			
	R	(-)9,67.00	..	..	..
Plan					
(iv)	O	1,07.00			
	R	(-)1,07.00	..	..	..

Entire provision of ₹ 19,63.00 lakh was reduced through surrender in March 2018 in the above four cases due to non receipt of funds from Government of India, hence proportionate state share remained unutilized. Whereas grant of ₹ 13,26.00 lakh at sr. no (i) and ₹ 20,99.80 lakh at sr. no. (iii) was received from Government of India.

18- Housing for all -Sardar Patel Urban Housing Scheme- Centrally Sponsored Scheme Plan					
(i)	O	9,00.00			
	R	(-)3,79.20	5,20.80	5,20.80	..
Plan					
(ii)	O	1,00.00			
	R	(-)47.92	52.08	52.08	..

Reduction in provision by ₹ 4,27.12 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India, hence also less proportionate state share released.

20- Lal Bhadur Shastri Kamgar evam Shahari Ajeevika Yojna- Non-Plan					
	O	50.00			
	R	(-)20.00	30.00	30.00	..

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reduction in provision by ₹ 20.00 lakh through reappropriation/surrender in March 2018 was due to less receipt of demand from beneficiaries under this scheme.

193-	Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof -				
04-	Swaran Jayanti Shahri Rojgar Yojna- Centrally Sponsored Scheme Plan				
(i)	O	87.00			
			41.40	41.40	..
	R	(-)45.60			
	Plan				
(ii)	O	9.00			
			4.60	4.60	..
	R	(-)4.40			

Reduction in provision by ₹ 50.00 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India, hence less proportionate state share released.

13-	Central Finance Commission Award- Non-Plan				
	O	5,34.10			
			3,88.76	3,88.76	..
	R	(-)1,45.34			

Reduction in provision by ₹ 1,45.34 lakh through surrender in March 2018 was due to less receipt of performance grant from Government of India.

14-	Grant-in-Aid to Swachh Bharat Mission - Centrally Sponsored Scheme Plan				
(i)	O	2,00.00			
		
	R	(-)2,00.00			
	Plan				
(ii)	O	22.00			
		
	R	(-)22.00			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

16-	Housing for all-Sardar Patel Urban Housing Scheme- Centrally Sponsored Scheme Plan				
(iii)	O	1,00.00			
	R	(-)1,00.00	..	..	..
	Plan				
(iv)	O	11.66			
	R	(-)11.66			

Entire provision of ₹ 3,33.66 lakh was reduced through surrender in March 2018 in the above four cases was due to less receipt of funds from Government of India, hence proportionate state share also remained unutilized. Whereas grant of ₹ 13,26.00 lakh at sr. no. (i) was received from Government of India.

18-	Lal Bhadur Shastri Kamgar evam Shahri Ajeevika Yojna- Non-Plan				
	O	50.00			
	R	(-)20.00	30.00	30.00	..

Reduction in provision by ₹ 20.00 lakh through surrender in March 2018 was due to less receipt of demand from Nagar Panchayats under the scheme.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2217- Urban Development -			
80- General -			
191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. -			
01- State Finance Commission Awards -			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Non-Plan				
O	33,22.94			
		34,24.11	34,24.11	..
R	1,01.17			

Augmentation in provision by ₹ 1,01.17 lakh through reappropriation in March 2018 was due to more release of funds under State Finance Commission Award for the Municipal Corporation on the basis of population.

51- Construction of Parking-				
Non-Plan				
O	2,00.00			
		2,70.00	2,70.00	..
R	70.00			

Augmentation in provision by ₹ 70.00 lakh through reappropriation in March 2018 was due to more construction of parking.

193- Assistance to Nagar Panchayats/Notified Area				
Committees or Equivalent thereof -				
01- State Finance Commission Award-				
Non-Plan				
O	11,26.85			
		12,25.50	12,25.50	..
R	98.65			

Augmentation in provision by ₹ 98.65 lakh through reappropriation in March 2018 was due to more release of funds under State Finance Commission Award on the basis of population under the scheme.

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 -			
02- Sewerage and Sanitation -			
106- Sewerage Services -			

APPROPRIATION ACCOUNTS
GRANT NO. 28- conclud.

02-	Drainage Sanitation Sewerage Schemes in Various Districts- Plan				
	O	19,45.00			
	S	50.00	14,95.00	14,95.00	..
	R	(-)5,00.00			

Reduction in provision by ₹ 5,00.00 lakh through surrender in March 2018 was due to less execution of maintenance work.

4217- Capital Outlay on Urban Development -

03-	<i>Integrated Development of Small and Medium Towns -</i>				
051-	Construction -				
05-	Preparation of Draft Development Plan- Plan				
	O	1,61.00			
			12.72	1,27.20	+1,14.48
	R	(-)1,48.28			

In view of the final excess of ₹ 1,14.48 lakh the reduction in provision by ₹ 1,48.28 lakh through reappropriation in March 2018 due to less execution of maintenance work proved excessive.

Reasons for the final excess of ₹ 1,14.48 lakh were awaited (July 2018).

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, 2235-SOCIAL SECURITY AND WELFARE, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	50,33,64,43			
		50,67,27,35	48,00,39,03	(-)2,66,88,32
Supplementary	33,62,92			
Amount surrendered during the year (31 March 2018)				6,20,30,95
Charged				
Original	35,00,00,00			
		38,17,42,38	37,88,22,08	(-)29,20,30
Supplementary	3,17,42,38			
Amount surrendered during the year (31 March 2018)				95,40
Capital Section				
Voted				
Original	12,77,50			
		12,77,53	4,79,57	(-)7,97,96
Supplementary	3			
Amount surrendered during the year (31 March 2018)				7,82,67
Charged				
Original	31,04,56,07			
		34,99,84,67	34,99,84,61	(-)6
Supplementary	3,95,28,60			
Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,66,88.32 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 33,62.92 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 6,20,30.95 lakh also proved excessive and unrealistic.
- (ii) In view of the final saving of ₹ 29,20.30 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 3,17,42.38 lakh obtained in March 2018 proved excessive and the surrender of ₹ 95.40 lakh proved inadequate and unrealistic.

Revenue Section

- (iii) 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 -

01- Headquarters Organisation-
Non-Plan

O	6,82.37				
S	1,21.27	7,47.82	7,47.82		..
R	(-)55.82				

Reduction in provision by ₹ 55.82 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of outsourced staff partly counter balanced by excess due to payment of service charges to National Securities Depository Limited.

04- World Bank Assisted Integrated Financial
Management System -
Plan

O	10,00.00				
S	31,40.73	37,84.88	37,84.88		..
R	(-)3,55.85				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 3,55.85 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities, less expenditure on professional services, outsourced staff, non deputing of staff under word bank assisted scheme, petrol, oil, lubricants, repair of vehicles and less touring by the staff partly counter balanced by excess due to more expenditure on procurement of computers hardware.

097- Treasury Establishment -

01- District Treasury and Sub-Treasuries-
Non-Plan

O	27,45.96			
S	5.00	24,93.77	24,92.87	(-)0.90
R	(-)2,57.19			

Reduction in provision by ₹ 2,57.19 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant post and less receipt of medical reimbursement claims.

098- Local Fund Audit -

01- Local Fund Audit Organisation-
Non-Plan

O	7,85.91			
S	8.90	7,33.53	7,33.53	..
R	(-)61.28			

Reduction in provision by ₹ 61.28 lakh through surrender in March 2018 was due to non filling up of vacant post, less engagement of outsourced staff and less expenditure on electricity, telephone and water bills.

2071- Pensions and other Retirement benefits -

01- Civil -

102- Commuted value of Pensions -

02- Payments from 1.11.1966-
Non-Plan

O	4,41,16.69			
		2,35,79.11	2,35,79.11	..
R	(-)2,05,37.58			

Reduction in provision by ₹ 2,05,37.58 lakh through reappropriation/surrender in March 2018 was due to less receipt of commutation of pension cases.

104- Gratuities -

02- Payments from 1.11.1966-Gratuities-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Non-Plan				
O	7,22,73.77			
		4,76,07.74	4,74,94.80	(-),12.94
R	(-),2,46,66.03			

Reduction in provision by ₹ 2,46,66.03 lakh through surrender in March 2018 was due to less receipt of gratuity cases and final saving of ₹ 1,12.94 lakh was due to less receipt of cases than anticipated.

105- Family Pensions -				
02- Payments from 1.11.1966-				
Non-Plan				
O	6,02,81.09			
		5,88,47.01	5,90,51.12	+2,04.11
R	(-),14,34.08			

Reduction in provision by ₹ 14,34.08 lakh through surrender in March 2018 was due to less receipt of family pension cases and final excess of ₹ 2,04.11 lakh was due to receipt of more cases than anticipated.

115- Leave Encashment Benefits -				
01- Leave Encashment-				
Non-Plan				
O	5,25,68.49			
		3,64,43.63	3,64,09.04	(-),34.59
R	(-),1,61,24.86			

In view of the final saving of ₹ 34.59 lakh the reduction in provision by ₹ 1,61,24.86 lakh through surrender in March 2018 was due to less receipt of leave encashment cases proved inadequate; Reasons for the final saving of ₹ 34.59 lakh were awaited (July 2018).

117- Government Contribution for Defined				
Contribution Pension Scheme -				
01- Contributory Pension Scheme-				
Non-Plan				
O	2,42,41.44			
		1,86,67.65	1,86,63.62	(-),4.03
R	(-),55,73.79			

Reduction in provision by ₹ 55,73.79 lakh through surrender in March 2018 was due to return of subscribers to old pension scheme by Judicial verdict.

2235- Social Security and Welfare -
60- *Other Social Security and Welfare Programmes -*

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

102-	Pensions under Social Security Schemes -				
05-	Contribution towards Pension under Swavalamban Scheme - Non-Plan				
O	10,00.00				
			1,68.59	1,68.59	..
R	(-)8,31.41				

Reduction in provision by ₹ 8,31.41 lakh through surrender in March 2018 was due to less availability of eligible subscribers under the scheme.

3451- Secretariat-Economic Services -

091-	Attached Offices -				
01-	Directorate of Institutional Finance and Public Enterprises- Non-Plan				
O	10,00.00				
			1,07.46	1,07.46	..
R	(-)8,92.54				

Reduction in provision by ₹ 8,92.54 lakh through surrender in March 2018 was due to less receipt of Grants-in-Aid demand from beneficiaries.

3454- Census Surveys and Statistics -

02-	Surveys and Statistics -				
111-	Vital Statistics -				
01-	Headquarters and District Staff- Non-Plan				
O	9,12.86				
S	16.17		8,49.40	8,49.49	+0.09
R	(-)79.63				

Reduction in provision by ₹ 79.63 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less regularisation of daily wagers.

02-	Establishment of Machine/Calculator Tabulation Units- Non-Plan				
O	21.58				
			16.22	16.21	(-)0.01
R	(-)5.36				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 5.36 lakh through surrender in March 2018 was due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2071- Pensions and other Retirement benefits -			
<i>01- Civil -</i>			
101- Superannuation and Retirement Allowances -			
03- Superannuation From 1.11.1966- Non-Plan			
(i) O	23,90,81.16		
		24,43,02.58	27,94,67.80
R	52,21.42		+3,51,65.22
105- Family Pensions -			
01- Payments Before 1.11.1966- Non-Plan			
(ii) O	10,15.21		
		42,76.78	43,51.08
R	32,61.57		+74.30
111- Pensions to Legislators -			
01- State Legislators- Non-Plan			
(iii) O	14,22.15		
		18,16.92	18,68.36
R	3,94.77		+51.44

Augmentation in provision by ₹ 88,77.76 lakh through reappropriation in March 2018 in the above three cases was due to receipt of more pension cases and final excess of ₹ 3,52,90.96 lakh was due to more receipt of pension cases than anticipated.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2049- Interest Payments -			
<i>01- Interest on Internal Debt -</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

101-	Interest on Market Loans -				
03-	9.25 Percent Himachal Pradesh State Development Loan 2020 - Non-Plan				
(i)	<i>O</i>	16,50.00	16,50.00	13,88.01	(-)2,61.99
07-	8.42 Percent Himachal Pradesh State Development Loan 2021- Non-Plan				
(ii)	<i>O</i>	39,15.30	39,15.30	28,36.65	(-)10,78.65
11-	8.60 Percent Himachal Pradesh State Development Loan 2022- Non-Plan				
(iii)	<i>O</i>	21,50.00	21,50.00	13,51.90	(-)7,98.10
35-	7.80 Percent Himachal Pradesh State Development Loan 2012- Non-Plan				
(iv)	<i>O</i>	72,50.00	72,50.00	8,94.67	(-)63,55.33
55-	7.62 Percent Himachal Pradesh State Development Loan 2023 - Non-Plan				
(v)	<i>O</i>	45,72.00	45,72.00	32,87.11	(-)12,84.89

Reasons for the final saving of ₹ 97,78.96 lakh in the above five cases were awaited (July 2018).

89- _____ Percent Himachal Pradesh State
Development Loan-
Non-Plan

O 1,89,46.93

R (-)1,89,46.93

..

Entire appropriation of ₹ 1,89,46.93 lakh was reduced through reappropriation in March 2018 due to provision kept for new loan but no new loan was raised hence surrendered. Such appropriation is being made since 2010-11.

123- Interest on Special Securities issued to National
Small Saving Fund of the Central Government
by State Government -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01-	Interest on Special Securities issued to National Small Saving Funds of the Central Government by State Government - Non-Plan				
	<i>O</i>	6,85,73.00			
			6,82,32.33	6,82,32.36	+0.03
	<i>R</i>	(-)3,40.67			

Reduction in appropriation by ₹ 3,40.67 lakh through reappropriated in March 2018 as interest was already recovered by the Reserve Bank of India during the year 2017 hence surrendered.

200-	Interest on Other Internal Debts -				
07-	National Bank for Agriculture and Rural Development- Non-Plan				
	<i>O</i>	1,60,00.00			
			1,41,04.60	1,41,04.59	(-)0.01
	<i>R</i>	(-)18,95.40			

Reduction in appropriation by ₹ 18,95.40 lakh through reappropriation in March 2018 was due to non receipt of additional loan.

15-	Interest on Loan from Housing and Urban Development Corporation Limited- Non-Plan				
	<i>O</i>	1,73.00			
			1,50.62	1,50.61	(-)0.01
	<i>R</i>	(-)22.38			

Reduction in appropriation by ₹ 22.38 lakh through reappropriation in March 2018 was due to less payment of interest under the scheme.

03-	<i>Interest on Small Savings, Provident Funds etc.-</i>				
104-	Interest on State Provident Funds -				
01-	General Provident Fund- Non-Plan				
	<i>O</i>	8,80,00.00			
			9,65,21.00	9,36,51.13	(-)28,69.87
	<i>S</i>	85,21.00			

Final saving of ₹ 28,69.87 lakh was due to reduction in rate of interest on quarterly basis.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

108-	Interest on Insurance and Pension Fund -			
01-	Himachal Pradesh Government Employees			
	Insurance Scheme-			
	Non-Plan			
	<i>O</i>	23,00.00		
			20,73.00	19,18.99
				(-)1,54.01
	<i>R</i>	(-)2,27.00		

Reduction in appropriation by ₹ 2,27.00 lakh through reappropriation in March 2018 due to less payment of interest and final saving of ₹ 1,54.01 lakh was due to less receipt of payment cases under the scheme.

(vi) Above saving was partly 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 -			
02- 8.20 Percent Himachal Pradesh State Development Loan 2020- Non-Plan			
(i) <i>O</i>	8,22.00	9,38.05	+1,16.05
05- 8.38 Percent Himachal Pradesh State Development Loan 2020- Non-Plan			
(ii) <i>O</i>	51,95.60	63,40.58	+11,44.98
06- 8.52 Percent Himachal Pradesh State Development Loan 2021- Non-Plan			
(iii) <i>O</i>	15,33.60	30,78.75	+15,45.15
08- 8.85 Percent Himachal Pradesh State Development Loan 2021- Non-Plan			
(iv) <i>O</i>	8,85.00	18,22.01	+9,37.01

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

09-	9.20 Percent Himachal Pradesh State Development Loan 2021- Non-Plan				
(v)	<i>O</i>	<i>18,86.00</i>	<i>18,86.00</i>	<i>26,46.95</i>	<i>+7,60.95</i>
10-	8.83 Percent Himachal Pradesh State Development Loan 2021- Non-Plan				
(vi)	<i>O</i>	<i>17,66.00</i>	<i>17,66.00</i>	<i>23,64.25</i>	<i>+5,98.25</i>
14-	8.73 Percent Himachal Pradesh State Development Loan 2022- Non-Plan				
(vii)	<i>O</i>	<i>13,96.80</i>	<i>13,96.80</i>	<i>34,95.37</i>	<i>+20,98.57</i>
15-	8.94 Percent Himachal Pradesh State Development Loan 2022- Non-Plan				
(viii)	<i>O</i>	<i>36,65.40</i>	<i>36,65.40</i>	<i>42,65.65</i>	<i>+6,00.25</i>
27-	8.25 Percent Himachal Pradesh State Development Loan 2025- Non-Plan				
(ix)	<i>O</i>	<i>41,25.00</i>	<i>41,25.00</i>	<i>61,87.50</i>	<i>+20,62.50</i>
62-	9.30 Percent Himachal Pradesh State Development Loan 2018- Non-Plan				
(x)	<i>O</i>	<i>8,08.17</i>	<i>8,08.17</i>	<i>12,12.26</i>	<i>+4,04.09</i>
67-	9.50 Percent Himachal Pradesh State Development Loan 2024- Non-Plan				
(xi)	<i>O</i>	<i>28,50.00</i>	<i>28,50.00</i>	<i>42,75.00</i>	<i>+ 14,25.00</i>
73-	8.87 Percent Himachal Pradesh State Development Loan 2024 - Non-Plan				
(xii)	<i>O</i>	<i>35,48.00</i>	<i>35,48.00</i>	<i>55,35.50</i>	<i>+ 19,87.50</i>
74-	8.45 Percent Himachal Pradesh State Development Loan 2024 -				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non-Plan				
(xiii)	<i>O</i>	16,90.00	16,90.00	35,75.00	+ 18,85.00
84-	8.00 Percent Himachal Pradesh State Development Loan 2018- Non-Plan				
(xiv)	<i>O</i>	21,92.11	21,92.11	32,88.16	+10,96.05
87-	7.97 Percent Himachal Pradesh State Development Loan 2018- Non-Plan				
(xv)	<i>O</i>	15,94.00	15,94.00	25,47.70	+ 9,53.70
88-	8.21 Percent Himachal Pradesh State Development Loan 2018- Non-Plan				
(xvi)	<i>O</i>	16,42.00	16,42.00	39,76.00	+ 23,34.00

Reasons for the final excess of ₹ 1,99,49.05 lakh in the above sixteen cases were awaited (July 2018).

A9-	7.49 Percent Himachal Pradesh State Development Loan 2032- Non-Plan				
(i)	<i>S</i>	0.01			
	<i>R</i>	26,21.49	26,21.50	26,21.50	..
115-	Interest on Ways and Means Advances from Reserve Bank of India -				
01-	Interest Charged on Ways and Means Advances from Reserve Bank of India- Non-Plan				
(ii)	<i>S</i>	0.01			
	<i>R</i>	12.92	12.93	12.93	..

Huge augmentation in appropriation by ₹ 26,34.41 lakh through reappropriation in March 2018 in the above two cases was due to more payment of interest.

116- Interest on 14 Day Treasury Bills -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- Interest on 14 Day Treasury Bills- Non-Plan				
<i>O</i>	40.00			
		4,00.00	6,61.24	+2,61.24
<i>R</i>	3,60.00			

In view of the final excess of ₹ 2,61.24 lakh the augmentation in appropriation by ₹ 3,60.00 lakh through reappropriation in March 2018 was due to repayment of interest proved inadequate.

Reasons for the final excess of ₹ 2,61.24 lakh were awaited (July 2018).

200- Interest on Other Internal Debts - 05- Loans from National Co-Operative Development Corporation- Non-Plan				
<i>O</i>	10,00.00			
		10,93.07	10,93.07	..
<i>R</i>	93.07			

Augmentation in appropriation by ₹ 93.07 lakh through reappropriation in March 2018 was due to more repayment of interest.

24- Interest Payment on Loans Raised under Uday- Non-Plan				
<i>S</i>	2,27,78.00			
		2,27,78.00	2,38,90.72	+11,12.72

Reasons for the final excess of ₹ 11,12.72 lakh were awaited (July 2018).

305- Management of Debt - 01- Management of Debt- Non-Plan				
<i>O</i>	3,00.00			
		5,39.00	5,66.45	+27.45
<i>R</i>	2,39.00			

In view of the final excess of ₹ 27.45 lakh the augmentation in appropriation by ₹ 2,39.00 lakh through reappropriation in March 2018 was due to repayment of interest proved inadequate.

Reasons for the final excess of ₹ 27.45 lakh were awaited (July 2018).

03- *Interest on Small Savings, Provident Funds etc. -*

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

104- Interest on State Provident Funds -				
03- All India Services Provident Fund- Non-Plan				
<i>O</i>	3,70.00			
		3,71.00	3,80.75	+ 9.75
<i>R</i>	1.00			

Final excess of ₹ 9.75 lakh was due to increase of subscribers 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>	52,98.83			
<i>S</i>	4,43.31	62,59.24	61,59.24	(-)1,00.00
<i>R</i>	5,17.10			

In view of the final saving of ₹ 1,00.00 lakh the augmentation in appropriation by ₹ 5,17.10 lakh through reappropriation in March 2018 was due to payment of interest proved excessive.

Reasons for the final saving of ₹ 1,00.00 lakh were awaited (July 2018).

(vii) New Schemes :-

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2049- Interest Payments -			
01- <i>Interest on Internal Debt -</i>			
101- Interest on Market Loans-			
B1- 7.91 Percent Himachal Pradesh State Development Loan 2027- Non-Plan			
(i) <i>R</i>	55,36.99	55,36.99	..
B2- 7.62 Percent Himachal Pradesh State Development Loan 2027- Non-Plan			
(ii) <i>R</i>	53,33.99	6,73.90	(-) 46,60.09

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

B3-	7.54 Percent Himachal Pradesh State Development Loan 2027- Non-Plan			
(iii)	R	18,84.99	18,84.99	.. (-) 18,84.99
B4-	7.27 Percent Himachal Pradesh State Development Loan 2027- Non-Plan			
(iv)	R	18,17.49	18,17.49	.. (-) 18,17.49
B5-	7.30 Percent Himachal Pradesh State Development Loan 2027- Non-Plan			
(v)	R	29,19.99	29,19.99	.. (-) 29,19.99

In view of the final substantial saving of ₹ 1,12,82.56 lakh the augmentation without appropriation by ₹ 1,74,93.45 lakh through reappropriation in March 2018 in the above five cases was due to payment of interest proved unnecessary. Funds were required to be obtained through Original/Supplementary budget Estimates. Reappropriation without funds was improper and violation of the provision contained in para 12.5 of Budget Manual of Himachal Pradesh.

Reasons for the final saving of ₹ 1,12,82.56 lakh in the above four cases were awaited (July 2018).

Capital Section

(viii)	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 of General Pool Accommodation -		
	08-	Treasury Organisation- Plan		
	O	3,00.00		
			2,29.89	2,29.89
	R	(-)70.11		..

Reduction in provision by ₹ 70.11 lakh through reappropriation in March 2018 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

7610- Loans to Government Servants etc. -

201- House Building Advances -

01- Advance to Government Servants for House-
Centrally Sponsored Scheme
Plan

S	0.01				
		3.75	..		(-)3.75
R	3.74				

In view of the final saving of ₹ 3.75 the augmentation in provision by ₹ 3.74 lakh through reappropriation in March 2018 was due more receipt of loan cases proved unnecessary.

Reasons for the final saving of ₹ 3.75 lakh were awaited (July 2018).

Plan

O	6,00.00				
		1,25.05	1,13.42		(-)11.63
R	(-)4,74.95				

Reduction in provision by ₹ 4,74.95 lakh through reappropriation in March 2018 was due to less receipt of proposals for advance of loan.

02- Advances to Ministers/Deputy Ministers and
Presiding Officers of State Legislators-
Non-Plan

(i) O	50.00				
	
R	(-)50.00				

03- Advances to Judges of High Court/Lokayukta/
Members of Administrative Tribunal and
Chairman/ Members of Himachal Pradesh Public
Service Commission-
Non-Plan

(ii) O	7.50				
	
R	(-)7.50				

Entire provision of ₹ 57.50 lakh was reduced through reappropriation/surrender in March 2018 in the above two cases was due to non receipt of proposals for advance of loan.

800- Other Advances -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

04-	Education Loan- Non-Plan				
	O	3,00.00			
			10.45	10.45	..
	R	(-)2,89.55			

Reduction in provision by ₹ 2,89.55 lakh through surrender in March 2018 was due to less receipt of proposals for advance under the scheme.

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

	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -				
	01- Office Buildings -				
	051- Construction of General Pool Accommodation -				
	34- Treasury Buildings under World Bank Assisted Integrated Financial Management System (External Aided Project)- Plan				
	S	0.01			
			1,00.00	1,00.00	..
	R	99.99			

Huge augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2018 was due to more construction of building.

7610-	Loans to Government Servants etc. -				
	202- Advance for Purchase of Motor Conveyance -				
	04- Loans to Judges of High Court/ Lokayukta / Members of Administrative Tribunal and Chairman/ Members- Non-Plan				
	S	0.01			
			5.00	5.04	+0.04
	R	4.99			

Augmentation in provision by ₹ 4.99 lakh through reappropriation in March 2018 was due to more receipt of loan cases.

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

- (x) Saving in the charged appropriation occurred mainly under the following heads:-
- | Head | Total appropriation | Actual expenditure | Excess (+) Saving (-) |
|------|---------------------|--------------------|-----------------------|
|------|---------------------|--------------------|-----------------------|

6003- Internal Debt of the State Government -

109- Loans from other Institutions -

13- Repayment of Loan from Forest Corporation-
Non-Plan

O 35,72.00

..

R (-)35,72.00

Entire appropriation of ₹ 35,72.00 lakh was reduced through reappropriation in March 2018 as the entire balance was already paid in the financial year 2016-17 hence surrendered.

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

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

6003- Internal Debt of the State Government -

108- Loans from National Co-Operative Development Corporation -

02- Loans from National Co-Operative Development Corporation-
Non-Plan

O 10,93.00

39,21.60 39,21.60 ..

R 28,28.60

Augmentation in appropriation by ₹ 28,28.60 lakh through reappropriation in March 2018 was due to more repayment of loan.

110- Ways and Means Advances from the Reserve Bank of India -

01- Normal Ways and Means Advances from the Reverse Bank of India-
Non-Plan

O 1.00

S 3,92,69.53

4,00,14.00 4,00,14.00 ..

R 7,43.47

Augmentation in appropriation by ₹ 7,43.47 lakh through reappropriation in March 2018 was due to repayment of ways and means advances.

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	80,46,58			
		98,85,49	91,47,68	(-)7,37,81
Supplementary	18,38,91			
Amount surrendered during the year (31 March 2018)				7,37,64
Charged				
<i>Original</i>	..			
		2,53,61	2,53,61	..
<i>Supplementary</i>	2,53,61			
Capital Section				
Voted				
Original	47,53,53			
		52,24,94	51,64,91	(-)60,03
Supplementary	4,71,41			
Amount surrendered during the year (31 March 2018)				60,03

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,37.81 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 18,38.91 lakh obtained in March 2018 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

- (ii) In view of the final saving of ₹ 60.03 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,71.41 lakh obtained in March 2018 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) | | |

2070- Other Administrative Services -

003- Training -

01- Training Expenses of Indian Administrative Service Probationers-
Non-Plan

O	1,34.01			
S	9.00	1,13.20	1,13.27	+0.07
R	(-)29.81			

Reduction in provision by ₹ 29.81 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants and repair of vehicles.

02- Training Expenses of Himachal Pradesh Administrative Service Probationers-
Non-Plan

(i) O	1,62.60			
S	4.00	52.17	52.17	..
R	(-)1,14.43			

03- Himachal Pradesh Institute Public Administration-
Non-Plan

(ii) O	3,77.99			
S	30.81	3,79.35	3,79.53	+0.18
R	(-)29.45			

Reduction in provision by ₹ 1,43.88 lakh through surrender in March 2018 in the above two cases was due to non filling up of vacant posts.

04- Training and Research in Rural Department-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Plan				
O	1.00			
S	92.79	28.64	28.64	..
R	(-65.15)			

Reduction in provision by ₹ 65.15 lakh through surrender in March 2018 was due to non completion of codal formalities, less conducting of training programs and non filling up of vacant posts.

Plan				
O	21.70			
S	0.13	20.09	7.15	(-12.94)
R	(-1.74)			

Reasons for the final saving of ₹ 12.94 lakh were awaited (July 2018).

118- Administration of Citizenship Act -

01- Expenditure on State Information Commission-
Non-Plan

O	2,20.84			
S	98.76	2,74.34	2,74.32	(-0.02)
R	(-45.26)			

Reduction in provision by ₹ 45.26 lakh through surrender in March 2018 was due to non filling up of vacant posts, less conducting of training programmes, less expenditure on petrol, oil, lubricants and repairs of vehicles.

2202- General Education -

05- *Language Development -*

001- Direction and Administration -

01- Directorate-
Non-Plan

O	3,57.34			
S	8.15	3,04.58	3,04.61	+0.03
R	(-60.91)			

Reduction in provision by ₹ 60.91 lakh through surrender in March 2018 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

2204- Sports and Youth Services -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	10,09.06			
S	10.33	9,96.89	9,96.87	(-)0.02
R	(-)22.50			

Reduction in provision by ₹ 22.50 lakh through surrender in March 2018 was due to non filling up of vacant posts, less expenditure on electricity, water, telephone bills and other charges.

101- Physical Education -

01- Physical Education Scheme-
Non-Plan

(i) O	97.32			
		81.78	81.77	(-)0.01
R	(-)15.54			

104- Sports and Games -

01- Mountaineering Institution and Allied
Sports, Manali-
Non-Plan

(ii) O	4,06.84			
S	9.56	3,73.67	3,73.65	(-)0.02
R	(-)42.73			

2205- Art and Culture -

102- Promotion of Arts and Culture-

04- Kala Kendra-
Non-Plan

(iii) O	32.12			
S	0.10	25.43	25.44	+0.01
R	(-)6.79			

103- Archaeology -

01- Expenditure on Operation of Antiquities and Art
Treasure Act 1972-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

	Non Plan				
(iv)	O	26.48			
			14.21	14.22	+0.01
	R	(-)12.27			
	Non-Plan				
(v)	O	1,76.71			
	S	0.10	1,50.18	1,49.82	(-)0.36
	R	(-)26.63			

Reduction in provision by ₹ 1,03.96 lakh through surrender in March 2018 in the above five cases was due to non filling up of vacant posts.

104- Archives -

01- Establishment of State Archive-
Plan

	O	2.00			
			0.22	0.23	+0.01
	R	(-)1.78			

Reduction in provision by ₹ 1.78 lakh through surrender in March 2018 was due to non completion of codal formalities.

107- Museums -

01- Himachal State Museums-
Non-Plan

	O	2,03.68			
	S	26.00	2,03.13	2,03.13	..
	R	(-)26.55			

Reduction in provision by ₹ 26.55 lakh through surrender in March 2018 was due to less engagement of daily wagers and non filling up of vacant posts.

2220- Information and Publicity -

01- Films -

001- Direction and Administration -

01- Directorate-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Non-Plan				
O	5,79.59			
S	0.17	5,12.94	5,12.93	(-)0.01
R	(-)66.82			

Reduction in provision by ₹ 66.82 lakh through surrender in March 2018 was due to non filling up of vacant posts and non completion of codal formalities.

105- Production of Films -				
01- Production and Dissemination of Electronic				
Publicity Material-				
Non-Plan				
O	2,03.88			
		1,64.71	1,64.71	..
R	(-)39.17			

Reduction in provision by ₹ 39.17 lakh through surrender in March 2018 was due to less purchase of material, non filling up of vacant posts, less expenditure on machinery and equipment.

60- Others -				
102- Information Centres -				
01- Press Information Bank Services-				
Non-Plan				
O	2,92.55			
S	10.73	2,82.73	2,82.73	..
R	(-)20.55			

Reduction in provision by ₹ 20.55 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts and less payment on gifts and awards to the journalists.

02- Himachal Pradesh Patrakar Kalyan Yojna-				
Non-Plan				
O	1,00.00			
	
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through reappropriation/surrender in March 2018 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2070- Other Administrative Services -			
003- Training -			
04- Training and Research in Rural Department- Non-Plan	..	12.93	+12.93

Entire expenditure of ₹ 12.93 lakh was incurred without provision; Reasons for which were awaited (July 2018).

2205- Art and Culture -

102- Promotion of Arts and Culture -				
05- Assistance to Other Institutions- Non-Plan				
O	8.95			
S	15.97	29.92	29.92	..
R	5.00			

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2018 was due to more expenditure on celebration of literary festivals.

2220- Information and Publicity -

60- Others -				
101- Advertising and visual Publicity -				
01- Expenditure on Advertising and Visual Publicity- Non-Plan				
O	11,66.48			
S	12,50.00	24,84.98	24,84.98	..
R	68.50			

Augmentation in provision by ₹ 68.50 lakh through reappropriation in March 2018 was due to more expenditure on advertising and visual publicity partly offset by saving due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital outlay on Education, Sports, Art and Culture-			

APPROPRIATION ACCOUNTS
GRANT NO. 30- conold.

04- *Art and Culture -*

800- Other Expenditure -

01- Building-
Non-Plan

(i) O 2,00.00

R (-)2,00.00

..

4220- Capital Outlay on Information and Publicity -

60- *Others -*

101- Buildings -

02- Construction of Press Club Building-
Non-Plan

(ii) O 10.00

S 50.00

R (-)60.00

..

Entire provision of ₹ 2,60.00 lakh was reduced through reappropriation/surrender in March 2018 in the above two cases due to non completion of codal formalities.

(vi) Above saving was partly 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- *Art and Culture -*

800- Other Expenditure -

03- Indoor Auditorium for Cultural Activities-
Non-Plan

O 10,00.00

S 1,80.00

R 2,00.00

13,80.00 13,80.00 ..

Augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2018 was due to more execution of work of indoor auditoriums.

APPROPRIATION ACCOUNTS**GRANT NO. 31 - TRIBAL DEVELOPMENT**

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401 - CROP HUSBANDRY, 2402 - SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 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, 3053-CIVIL AVIATION, 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, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215 -CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM AND 6801-LOANS FOR POWER PROJECTS)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
Original	11,45,98,41				
			11,87,49,10	9,45,15,08	(-)2,42,34,02
Supplementary	41,50,69				
Amount surrendered during the year (31 March 2018)					
					2,15,51,89
Charged					
Original	..				
			45,12	..	(-)45,12
Supplementary	45,12				
Amount surrendered during the year (31 March 2018)					
					33,35
Capital Section					
Voted					
Original	2,93,79,40				
			3,32,68,43	2,74,47,90	(-)58,20,53
Supplementary	38,89,03				
Amount surrendered during the year (31 March 2018)					
					51,98,01

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,42,34.02 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 41,50.69 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized which point out the need for good budgeting and better control over expenditure and the surrender of ₹ 2,15,51.89 lakh proved inadequate
- (ii) In view of the final saving of ₹ 58,20.53 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 38,89.03 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 51,98.01 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

- (iii) In view of the final saving of ₹ 45.12 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 45.12 lakh obtained in March 2018 proved unnecessary and the surrender of ₹ 33.35 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -			
796- Tribal Area Sub-Plan -			
06- Expenditure on Charge for the Conduct of Elections to Local Bodies-			
Non-Plan			
O	0.07		
S	4.00	1.78	1.80
R	(-)2.29		+0.02

Reduction in provision by ₹ 2.29 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2029- Land Revenue -

796- Tribal Area Sub-Plan -			
01- Expenditure on District Establishment-			
Non-Plan			
O	4,89.56		
		5,01.19	4,50.47
R	11.63		(-)50.72

Reasons for the final saving of ₹ 50.72 lakh were awaited (July 2018).

03- Strengthening of Primary and Supervisory Land Records Agency (District Charges)-			
Non-Plan			
O	1,09.05		
		63.99	63.98
R	(-)45.06		(-)0.01

Reduction in provision by ₹ 45.06 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less touring by the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2053- District Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	10,24.38			
S	79.82	9,48.11	9,24.05	(-)24.06
R	(-)1,56.09			

In view of the final saving of ₹ 24.06 lakh the reduction in provision by ₹ 1,56.09 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on telephone, water charges and electricity bills partly counter balanced by excess due to more expenditure on regularization of staff proved inadequate.

Reasons for the final saving of ₹ 24.06 lakh were awaited (July 2018).

03- Expenditure on Appointment of Staff
(Special Central Assistance)-
Non-Plan

O	1,79.42			
S	0.70	1,47.68	1,47.68	..
R	(-)32.44			

Reduction in provision by ₹ 32.44 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

Plan

O	2,35.00			
		1,06.62	1,06.62	..
R	(-)1,28.38			

Reduction in provision by ₹ 1,28.38 lakh through reappropriation/surrender in March 2018 was mainly due to non completion of codal formalities, less touring by the staff and less receipt of medical reimbursement claims.

12- Expenditure on account of Additional Deputy
Commissioner Kaza-
Non-Plan

O	14.58			
		4.61	4.61	..
R	(-)9.97			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 9.97 lakh through surrender in March 2018 was mainly 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

(i)	O	2,85.49			
	S	1,03.50	2,78.67	2,71.86	(-)6.81
	R	(-)1,10.32			

2055- Police -

796- Tribal Area Sub-Plan -

01- Expenditure on Police Organisation-
Non-Plan

(ii)	O	46,94.81			
	S	3,82.27	44,07.02	44,07.04	+0.02
	R	(-)6,70.06			

03- Expenditure on District Executive Force Lahaul and Spiti District-
Non-Plan

(iii)	O	1,93.36			
	S	0.38	1,69.68	1,69.68	..
	R	(-)24.06			

04- Expenditure on Police Radio Staff-
Non-Plan

(iv)	O	6,90.05			
	S	15.88	6,74.96	6,74.95	(-)0.01
	R	(-)30.97			

Reduction in provision by ₹ 8,35.41 lakh through reappropriation/surrender in March 2018 in the above four cases was mainly due to non filling up of vacant posts.

07- Security Related Expenditure-
Centrally Sponsored Scheme
Plan

	O	38.94			
	S	11.62	41.71	41.70	(-)0.01
	R	(-)8.85			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 8.85 lakh through surrender in March 2018 was due to less expenditure on honorarium, petrol, oil, lubricants, repair of vehicles and less touring by the staff.

Non-Plan

O	5.78			
S	20.89	23.88	23.88	..
R	(-)2.79			

Reduction in provision by ₹ 2.79 lakh through surrender in March 2018 was due to less engagement of outsource staff.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

08- Expenditure under Suspense (Stock Manufacturing)-

Non-Plan

(i) O	5,00.00	5,00.00	4,35.58	(-)64.42
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11- Maintenance Provision for adjustment of

Recovery-

Non-Plan

(ii) O	9,86.43	9,86.43	6,72.08	(-)3,14.35
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Reasons for the final saving of ₹ 3,78.77 lakh in the above two cases were awaited (July 2018).

13- Maintenance of Health Department Buildings-
Plan

O	27.00			
S	0.01	..	17.64	+17.64
R	(-)27.01			

In view of the final excess of ₹ 17.64 lakh entire provision of ₹ 27.01 lakh was reduced through surrender in March 2018 due to non completion of codal formalities proved injudicious.

Reason for the final excess of ₹ 17.64 lakh were awaited (July 2018).

80- General -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	Expenditure on Establishment Relating to Building Programme- Non-Plan				
(i)	O	5,95.66	5,95.66	3,97.55	(-),1,98.11
02-	Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan				
(ii)	O	9,86.43	9,86.43	8,51.43	(-),1,35.00

Reasons for the final saving of ₹ 3,33.11 lakh in the above two cases were awaited (July 2018.)

05-	Maintenance of Primary/Middle Schools- Plan				
	O	1,35.00			
			67.36	67.36	..
	R	(-),67.64			

Reduction in provision by ₹ 67.64 lakh through surrender in March 2018 was due to non completion of codal formalities.

2062- Vigilance -

796-	Tribal Area Sub-Plan -				
01-	State Vigilance and Anti Corruption Bureau- Non-Plan				
	O	2,11.08			
	S	1.17	1,34.63	1,34.63	..
	R	(-),77.62			

Reduction in provision by ₹ 77.62 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

2070- Other Administrative Services -

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Fire Station- Non-Plan				
	O	1,15.21			
	S	13.52	1,06.57	1,06.57	..
	R	(-),22.16			

Reduction in provision by ₹ 22.16 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2202- General Education -

01- Elementary Education -

796- Tribal Area Sub-Plan -

03- Expenditure on Primary Schools-
Non-Plan

O	72,98.12			
S	23.49	66,03.32	66,03.32	..
R	(-)7,18.29			

Reduction in provision by ₹ 7,18.29 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of daily wagers.

Plan

O	5,96.10			
		4,64.21	4,64.20	(-)0.01
R	(-)1,31.89			

Reduction in provision by ₹ 1,31.89 lakh through reappropriation/surrender in March 2018 was due to less engagement of daily wagers, non filling up of the vacant posts and non completion of codal formalities partly counter balance by excess due to more expenditure on telephone, water and electricity bills.

09- Expenditure on Primary Education -

Plan

O	5.40			
		1.92	1.92	..
R	(-)3.48			

Reduction in provision by ₹ 3.48 lakh through surrender in March 2018 was due to less entitlement of students for scholarship.

10- Grant-in-Aid to Elementary Education under

Parent Teacher Association-

Plan

O	5,16.00			
		3,32.00	3,31.99	(-)0.01
R	(-)1,84.00			

Reduction in provision by ₹ 1,84.00 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

11- Hot Cooked Meal, Mid Day Meal-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	8,68.00			
		4,38.87	4,38.87	..
R	(-)4,29.13			

Reduction in provision by ₹ 4,29.13 lakh through reappropriation/surrender in March 2018 was due to less purchase of mid day meal, less payment of honorarium, non completion of codal formalities and less expenditure on telephone, water and electricity bills. Whereas Grant of ₹ 4,79.37 lakh was received from Government of India.

Plan				
O	96.00			
S	0.01	61.61	61.61	..
R	(-)34.40			

Reduction in provision by ₹ 34.40 lakh through reappropriation/surrender in March 2018 was mainly due to less expenditure on purchase of material articles partly counter balanced by excess due to more payment of honorarium.

12- Sarv Shiksha Abhiyan-
Centrally Sponsored Scheme

	Plan			
(i)	O	32,40.00		
			16,38.13	16,38.13
	R	(-)16,01.87		..
	Plan			
(ii)	O	3,60.00		
			17.05	17.05
	R	(-)3,42.95		..

Reduction in provision by ₹ 19,44.82 lakh through reappropriation in March 2018 in the above two cases was due to less receipt of funds from Government of India. Whereas Grant of ₹ 16,43.52 lakh at sr. no (i) was received from Government of India.

19- Urdu and Punjabi Teachers-
Centrally Sponsored Scheme

	Plan			
(i)	O	13.00		
		
	R	(-)13.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

20-	Pre-Matric Scholarship to Unclean Students- Centrally Sponsored Scheme Plan				
(ii)	O	5.00			
	R	(-)5.00			

Entire provision of ₹ 18.00 lakh was reduced through surrender in March 2018 in the above two cases due to less receipt of Grant-in-Aid from Government of India and less entitlement of students for scholarship.

02-	Secondary Education -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Education Officer and Staff- Non-Plan				
	O	1,08.72			
	S	87.70	1,59.70	1,59.68	(-)0.02
	R	(-)36.72			

Reduction in provision by ₹ 36.72 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

02-	Expenditure on Middle School under Minimum Need Programme- Non-Plan				
	O	36,38.50			
	S	0.99	35,40.01	35,40.01	..
	R	(-)99.48			

Reduction in provision by ₹ 99.48 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills and less receipt of medical reimbursement claims.

03-	Expenditure on High Schools other than Minimum Need Programme- Non-Plan				
	O	45,57.29			
	S	7,20.41	48,47.56	48,47.55	(-)0.01
	R	(-)4,30.14			

Reduction in provision by ₹ 4,30.14 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
	O	3,87.00			
			2,83.14	2,83.13	(-)0.01
	R	(-)1,03.86			
Reduction in provision by ₹ 1,03.86 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.					
09-	Rashtriya Madhyamik Shiksha Abhiyan- Centrally Sponsored Scheme				
	Plan				
(i)	O	16,61.00			
			3,87.11	3,87.11	..
	R	(-)12,73.89			
	Plan				
(ii)	O	1,85.00			
			43.01	43.01	..
	R	(-)1,41.99			

Reduction in provision by ₹ 14,15.88 lakh through reappropriation/surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India hence state share also remains unutilised. Whereas Grant of ₹ 8,67.52 lakh at sr. no. (i) was received from Government of India.

12- Expenditure on Upgradation of Merit of Scheduled Caste/ Scheduled Tribe Students- Centrally Sponsored Scheme

	Plan				
	O	3.00			
	R	(-)3.00	..	..	..

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2018 due to less receipt of funds from Government of India.

13- Rajiv Gandhi Digital Yojna (Laptop Tablet)- Plan

	O	2,25.00			
			1,61.50	1,61.50	..
	R	(-)63.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 63.50 lakh through surrender in March 2018 was due to less expenditure on telephone, water and electricity bills.

16-	Expenditure on Vocationalisation of Secondary Education- Centrally Sponsored Scheme Plan				
	O	9,32.00			
			1,66.30	1,66.30	..
	R	(-7,65.70)			

Reduction in provision by ₹ 7,65.70 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India.

	Plan				
	O	1,04.00			
			18.48	18.48	..
	R	(-85.52)			

Reduction in provision by ₹ 85.52 lakh through reappropriation in March 2018 was due to less expenditure on vocational activities in high schools.

17-	Expenditure on Teacher Education- Centrally Sponsored Scheme Plan				
(i)	O	2,53.00			
			16.27	16.27	..
	R	(-2,36.73)			
	Plan				
(ii)	O	28.00			
			1.81	1.81	..
	R	(-26.19)			
18-	Pre-Matric Scholarship for Scheduled Tribe Students- Centrally Sponsored Scheme Plan				
(iii)	O	1,00.00			
			51.21	51.21	..
	R	(-48.79)			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

19-	Inclusive Education to the Disabled at Secondary Stage (Rashtriya Madhyamik Shiksha Abhiyan)- Centrally Sponsored Scheme				
	Plan				
(iv)	O	14.00			
			3.38	3.38	..
	R	(-10.62)			
	Plan				
(v)	O	2.00			
			0.37	0.37	..
	R	(-1.63)			

Reduction in provision by ₹ 3,23.96 lakh through surrender in March 2018 in the above five cases was due to less receipt of funds from Government of India hence state share also remains unutilized. Whereas Grant of ₹ 5.01 lakh at sr. no (i) was received from Government of India.

03- University and Higher Education -

796- Tribal Area Sub-Plan -

02- Expenditure on Degree Colleges- Non-Plan

O	4,02.81				
S	3,40.80	5,32.46	5,32.45	(-)0.01	
R	(-)2,11.15				

Reduction in provision by ₹ 2,11.15 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills.

04- Adult Education -

796- Tribal Area Sub-Plan -

02- Sakshar Bharat- Plan

O	2.00				
S	0.01	..	..	..	..
R	(-)2.01				

Entire provision of ₹ 2.01 lakh was reduced through surrender in March 2018 due to less receipt of funds from Government of India hence state share also remains unutilized.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Public Libraries-
Non-Plan

O	24.78			
S	1.40	16.29	16.28	(-)0.01
R	(-)9.89			

Reduction in provision by ₹ 9.89 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Plan

O	75.75			
		55.18	55.18	..
R	(-)20.57			

Reduction in provision by ₹ 20.57 lakh through reappropriation/surrender in March 2018 was due to less payment of interim relief arrears and less expenditure on petrol, oil, lubricants and repair of vehicles partly offset by excess due to more expenditure on telephone, water and electricity bills.

02- Expenditure on Allopathic Programme-
Non-Plan

O	5,68.09			
S	47.20	5,28.60	5,89.31	+60.71
R	(-)86.69			

In view of the final excess of ₹ 60.71 lakh the reduction in provision by ₹ 86.69 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of daily wagers partly counter balanced by excess due to more expenditure on telephone, water and electricity bills proved unnecessary.

Reasons for the final excess of ₹ 60.71 lakh were awaited (July 2018).

03- Expenditure on Minimum Needs Programme
(Primary Health Centre)-
Non-Plan

O	7,29.39			
		6,40.62	7,20.07	+79.45
R	(-)88.77			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 79.45 lakh the reduction in provision by ₹ 88.77 lakh through surrender in March 2018 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 79.45 lakh were awaited (July 2018).

<i>04- Rural Health Services-Other Systems of Medicine -</i>				
796- Tribal Area Sub-Plan -				
04- Expenditure on Ayurvedic Programme-				
Non-Plan				
O	6,05.86			
		3,57.09	3,49.69	(-)7.40
R	(-)2,48.77			

Reduction in provision by ₹ 2,48.77 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

<i>05- Medical Education, Training and Research -</i>				
796- Tribal Area Sub-Plan -				
02- Upgradation of Indira Gandhi Medical College				
Shimla-				
Plan				
O	2,16.00			
		1,71.00	1,70.40	(-)0.60
R	(-)45.00			

Reduction in provision by ₹ 45.00 lakh through surrender in March 2018 was due to non receipt of funds from Government of India.

<i>06- Public Health -</i>				
796- Tribal Area Sub-Plan -				
01- Expenditure on Staff-				
Non-Plan				
(i)	O	63.38		
			44.62	44.62
	R	(-)18.76		..
04- Expenditure on Sexually Transmitted Disease				
Control Organisation-				
Non-Plan				
(ii)	O	51.97		
			33.15	33.15
	R	(-)18.82		..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 37.58 lakh through surrender in March 2018 in the above two cases was mainly due to non filing up of vacant posts.

05-	Expenditure on Expand Programme on Immunisation- Non-Plan				
	O	1,06.02			
			63.08	86.67	+23.59
	R	(-)42.94			

In view of the final excess of ₹ 23.59 lakh the reduction in provision by ₹ 42.94 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 23.59 lakh were awaited (July 2018).

12-	Establishment of National Leprosy Supervisory Units- Centrally Sponsored Scheme Plan				
	O	25.00			
			19.31	19.31	..
	R	(-)5.69			

Reduction in provision by ₹ 5.69 lakh through surrender in March 2018 was due to less receipt of funds from Government of India.

14-	Acquired Immuno Deficiency Syndrome Control Society- Centrally Sponsored Scheme Plan				
(i)	O	2,03.00			
		
	R	(-)2,03.00			
15-	Trauma Centre- Centrally Sponsored Scheme Plan				
(ii)	O	1,62.00			
		
	R	(-)1,62.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iii)	Plan				
	O	18.00			
	R	(-)18.00	..	..	..

Entire provision of ₹ 3,83.00 lakh was reduced through surrender in March 2018 in the above three cases due to non receipt of funds from Government of India hence state share also remained unutilized.

2211- Family Welfare -

796- Tribal Area Sub-Plan -

01- Expenditure on Family Planning Programme-
Non-Plan

O	39.33			
S	23.20	46.43	46.43	..
R	(-)16.10			

Reduction in provision by ₹ 16.10 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

03- Expenditure on Family Welfare Programme-
Centrally Sponsored Scheme
Plan

O	5,00.00			
		4,22.96	4,22.98	+0.02
R	(-)77.04			

Reduction in provision by ₹ 77.04 lakh through surrender in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 10,87.79 lakh was received from Government of India.

05- Indira Gandhi Balika Surksha Yojna-
Plan

O	7.50			
		5.25	5.25	..
R	(-)2.25			

Reduction in provision by ₹ 2.25 lakh through surrender in March 2018 was due to non completion of codal formalities.

08- National Rural Health Mission-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	27,90.00			
			11,54.00	11,54.00	..
	R	(-)16,36.00			
09-	Expenditure on Rashtriya Swasthya Beema Yojna- Centrally Sponsored Scheme				
	Plan				
(ii)	O	1,50.00			
			9.10	9.10	..
	R	(-)1,40.90			

Reduction in provision by ₹ 17,76.90 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India. Whereas Grant of ₹ 11,48.00 lakh at sr.no. (i) and ₹ 9.10 lakh at sr. no. (ii) was received from Government of India.

10- National Ambulance Service-
Centrally Sponsored Scheme
Plan

	O	37.00			
		
	R	(-)37.00			

Entire provision of ₹ 37.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

2215- Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

02- Expenditure on Work Charged Staff converted
into Regular Establishment-
Non-Plan

	O	24,09.14			
	S	1.85	22,53.98	22,58.54	+4.56
	R	(-)1,57.01			

Reduction in provision by ₹ 1,57.01 lakh through surrender in March 2018 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

09- Maintenance Provision for Adjustment of Recovery- Non-Plan				
O	24,09.14			
		20,78.48	20,78.49	+0.01
R	(-)3,30.66			

Reduction in provision by ₹ 3,30.66 lakh through surrender in March 2018 was due to less expenditure on maintenance of water supply schemes.

11- National Rural Drinking Water Programme- Centrally Sponsored Scheme Plan				
O	1,00.35			
		52.72	41.77	(-)10.95
R	(-)47.63			

Reduction in provision by ₹ 47.63 lakh through surrender in March 2018 due to less receipt of funds from Government of India.

02- Sewerage and Sanitation - 796- Tribal Area Sub-Plan - 01- Expenditure on Sewerage Schemes- Non-Plan				
O	18.48			
		13.01	13.02	+0.01
R	(-)5.47			

Reduction in provision by ₹ 5.47 lakh through surrender in March 2018 was due to non completion of codal formalities and less expenditure on energy bills.

2220- Information and Publicity -

60- Others - 796- Tribal Area Sub-Plan - 01- Expenditure on District Establishment- Non-Plan				
O	36.45			
S	1.20	25.49	25.49	..
R	(-)12.16			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 12.16 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

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

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan -

01- Expenditure on Scheme for Schedule
Caste/Scheduled Tribes and Other Backward
Classes-
Centrally Sponsored Scheme
Plan

O 5.00

..

R (-)5.00

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

Non-Plan

O 1,07.58

79.98 79.96 (-)0.02

R (-)27.60

Reduction in provision by ₹ 27.60 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on telephone, water and electricity bills.

Plan

O 19.00

4.89 4.89 ..

R (-)14.11

Reduction in provision by ₹ 14.11 lakh through surrender in March 2018 was mainly due to non completion of codal formalities and less expenditure on other charges.

12- Computer Application Training-
Plan

O 56.00

24.90 24.90 ..

R (-)31.10

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 31.10 lakh through surrender in March 2018 was due to non completion of codal formalities.

2230- Labour, Employment And Skill Development -

02- *Employment Service -*

796- Tribal Area Sub-Plan -

01- Expenditure on Employment Services-
Non-Plan

O	62.88			
		45.90	45.90	..
R	(-)16.98			

Reduction in provision by ₹ 16.98 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts and less engagement of daily wagers.

02- Unemployment Allowance-
Non-Plan

S	2,00.00			
		28.45	28.45	..
R	(-)1,71.55			

Reduction in provision by ₹ 1,71.55 lakh through surrender in March 2018 was due to non completion of codal formalities.

03- *Training -*

796- Tribal Area Sub-Plan -

02- Expenditure on Tailoring Centres in Himachal
Pradesh -
Non-Plan

O	20.44			
S	0.01	4.62	4.62	..
R	(-)15.83			

Reduction in provision by ₹ 15.83 lakh through surrender in March 2018 was due to non filling up of vacant posts.

03- Expenditure on Government Industrial Training
Institutes for Girls-
Non-Plan

O	18.59			
		14.45	14.45	..
R	(-)4.14			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 4.14 lakh through surrender in March 2018 was due to non filling up of vacant posts.

06- Skill Development Allowance- Non-Plan				
O	1,04.00	1,04.00	25.04	(-)78.96

Reasons for the final saving of ₹ 78.96 lakh were awaited (July 2018).

2235- Social Security and Welfare -

02- Social Welfare -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Integrated Child Care Services- Plan				
O	2.80			
		0.50	0.50	..
R	(-)2.30			

Reduction in provision by ₹ 2.30 lakh through surrender in March 2018 was due to non completion of codal formalities.

03- Integrated Child Development Scheme- Centrally Sponsored Scheme Plan				
O	17,26.00			
		6,76.47	6,76.47	..
R	(-)10,49.53			

Reduction in provision by ₹ 10,49.53 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less payment of honorarium to anganwari workers, less expenditure on telephone, water, electricity bills, less receipt of funds from Government of India and less touring by the staff. Whereas Grant of ₹ 28,97.89 lakh was received from Government of India.

Plan				
O	1,92.00			
		49.36	49.36	..
R	(-)1,42.64			

Reduction in provision by ₹ 1,42.64 lakh through surrender in March 2018 was due to less payment of honorarium to Anganwari workers, non filling up of vacant posts, less engagement of daily wagers, less expenditure on telephone, water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11- Assistance to Victims of Rape-
Plan

O	3.50				
		1.75	1.75		..
R	(-)1.75				

Reduction in provision by ₹ 1.75 lakh through surrender in March 2018 was due to less receipt of cases from victims of rape.

15- Welfare of Handicapped Children-
Centrally Sponsored Scheme
Plan

O	4.00				
	
R	(-)4.00				

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

19- Integrated Child Protection Scheme-
Centrally Sponsored Scheme
Plan

(i) O	3,08.00				
		2,08.30	2,08.30		..
R	(-)99.70				
Plan					
(ii) O	34.00				
		11.90	11.90		..
R	(-)22.10				

Reduction in provision by ₹ 1,21.80 lakh through surrender in March 2018 in the above two cases was due to less release of funds from Government of India hence state share remained unutilized.

- 60- *Other Social Security and Welfare Programmes-*
796- Tribal Area Sub-Plan -
01- Expenditure on Social Welfare Programme and
Old Age Pension-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	3,92.00			
			3,27.95	3,27.95	..
	R	(-)64.05			
05-	Indira Gandhi National Disabled Pensions- Centrally Sponsored Scheme				
	Plan				
(ii)	O	28.00			
			21.81	21.81	..
	R	(-)6.19			

Reduction in provision by ₹ 70.24 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India.

2251- Secretariat-Social Services -

796-	Tribal Area Sub-Plan -				
02-	Expenditure on Office of Tribal Development / Scheduled Caste Commissioner-				
	Plan				
	O	1,00.00			
			32.64	32.64	..
	R	(-)67.36			

Reduction in provision by ₹ 67.36 lakh through surrender in March 2018 was due to less expenditure on other charges, on petrol, oil, lubricants, repair of vehicles, meetings, conferences, telephone, water charges, electricity bills and less engagement of outsource staff.

03-	Expenditure on Infrastructure Facilities-				
	Plan				
	O	9,00.00			
			14.00	14.00	..
	R	(-)8,86.00			

Huge reduction in provision by ₹ 8,86.00 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities and less receipt of Grant-in-Aid cases.

04-	Helicopter Facility to Tribal Areas-				
	Plan				
	O	10,35.00			
			7,28.07	7,28.07	..
	R	(-)3,06.93			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 3,06.93 lakh through reappropriation in March 2018 was due to less expenditure on other charges.

06-	Grant-in-Aid to Institute of Tribal Studies- Plan				
	O	16.00			
	S	0.01	9.03	9.03	..
	R	(-)6.98			

Reduction in provision by ₹ 6.98 lakh through reappropriation/surrender in March 2018 was due to non payment of Grant-in-Aid cases partly counter balanced by excess due to more payment of salary.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

02- Expenditure on Agricultural Schemes (Other than
General Agriculture Extension and Training)-
Non-Plan

	O	1,67.81			
	S	8.68	1,55.24	1,55.24	..
	R	(-)21.25			

Reduction in provision by ₹ 21.25 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less receipt of subsidy cases and medical reimbursement claims.

03- Expenditure on Agriculture Schemes (General
Agriculture Extension and Training)-
Plan

	O	18.05			
			13.66	13.66	..
	R	(-)4.39			

Reduction in provision by ₹ 4.39 lakh through reappropriation/surrender in March 2018 was due to less receipt of subsidy cases and less expenditure on advertisement and publicity.

04- Expenditure on District Establishment under
Horticulture-
Non-Plan

	O	73.36			
			51.46	51.50	+0.04
	R	(-)21.90			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 21.90 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

05- Expenditure on Horticulture Schemes-
Non-Plan

O	7,34.50			
S	0.20	5,63.36	6,12.40	+49.04
R	(-)1,71.34			

In view of the final excess of ₹ 49.04 lakh the reduction in provision by ₹ 1,71.34 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on purchase of articles, less receipt of subsidy cases and less touring by the staff proved excessive.

Reasons for the final excess of ₹ 49.04 lakh were awaited (July 2018).

06- Under Special Central Assistance Expenditure on
Agriculture Schemes-
Plan

(i) O	80.00			
		57.66	57.66	..
R	(-)22.34			

08- Assistance for Tribal Pockets Expenditure on
Special Central Assistance-
Plan

(ii) O	12.00			
		7.19	7.18	(-)0.01
R	(-)4.81			

09- Expenditure on Horticultural Schemes under
Special Central Assistance-
Centrally Plan
Plan

(iii) O	90.00			
		71.86	71.36	(-)0.50
R	(-)18.14			

Reduction in provision by ₹ 45.29 lakh through surrender in March 2018 in the above three cases was due to less number of eligible candidates for subsidy.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

22-	Rashtriya Krishi Vikas Yojna - Centrally Sponsored Scheme Plan				
(i)	O	1,94.00			
			46.44	46.44	..
	R	(-),47.56			
	Plan				
(ii)	O	22.00			
			5.39	5.39	..
	R	(-),16.61			

Reduction in provision by ₹ 1,64.17 lakh through surrender in March 2018 in the above two cases was mainly due to less receipt of funds from Government of India, non completion of codal formalities and less receipt of subsidy cases. Whereas Grant of ₹ 1,12.00 lakh was received from Government of India.

23-	Rashtriya Krishi Vikas Yojna (Horticulture) - Centrally Sponsored Scheme Plan				
(i)	O	97.00			
			15.37	15.37	..
	R	(-),81.63			
	Plan				
(ii)	O	11.00			
			1.77	1.78	+0.01
	R	(-),9.23			

Reduction in provision by ₹ 90.86 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government and less receipt of subsidy cases. Whereas Grant of ₹ 1,12.00 lakh was received from Government of India.

36-	Expenditure on Distribution of Plants- Plan				
	O	5.40			
			0.97	0.82	(-),0.15
	R	(-),4.43			

Reduction in provision by ₹ 4.43 lakh through surrender in March 2018 was due to less number of eligible candidates for subsidy.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

37-	Expenditure on Providing of Plastic Tanks- Plan				
(i)	O	6.00			
	R	(-)6.00	..	..	..
38-	Expenditure on Establishment of New Nurseries (Modified Area Development Agency) - Plan				
(ii)	O	3.50			
	R	(-)3.50	..	..	..
39-	Expenditure on Distribution of Machinery and Implements(Modified Area Development Agency)- Plan				
(iii)	O	2.50			
	R	(-)2.50	..	..	..
40-	Expenditure on Plant Protection (Modified Area Development Agency)- Plan				
(iv)	O	2.00			
	R	(-)2.00	..	..	..
Entire provision of ₹ 14.00 lakh was reduced through surrender in March 2018 in the above four cases was due to less entitlement of candidates for subsidy.					
43-	Protected Cultivation Scheme under Horticulture Mission for North Eastern and Himalayan States- Centrally Sponsored Scheme Plan				
	O	2,03.00			
	R	(-)2,03.00	..	..	..

Entire provision of ₹ 2,03.00 lakh was reduced through surrender in March 2018 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
	O	23.00			
			1.28	1.28	..
	R	(-)21.72			
Reduction in provision by ₹ 21.72 lakh through surrender in March 2018 was due to less payment of subsidy.					
45-	National Mission for Sustainable Agriculture- Centrally Sponsored Scheme				
	Plan				
(i)	O	1,62.00			
			1,18.99	1,18.99	..
	R	(-)43.01			
	Plan				
(ii)	O	18.00			
			7.89	7.89	..
	R	(-)10.11			
46-	National Food Security Mission - Centrally Sponsored Scheme				
	Plan				
(iii)	O	1,34.00			
			48.68	48.68	..
	R	(-)85.32			
	Plan				
(iv)	O	15.00			
			5.41	5.41	..
	R	(-)9.59			
48-	Expenditure on Integrated Development of Horticulture (Mission for Integrated Development of Horticulture) - Centrally Sponsored Scheme				
	Plan				
(v)	O	3,24.00			
			85.31	85.31	..
	R	(-)2,38.69			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(vi)	Plan				
	O	36.00			
			8.13	8.13	..
	R	(-)27.87			

Reduction in provision by ₹ 4,14.59 lakh through surrender in March 2018 in the above six cases was due to less receipt of funds from Government of India hence state share remained unutilized.

50- National Mission on Extension and Technology-Centrally Sponsored Scheme

	Plan				
	O	2,02.00			
			92.46	92.46	..
	R	(-)1,09.54			

Reduction in provision by ₹ 1,09.54 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India partly offset by excess due to more receipt of cases for subsidy.

	Plan				
	O	23.00			
			10.27	10.27	..
	R	(-)12.73			

Reduction in provision by ₹ 12.73 lakh through reappropriation/surrender in March 2018 was due to less expenditure on other charges partly offset by excess due to more release of funds from Government of India.

53- World Bank Assisted Himachal Pradesh Horticulture Development Project-Plan

	O	9,00.00			
		
	R	(-)9,00.00			

Entire provision of ₹ 9,00.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

54- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme

Plan

O	90.00			
		12.00	12.00	..
R	(-)78.00			

Reduction in provision by ₹ 78.00 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 81.00 lakh was received from Government of India.

Plan

O	9.00			
S	0.01	5.77	5.77	..
R	(-)3.24			

Reduction in provision by ₹ 3.24 lakh through surrender in March 2018 was due to less release of state share in proportionate to central share.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

01- Agriculture Land Expenditure on Soil
Conservation-
Non-Plan

O	1,40.61			
S	2.20	1,01.02	1,00.99	(-)0.03
R	(-)41.79			

Reduction in provision by ₹ 41.79 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

Plan

O	29.00			
	
R	(-)29.00			

Entire provision of ₹ 29.00 lakh was reduced through surrender in March 2018 due to less engagement of daily wagers, non completion of codal formalities, less expenditure on telephone, water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

10-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	1,30.00			
			7.97	7.97	..
	R	(-),22.03			
	Plan				
(ii)	O	14.00			
			0.93	0.93	..
	R	(-),13.07			
11-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme Plan				
(iii)	O	1,62.00			
			69.00	69.00	..
	R	(-),93.00			
	Plan				
(iv)	O	18.00			
			7.67	7.67	..
	R	(-),10.33			

Reduction in provision by ₹ 2,38.43 lakh through surrender in March 2018 in the above four cases was due to less receipt of funds from Government of India and hence state share also remains unutilized. Whereas Grant of ₹ 3,85.00 lakh at sr. no (i) and ₹ 1,07.00 lakh at sr.no (ii) was received from Government of India.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

02- Expenditure on Veterinary Schemes-
Non-Plan

O	17,90.23			
S	0.20	17,47.34	16,53.47	(-),93.87
R	(-),43.09			

In view of the final saving of ₹ 93.87 lakh the reduction in provision by ₹ 43.09 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 93.87 lakh were awaited (July 2018).

10-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	1,58.00			
			29.03	29.03	..
	R	(-),1,28.97			
	Plan				
(ii)	O	18.00			
			3.37	3.37	..
	R	(-),14.63			

Reduction in provision by ₹ 1,43.60 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India hence state share remained unutilized. Whereas Grant of ₹ 1,12.00 lakh at sr. no (i) was received from Government of India.

2405- Fisheries -

796-	Tribal Area Sub-Plan				
02-	Expenditure on Fisheries Schemes- Plan				
	O	14.00			
			10.69	10.69	..
	R	(-),3.31			

Reduction in provision by ₹ 3.31 lakh through surrender in March 2018 was mainly due to less expenditure on purchase of material articles.

06-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
	O	16.00			
			12.15	12.15	..
	R	(-),3.85			

Reduction in provision by ₹ 3.85 lakh through surrender in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 1,12.00 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff-
Non-Plan

O	10,56.79				
		9,13.12	9,04.18	(-)8.94	
R	(-)1,43.67				

Reduction in provision by ₹ 1,43.67 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants, repair of vehicles and less reimbursement of medical claims.

02- Forestry Programme-
Non-Plan

O	3,93.36				
S	1,66.00	5,20.27	5,20.26	(-)0.01	
R	(-)39.09				

Reduction in provision by ₹ 39.09 lakh through surrender in March 2018 was due to less engagement of daily wagers and less receipt of subsidy cases.

Plan

O	42.75				
		10.25	10.25	..	
R	(-)32.50				

Reduction in provision by ₹ 32.50 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities partly counter balanced by excess due to more expenditure on regularization of daily wagers.

07- Expenditure on Regeneration of Chilgoza Pine-
Non-Plan

O	17.82				
		10.48	10.48	..	
R	(-)7.34				

Reduction in provision by ₹ 7.34 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

20- Improvement of Tree Cover, Raising of Nurseries-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non-Plan

O	13.57			
	
R	(-)13.57			

Entire provision of ₹ 13.57 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

Plan

O	2,34.00			
		2,05.83	2,05.79	(-)0.04
R	(-)28.17			

Reduction in provision by ₹ 28.17 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities and less purchase of material articles partly offset by excess due to more expenditure on regularization of daily wagers, more expenditure on telephone, water and electricity bills.

22- Intensification of Forest Management-
Centrally Sponsored Scheme

Plan

(i) O	30.00			
	
R	(-)30.00			

Plan

(ii) O	5.95			
	
R	(-)5.95			

23- National Afforestation Programme -
Centrally Sponsored Scheme

Plan

(iii) O	30.00			
	
R	(-)30.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(iv)	O	5.00			
	R	(-)5.00	..	..	..
24-	Himachal Pradesh Forest Eco-System Climate Proofing Project-Plan				
(v)	O	5,40.00			
	R	(-)5,40.00	..	..	..

Entire provision of ₹ 6,10.95 lakh was reduced through surrender in March 2018 in the above five cases due to non completion of codal formalities and less engagement of daily wagers.

27-	Samriti Van Yojna-Plan				
	O	9.00			
	S	0.02	3.00	3.00	..
	R	(-)6.02			

Reduction in provision by ₹ 6.02 lakh through reappropriation/surrender in March 2018 was due to non completion of codal formalities partly counter balanced by excess due to more engagement of daily wagers.

02-	<i>Environmental Forestry and Wild Life -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Wild Life Management and Nature Conservation-Non-Plan				
	O	43.04			
	R	(-)13.49	29.55	29.55	..

Reduction in provision by ₹ 13.49 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

03-	Expenditure on Intensive Management of Wild Life Sanctuaries-Centrally Sponsored Scheme				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	97.00			
S	8.23	78.47	78.47	..
R	(-)26.76			

Reduction in provision by ₹ 26.76 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India partly counter balanced by excess due to more engagement of daily wagers. Whereas Grant of ₹ 35.80 lakh was received from Government of India.

Plan				
O	20.00			
		8.72	8.72	..
R	(-)11.28			

Reduction in provision by ₹ 11.28 lakh through surrender in March 2018 was due to less receipt of funds from Government of India.

04- Expenditure on Development of Pin Valley
National Park-

Plan				
O	3.00			
		1.12	1.12	..
R	(-)1.88			

Reduction in provision by ₹ 1.88 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

07- Expenditure on Management Action Plan for Cold
Desert Biosphere Reserve-
Centrally Sponsored Scheme

Plan				
O	75.00			
	
R	(-)75.00			

Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non-Plan					
O	1,69.33				
S	14.94	1,38.70	1,38.87		+0.17
R	(-)45.57				

Reduction in provision by ₹ 45.57 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

05- District Rural Development Agency Administration-
Centrally Sponsored Scheme

Plan

(i)	O	16.00			
	R	(-)16.00	..	..	..

Plan

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

Entire provision of ₹ 18.00 lakh was reduced through surrender in March 2018 in the above two cases due to less receipt of funds from Government of India and non completion of codal formalities.

06- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme

Plan

(i)	O	4,05.00			
	R	(-)2,98.00	1,07.00	1,07.00	..

Plan

(ii)	O	45.00			
	R	(-)33.11	11.89	11.89	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 3,31.11 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India hence state share remained unutilized. Whereas Grant of ₹ 1,07.00 lakh at sr. no.(i) was received from Government of India.

07- Deen Dayal Upadhay Gramin Kaushal Yojna - Centrally Sponsored Scheme Plan					
(i)	O	4,77.00			
	R	(-)4,77.00	..	..	..
Plan					
(ii)	O	48.00			
	R	(-)48.00	..	..	..

Entire provision of ₹ 5,25.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and non completion of codal formalities.

2505- Rural Employment -

01- National Programmes -					
796- Tribal Area Sub-Plan -					
07- National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme Plan					
	O	52,65.00			
	R	(-)52,65.00	..	..	..

Entire provision of ₹ 52,65.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

Plan					
	O	5,85.00			
	R	(-)3,71.87	2,13.13	2,13.13	..

Reduction in provision by ₹ 3,71.87 lakh through surrender in March 2018 was due to less receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2506- Land Reforms -

796- Tribal Area Sub-Plan -

01- Expenditure on District Staff-
Non-Plan

O	32.40		32.40	21.82	(-)10.58
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Reasons for the final saving of ₹ 10.58 lakh were awaited (July 2018).

2515- Other Rural Development Programmes -

796- Tribal Area Sub-Plan -

02- Development Programme Expenditure on
Extension of Community-
Non-Plan

O	5,62.00				
S	2.00		5,18.03	4,81.09	(-)36.94
R	(-)45.97				

In view of the final saving of ₹ 36.94 lakh the reduction in provision by ₹ 45.97 lakh through surrender in March 2018 was mainly 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 ₹ 36.94 lakh were awaited (July 2018).

10- Total Sanitation Campaign-
Centrally Sponsored Scheme
Plan

O	4,05.00				
			..	89.00	+89.00
R	(-)4,05.00				

In view of the expenditure of ₹ 89.00 lakh incurred without budget provision the entire provision by ₹ 4,05.00 lakh was reduced through reappropriation in March 2018 due to less expenditure on sanitation campaign proved unrealistic.

Reasons for the final excess of ₹ 89.00 lakh were awaited (July 2018).

Plan					
(i) O	45.00				
		
R	(-)45.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

12-	Training to Elected Representatives of Panchayati Raj Institutions- Centrally Sponsored Scheme Plan				
(ii)	O	22.00			
	R	(-)22.00	..	..	..
	Plan				
(iii)	O	5.00			
	R	(-)5.00	..	..	..

Entire provision of ₹ 72.00 lakh was reduced through surrender in March 2018 in the above three cases due to non completion of codal formalities.

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

06- Expenditure on Work Charged Staff Converted into Regular establishment- Non-Plan

O	6,15.45			
		5,33.09	5,31.73	(-)1.36
R	(-)82.36			

Reduction in provision by ₹ 82.36 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts.

07- Expenditure on Establishment- Non-Plan

O	4,54.64			
		3,62.46	3,62.48	+0.02
R	(-)92.18			

Reduction in provision by ₹ 92.18 lakh through surrender in March 2018 was mainly due to non filling up of vacant posts.

11- Maintenance Provision for Adjustment of Recovery-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non-Plan				
O	6,15.45	6,15.45	5,11.55	(-),103.90

Reasons for the final saving of ₹ 1,03.90 lakh were awaited (July 2018).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

02- Expenditure on District Industrial Centres-
Non-Plan

O	95.29			
		56.87	60.85	+3.98
R	(-)38.42			

Reduction in provision by ₹ 38.42 lakh through reappropriation/surrender in March 2018 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on regularization of daily wagers.

Plan

O	11.90			
		7.05	8.65	+1.60
R	(-)4.85			

Reduction in provision by ₹ 4.85 lakh through surrender in March 2018 was due to less expenditure on telephone, water and electricity bills, petrol, oil, lubricants and repair of vehicles.

21- National Mission for Food Processing-
Plan

O	90.00			
		11.17	11.17	..
R	(-)78.83			

Reduction in provision by ₹ 78.83 lakh through surrender in March 2018 was due to less receipt of cases for Grant-in-Aid from the beneficiaries.

23- National Handloom Development Programme-
Centrally Sponsored Scheme
Plan

(i) O	7.00			
	
R	(-)7.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	7.00			
	R	(-)7.00	..	..	..
24-	Software Technology Parks of India- Plan				
(iii)	O	27.00			
	R	(-)27.00	..	..	..

Entire provision of ₹ 41.00 lakh was reduced through surrender in March 2018 in the above three cases due to non completion of codal formalities.

3054- Roads and Bridges -

04- District and other Roads -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment under Rural Roads
and Bridges Programme-
Non-Plan

O	14,77.75			
		11,56.43	11,08.95	(-)47.48
R	(-)3,21.32			

In view of the final saving of ₹ 47.48 lakh the reduction in provision by ₹ 3,21.32 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 47.48 lakh were awaited (July 2018).

02- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

O	73,09.07			
		72,65.53	65,48.43	(-)7,17.10
R	(-)43.54			

In view of the final saving of ₹ 7,17.10 lakh the reduction in provision by ₹ 43.54 lakh through surrender in March 2018 was due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 7,17.10 lakh were awaited (July 2018).

03-	Expenditure on Maintenance and Repairs of District Roads- Non-Plan				
(i)	O	17,49.43	17,49.43	12,67.99	(-)4,81.44
04-	Maintenance of District and Other Roads under Twelfth Finance Commission Award- Non-Plan				
(ii)	O	14,61.51	14,61.51	13,58.03	(-)1,03.48
05-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
(iii)	O	73,09.07	73,09.07	33,38.00	(-)39,71.07

Reasons for the final saving of ₹ 45,55.99 lakh in the above three cases were awaited (July 2018).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2053- District Administration -			
796- Tribal Area Sub-Plan			
09- Expenditure on People's Participation in Development- Plan			
O	1,00.00		
		1,23.33	
R	23.33	1,23.33	..

Augmentation in provision by ₹ 23.33 lakh through reappropriation in March 2018 was due to more execution of construction work.

10- Border Area Development Programme- Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	25,00.00			
	S	4,00.00	39,00.00	39,00.00	..
	R	10,00.00			

	Plan				
(ii)	O	2,78.00			
			3,44.44	3,44.44	..
	R	66.44			

Augmentation in provision by ₹ 10,66.44 lakh through reappropriation in March 2018 in the above two cases was due to more execution of construction work in border area.

11-	Vidhayak Kshetra Vikas Nidhi Yojna- Plan				
	O	2,68.00			
			2,94.80	2,94.80	..
	R	26.80			

Augmentation in provision by ₹ 26.80 lakh through reappropriation in March 2018 was due to more expenditure on construction work.

2055- Police -

796-	Tribal Area Sub-Plan				
08-	Expenditure on Home Guard Staff Deployed with Police Department for Law and Order- Non-Plan				
	O	3,60.98			
	S	57.97	4,45.57	4,45.57	..
	R	26.62			

Augmentation in provision by ₹ 26.62 lakh through reappropriation/surrender in March 2018 was due to more regularization of daily wagers partly offset by saving due to less touring by the staff.

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	22,12.27	+12,12.27

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

09-	Expenditure Under Suspense (Miscellaneous Public Works Department)- Non-Plan				
(ii)	O	5,00.00	5,00.00	15,88.23	+10,88.23

Reasons for the substantial final excess of ₹ 23,00.50 lakh in the above two cases were awaited (July 2018).

2202- General Education -

01-	<i>Elementary Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Block Primary Education Officers and Staff- Non-Plan				
	O	2,81.14			
	S	0.29	3,25.86	3,25.85	(-)0.01
	R	44.43			

Augmentation in provision by ₹ 44.43 lakh through reappropriation/surrender in March 2018 was due to payment of interim relief arrears partly offset by saving due to less receipt of medical reimbursement claims.

07-	Expenditure on District Institute of Educational Training Scheme- Centrally Sponsored Scheme Plan				
	O	1,45.00			
			2,07.60	2,07.59	(-)0.01
	R	62.60			

Augmentation in provision by ₹ 62.60 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance arrears partly offset by saving due to non completion of codal formalities and less touring by the staff.

17-	Grant-in-Aid to School Management Committee- Plan				
	O	81.00			
			2,24.26	2,24.26	..
	R	1,43.26			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 1,43.26 lakh through reappropriation in March 2018 was due to more expenditure on salary of staff engaged by school management committee in primary schools.

02-	<i>Secondary Education -</i>				
796-	Tribal Area Sub-Plan -				
10-	Grant-in-Aid to Secondary Education under Parents Teacher Association - Plan				
	O	19.00			
			37.18	37.18	..
	R	18.18			

Augmentation in provision by ₹ 18.18 lakh through reappropriation in March 2018 was due to more expenditure on salary of staff engaged by parents teacher association.

20-	Eklavya Model Residential Schools for Scheduled Tribe Students under Article 275(1)- Plan				
	O	1,25.00			
			1,50.00	1,50.00	..
	R	25.00			

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2018 was due to expenditure on salary and on purchase of material articles.

03-	<i>University and Higher Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Degree Colleges- Centrally Sponsored Scheme Plan				
	O	12,14.00			
			32,92.72	32,92.72	..
	R	20,78.72			

Augmentation in provision by ₹ 20,78.72 lakh through reappropriation in March 2018 was due to entitlement of more students for scholarship.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	1,49.00			
S	0.01	1,97.96	1,97.96	..
R	48.95			

Augmentation in provision by ₹ 48.95 lakh through reappropriation/surrender in March 2018 was due to more entitlement of students for scholarships partly offset by saving due to less expenditure on telephone, water and electricity bills.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

02- Expenditure on Archaeological Cell-
Plan

O	42.80			
		53.90	54.20	+0.30
R	11.10			

Augmentation in provision by ₹ 11.10 lakh through reappropriation/surrender in March 2018 was due to more payments of Grant-in-Aid partly offset by saving due to less engagement of daily wagers.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

02- Expenditure on Allopathic Programme-
Plan

O	5,20.54			
		5,49.95	5,49.97	+0.02
R	29.41			

Augmentation in provision by ₹ 29.41 lakh through reappropriation/surrender in March 2018 was due to more purchase of material articles, payment of interim relief arrears, salary of allopathic staff and more purchase of equipments partly offset by saving due to less expenditure on petrol, oil, lubricants, liveries, repair of vehicles and non completion of codal formalities.

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
Plan

O	4,50.16			
		6,17.09	6,17.10	+0.01
R	1,66.93			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 1,66.93 lakh through reappropriation/surrender in March 2018 was due to more payment of interim relief arrears and more expenditure on regularization daily wagers partly offset by saving due to less payment of Grant-in-Aid cases, less touring by the staff and less expenditure on petrol, oil, lubricants and repair of vehicles.

04- Rural Health Services-other Systems of Medicine -				
796- Tribal Area Sub-Plan -				
04- Expenditure on Ayurvedic Programme- Plan				
O	4,13.50			
		4,77.52	4,85.57	+8.05
R	64.02			

Augmentation in provision by ₹ 64.02 lakh through reappropriation/surrender in March 2018 was due to payment of interim relief arrears partly offset by saving due to less expenditure on telephone, water, electricity bills, less engagement of daily wagers, less purchase of articles and less touring by staff.

06- Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy- Plan				
R	6.34	6.34	6.36	+0.02

Augmentation of ₹ 6.34 lakh through reappropriation without provision in March 2018 was due to more release of Grant-in-Aid from Government of India. Funds were required to be obtained through Original budget/Supplementary Budget estimates. Reappropriation without provision was improper, injudicious and violation of Para 12.5 of Himachal Pradesh Budget Manual. Whereas Grant of ₹ 57.24 lakh was received from Government of India.

06- Public Health -				
796- Tribal Area Sub-Plan -				
09- Expenditure on Multipurpose Work Scheme under Minimum Need Programme- Non-Plan				
O	43.23			
		37.34	59.19	+21.85
R	(-)5.89			

Reasons for the final excess of ₹ 21.85 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	1,59.45			
		1,96.44	1,96.43	(-)0.01
R	36.99			

Augmentation in provision by ₹ 36.99 lakh through reappropriation/surrender in March 2018 was due to payment of interim relief arrears and more expenditure on telephone, water and electricity bills partly offset by saving due to less expenditure on petrol, oil, lubricants, repair of vehicles, less receipt of medical reimbursement claims and less touring by staff.

2215- Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Water Supply Scheme-
Non-Plan

O	3,34.49			
S	70.00	3,34.94	4,04.95	+70.01
R	(-)69.55			

In view of the final excess of ₹ 70.01 lakh the reduction in provision by ₹ 69.55 lakh through surrender in March 2018 was due to less engagement of daily wagers proved unnecessary.

Reasons for the final excess of ₹ 70.01 lakh were awaited (July 2018).

Plan				
O	29.00			
		1,05.21	52.77	(-)52.44
R	76.21			

In view of the final saving of ₹ 52.44 lakh the augmentation in provision by ₹ 76.21 lakh through reappropriation/surrender in March 2018 was due to payment of interim relief arrears and more touring by the staff partly offset by saving due to less expenditure on telephone, water and electricity bills proved excessive.

Reasons for the final saving of ₹ 52.44 lakh were awaited (July 2018).

04- Stock-
Plan

(i)	2,87.33	+2,87.33
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05- Stock Manufacture-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	6.04	+6.04	
06-	Miscellaneous Public Works Advances- Plan				
(iii)	..	..	40.64	+40.64	

Expenditure of ₹ 3,34.01 lakh in the above three cases was incurred without provision; Reasons for which were awaited (July 2018).

08-	Energy charges for Rural Water Supply Schemes- Plan				
	O	4.00			
			27.51	27.51	..
	R	23.51			

Augmentation in provision by ₹ 23.51 lakh through reappropriation in March 2018 was due to more expenditure on maintenance.

02-	<i>Sewerage and Sanitation -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Sewerage Schemes- Plan				
	S	0.01			
			75.00	75.00	..
	R	74.99			

Augmentation in provision by ₹ 74.99 lakh through reappropriation in March 2018 was due to more expenditure on compensations.

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/ Pradhan Mantri Awas Yojna- Plan				
	O	49.00			
			71.26	71.26	..
	R	22.26			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 22.26 lakh through reappropriation in March 2018 was due to more expenditure on Grant-in-Aid. Whereas Grant of ₹ 7,07.74 lakh was received from Government of India.

05- <i>General Pool Accommodation -</i>				
796- Tribal Area Sub-Plan -				
01- Expenditure on Maintenance and Repair- Plan				
O	7.00			
		9.35	7.26	(-)2.09
R	2.35			

In view of the final saving of ₹ 2.09 lakh the augmentation in provision by ₹ 2.35 lakh through reappropriation in March 2018 was due to more expenditure on maintenance and repair proved excessive.

Reasons for the final saving of ₹ 2.09 lakh were awaited (July 2018).

2217- Urban Development -

03- <i>Integrated Development of Small and Medium Towns -</i>					
796- Tribal Area Sub-Plan -					
03- Expenditure on National Urban livelihood Mission- Plan					
(i)	R	4.50	4.50	4.51	+0.01
04- Pradhan Mantri Awas Yojna - Plan					
(ii)	R	21.79	21.79	21.80	+0.01

Reappropriation of ₹ 26.29 lakh in March 2018 in the above two cases was due to more release of funds from Government of India. Funds were required to be obtained through original/supplementary budget estimates, reappropriation without provision was improper and violation of provision contained in Para 12.5 of Budget Manual of Himachal Pradesh State. Whereas Grant of ₹ 1,96.20 lakh at sr. no. (ii) and ₹ 35.34 lakh at sr no. (i) was received from Government of India.

2235- Social Security and Welfare -

02- <i>Social Welfare -</i>				
796- Tribal Area Sub-Plan -				
04- Expenditure on Beti Hai Anmol Scheme-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan					
O	5.00		12.50	12.50	..
R	7.50				

Augmentation in provision by ₹ 7.50 lakh through reappropriation in March 2018 was due to more receipt of cases from the beneficiaries.

06- Rehabilitation Grant to Inmates of Bal/Balika

Ashram-

Plan

O	2.70		5.40	5.40	..
R	2.70				

Augmentation in provision by ₹ 2.70 lakh through reappropriation in March 2018 was due to more expenditure on salary of staff.

60- *Other Social Security and Welfare Programmes-*

796- Tribal Area Sub-Plan -

01- Expenditure on Social Welfare Programme and

Old Age Pension-

Plan

(i) O	4,96.50		6,16.93	6,16.93	..
R	1,20.43				

02- Expenditure on Widow Pension-

Plan

(ii) O	1,52.50		1,96.82	1,96.80	(-)0.02
R	44.32				

Augmentation in provision by ₹ 1,64.75 lakh through reappropriation/surrender in March 2018 in the above two cases was due to more receipt of pension cases.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages-*

796- Tribal Area Sub-Plan -

01- Expenditure on Food Programme-

Plan

O	61.00		74.09	74.09	..
R	13.09				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 13.09 lakh through reappropriation in March 2018 was due to more release of funds from Government of India.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan-

02- Expenditure on Agricultural Schemes (other than
General Agriculture Extension and Training)-
Plan

O	94.95			
S	0.01	1,51.92	1,51.92	..
R	56.96			

Augmentation in provision by ₹ 56.96 lakh through reappropriation/surrender in March 2018 was due to more expenditure on agriculture subsidies, more purchase of other articles partly offset by saving due to less expenditure on purchase of material, articles and equipments.

05- Expenditure on Horticulture Schemes-
Plan

O	12.80			
S	0.01	2,49.21	2,49.16	(-)0.05
R	2,36.40			

Augmentation in provision by ₹ 2,36.40 lakh through reappropriation/surrender in March 2018 was due to more receipt of subsidy cases and more expenditure on telephone, water and electricity bills partly offset by saving due to less expenditure on rent and property taxes.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

02- Soil and Water Conservation Program (Forest)-
Plan

S	0.03			
		2.60	28.67	+26.07
R	2.57			

In view of the final excess of ₹ 26.07 lakh the augmentation in provision by ₹ 2.57 lakh through reappropriation/surrender in March 2018 was due to more expenditure on telephone, water charges and electricity bills proved inadequate.

Reasons for the final excess of ₹ 26.07 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2405- Fisheries -

796- Tribal Area Sub-Plan -

04- Expenditure on Fisheries under Special Central Assistance - Centrally Sponsored Scheme Plan

(i)	O	6.50			
			13.50	13.50	..
	R	7.00			

05- Expenditure on Fisheries under Special Central Assistance - for Dispersed Tribes- Centrally Sponsored Scheme Plan

(ii)	S	0.01			
			1.79	1.79	..
	R	1.78			

Augmentation in provision by ₹ 8.78 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of cases for subsidy.

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

26- Mission on Agro-Forestry under National Mission for Sustainable Agriculture- Centrally Sponsored Scheme Plan

(i)	O	8.00			
			15.92	15.92	..
	R	7.92			

Plan

(ii)	O	0.05			
			1.69	1.69	..
	R	1.64			

Augmentation in provision by ₹ 9.56 lakh through reappropriation in March 2018 in the above two cases was due to more engagement of daily wages staff.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2408- Food Storage and Warehousing -01- *Food -*

796- Tribal Area Sub-Plan -

02- Expenditure on Grant of Subsidy to Societies-
Plan

O 25.55

64.00 64.00

..

R 38.45

Augmentation in provision by ₹ 38.45 lakh through reappropriation in March 2018 was due to more expenditure on Grant-in-Aid for capital assets.

2501- Special Programmes for Rural Development -04- *Integrated Rural Energy Planning Programme -*

796- Tribal Area Sub-Plan -

01- Expenditure on Integrated Rural Energy
Programme-
Plan

(i) O 1,50.00

1,71.30 1,71.30

..

R 21.30

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

03- Expenditure on National Rural Livelihood Mission-
Centrally Sponsored Scheme
Plan

(ii) O 81.00

S 23.32

1,57.23 1,57.23

..

R 52.91

Plan

(iii) O 9.00

17.47 17.47

..

R 8.47

Augmentation in provision by ₹ 82.68 lakh through reappropriation in March 2018 in the above three cases was due to more release of Grant-in-Aid under the scheme. Whereas Grant of ₹ 1,89.16 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2515- Other Rural Development Programmes -

796- Tribal Area Sub-Plan -

01- Expenditure on Panchayati Schemes-
Plan

O	5,00.00			
		5,94.67	5,94.66	(-)0.01
R	94.67			

Augmentation in provision by ₹ 94.67 lakh through reappropriation/surrender in March 2018 was due to more expenditure on salary and honorarium.

02- Development Programme Expenditure on
Extension of Community-
Plan

O	75.00			
		3,13.45	3,13.45	..
R	2,38.45			

Augmentation in provision by ₹ 2,38.45 lakh through reappropriation in March 2018 was due to more expenditure on execution of work.

2702- Minor Irrigation -80- *General -*

796- Tribal Area Sub-Plan -

02- Lift Irrigation Schemes (Special Repairs)
Expenditure on Maintenance and Repairs-
Non-Plan

(i) O	26.59			
		69.32	1,38.34	+69.02
S	42.73			

03- Expenditure on Maintenance and Repairs of
Other Minor Irrigation Works (Special Repairs)-
Non-Plan

(ii) O	1,98.41			
		2,40.14	3,15.78	+75.64
S	41.73			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Work Ordinary Repairs (Flow Irrigation Scheme)- Non-Plan				
(iii)	O	2,28.34			
			2,56.28	3,14.24	+57.96
	S	27.94			

Reasons for the final excess of ₹ 2,02.62 lakh in the above three cases were awaited (July 2018).

08-	Expenditure on Suspense (Stock)- Plan				
(i)		..	..	3,79.89	+3,79.89
09-	Expenditure on Suspense (Stock Manufacture)- Plan				
(ii)		..	..	15.51	+15.51
10-	Expenditure on Suspense (Miscellaneous Public Works Advances)- Plan				
(iii)		..	..	1,96.94	+1,96.94

Expenditure of ₹ 5,92.34 lakh in the above three cases was incurred without budget provision; Reasons for which were awaited (July 2018).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Schemes-
Plan

	O	11.00			
			57.92	57.92	..
	R	46.92			

Augmentation in provision by ₹ 46.92 lakh through reappropriation in March 2018 was due to more expenditure on other charges and subsidy.

3452- Tourism -

80- General -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02-	Expenditure on Field Staff- Plan				
	O	5.00			
	S	0.01	10.17	10.17	..
	R	5.16			

Augmentation in provision by ₹ 5.16 lakh through reappropriation/surrender in March 2018 was mainly due to payment of additional dearness allowance and interim relief arrears.

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

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

02- Forestry Programme-
Non-Plan

(i) S 33.35

..

R (-)33.35

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

08- Expenditure on Suspense (Stock)-
Non-Plan

(ii) S 11.77

..

R (-)11.77

Entire appropriation of ₹ 45.12 lakh was reduced through reappropriation/surrender in March 2018 in the above two cases was due to non completion of codal formalities.

(vii)	Above saving was partly counter balanced by excess occurred mainly under the following heads:-				
	Head		Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)

2702- Minor Irrigation -

80- General -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -				
03- Expenditure on Maintenance and Repairs of other Minor Irrigation Works (Special Repairs)- Non-Plan				
R	11.77		11.77	.. (-)11.77

In view of the final saving of ₹ 11.77 lakh the augmentation without appropriation by ₹ 11.77 lakh through reappropriation in March 2018 was due to more expenditure on maintenance and repairs proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of provision contained in Para 12.5 of Budget Manual of Himachal Pradesh State.

Reasons for the final saving of ₹ 11.77 lakh were awaited (July 2018).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
796- Tribal Area Sub-Plan -			
02- Expenditure on Other Administration- Centrally Sponsored Scheme Plan			
(i) S	1,50.00	1,50.00	1,27.00 (-)23.00
05- Expenditure on Judiciary- Plan			
(ii) O	27.00	54.00	25.36 (-)28.64
S	27.00		

Reasons for the final saving of ₹ 51.64 lakh in the above two cases were awaited (July 2018).

4070- Capital Outlay on other Administrative Services-

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	Construction of Fire Services Buildings-				
	Plan				
(i)	O	45.00			
		
	R	(-45.00)			
02-	Residential Buildings (Fire Services)-				
	Plan				
(ii)	O	27.00			
		
	R	(-27.00)			

Entire provision of ₹ 72.00 lakh was reduced through surrender in March 2018 in the above two cases was due to non completion of codal formalities.

4202- Capital Outlay on Education, Sports, Art and Culture-

01-	General Education -				
796-	Tribal Area Sub-Plan -				
01-	Building-				
	Centrally Sponsored Scheme -				
	Plan				
	O	5,48.70			
			4,07.59	4,07.59	..
	R	(-1,41.11)			

Reduction in provision by ₹ 1,41.11 lakh through surrender in March 2018 was due to less execution of major works.

4210- Capital Outlay on Medical and Public Health-

02-	Rural Health Services -				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
	Plan				
	O	2,00.00			
	S	2,07.71	3,38.71	3,38.71	..
	R	(-69.00)			

Reduction in provision by ₹ 69.00 lakh through surrender in March 2018 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- *Medical Education Training and Research -*
796- Tribal Area Sub-Plan -
02- Upgradation of Existing Ayurveda, Yoga and
Naturopathy, Unani, Siddha and Homoeopathy
Institutions-
Plan

O 7.00

R (-)7.00

..

Entire provision of ₹ 7.00 lakh was reduced through surrender in March 2018 due to non completion of codal formalities.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*
796- Tribal Area Sub-Plan -
01- Expenditure on Rural Piped Water Supply
Schemes-
Plan

O 5,10.00

4,59.00 4,31.91 (-)27.09

R (-)51.00

In view of the final saving of ₹ 27.09 lakh the reduction in provision by ₹ 51.00 lakh through reappropriation/surrender in March 2018 was due to less expenditure under the scheme and non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 27.09 lakh were awaited (July 2018).

03- Expenditure on Sewerage Schemes-
Plan

O 1,10.00

S 20.04

1,34.04 1,14.48 (-)19.56

R 4.00

Reasons for the final saving of ₹ 19.56 lakh were awaited (July 2018).

14- National Rural Drinking Water Programme -
Centrally Sponsored Scheme
Plan

O 5,68.65

4,76.00 4,77.05 +1.05

R (-)92.65

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 92.65 lakh through surrender in March 2018 was due to less execution on major works. Whereas Grant of ₹ 2,97.67 lakh was received from Government of India.

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan -

02- Scheduled Castes, Other Backward Classes and Minority Affairs Departmental Buildings-
Plan

(i) O 50.00

..

R (-)50.00

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare -*

796- Tribal Area Sub-Plan -

01- Construction of Multipurpose Community / Anganwari Centres-
Centrally Sponsored Scheme
Plan

(ii) O 33.00

..

R (-)33.00

Entire provision of ₹ 83.00 lakh was reduced through surrender in March 2018 in the above two cases was due to non completion of codal formalities.

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on Agricultural Buildings-
Centrally Sponsored Scheme -
Plan

S 5.89

1,47.00 .. (-)1,47.00

R 1,41.11

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 1,47.00 lakh the augmentation in provision by ₹ 1,41.11 lakh through reappropriation in March 2018 was due to more expenditure under the scheme proved unnecessary.

Reasons for the final saving of ₹ 1,47.00 lakh were awaited (July 2018).

4425- Capital Outlay on Co-operation -

796- Tribal Area Sub-Plan -

01- Investment in Co-Operative Societies-
Plan

O 2.00

R (-)2.00

..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2018 was due to non completion of codal formalities.

4701- Capital Outlay on Medium Irrigation -

02- Major Irrigation-Non-Commercial -

796- Tribal Area Sub-Plan -

01- Major Irrigation Scheme (Accelerated Irrigation
Benefits Programme)-
Centrally Sponsored Scheme
Plan

O 4,86.00

R (-)4,86.00

..

Entire provision of ₹ 4,86.00 lakh was reduced through reappropriation in March 2018 was due to less expenditure on irrigation schemes.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

08- Expenditure on Minor Irrigation Scheme
(Accelerated Irrigation Benefits Programme) -
Centrally Sponsored Scheme
Plan

(i) O 9,00.00

R (-)4,54.30

4,45.70 4,45.70 ..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	90.00			
			49.27	49.27	..
	R	(-)40.73			

Reduction in provision by ₹ 4,95.03 lakh through surrender in March 2018 in the above two cases was due to non receipt of funds from Government of India and hence state share remained unutilized.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

796- Tribal Area Sub-Plan -

01- Expenditure on Flood Control Works-
Centrally Sponsored Scheme
Plan

(i)	O	4,50.00			
		
	R	(-)4,50.00			

02- Expenditure on Flood Control Programme under
Rural Infrastructure Development Fund/National
Bank for Agriculture and Rural Development
Plan

(ii)	O	20.00			
		
	R	(-)20.00			

4851- Capital Outlay on Village and Small Industries -

796- Tribal Area Sub-Plan -

03- Investment in Industrial Cooperatives-
Plan

(iii)	O	1.50			
		
	R	(-)1.50			

Entire provision of ₹ 4,71.50 lakh was reduced through surrender in March 2018 in the above three cases was due to non completion of codal formalities.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Construction of Roads under Central Road Funds- Centrally Sponsored Scheme Plan				
O	5,85.00	5,85.00	..	(-)5,85.00

Entire provision of ₹ 5,85.00 lakh remained unutilized; Reasons for which were awaited (July 2018).

04- <i>District and Other Roads -</i> 796- Tribal Area Sub-Plan - 01- Expenditure on Construction of Rural Roads- Plan				
O	31,77.60			
		34,35.72	34,10.78	(-)24.94
S	2,58.12			

Reasons for the final saving of ₹ 24.94 lakh were awaited (July 2018).

03- Expenditure on Construction of Rural Roads under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development - Plan				
O	3,70.00			
		2,83.50	2,96.37	+12.87
R	(-)86.50			

Reduction in provision by ₹ 86.50 lakh through surrender in March 2018 due to less expenditure under the scheme and due to non completion of codal formalities.

04- Expenditure on Land Compensation including Net Present Value - Plan				
O	30.00			
	
R	(-)30.00			

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2018 was due to non receipt of demand under the scheme.

80- *General -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -				
06- Expenditure on Ropeways and Cableways- Plan				
O	20.00			
		..	5.98	+5.98
R	(-)20.00			

In view of expenditure of ₹ 5.98 lakh incurred after reduction of entire provision of ₹ 20.00 lakh through surrender in March 2018 was due to non completion of codal formalities proved unnecessary.

Reasons for incurring expenditure of ₹ 5.98 lakh were awaited (July 2018).

5452- Capital Outlay on Tourism -

80- General -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Tourism Buildings- Plan				
O	18.00			
		14.00	14.00	..
R	(-)4.00			

Reduction in provision by ₹ 4.00 lakh through surrender in March 2018 was due to less execution of works.

6801- Loans for Power Projects -

796- Tribal Area Sub-Plan -				
10- Loan for Himachal Pradesh Power Corporation Project- Plan				
O	46,20.00			
		10,39.39	10,39.39	..
R	(-)35,80.61			

Huge reduction in provision by ₹ 35,80.61 lakh through surrender in March 2018 was due to less sanction of loans.

(ix) Above saving was partly 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 -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

<i>01- Office Buildings -</i>				
796- Tribal Area Sub-Plan -				
02- Expenditure on Other Administration- Plan				
O	1,57.00			
S	58.85	2,45.85	2,57.36	+11.51
R	30.00			

Augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2018 was due to more execution of works.

4202- Capital Outlay on Education, Sports, Art and Culture-

<i>01- General Education -</i>				
796- Tribal Area Sub-Plan -				
01- Building- Plan				
O	3,60.00			
S	6,91.13	12,69.00	12,69.00	..
R	2,17.87			

Augmentation in provision by ₹ 2,17.87 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.

4215- Capital Outlay on Water Supply and Sanitation -

<i>01- Water Supply -</i>				
796- Tribal Area Sub-Plan -				
05- Expenditure on Old Water Supply Schemes- Plan				
O	1,90.00			
S	9.00	1,99.00	2,27.92	+28.92

Reasons for the final excess of ₹ 28.92 lakh were awaited (July 2018).

14- National Rural Drinking Water Programme - Plan				
O	74.00			
R	(-)16.35	57.65	76.86	+19.21

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 19.21 lakh the reduction in provision by ₹ 16.35 lakh through surrender in March 2018 was due to less execution of works proved unnecessary.

Reasons for the final excess of ₹ 19.21 lakh were awaited (July 2018).

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on Agricultural Buildings-
Plan

O	15.00		15.00	1,62.00	+1,47.00
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Reasons for the final huge excess of ₹ 1,47.00 lakh were awaited (July 2018).

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Building Programme-
Plan

O	64.50				
			1,09.49	1,09.49	..
R	44.99				

Augmentation in provision by ₹ 44.99 lakh through reappropriation in March 2018 was due to more execution of works.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

02- Expenditure on Minor Irrigation Schemes (Flow
Irrigation Scheme)-
Plan

(i) O	4,95.00				
			6,07.96	6,23.84	+15.88
S	1,12.96				

5054- Capital Outlay on Roads and Bridges -

80- *General* -

796- Tribal Area Sub-Plan -

05- Expenditure on Major Bridges-
Plan

(ii) O	4,60.00				
			6,40.48	6,63.69	+23.21
S	1,80.48				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final excess of ₹ 39.09 lakh in the above two cases were awaited (July 2018).

09- Expenditure on Major Bridges under Rural
Infrastructure Development Fund/National Bank
for Agricultural and Rural Development-
Plan

O	7,30.00			
S	1,19.33	9,20.83	8,94.08	(-)26.75
R	71.50			

In view of the final saving of ₹ 26.75 lakh the augmentation in provision by ₹ 71.50 lakh through reappropriation in March 2018 was due to more execution of works proved excessive.

Reasons for the final saving of ₹ 26.75 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO-31 conclud.

(x) Suspense Transactions

(i) The expenditure under this grant includes ₹ 51,62.42 lakhs (₹ 51,62.42 lakhs under Revenue Section and ₹ 0 lakhs under Capital Section) accounted for under "Suspense".

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

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2017-18 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2017		Debits	Credits	Closing balance on 31 March 2018	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
(₹ in lakhs)						
Revenue Section						
2059-Public Works-						
<i>01-Office Buildings-</i>						
796-Tribal Area Sub-Plan-						
07-Expenditure under Suspense						
(Stock)-	(-)	15,75.77	22,12.27	28,34.22	(-)	21,97.72*
08-Expenditure under Suspense						
(Stock Manufacturing)-		6,00.17	4,35.58	3,56.51		6,79.24
09-Expenditure under Suspense						
(Miscellaneous Public Works						
Advances)-		37,70.86	15,88.23	5,08.59		48,50.50
Total 2059-		+27,95.26	42,36.08	36,99.32		+ 33,32.02
2215-Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
796-Tribal Area Sub-Plan-						
04-Stock-						
	(-)	3,58.71	2,87.33	2,23.60	(-)	2,94.98*
05-Stock Manufacture-						
		1,56.16	6.04	5.49		1,56.71
06-Miscellaneous Public Works						
Advances-		12.81	40.64	64.55	(-)	11.10*
Total 2215-		(-1,89.74)	3,34.01	2,93.64		(-1,49.37*
2702-Minor Irrigation-						
<i>80-General-</i>						
796-Tribal Area Sub-Plan-						
08-Expenditure on Suspense						
(Stock)-		1,26.30	3,79.88	4,42.46		63.72
09-Expenditure on Suspense (Stock						
Manufacture)-		95.27	15.51	6.57		1,04.21
10-Expenditure on Suspense						
(Miscellaneous Advances)-		2,25.81	1,96.94	61.31		3,61.44
Total 2702-		+4,47.38	5,92.33	5,10.34		+ 5,29.37
Total-Revenue Section		+30,52.90	51,62.42	45,03.30		+ 37,12.02
Total Demand		+30,52.90	51,62.42	45,03.30		+ 37,12.02

* Reasons for the minus balances were awaited (July 2018).

APPROPRIATION ACCOUNTS

GRANT NO. 32 - SCHEDULED CASTE SUB PLAN

(HEADS 2029-LAND REVENUE, 2055-POLICE, 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 3054-ROADS AND BRIDGES, 3425-OTHER SCIENTIFIC RESEARCH, 3451-SECRETARIAT-ECONOMIC SERVICES, 3452-TOURISM, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES,OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION,4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 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 AND 6801-LOANS FOR POWER PROJECTS)

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	12,64,17,05		
		12,97,99,38	8,92,16,66
Supplementary	33,82,33		(-)4,05,82,72

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Amount surrendered during the year
(31 March 2018)

4,18,25,44

Capital Section

Voted

Original	8,96,45,20			
		9,45,14,77	8,12,27,53	(-)1,32,87,24
Supplementary	48,69,57			

Amount surrendered during the year
(31 March 2018)

69,13,12

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,05,82.72 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 33,82.33 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 4,18,25.44 proved excessive.
- (ii) In view of the final saving of ₹ 1,32,87.24 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 48,69.57 lakh obtained in March 2018 proved unnecessary as even the original grant remained substantially unutilized surrender of ₹ 69,13.12 lakh proved inadequate.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -				
01- Elementary Education -				
789- Special Component Plan for Scheduled Castes -				
01- Expenditure on Primary Schools- Plan				
O	5,00.00			
		2,37.26	2,37.25	(-)0.01
R	(-)2,62.74			

Reduction in provision by ₹ 2,62.74 lakh through reappropriation/surrender in March 2018 was due to non filling up of vacant posts, less expenditure on electricity, water, telephone bills and less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Middle School- Plan					
O	8,00.00		7,67.74	7,67.75	+0.01
R	(-)32.26				

Reduction in provision by ₹ 32.26 lakh through surrender in March 2018 was due to non purchase of material and non filling up of vacant posts and less expenditure on electricity, water, telephone bills.

06- Mid Day Meal- Centrally Sponsored Scheme Plan					
O	24,31.00		21,70.65	21,70.65	..
R	(-)2,60.35				

Reduction in provision by ₹ 2,60.35 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India partly offset by excess due to more purchase of office articles. Whereas Grant of ₹ 24,22.87 lakh was received from Government of India.

07- Sarav Shiksha Abhiyan- Plan					
O	10,08.00		84.97	84.97	..
R	(-)9,23.03				

Reduction in provision by ₹ 9,23.03 lakh through reappropriation/surrender in March 2018 was due to non receipt of funds from Government of India and hence state share also remains unutilized. Whereas Grant of ₹ 91,01.16 lakh was received from Government of India.

11- Expenditure on Grants-in-Aid to Parents Teachers Association- Plan					
O	14,44.00		2,66.58	2,66.59	+0.01
R	(-)11,77.42				

Reduction in provision by ₹ 11,77.42 lakh through surrender in March 2018 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Secondary Education -					
789- Special Component Plan for Scheduled Castes -					
03- Rashtriya Madhyamik Shiksha Abhiyan- Centrally Sponsored Scheme Plan					
(i)	O	46,48.00			
			8,81.53	8,81.53	..
	R	(-)37,66.47			
Plan					
(ii)	O	5,16.00			
			97.95	97.95	..
	R	(-)4,18.05			

Reduction in provision by ₹ 41,84.52 lakh through reappropriation/surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India hence state share remains unutilized. Whereas Grant of ₹ 29,68.32 lakh at sr. no (i) was received from Government of India.

12- Rajiv Gandhi Digital Yojna (Laptop/Tablet)- Plan					
	O	6,30.00			
			5,70.96	5,70.96	..
	R	(-)59.04			

Reduction in provision by ₹ 59.04 lakh through surrender in March 2018 was due to less purchase of laptop and tablets.

13- Teacher Training Programme- Centrally Sponsored Scheme Plan					
	O	7,10.00			
			76.00	76.00	..
	R	(-)6,34.00			

Reduction in provision by ₹ 6,34.00 lakh through surrender in March 2018 was due to less receipt of funds from Government of India and change in sharing pattern. Whereas Grant of ₹ 4,69.16 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
	O	78.00			
			8.44	8.44	..
	R	(-)69.56			
Reduction in provision by ₹ 69.56 lakh through surrender in March 2018 was due to less release of state share in proportionate to central share.					
14-	Vocationalisation of Secondary Education- Centrally Sponsored Scheme				
	Plan				
(i)	O	26,07.00			
			7,25.32	7,25.32	..
	R	(-)18,81.68			
	Plan				
(ii)	O	2,90.00			
			80.59	80.59	..
	R	(-)2,09.41			
16-	Pre-Matric Scholarship to Scheduled Caste Students- Centrally Sponsored Scheme				
	Plan				
(iii)	O	7,48.00			
			1,45.00	1,45.00	..
	R	(-)6,03.00			
18-	Inclusive Education to the Disabled at Secondary Stage (Rashtriya Madhyamik Shiksha Abhiyan)- Centrally Sponsored Scheme				
	Plan				
(iv)	O	40.00			
			14.70	14.70	..
	R	(-)25.30			
	Plan				
(v)	O	5.00			
			1.64	1.64	..
	R	(-)3.36			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

19-	Environmental Orientation to School Education- Centrally Sponsored Scheme				
(vi)	Plan				
	O	2.00			
	R	(-)2.00			
		
03-	<i>University and Higher Education -</i>				
789-	Special Component Plan for Scheduled Castes-				
05-	Rashtriya Uchtar Shiksha Abhiyan - Centrally Sponsored Scheme Plan				
(vii)	O	14,74.00			
	R	(-)10,70.36			
			4,03.64	4,03.64	..
	Plan				
(viii)	O	1,64.00			
	R	(-)1,19.15			
			44.85	44.85	..

Reduction in provision by ₹ 39,14.26 lakh through surrender in March 2018 in the above eight cases was due to less receipt of funds from Government of India and hence state share also remains unutilized. Whereas Grant of ₹ 90,95.08 lakh at sr. no (iii) and ₹ 6,13.27 lakh at sr. no. (vii) was received from Government of India.

2205- Art and Culture -

789-	Special Component Plan for Scheduled Castes-				
02-	Expenditure on Operation of Antiquities and Art Treasure Act 1972- Plan				
	O	20.00			
	R	(-)9.52			
			10.48	10.48	..

Reduction in provision by ₹ 9.52 lakh through surrender in March 2018 was due to less receipt of Grant-in-Aid cases.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes -				
01- Rural Health- Plan				
O	6,00.00			
		5,41.65	5,41.63	(-)0.02
R	(-)58.35			

Reduction in provision by ₹ 58.35 lakh through surrender in March 2018 was due to non filling up of vacant posts, less purchase of medicines, less expenditure on electricity, water, telephone bills and less engagement of daily wagers.

03- Rashtriya Suraksha Beema Yojna- Centrally Sponsored Scheme Plan				
O	3,00.00			
		81.31	81.31	..
R	(-)2,18.69			

Reduction in provision by ₹ 2,18.69 lakh through surrender in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 81.31 lakh was received from Government of India.

04- National Health Mission- Centrally Sponsored Scheme Plan				
O	78,09.00			
		49,27.58	61,73.00	+12,45.42
R	(-)28,81.42			

In view of the final excess of ₹ 12,45.42 lakh the reduction in provision by ₹ 28,81.42 lakh through surrender in March 2018 was due to less receipt of funds from Government of India proved excessive. Whereas Grant of ₹ 61,68.00 lakh was received from Government of India.

Reasons for the final excess of ₹ 12,45.42 lakh were awaited (July 2018).

04- <i>Rural Health Services-Other Systems of Medicine -</i>				
789- Special Component Plan for Scheduled Castes -				
03- Upgradation of Existing Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy Institutions- Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan					
O	1,85.00				
			1,05.99	1,05.99	..
R	(-79.01)				
Reduction in provision by ₹ 79.01 lakh through reappropriation in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 1,05.99 lakh was received from Government of India.					
<i>06- Public Health -</i>					
789- Special Component Plan for Scheduled Castes -					
01- Acquired Immuno Deficiency Syndrome Control Programme- Centrally Sponsored Scheme Plan					
(i)	O	5,72.00			
	R	(-5,72.00)	..	..	..
02- Trauma Centre- Centrally Sponsored Scheme Plan					
(ii)	O	4,53.00			
	R	(-4,53.00)	..	..	..
Plan					
(iii)	O	50.00			
	R	(-50.00)	..	..	..
2211- Family Welfare -					
789- Special Component Plan for Scheduled Castes -					
02- National Ambulance Service - Centrally Sponsored Scheme Plan					
(iv)	O	1,05.00			
	R	(-1,05.00)	..	..	..

Entire provision of ₹ 11,80.00 lakh was reduced through reappropriation/surrender in March 2018 in the above four cases due to non receipt of funds from Government of India and hence state share also could not be released.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Direction and Administration- Centrally Sponsored Scheme Plan				
(i)	O	1,90.00			
			1,13.46	1,14.77	+1.31
	R	(-76.54)			
04-	Family Welfare Centre in Rural Areas- Centrally Sponsored Scheme Plan				
(ii)	O	13,00.00			
			10,33.90	10,33.84	(-0.06)
	R	(-2,66.10)			
05-	Family Welfare Centre in Urban Areas- Centrally Sponsored Scheme Plan				
(iii)	O	1,30.00			
			1,09.50	1,09.61	+0.11
	R	(-20.50)			
Reduction in provision by ₹ 3,63.14 lakh through surrender in March 2018 in the above three cases was due to non filling up of vacant posts.					
2217-	Urban Development -				
80-	General -				
789-	Special Component Plan Scheduled Castes -				
02-	Smart City Mission- Centrally Sponsored Scheme Plan				
(i)	O	17,63.00			
		
	R	(-17,63.00)			
	Plan				
(ii)	O	2,27.00			
		
	R	(-2,27.00)			
03-	Swachh Bharat Mission- Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iii)	O	4,53.00			
	R	(-)4,53.00	..	..	..
	Plan				
(iv)	O	50.00			
	R	(-)50.00	..	..	..

Entire provision of ₹ 24,93.00 lakh was reduced through reappropriation/surrender in March 2018 in the above four cases due to non receipt of funds from Government of India and hence state share also could not be released. Whereas Grant of ₹ 6,53.00 lakh at sr. no (iii) was received from Government of India.

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

01- Welfare of Scheduled Castes -

789- Special Component Plan for Scheduled Castes-

02- Direction and Administration-
Plan

	O	9,00.00			
	R	(-)6,84.04	2,15.96	2,15.95	(-)0.01

Reduction in provision by ₹ 6,84.04 lakh through reappropriation/surrender in March 2018 was due to less expenditure on miscellaneous items, non filling up of vacant posts, less execution of maintenance works and less expenditure on advertising and publicity.

13- Compensation to Victims of Atrocities-
Centrally Sponsored Scheme

Plan

(i)	O	2,06.00			
	R	(-)1,72.00	34.00	34.00	..
	Plan				
(ii)	O	50.00			
	R	(-)19.47	30.53	30.53	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 1,91.47 lakh through surrender in March 2018 in the above two cases was due to less receipt of proposals for compensation.

2235- Social Security and Welfare -

02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes -

01- Integrated Child Development Scheme-

Centrally Sponsored Scheme

Plan

O 48,32.00

42,57.82 42,57.83 +0.01

R (-)5,74.18

Reduction in provision by ₹ 5,74.18 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India, less engagement of daily wagers, less expenditure on other miscellaneous items, on electricity, water, telephone bills, and less touring by the staff. Whereas Grant of ₹ 54,48.15 lakh was received from Government of India.

Plan

O 5,37.00

3,21.40 3,21.40 ..

R (-)2,15.60

Reduction in provision by ₹ 2,15.60 lakh through reappropriation/surrender in March 2018 was due to less expenditure on other miscellaneous items, non filling up of vacant posts, less release of state share in proportionate to Central share and less engagement of daily wagers.

02- Mata Shabri Sashaktikaran Yojna-

Plan

O 66.00

..

R (-)66.00

Entire provision of ₹ 66.00 lakh was reduced through reappropriation/surrender in March 2018 due to closure of the scheme.

03- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls (SABLA)-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(i)	O	3,62.00			
			92.42	92.42	..
	R	(-)2,69.58			
	Plan				
(ii)	O	40.00			
			10.27	10.27	..
	R	(-)29.73			

Reduction in provision by ₹ 2,99.31 lakh through reappropriation/surrender in March 2018 in the above two cases was due to limiting the age group to 11-14 years by Government of India under the scheme.

07- Mukhya Mantri Kanya Daan Yojna-
Plan

(i)	O	50.00			
			38.91	38.91	..
	R	(-)11.09			

09- Widow Remarriage-
Plan

(ii)	O	15.00			
			9.50	9.50	..
	R	(-)5.50			

13- Mother Teresa Yojna-
Plan

(iii)	O	18.00			
			10.12	10.12	..
	R	(-)7.88			

Reduction in provision by ₹ 24.47 lakh through surrender in March 2018 in the above three cases was due to less receipt of proposals under the scheme.

17- Indira Gandhi Matritva Sahyog Yojna -
Centrally Sponsored Scheme
Plan

(i)	O	50.00			
		
	R	(-)50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 55.00 lakh was reduced through surrender in March 2018 in the above two cases was due to change in the scheme.

18- Welfare of Handicapped Children-
Centrally Sponsored Scheme

	Plan				
(i)	O	10.00			
		
	R	(-)10.00			

19- Kishori Shakti Yojna-
Centrally Sponsored Scheme

	Plan				
(ii)	O	14.00			
		
	R	(-)14.00			

	Plan				
(iii)	O	2.00			
		
	R	(-)2.00			

Entire provision of ₹ 26.00 lakh reduced through surrender in March 2018 in the above three cases was due to non receipt of funds from Government of India and hence state share also could not be released.

20- Integrated Child Protection Scheme-
Centrally Sponsored Scheme

	Plan				
(i)	O	8,63.00			
			3,48.25	3,48.25	..
	R	(-)5,14.75			

	Plan				
(ii)	O	96.00			
			29.00	29.00	..
	R	(-)67.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 5,81.75 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released.

<i>60- Other Social Security and Welfare Programmes-</i>					
789-	Special Component Plan for Scheduled Castes -				
02-	Widow Pension under Social Security Scheme- Plan				
(i)	O	18,34.00			
			18,05.16	18,05.16	..
	R	(-)28.84			
04-	Old Age Pension - Centrally Sponsored Scheme Plan				
(ii)	O	10,78.00			
			10,54.33	10,54.32	(-)0.01
	R	(-)23.67			

Reduction in provision by ₹ 52.51 lakh through reappropriation in March 2018 in the above two cases was due to less expenditure incurred on miscellaneous items.

2401- Crop Husbandry -

789-	Special Component Plan for Scheduled Castes -				
04-	Distribution of Fertilizers- Plan				
	O	1,50.00			
			1,16.92	1,16.92	..
	R	(-)33.08			

Reduction in provision by ₹ 33.08 lakh through surrender in March 2018 was due to less receipt of subsidy claims from distributing agencies.

05-	Soil Science and Chemistry- Plan				
	O	19.00			
			12.49	12.49	..
	R	(-)6.51			

Reduction in provision by ₹ 6.51 lakh through surrender in March 2018 was due to less expenditure on soil testing material.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

25-	Rashtriya Krishi Vikas Yojna (Agriculture)- Centrally Sponsored Scheme Plan				
(i)	O	5,44.00			
			1,63.77	1,63.77	..
	R	(-),3,80.23			
	Plan				
(ii)	O	60.00			
			18.23	18.23	..
	R	(-),41.77			
26-	Rashtriya Krishi Vikas Yojna (Horticulture)- Centrally Sponsored Scheme Plan				
(iii)	O	2,72.00			
			88.13	88.13	..
	R	(-),1,83.87			
	Plan				
(iv)	O	30.00			
			9.86	9.81	(-)0.05
	R	(-),20.14			

Reduction in provision by ₹ 6,26.01 lakh through reappropriation/surrender in March 2018 in the above four cases was due to less receipt of funds from Government of India and hence state share also could not be released. Whereas Grant of ₹ 6,38.00 lakh was received from Government of India.

31- Protected Cultivation Scheme under Horticulture
Mission for North East and Himalayan States-
Centrally Sponsored Scheme

	Plan				
	O	5,67.00			
		
	R	(-),5,67.00			

Entire provision by ₹ 5,67.00 lakh was reduced through surrender in March 2018 was due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

35-	National Mission on Sustainable Agriculture- Plan				
	O	50.00			
			32.62	32.62	..
	R	(-)17.38			
Reduction in provision by ₹ 17.38 lakh through surrender in March 2018 was due to less release of state share in proportionate to central share.					
36-	National Food Security Mission- Centrally Sponsored Scheme Plan				
(i)	O	3,74.00			
			3,10.92	3,10.92	..
	R	(-)63.08			
38-	Mission for Integrated Development of Horticulture- Plan				
(ii)	O	1,01.00			
			75.30	74.54	(-)0.76
	R	(-)25.70			

Reduction in provision by ₹ 88.78 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released.

42-	World Bank Assisted Himachal Pradesh Horticulture Development Project (Externally Aided Project)- Plan				
	O	25,19.00			
		
	R	(-)25,19.00			

Entire provision by ₹ 25,19.00 lakh was reduced through surrender in March 2018 due to non submission of proposals.

43-	Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme				
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	2,52.00			
		52.00	52.00	..
R	(-)2,00.00			

Huge reduction in provision by ₹ 2,00.00 lakh through surrender in March 2018 was due to less receipt of funds from Government of India.

Plan				
O	38.00			
S	0.01	23.87	23.87	..
R	(-)14.14			

Reduction in provision by ₹ 14.14 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India and hence state share also could not be released partly offset by excess due to more receipt of subsidy cases.

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -

05- Central and District Poultry Farms-
Centrally Sponsored Scheme

	Plan			
(i)	O	30.00		
		
	R	(-)30.00		
	Plan			
(ii)	O	60.00		
			29.99	29.99
	R	(-)30.01		

Reduction in provision by ₹ 60.01 lakh through surrender in March 2018 in the above two cases was due to less receipt of subsidy cases.

09- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

	Plan			
(i)	O	4,42.00		
			1,65.38	1,65.38
	R	(-)2,76.62		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	49.00			
			18.40	18.40	..
	R	(-)30.60			
11-	Assistance of States for Control of Animal Diseases- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1,18.70			
	S	0.03	3.69	3.69	..
	R	(-)1,15.04			
	Plan				
(iv)	O	11.87			
	S	0.02	0.08	0.08	..
	R	(-)11.81			
<p>Huge reduction in provision by ₹ 4,34.07 lakh through reappropriation/surrender in March 2018 in the above four cases was due to less receipt of funds from Government of India and hence state share also could not be released. Whereas Grant of ₹ 6,38.00 lakh at sr. no (i) was received from Government of India .</p>					
14-	Grant-in-aid to Veterinary Council under Professional Efficiency Development Scheme- Centrally Sponsored Scheme				
	Plan				
(i)	O	2.00			
		
	R	(-)2.00			
	Plan				
(ii)	O	2.00			
		
	R	(-)2.00			
16-	Peste Des Petits Ruminants-Control Programme- Centrally Sponsored Scheme				
	Plan				
(iii)	O	8.00			
		
	R	(-)8.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 12.00 lakh was reduced through surrender in March 2018 in the above three cases due to non receipt of funds from Government of India and hence state share also could not be released.

2406- Forestry and Wild Life -

01- Forestry -

789- Special Component Plan for Scheduled Castes

07- Intensification of Forest Management-
Centrally Sponsored Scheme
Plan

(i)	O	85.00			
			4.78	4.78	..
	R	(-)80.22			
(ii)	O	16.00			
			0.53	0.53	..
	R	(-)15.47			

Reduction in provision by ₹ 95.69 lakh through reappropriation/surrender in March 2018 in the above two cases was due to late receipt of funds from Government of India and hence state share also could not be released.

08- Himachal Pradesh Forest Eco System Climate
Proofing Project (Externally Aided Project)-
Plan

	O	15,11.00			
			20.00	20.00	..
	R	(-)14,91.00			

Huge reduction in provision by ₹ 14,91.00 lakh through reappropriation/surrender in March 2018 was due to non receipt of Grant-in-aid cases from beneficiaries, non approval of micro plan, non engagement of daily wagers and non execution of maintenance works.

09- National Afforestation Programme -
Centrally Sponsored Scheme
Plan

	O	1,06.00			
			10.25	10.25	..
	R	(-)95.75			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 95.75 lakh through surrender in March 2018 was due to less receipt of funds from Government of India. Whereas Grant of ₹ 1,14.71 lakh was received from Government of India.

10- National Bamboo Mission under Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme				
Plan				
(i)	O	3.00		
	R	(-)3.00	..	..
Plan				
(ii)	O	8.00		
	R	(-)8.00	..	..

Entire provision of ₹ 11.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and hence state share also could not be released.

11- Mission on Agro-Forestry under National Mission for Sustainable Agriculture- Centrally Sponsored Scheme				
Plan				
(i)	O	70.00		
	R	(-)38.15	31.85	31.85
Plan				
(ii)	O	13.00		
	R	(-)9.46	3.54	3.54

Reduction in provision by ₹ 47.61 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released.

12- Improvement of Tree Cover-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan					
O	6,55.00				
			6,05.41	6,05.41	..
R	(-)49.59				
Reduction in provision by ₹ 49.59 lakh through surrender in March 2018 was due to less engagement of daily wagers and less purchase of material items.					
14- Maintenance of Old Plantation-					
Plan					
O	75.00				
		
R	(-)75.00				
Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2018 due to non execution of works.					
<i>02- Environmental Forestry and Wild Life -</i>					
789- Special Component Plan for Scheduled Castes -					
01- Development of National Parks and Sanctuaries-					
Centrally Sponsored Scheme					
Plan					
(i) O	71.00				
		
R	(-)71.00				
Plan					
(ii) O	7.00				
		
R	(-)7.00				
2501- Special Programmes for Rural Development -					
06- <i>Self Employment Programmes -</i>					
789- Special Component Plan for Scheduled Castes -					
04- District Rural Development Agency					
Administration-					
Centrally Sponsored Scheme					
Plan					
(iii) O	45.00				
		
R	(-)45.00				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iv)	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 1,28.00 lakh was reduced through surrender in March 2018 in the above four cases due to non receipt of funds from Government of India and hence state share also could not be released.

06- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme

	Plan				
(i)	O	11,34.00			
			6,62.00	6,62.00	..
	R	(-)4,72.00			
	Plan				
(ii)	O	1,26.00			
			73.56	73.56	..
	R	(-)52.44			

Reduction in provision by ₹ 5,24.44 lakh through reappropriation/surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released. Whereas Grant of ₹ 4,83.25 lakh at sr. no.(i) was received from Government of India.

07- Deendyal Upadhyay Gramin Kaushal Yojna-
Centrally Sponsored Scheme

	Plan				
(i)	O	13,35.00			
		
	R	(-)13,35.00			
	Plan				
(ii)	O	1,34.00			
		
	R	(-)1,34.00			

2505- Rural Employment -

01- National Programmes -

789- Special Component Plan for Scheduled Castes

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme Plan				
(iii)	O	1,47,36.00			
	R	(-1,47,36.00)			

Entire provision of ₹ 1,62,05.00 lakh was reduced through reappropriation/surrender in March 2018 in the above three cases due to non receipt of funds from Government of India and hence state share also could not be released.

	Plan				
	O	16,37.00			
	R	(-10,39.78)	5,97.22	5,97.22	

Huge reduction in provision by ₹ 10,39.78 lakh through surrender in March 2018 was due to less receipt of funds from Government of India and hence state share also could not be released.

2515- Other Rural Development Programmes -
789- Special Component Plan for Scheduled Castes
03- Training to Elected Representatives of Panchayati
Raj Institutions-
Centrally Sponsored Scheme
Plan

(i)	O	60.00			
	R	(-60.00)			
	Plan				
(ii)	O	15.00			
	R	(-15.00)			

Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and hence state share also could not be released.

04- Expenditure on Total Sanitation Programme-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS**GRANT NO. 32- contd.**

Plan				
O	11,34.00			
		6,53.00	6,53.00	..
R	(-4,81.00)			

Reduction in provision by ₹ 4,81.00 lakh through reappropriation/surrender in March 2018 was due to non receipt of funds from Government of India and change in sharing pattern.

Plan				
(i) O	1,26.00			
	
R	(-1,26.00)			

11- Ajeevika Skills- Plan				
(ii) O	20.00			
	
R	(-20.00)			

Entire provision of ₹ 1,46.00 lakh was reduced through surrender in March 2018 in the above two cases due to non receipt of funds from Government of India and hence state share also could not be released.

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes - 04- District Industries Centres- Plan				
O	65.00			
		49.88	49.87	(-)0.01
R	(-15.12)			

Reduction in provision by ₹ 15.12 lakh through surrender in March 2018 was due to less expenditure on stipend, honorarium and less receipt of demand from the beneficiaries.

10- Development of Sericulture- Centrally Sponsored Scheme Plan				
O	34.00			
	
R	(-34.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 34.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

20- Subsidy to Small Scale Industry Units-
Plan

O	20.00				
		4.76	4.76		..
R	(-)15.24				

Reduction in provision by ₹ 15.24 lakh through surrender in March 2018 was due to less receipt of subsidy claims from the beneficiaries.

22- Common Facility Centre for Bamboo Craft-
Centrally Plan
Plan

O	4.00				
	
R	(-)4.00				

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2018 due to non receipt of demand from the beneficiaries.

25- National Handloom Development-
Centrally Sponsored Scheme
Plan

O	20.00				
	
R	(-)20.00				

Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2018 due to non receipt of funds from Government of India.

30- State Mission for Food Processing Industry-
Plan

(i) O	2,52.00				
	
R	(-)2,52.00				

31- Information Technology and e-Governance -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	Plan				
	O	63.00			
	R	(-63.00)	..	..	..

Entire provision of ₹ 3,15.00 lakh was reduced through reappropriation/surrender in March 2018 in the above two cases due to non receipt of demand from beneficiaries.

2852- Industries -

80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Industrial Area Development and Promotion-
Plan

(ii)	O	50.00			
	R	(-50.00)	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through surrender in March 2018 due to non finalisation of compensation cases.

(iv) Above saving was partly 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

06- Mid Day Meal-
Plan

(ii)	O	2,70.00			
	S	0.01	3,66.41	3,66.41	..
	R	96.40			

Augmentation in provision by ₹ 96.40 lakh through reappropriation/surrender in March 2018 was due to more expenditure on honorarium partly offset by saving due to non release of state share in proportionate to central share. Whereas Grant of ₹ 24,22.87 lakh was received from Government of India.

08- Sakshar Bharat Yojna-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(i)	O	5.00			
			31.21	31.21	..
	R	26.21			

13- Pre-Matric Scholarship to Scheduled Caste-
Centrally Sponsored Scheme

	Plan				
(ii)	O	13.00			
			35.07	35.07	..
	R	22.07			

Augmentation in provision by ₹ 48.28 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of funds from Government of India. Whereas Grant of ₹ 90,95.08 lakh at sr. no (ii) was received from Government of India.

	Plan				
	S	0.01			
			6.84	6.84	..
	R	6.83			

Augmentation in provision by ₹ 6.83 lakh through reappropriation in March 2018 was due to more receipt of cases for scholarship and stipends.

15- Grants-in-Aid to School Management Committee-
Plan

(i)	O	2,27.00			
			3,13.02	3,13.02	..
	R	86.02			

16- District Institute of Education and Training-
Plan

(ii)	O	45.00			
			78.03	78.03	..
	R	33.03			

Augmentation in provision by ₹ 1,19.05 lakh through reappropriation/surrender in March 2018 in the above two cases was due to payment of additional dearness allowance and interim relief arrears.

- 02- Secondary Education -
789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Secondary Schools- Plan				
	O	12,00.00			
			24,66.11	24,66.11	..
	R	12,66.11			
<p>Augmentation in provision by ₹ 12,66.11 lakh through reappropriation/surrender in March 2018 was due to payment of additional dearness allowance and interim relief arrears, providing of free text books and more receipt of cases of scholarship and stipend partly offset by saving due to less receipt of subsidy cases.</p>					
04-	Expenditure on Information and Communication Technology- Centrally Sponsored Scheme Plan				
(i)	O	9,07.00			
			10,61.64	10,61.64	..
	R	1,54.64			
	Plan				
(ii)	O	1,01.00			
			1,31.00	1,31.00	..
	R	30.00			
07-	Post Matric Scholarships to Minority Communities- Centrally Sponsored Scheme Plan				
(iii)	S	0.01			
			2.46	2.46	..
	R	2.45			
08-	Scholarships to Minority Community on Merit Basis- Centrally Sponsored Scheme Plan				
(iv)	S	0.01			
			1.38	1.38	..
	R	1.37			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

15-	Upgradation of Merit for Scheduled Caste Students- Centrally Sponsored Scheme Plan				
(v)	O	3.00			
			4.50	4.50	..
	R	1.50			

Augmentation in provision by ₹ 1,89.96 lakh through reappropriation in March 2018 in the above five cases was due to more receipt of funds from Government of India and hence more state share also released in proportionate to central share.

21-	Mukhya Mantri Vardi Yojna- Plan				
	O	2,77.00			
			3,16.43	3,16.43	..
	R	39.43			

Augmentation in provision by ₹ 39.43 lakh through reappropriation in March 2018 was due to more purchase of material items.

03- *University and Higher Education -*
789- Special Component Plan for Scheduled Castes

04-	Post Matric Scholarship to Scheduled Caste Students- Centrally Sponsored Scheme Plan				
(i)	O	34,28.00			
	S	33,82.11	74,25.00	74,25.00	..
	R	6,14.89			
	Plan				
(ii)	O	10,00.00			
			13,95.01	13,95.01	..
	R	3,95.01			

Augmentation in provision by ₹ 10,09.90 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of funds from Government of India hence state share also released in proportion to central share. Whereas Grant of ₹ 90,95.08 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2210- Medical and Public Health -04- *Rural Health Services-Other Systems of Medicine -*

789- Special Component Plan for Scheduled Castes

01- Ayurvedic Dispensary-
Plan

O	9,00.00			
		10,17.46	10,18.10	+0.64
R	1,17.46			

Augmentation in provision by ₹ 1,17.46 lakh through reappropriation in March 2018 was due to payment of interim relief arrears and more engagement of daily wagers.

2215- Water Supply and Sanitation -01- *Water Supply -*

789- Special Component Plan for Scheduled Castes -

03- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

(i) O	2,80.80			
		4,31.65	4,31.24	(-)0.41
R	1,50.85			

Plan

(ii) O	31.00			
		50.17	49.44	(-)0.73
R	19.17			

2216- Housing -03- *Rural Housing -*

789- Special Component Plan for Scheduled Castes

02- Indira Awas Yojna-
Centrally Sponsored Scheme
Plan

(iii) O	12,29.00			
		14,42.56	14,42.56	..
R	2,13.56			

2217- Urban Development -04- *Slum Area Improvement -*

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

10-	Swaran Jayanti Shahari Rojgar Yojna under National Urban Livelihood Mission- Centrally Sponsored Scheme Plan				
(iv)	O	1,41.00			
			2,71.85	2,71.85	..
	R	1,30.85			
	Plan				
(v)	O	16.00			
			44.20	44.20	..
	R	28.20			
80-	<i>General -</i>				
789-	Special Component Plan for Scheduled Castes-				
04-	Pradhan Mantri Awas Yojna- Centrally Sponsored Scheme Plan				
(vi)	O	5,25.00			
			5,77.20	5,77.20	..
	R	52.20			

Augmentation in provision by ₹ 5,94.83 lakh through reappropriation in March 2018 in the above six cases was due to more receipt of funds from Government of India and hence more state share also released in proportionate to central share. Whereas Grant of ₹20,11.40 lakh at sr. no. (i), ₹ 13,79.50 lakh at sr. no (iii), ₹ 3,22.19 lakh at sr. no (iv) and ₹ 5,77.20 lakh at sr. no (vi) was received from Government of India.

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

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes -

05- Housing-
Plan

	O	11,02.00			
			11,42.10	11,42.10	..
	R	40.10			

Augmentation in provision by ₹ 40.10 lakh through reappropriation in March 2018 was due to more receipt of subsidy cases from the beneficiaries

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

15- Award for Inter Caste Marriage-

Plan

O 1,46.00

1,80.75 1,80.75

..

R 34.75

Augmentation in provision by ₹ 34.75 lakh through reappropriation in March 2018 was due to more expenditure on other charges.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

789- Special Component Plan for Scheduled Castes -

03- Old Age Pension-

Plan

O 30,46.00

37,34.59 37,34.58

(-)0.01

R 6,88.59

Augmentation in provision by ₹ 6,88.59 lakh through reappropriation in March 2018 was due to more expenditure on account of reducing of age factor for admissibility of old age pension from 80 years to 70 years partly offset by saving due to less expenditure on other charges.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages -*

789- Special Component Plan for Scheduled Castes-

01- Special Nutrition Programme for Scheduled

Caste-

Centrally Sponsored Scheme

Plan

O 15,42.00

16,00.59 16,00.59

..

R 58.59

Augmentation in provision by ₹ 58.59 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes-

07- Plant Protection-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(i)	O	6.00			
			27.51	27.51	..
	R	21.51			
31-	Protected Cultivation Scheme under Horticulture Mission for North East and Himalayan States-Plan				
(ii)	O	63.00			
			1,59.59	1,59.59	..
	R	96.59			
Augmentation in provision by ₹ 1,18.10 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of subsidy cases from beneficiaries.					
33-	National Mission on Extension and Technology-Centrally Sponsored Scheme				
	Plan				
(i)	O	5,67.00			
			6,94.03	6,94.03	..
	R	1,27.03			
	Plan				
(ii)	O	63.00			
			77.11	77.11	..
	R	14.11			
35-	National Mission on Sustainable Agriculture-Centrally Sponsored Scheme				
	Plan				
(iii)	O	4,53.00			
			4,96.48	4,96.48	..
	R	43.48			
38-	Mission for Integrated Development of Horticulture-Centrally Sponsored Scheme				
	Plan				
(iv)	O	9,07.00			
			9,41.71	9,41.72	+0.01
	R	34.71			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 2,19.33 lakh through reappropriation in March 2018 in the above four cases was due to more receipt of funds from Government of India and hence more state share also released in proportionate to central share.

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -

12- National Project on Zero Rinderpest Eradication

Programme-

Centrally Sponsored Scheme

Plan

S 0.01

3.00 3.00 ..

R 2.99

Augmentation in provision by ₹ 2.99 lakh through reappropriation/surrender in March 2018 was mainly due to more receipt of funds from Government of India.

2405- Fisheries -

789- Special Component Plan for Scheduled Castes -

03- Rashtriya Krishi Vikas Yojna-

Centrally Sponsored Scheme

Plan

(i) O 45.00

S 0.01

75.15 75.15 ..

R 30.14

Plan

(ii) O 5.00

S 0.01

8.35 8.35 ..

R 3.34

Augmentation in provision by ₹ 33.48 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of subsidy cases. Whereas Grant of ₹ 6,38.00 lakh at sr. no. (i) was received from Government of India.

2406- Forestry and Wild Life -

01- Forestry -

789- Special Component Plan for Scheduled Castes-

09- National Afforestation Programme -

Plan

S 0.01

1.14 1.14 ..

R 1.13

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 1.13 lakh through reappropriation in March 2018 was due to more release of state share in proportionate to central share.

18-	Raising of Nurseries- Plan				
	S	0.02			
			1,14.89	1,14.89	..
	R	1,14.87			

Huge augmentation in provision by ₹ 1,14.87 lakh through reappropriation in March 2018 was due to more engagement of daily wagers and more purchase of material items.

2425- Co-operation -

789- Special Component Plan for Scheduled Castes -

01-	Subsidy- Centrally Sponsored Scheme Plan				
	S	0.01			
			1,58.90	1,58.90	..
	R	1,58.89			

Augmentation in provision by ₹ 1,58.89 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes -

10-	Development of Sericulture- Centrally Plan Plan				
(i)	O	55.00			
			85.00	85.00	..
	R	30.00			
29-	State Catalytic Development Programme- Plan				
(ii)	O	37.00			
			87.00	87.00	..
	R	50.00			

Augmentation in provision by ₹ 80.00 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of demand from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

3451- Secretariat-Economic Services -

789- Special Component Plan for Scheduled Castes -

01- Pradhan Mantri Kaushal Vikas Yojna-
Centrally Sponsored Scheme
Plan

S 0.01

3,59.34 3,59.34

..

R 3,59.33

Huge augmentation in provision by ₹ 3,59.33 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India. Whereas Grant of ₹ 3,89.34 lakh was received from Government of India.

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

789- Special Component Plan for Scheduled Castes -

02- Upgradation of Judiciary Infrastructure-
Plan

O 76.00

S 76.00

76.00 77.00

+1.00

R (-)76.00

Reduction in provision by ₹ 76.00 lakh through surrender in March 2018 was due to non execution of works.

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

789- Special Component Plan for Scheduled Castes -

04- Buildings (Sarav Shiksha Abhiyan)-
Plan

S 0.01

2.98 ..

(-)2.98

R 2.97

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of final saving of ₹ 2.98 lakh augmentation in provision by ₹ 2.97 lakh through reappropriation in March 2018 was due to more release of state share in proportionate to central share proved unnecessary as entire amount remain unutilised.

Reasons for the final saving of ₹ 2.98 lakh were awaited (July 2018).

05- Construction of College Buildings -
Plan

O	9,06.00			
		8,45.07	8,45.07	..
R	(-)60.93			

Reduction in provision by ₹ 60.93 lakh through reappropriation in March 2018 was due to less execution of works.

4210- Capital Outlay on Medical and Public Health -

02- *Rural Health Services -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-
Plan

(i) O	15,36.00			
		12,32.92	12,32.92	..
R	(-)3,03.08			

03- *Medical Education Training and Research -*

789- Special Component Plan for Scheduled Castes -

02- Dr. Rajendra Prasad Medical College, Tanda-
Plan

(ii) O	1,51.00			
S	66.00	1,51.00	1,51.00	..
R	(-)66.00			

Reduction in provision by ₹ 3,69.08 lakh through surrender in March 2018 in the above two cases was due to non execution of works.

05- Medical College Hamirpur-
Plan

O	50.00	50.00	25.00	(-)25.00
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Reasons for the final saving of ₹ 25.00 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>04- Public Health -</i>					
789- Special Component Plan for Scheduled Castes -					
01- Buildings- Plan					
(i)	O	1,70.00			
			1,49.64	1,49.64	..
	R	(-)20.36			
02- Upgradation of Existing Ayurveda, Yoga, Unani, Siddha and Homeopathy Institutions- Plan					
(ii)	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 30.36 lakh was reduced through surrender in March 2018 in the above two cases was due to non execution of works.

4215- Capital Outlay on Water Supply and Sanitation -

02- Sewerage and Sanitation -

789- Special Component Plan for Scheduled Castes -

03- Sewerage Schemes under Externally Aided Projects-
Plan

	O	1,25.00	1,25.00	..	(-)1,25.00
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Reasons for the final saving of ₹ 1,25.00 lakh were awaited (July 2018).

**4225- Capital Outlay on Welfare of Scheduled
Castes, Scheduled Tribes and Other
Backward Classes and Minorities -**

01- Welfare of Scheduled Castes -

789- Special Component Plan for Scheduled Castes -

01- Investment in Scheduled Caste Corporation-
Centrally Sponsored Scheme
Plan

(i)	O	3,00.00			
			50.00	50.00	..
	R	(-)2,50.00			

02- Construction of Departmental/Other Buildings
for Welfare of Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	2,00.00			
			1,34.58	1,34.58	..
	R	(-)65.42			

Reduction in provision by ₹ 3,15.42 lakh through reappropriation in March 2018 in the above two cases was due to less receipt of proposals under the scheme.

80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Girls Hostel-

Centrally Sponsored Scheme

Plan

(i)	O	34.00			
		
	R	(-)34.00			

Plan

(ii)	O	1,25.00			
		
	R	(-)1,25.00			

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes -

01- Multipurpose Community/Anganwari Centre-

Centrally Sponsored Scheme

Plan

(iii)	O	93.00			
		
	R	(-)93.00			

Plan

(iv)	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 2,62.00 lakh was reduced through reappropriation/surrender in March 2018 in the above four cases due to non receipt of funds from Government of India and hence state share also could not be released.

4402- Capital Outlay on Soil and Water Conservation -

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Expenditure under Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	3,63.00			
			1,46.14	1,46.14	..
	R	(-),2,16.86			
	Plan				
(ii)	O	40.00			
			16.26	16.26	..
	R	(-),23.74			

Reduction in provision by ₹ 2,40.60 lakh through reappropriation in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share in proportionate to central share also could not be released. Whereas Grant of ₹ 6,38.00 lakh at sr. no.(i) was received from Government of India.

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -

789- Special Component Plan for Scheduled Castes-

02- Buildings-
Plan

	O	2,25.00			
			1,65.56	1,65.56	..
	R	(-),59.44			

Reduction in provision by ₹ 59.44 lakh through reappropriation/surrender in March 2018 was due to less execution of works.

4701- Capital Outlay on Medium Irrigation -

20- Phina Singh Project (Non Commercial) -

789- Special Component Plan for Scheduled Castes-

04- Phina Singh Project-
Centrally Sponsored Scheme
Plan

	O	5,84.00			
			2,00.20	2,00.20	..
	R	(-),3,83.80			

Reduction in provision by ₹ 3,83.80 lakh through surrender in March 2018 was due to less receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

21-	<i>Nadaun Area Medium Irrigation Project/ (Non Commercial)-</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Nadaun Area Medium Irrigation Project - Centrally Sponsored Scheme Plan				
(i)	O	7,47.00			
	R	(-7,47.00)	..	..	..
	Plan				
(ii)	O	83.00			
	R	(-83.00)	..	..	..
25-	<i>Medium Irrigation Project (Sukka Har) (Non Commercial)-</i>				
789-	Special Component Plan for Scheduled Casts- -				
01-	Sukka Har Project in Kangra District (Accelerated Irrigation Benefits Programme) - Centrally Sponsored Scheme Plan				
(iii)	O	13.00			
	R	(-13.00)	..	..	..
27-	<i>Medium Irrigation Project Jawalamukhi (Non Commercial)-</i>				
789-	Special Component Plan for Scheduled Castes-				
01-	Medium Irrigation Project Jawalamukhi- Centrally Sponsored Scheme Plan				
(iv)	O	13.00			
	R	(-13.00)	..	..	..

Entire provision of ₹ 8,56.00 lakh was reduced through surrender in March 2018 in the above four cases due to non receipt of funds from Government of India and hence state share also could not be released.

4702- Capital Outlay on Minor Irrigation -
789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Lift Irrigation Schemes in Various Districts-
Plan

O	3,00.00				
		2,82.00	2,86.49	+4.49	
R	(-)18.00				

Reduction in provision by ₹ 18.00 lakh through surrender in March 2018 was due to less execution of works.

04- Lift Irrigation Scheme in Various Districts
National Bank for Agriculture and Rural
Development-
Plan

O	9,79.00				
		9,20.66	9,20.17	(-)0.49	
R	(-)58.34				

Reduction in provision by ₹ 58.34 lakh through reappropriation/surrender in March 2018 was due to less execution of work.

06- Lift Irrigation Scheme in Various Districts under
Accelerated Irrigation Based Programme-
Centrally Sponsored Scheme
Plan

(i) O	15,11.00				
		7,51.16	7,59.72	+8.56	
R	(-)7,59.84				

(ii) O	1,51.00				
		82.67	69.46	(-)13.21	
R	(-)68.33				

Reduction in provision by ₹ 8,28.17 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released.

07- Diversion Schemes Flow Irrigation Scheme in
various Districts-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	10,08.00			
		4,99.94	4,99.33	(-)0.61
R	(-)5,08.06			

Reduction in provision by ₹ 5,08.06 lakh through reappropriation/surrender in March 2018 was due to less receipt of funds from Government of India.

Plan				
O	1,01.00			
		55.31	55.93	+0.62
R	(-)45.69			

Reduction in provision by ₹ 45.69 lakh through surrender in March 2018 was due to non release of state share in proportionate to central share.

09- Hydrology Project-
Plan

O	75.00			
	
R	(-)75.00			

Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2018 was due to non execution of works.

4705- Capital Outlay on Command Area Development -

789- Special Component Plan for Scheduled Castes -

01- Command Area Development-
Centrally Sponsored Scheme
Plan

(i) O	1,68.00			
		30.74	30.48	(-)0.26
R	(-)1,37.26			

(ii) Plan				
O	1,26.00			
		23.01	22.82	(-)0.19
R	(-)1,02.99			

Reduction in provision by ₹ 2,40.25 lakh through surrender in March 2018 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

789- Special Component Plan for Scheduled Castes-

05- Channelization of Swan River other than
National Bank for Agriculture and Rural
Development -
Plan

O 1,21.00

.. 30.62 +30.62

R (-)1,21.00

In view of the expenditure of ₹ 30.62 lakh entire provision of ₹ 1,21.00 lakh was reduced through surrender in March 2018 due to non execution of works proved injudicious.

Reasons for the final excess of ₹ 30.62 lakh were awaited (July 2018).

09- Channelization of Swan Down Stream to Punjab

Boundary Phase-III-

Centrally Sponsored Scheme

Plan

(i) O 1,12.50

..

R (-)1,12.50

Plan

(ii) O 12.50

..

R (-)12.50

10- Channelization of Swan from Daulatpur to

Gagret Bridge and its Tributaries (IV) under

Flood Management Programme-

Centrally Sponsored Scheme

Plan

(iii) O 5,83.46

..

R (-)5,83.46

Plan

(iv) O 50.86

..

R (-)50.86

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

12-	Flood Protection Work Chhounchh Khad in Tehsil Indora (Flood Management Programme)- Centrally Sponsored Scheme				
	Plan				
(v)	O	3,37.50			
	R	(-),3,37.50	..	..	..
	Plan				
(vi)	O	37.50			
	R	(-),37.50	..	..	..
15-	Channelisation of Pabbar River, District Shimla- Centrally Sponsored Scheme				
	Plan				
(vii)	O	2,25.00			
	R	(-),2,25.00	..	..	..
	Plan				
(viii)	O	25.00			
	R	(-),25.00	..	..	..

Entire provision of ₹ 13,84.32 lakh was reduced through reappropriation/surrender in March 2018 in the above eight cases was due to non receipt of funds from Government of India and hence state share also could not be released.

4851- Capital Outlay on Village and Small Industries -

- 789- Special Component Plan for Scheduled Castes -
07- Development of Software Technology Park of India-
Plan

O	76.00			
R	(-),76.00	..	..	..

Entire provision of ₹ 76.00 lakh was reduced through surrender in March 2018 was due to non execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

789- Special Component Plan for Scheduled Castes-

01- State Highways-

Centrally Sponsored Scheme
Plan

(i)	O	16,37.00	16,37.00	13,75.15	(-)2,61.85
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02- Construction of Roads under National Bank for
Agriculture and Rural Development-
Plan

(ii)	O	81,50.00	81,50.00	72,59.44	(-)8,90.56
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03- Rural Road World Bank-
Plan

(iii)	O	50,38.00	50,38.00	..	(-)50,38.00
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Reasons for the final savings of ₹ 61,90.41 lakh in the above three cases were awaited (July 2018).

04- *District and other Roads -*

789- Special Component Plan for Scheduled Castes -

04- Construction of Bridges-
Plan

O 45,00.00

		34,19.73	34,12.48	(-)7.25
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R (-)10,80.27

Reduction in provision by ₹ 10,80.27 lakh through reappropriation/surrender in March 2018 was due to less execution of works.

08- Pradhan Mantri Gramin Sadak Yojna-
Centrally Sponsored Scheme
Plan

(i)	O	1,00,76.00	1,00,76.00	1,00,31.74	(-)44.26
-----	---	------------	------------	------------	----------

Plan

(ii)	O	10,08.00	10,08.00	9,73.94	(-)34.06
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Reasons for the final saving of ₹ 78.32 lakh in the above two cases were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

5452- Capital Outlay on Tourism -80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Construction of School/College Playgrounds to use as Helipads-
Plan

O 1,50.00

R (-)1,50.00

Entire provision of ₹ 1,50.00 lakh was reduced through reappropriation/surrender in March 2018 was due to non execution of works.

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities-01- *Welfare of Schedule Castes -*

789- Special Component Plan for Scheduled Castes-

02- Interest free Loans to Children of Integrated Rural Development Programme Families for Higher Studies-
Plan

O 30.00

R (-)30.00

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2018 due to non receipt of loan cases under the scheme.

6801- Loans for Power Projects -

789- Special Component Plan for Scheduled Castes -

02- Loans to Himachal Pradesh Power Corporation-
Plan

O 61,41.00

R (-)17,28.04

44,12.96 44,12.96 ..

Reduction in provision by ₹ 17,28.04 lakh through surrender in March 2018 was due to non receipt of loan cases.

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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-				
02- Buildings (Secondary Education)-				
Centrally Sponsored Scheme				
Plan				
S	0.01			
		4.29	4.29	..
R	4.28			
Augmentation in provision by ₹ 4.28 lakh through reappropriation in March 2018 was due to more receipt of funds from Government of India.				
Plan				
O	10,08.00			
S	0.01	12,59.07	12,59.07	..
R	2,51.06			
Augmentation in provision by ₹ 2,51.06 lakh through reappropriation in March 2018 was due to more expenditure on construction work.				
04- Buildings (Sarv Shiksha Abhiyan) -				
Centrally Sponsored Scheme				
Plan				
(i) S	0.01			
		26.87	26.87	..
R	26.86			
4210- Capital Outlay on Medical and Public Health -				
03- Medical Education Training and Research -				
789- Special Component Plan for Scheduled Castes -				
04- Medical College Nahan-				
Centrally Sponsored Scheme				
Plan				
(ii) O	25.00			
S	2,23.28	4,34.00	4,34.00	..
R	1,85.72			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 2,12.58 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of funds from Government of India. Whereas Grant of ₹ 25,82.00 lakh was received from Government of India.

05-	Medical College Hamirpur- Centrally Sponsored Scheme Plan				
	S	10,60.00	10,60.00	10,85.00	+25.00

Reasons for the final excess of ₹ 25.00 lakh were awaited (July 2018). Whereas Grant of ₹ 25,82.00 lakh was received from Government of India.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes -

01- Urban Water Supply Scheme In Various Districts-

	Plan				
(i)	O	5,26.00			
			6,06.14	6,06.15	+0.01
	R	80.14			

02- Rural Water Supply Schemes in Various Districts-

	Plan				
(ii)	O	41,50.00			
			41,88.41	41,77.44	(-)10.97
	R	38.41			

Augmentation in provision by ₹ 1,18.55 lakh through reappropriation in March 2018 in the above two cases was due to more execution of works.

08- National Rural Drinking Water Programme -
Centrally Sponsored Scheme

	Plan				
(i)	O	15,91.20			
	S	12,54.82	29,58.07	29,47.78	(-)10.29
	R	1,12.05			
	Plan				
(ii)	O	1,77.00			
			3,24.32	3,23.03	(-)1.29
	R	1,47.32			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 2,59.37 lakh through reappropriation in March 2018 in the above two cases was due to more receipt of funds from Government of India and hence more state share also released in proportionate to central share. Whereas Grant of ₹ 20,11.40 lakh at sr. no (i) was received from Government of India.

02- Sewerage and Sanitation -				
789- Special Component Plan for Scheduled Castes -				
02- Drainage Sanitation Sewerage Schemes in				
Various Districts-				
Plan				
O	6,55.00			
		8,47.15	8,47.15	..
R	1,92.15			

Augmentation in provision by ₹ 1,92.15 lakh through reappropriation in March 2018 was due to more expenditure on execution of works.

4702- Capital Outlay on Minor Irrigation -				
789- Special Component Plan for Scheduled Castes -				
01- Tube well Schemes In Various Districts-				
Plan				
(i) O	2,00.00			
		3,94.74	2,81.30	(-),13.44
R	1,94.74			

4711- Capital Outlay on Flood Control Projects -				
01- Flood Control -				
789- Special Component Plan for Scheduled Castes-				
04- Rural Infrastructure Development Fund -				
Plan				
(ii) S	0.01			
		1,21.00	86.47	(-)34.53
R	1,20.99			

In view of the final saving of ₹ 1,47.97 lakh the augmentation in provision by ₹ 3,15.73 lakh through reappropriation in March 2018 in the above two cases was due to more execution of works proved excessive.

Reasons for the final saving of ₹ 1,47.97 lakh in the above two cases were awaited (July 2018).

APPROPRIATION ACCOUNTS
GRANT NO. 32- conclud.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

789- Special Component Plan for Scheduled Castes-

01- Construction of Rural Roads-

Centrally Plan

Plan

O	1,30.00	1,30.00	1,49.87	+19.87
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Reasons for the final excess of ₹ 19.87 lakh were awaited (July 2018).

Plan

O 84,60.00

S 5,51.42

97,74.59 97,84.64 +10.05

R 7,63.17

Augmentation in provision by ₹ 7,63.17 lakh through reappropriation in March 2018 was due to more execution of works.

03- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Department)-

Plan

O	2,00.00	2,00.00	3,70.99	+1,70.99
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Reasons for the final excess of ₹ 1,70.99 lakh were awaited (July 2018).

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

Grant-wise details of estimates and actuals of recoveries adjusted in reduction of expenditure in the accounts for the year 2017-18

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in thousands)						
5-Land Revenue and District Administration-	..	..	3,14,82,60	..	+3,14,82,60*	..
10-Public Works-Roads, Bridges and Buildings-	11,55,29,84	..	14,71,64,93	..	+3,16,35,09	..
11-Agriculture-	..	42,92,35	..	38,19,69	..	(-) 4,72,66
12-Horticulture-	..	12,31,53	..	10,35,99	..	(-) 1,95,54
13-Irrigation, Water Supply and Sanitation-	8,02,81,73	..	10,46,14,45	..	+2,43,32,72	..
31-Tribal Development-	1,43,74,78	..	1,18,71,95	..	(-)25,02,83	..
Total:-	21,01,86,35	55,23,88	29,51,33,93	48,55,68	+8,49,47,58	(-) 6,68,20

*Deduct amount met from State Disaster Response Funds detail shown in Statement No. 18 of Finance Accounts.

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