



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2012-13



GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2012-13

GOVERNMENT OF HIMACHAL PRADESH

**APPROPRIATION ACCOUNTS
2012 - 2013
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2012 - 2013 presents the accounts of sums expended in the year ended 31 March 2013 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
contd.

No advance was drawn out of the Contingency Fund in 2012-2013.

The excess over the following voted grants requires regularisation:-

Revenue Section

- 01- Vidhan Sabha
- 02- Governor and Council of Ministers
- 10- Public Works-Roads, Bridges and Buildings
- 13- Irrigation, Water Supply and Sanitation
- 14- Animal Husbandry, Dairy Development and Fisheries
- 19- Social Justice and Empowerment

Capital Section

- 03- Administration of Justice
- 11- Agriculture
- 13- Irrigation, Water Supply and Sanitation
- 18-Industries, Minerals, Supplies and Information Technology
- 21-Co-operation
- 23- Power Development

The excess over the following charged appropriation requires regularisation:-

Revenue Section

- 02- Governor and Council of Ministers
- 03- Administration of Justice
- 29-Finance

Capital Section

- 29-Finance

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide page 354 Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

**SUMMARY OF
APPROPRIATION ACCOUNTS**

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	1	2
	Revenue	Capital
	1	3
	(₹ in thousands)	
1- Vidhan Sabha-		
Voted	16,98,88	3,68,31
<i>Charged</i>	35,66	..
2- Governor and Council of Ministers-		
Voted	6,50,26	..
<i>Charged</i>	4,12,43	..
3- Administration of Justice-		
Voted	1,09,79,20	21,19,11
<i>Charged</i>	29,29,33	..
4- General Administration-		
Voted	1,22,33,86	2,86,51
<i>Charged</i>	6,25,33	..
5- Land Revenue and District Administration-		
Voted	4,69,04,53	40,01
<i>Charged</i>	..	..
6- Excise and Taxation-		
Voted	49,01,18	4,50,00
<i>Charged</i>	..	..
7- Police and Allied Organisations-		
Voted	6,31,14,56	18,87,20
<i>Charged</i>	25,41	..
8- Education-		
Voted	31,84,41,20	51,98,97
<i>Charged</i>	43,47	..

ACCOUNTS
APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
17,11,23	2,12,46	..	1,55,85	12,35	..
				(12,35,111)	
19,91	..	15,75	..	..	..
6,71,33	..	..	..	21,07	..
				(21,07,455)	
4,18,27	..	..	..	5,84	..
				(5,84,354)	
95,00,75	21,21,59	14,78,45	..	..	2,48
					(2,47,857)
29,35,51	..	..	..	6,18	..
				(6,17,586)	
1,21,03,86	24,10	1,30,00	2,62,41	..	..
6,10,26	..	15,07	..	..	..
4,41,73,14	40,00	27,31,39	1	..	..
..
41,53,10	4,06,11	7,48,08	43,89	..	..
..
6,28,25,46	18,87,19	2,89,10	1	..	..
25,40	..	1	..	..	..
30,64,42,12	51,83,44	1,19,99,08	15,53	..	..
43,47	..	..	..	..	..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
9- Health and Family Welfare-		
Voted	9,22,88,71	46,11,00
<i>Charged</i>	..	..
10- Public Works-Roads, Bridges and Buildings-		
Voted	21,04,29,91	5,46,35,17
<i>Charged</i>	..	4,02,97
11- Agriculture-		
Voted	2,39,42,57	72,81,16
<i>Charged</i>	..	..
12- Horticulture-		
Voted	1,15,22,08	17,34,51
<i>Charged</i>	..	..
13- Irrigation, Water Supply and Sanitation-		
Voted	13,87,90,21	3,05,77,23
<i>Charged</i>	2,52	..
14- Animal Husbandry, Dairy Development and Fisheries-		
Voted	2,08,71,24	9,20,96
<i>Charged</i>	1	..
15- Planning and Backward Area Sub Plan-		
Voted	46,70,64	1,46,97,50
<i>Charged</i>	..	..
16- Forest and Wildlife-		
Voted	3,38,13,88	2,55,37
<i>Charged</i>	2,83	..
17- Election-		
Voted	29,93,65	..
<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)					
8,60,77,07	44,10,98	62,11,64	2,00,02	..	..
..
21,39,86,85	5,00,93,90	..	45,41,27	35,56,94	..
..	4,02,81	..	16	(35,56,94,297)	..
1,99,46,92	72,84,82	39,95,65	..	..	3,66
..	..	..	..	..	(3,66,068)
1,10,79,65	16,96,37	4,42,43	38,14	..	..
..
16,73,11,08	3,23,98,62	..	..	2,85,20,87	18,21,39
2,52	..	..	..	(2,85,20,86,887)	(18,21,39,146)
2,13,31,55	9,11,05	..	9,91	4,60,31	..
1	..	..	..	(4,60,31,296)	..
39,81,19	1,35,03,30	6,89,45	11,94,20	..	..
..
3,28,47,24	2,55,37	9,66,64	..	..	..
2,83	..	..	..	..	..
29,49,23	..	44,42	..	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousands)	
18- Industries, Minerals, Supplies and Information Technology-		
Voted	64,17,21	20,56,00
<i>Charged</i>	..	..
19- Social Justice and Empowerment-		
Voted	4,23,19,13	9,16,00
<i>Charged</i>	..	..
20- Rural Development-		
Voted	4,05,98,99	2,17,00
<i>Charged</i>	..	..
21- Co-operation-		
Voted	23,29,55	85,27
<i>Charged</i>	..	..
22- Food and Civil Supplies-		
Voted	1,68,81,36	9
<i>Charged</i>	2,07	..
23- Power Development-		
Voted	2,69,83,12	3,93,56,01
<i>Charged</i>	..	..
24- Printing and Stationery-		
Voted	21,15,61	..
<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)					
61,13,20	27,55,62	3,04,01	..	..	6,99,62 (6,99,61,800)
..
4,24,34,48	7,20,30	..	1,95,70	1,15,35 (1,15,35,704)	..
..
3,33,30,27	1,45,41	72,68,72	71,59	..	..
..
21,72,67	11,42,14	1,56,88	..	..	10,56,87 (10,56,87,000)
..
1,68,28,29	6	53,07	3	..	..
2,07	..	..	..	..	..
2,29,90,33	4,81,09,19	39,92,79	..	..	87,53,18 (87,53,18,000)
..
20,25,51	..	90,10	..	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
25- Road and Water Transport-		
Voted	1,79,90,59	29,67,77
<i>Charged</i>	..	..
26- Tourism and Civil Aviation-		
Voted	17,73,72	1,59,02
<i>Charged</i>	..	..
27- Labour, Employment and Training-		
Voted	83,05,45	49,70,94
<i>Charged</i>	..	..
28- Urban Development, Town and Country Planning and Housing-		
Voted	1,79,40,01	16,58,00
<i>Charged</i>	..	..
29- Finance-		
Voted	28,26,93,53	11,16,03
<i>Charged</i>	22,96,90,60	19,37,29,98
30- Miscellaneous General Services-		
Voted	61,60,16	10,48,09
<i>Charged</i>	..	..
31- Tribal Development-		
Voted	6,55,91,20	1,66,50,99
<i>Charged</i>	19	..
32- Scheduled Caste Sub Plan-		
Voted	4,51,07,60	5,52,28,37
<i>Charged</i>	..	..
Total		
Voted	1,58,14,53,79	25,14,92,59
<i>Charged</i>	23,37,69,85	19,41,32,95
Grand Total	1,81,52,23,64	44,56,25,54

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)					
1,79,44,29	29,62,00	46,30	5,77	..	..
..
17,58,70	1,59,01	15,02	1	..	..
..
82,27,53	49,70,88	77,92	6	..	..
..
1,71,11,93	16,57,77	8,28,08	23	..	..
..
27,94,31,25	6,08,71	32,62,28	5,07,32	..	..
23,69,96,73	21,16,96,21	..	..	73,06,13	1,79,66,23
				(73,06,13,247)	(1,79,66,23,383)
60,58,47	10,47,52	1,01,69	57	..	..
..
6,31,86,05	1,57,96,72	24,05,15	8,54,27	..	..
19	..	..	..	..	..
4,28,53,51	4,91,06,80	22,54,09	61,21,57	..	..
..
1,56,35,58,25	24,96,11,43	5,05,82,43	1,42,18,36	3,26,86,89	1,23,37,20
				(3,26,86,90,750)	(1,23,37,19,871)
24,10,57,17	21,20,99,02	30,83	16	73,18,15	1,79,66,23
				(73,18,15,187)	(1,79,66,23,383)
1,80,46,15,42	46,17,10,45	5,06,13,26	1,42,18,52	4,00,05,04	3,03,03,43
				(4,00,05,05,937)	(3,03,03,43,254)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS-
concl.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2012-2013 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
	<i>(₹ in thousands)</i>		<i>(₹ in thousands)</i>	
Total expenditure according to Appropriation Accounts	24,10,57,17	21,20,99,02	1,56,35,58,25	24,96,11,43
Deduct-				
Total of recoveries shown in Appendix	..	..	18,71,90,39	76,76,19
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	24,10,57,17	21,20,99,02	1,37,63,67,86	24,19,35,24

The detail of recoveries referred to above are given in Appendix at page 354.

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 2013 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanation given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2013 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2013.



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date :
Place : New Delhi

APPROPRIATION ACCOUNTS

GRANT NO. 1 - VIDHAN SABHA

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	15,88,23				
Supplementary	1,10,65		16,98,88	17,11,23	+12,35
Amount surrendered during the year (31 March 2013)					48,32
Charged					
<i>Original</i>	<i>35,66</i>				
<i>Supplementary</i>	<i>..</i>		<i>35,66</i>	<i>19,91</i>	<i>-15,75</i>
<i>Amount surrendered during the year (31 March 2013)</i>					<i>14,26</i>
Capital Section					
Voted					
Original	65,00				
Supplementary	3,03,31		3,68,31	2,12,46	-1,55,85
Amount surrendered during the year (31 March 2013)					1,55,85

NOTES AND COMMENTS

- (i) The excess of ₹ 12,35,111 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 12.35 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,10.65 lakh obtained in March 2013 proved inadequate and surrender of ₹ 48.32 lakh proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

- (iii) In view of the final saving of ₹ 1,55.85 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 3,03.31 lakh obtained in March 2013 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2011- Parliament/State/Union Territory Legislatures			
-			
02- State/Union Territory Legislatures -			
103- Legislative Secretariat -			
01- Staff of Legislature Secretariat- Non-Plan			
O	9,86.99		
S	60.65	9,96.14	10,49.09
R	-51.50		+52.95

In view of the final excess of ₹ 52.95 lakh the reduction in provision by ₹ 51.50 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, non receipt of buildings tax from municipal corporation, less relay of proceedings by Doordarshan during Vidhan Sabha session, less touring by the staff with Vidhan Sabha committees, less entitlement of staff for livery and less engagement of daily waged staff, non appointment of new standing counsel in time and less expenditure on petrol, oil and lubricant charges proved injudicious.

Reasons for final excess of ₹ 52.95 lakh were awaited (July 2013).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2011- Parliament/State/Union Territory Legislatures			
-			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
01- Himachal Pradesh Vidhan Sabha Speaker/Deputy Speaker- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 1-contd.

<i>O</i>	35.66	.		21.40	19.91	-1.49
<i>R</i>	-14.26	.				

Reduction in appropriation by ₹ 14.26 lakh through surrender in March 2013 was due to less foreign tour of Speaker/Deputy Speaker and non appointment of Deputy Speaker for two months.

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				
	<i>O</i>	15.00			
	<i>S</i>	2,08.36	89.54	89.54	..
	<i>R</i>	-1,33.82			

Reduction in provision by ₹ 1,33.82 lakh through surrender in March 2013 was due to non completion of codal formalities and receipt of less demand from newly elected members of legislative assembly.

06- House Building Advances to Ex-Members of Legislative Assembly- Non-Plan

(i)	<i>O</i>	15.00			
	<i>R</i>	-15.00	..	..	..

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

APPROPRIATION ACCOUNTS
GRANT NO. 1-concl'd.

(ii)	O	5.00			
	R	-5.00	..	..	..

Entire provision by ₹ 20.00 lakh in the above two cases was surrendered in March 2013 due to non completion of codal formalities.

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	5,74,67			
		6,50,26	6,71,33	+21,07
Supplementary	75,59			
Amount surrendered during the year				..
Charged				
Original	4,11,52			
		4,12,43	4,18,27	+5,84
Supplementary	91			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 21,07,455 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 21.07 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 75.59 lakh obtained in March 2013 proved inadequate.
- (iii) The excess of ₹ 5,84,354 over the charged appropriation in Revenue Section requires regularisation.
- (iv) In view of the final excess of ₹ 5.84 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 0.91 lakh obtained in March 2013 proved inadequate.
- (v) Excess in the voted grant occurred mainly under the following heads:-

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

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

2013- Council of Ministers -

101- Salary of Ministers and Deputy Ministers -

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

(i)	O	4,91.47			
			5,61.53	5,81.46	+19.93
	S	70.06			

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

(ii)	O	5.06	5.06	6.39	+1.33
------	---	------	------	------	-------

Reasons for final excess of ₹ 21.26 lakh in the above two cases were awaited (July 2013).

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

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

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

03- *Governor/Administrator of Union Territories -*

104- Sumptuary Allowances -

01- Sumptuary Allowance of the Governor-
Non-Plan

O	2.00		
S	0.91	10.50	10.50
R	7.59		..

Augmentation in appropriation by ₹ 7.59 lakh through reappropriation in March 2013 was due to more expenditure on sumptuary allowances.

800- Other Expenditure -

03- Electricity-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

<i>O</i>	3.50		7.62	7.62	..
<i>R</i>	4.12				

Augmentation in appropriation by ₹ 4.12 lakh through reappropriation in March 2013 was due to more expenditure on electricity bills.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2012- President, Vice-President/Governor, Administrator of Union Territories -			
03- Governor/Administrator of Union Territories -			
107- Expenditure from Contract Allowance -			
01- Contract Allowances of Governor-Non-Plan			
<i>O</i>	8.00		
		6.00	6.00
<i>R</i>	-2.00		..

Reduction in appropriation by ₹ 2.00 lakh through reappropriation in March 2013 was due to less expenditure on water/telephone and electricity charges.

110- State Conveyance and Motor Cars -			
01- Purchase of Motor Car to Governor-Non-Plan			
<i>O</i>	7.78		
		5.75	5.73
<i>R</i>	-2.03		-0.02

Reduction in appropriation by ₹ 2.03 lakh through reappropriation in March 2013 was due to less expenditure on petrol, oil and lubricant charges.

800- Other Expenditure -			
06- Repairs-Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 2- conclud.

<i>O</i>	3.10			
<i>R</i>	-3.10	..	..	..

Entire appropriation of ₹ 3.10 lakh was reappropriated in March 2013 due to no expenditure on repairs.

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	1,08,07,56			
			1,09,79,20	95,00,75	-14,78,45
	Supplementary	1,71,64			
	Amount surrendered during the year (31 March 2013)				14,78,11
Charged					
	Original	27,70,73			
			29,29,33	29,35,51	+6,18
	Supplementary	1,58,60			
	Amount surrendered during the year				..
					..
Capital Section					
Voted					
	Original	17,40,01			
			21,19,11	21,21,59	+2,48
	Supplementary	3,79,10			
	Amount surrendered during the year (31 March 2013)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 14,78.45 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,71.64 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised.
- (ii) The excess of ₹ 6,17,586 over the charged appropriation in Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (iii) In view of the final excess of ₹ 6.18 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 1,58.60 lakh obtained in March 2013 proved inadequate.
- (iv) The excess of ₹ 2,47,857 over the Capital Section requires regularisation.
- (v) In view of the final excess of ₹ 2.48 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 3,79.10 lakh obtained in March 2013 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishment- Non-Plan			
O	72,38.61		
S	65.60	65,71.86	+0.32
R	-7,32.35		
Reduction in provision by ₹ 7,32.35 lakh through surrender in March 2013 was due to non filling up of vacant posts, non payment of arrears of enhanced rates of domestic help to retired judicial officers and less transfer of staff.			
03- Upgradation of Judiciary Infrastructure- Non-Plan			
O	3,24.00		
		2,49.24	2,49.24
R	-74.76		..
Reduction in provision by ₹ 74.76 lakh through surrender in March 2013 was due to non filling up of vacant posts and regularisation of daily waged workers.			
04- Expenditure on Morning and Evening Courts etc. under Thirteenth Finance Commission- Non-Plan			
O	4,85.00		
S	0.03	42.32	42.19
R	-4,42.71		-0.13
Reduction in provision by ₹ 4,42.71 lakh through surrender in March 2013 was due to non completion of codal formalities.			

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

05- Expenditure on Court Managers under Thirteenth
Finance Commission-
Non-Plan

O	50.00			
		26.92	26.03	-0.89
R	-23.08			

Reduction in provision by ₹ 23.08 lakh through surrender in March 2013 was due to non functioning of special judicial courts.

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

O	13,49.39			
S	61.00	13,57.66	13,59.83	+2.17
R	-52.73			

Reduction in provision by ₹ 52.73 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less receipt of medical bills, less entitlement for liveries for class IV staff, less receipt of rent and taxes bills partly offset by excess due to more touring by the staff and more expenditure on petrol, oil, lubricant charges and repair of vehicles.

03- Expenditure on State Judicial Academy -
Non-Plan

O	1,30.56			
S	0.01	95.43	95.37	-0.06
R	-35.14			

Reduction in provision by ₹ 35.14 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less expenditure on meetings conferences and other charges partly offset by excess due to more expenditure on telephone, water charges, electricity bills and transfer of staff and clearance of pending medical reimbursement bills.

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

O	3,65.00			
		3,00.00	3,00.00	..
R	-65.00			

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

Reduction in provision by ₹ 65.00 lakh through surrender in March 2013 was due to non completion of codal formalities.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

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

O 84.00

R -84.00

..

Entire amount of ₹ 84.00 lakh was surrendered due to non completion of codal formalities.

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

O 1.00

1.00 .. -1.00

Entire provision remained unutilised; Reasons for final saving of ₹ 1.00 lakh were awaited (July 2013).

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

O 1.00

R -1.00

..

Entire amount of ₹ 1.00 lakh was surrendered in March 2013 due to non completion of codal formalities.

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

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

2014- Administration of Justice -

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

114- Legal Advisers and Counsels -
01- Advocate General-
Non-Plan

O	4,67.81			
S	35.00	5,39.99	5,42.81	+2.82
R	37.18			

Augmentation in provision by ₹ 37.18 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more expenditure on purchase of furniture, petrol, oil, lubricant and new vehicle.

2059- Public Works -

01- Office Buildings -
053- Maintenance and Repairs -
48- Maintenance of Prosecution Department
Buildings-
Non-Plan

O	1.00			
		2.04	2.04	..
R	1.04			

Augmentation in provision by ₹ 1.04 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of office building.

2070- Other Administrative Services -

105- Special Commission of Enquiry -
04- Himachal Pradesh State Human Rights
Commission.-
Non-Plan

O	9.98			
		17.23	17.22	-0.01
R	7.25			

Augmentation in provision by ₹ 7.25 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

Capital Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 3-concl.

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- Centrally Sponsored Scheme Plan				
	O	0.01		
		4,25.00	4,24.23	-0.77
	R	4,24.99		

Augmentation in provision by ₹ 4,24.99 lakh through reappropriation/surrender in March 2013 was due to more expenditure on upgradation of judiciary infrastructure.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -				
01- Office Buildings -				
051- Construction -				
15- Upgradation of Judiciary Infrastructure- Plan				
	O	10,00.00		
	S	1,01.10	6,79.36	+3.26
	R	-4,25.00		

Reduction in provision by ₹ 4,25.00 lakh through reappropriation in March 2013 was due to less expenditure on upgradation of judiciary infrastructure.

APPROPRIATION ACCOUNTS

GRANT NO. 4 - GENERAL ADMINISTRATION

(HEADS 2051-PUBLIC SERVICE COMMISSION, 2052-SECRETARIAT-GENERAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2251-SECRETARIAT-SOCIAL SERVICES, 3425-OTHER SCIENTIFIC RESEARCH, 3435-ECOLOGY AND ENVIRONMENT, 3451-SECRETARIAT-ECONOMIC SERVICES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6216-LOANS FOR HOUSING).

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,17,34,98				
Supplementary	4,98,88		1,22,33,86	1,21,03,86	-1,30,00
Amount surrendered during the year (31 March 2013)					1,38,78
Charged					
<i>Original</i>	<i>5,40,84</i>				
<i>Supplementary</i>	<i>84,49</i>		<i>6,25,33</i>	<i>6,10,26</i>	<i>-15,07</i>
<i>Amount surrendered during the year (31 March 2013)</i>					<i>14,63</i>
Capital Section					
Voted					
Original	1				
Supplementary	2,86,50		2,86,51	24,10	-2,62,41
Amount surrendered during the year (31 March 2013)					2,54,01

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,30.00 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,98.88 lakh obtained in March 2013 proved excessive.
- (ii) In view of the final saving of ₹ 15.07 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 84.49 lakh obtained in March 2013 proved excessive.
- (iii) In view of the final saving of ₹ 2,62.41 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,86.50 lakh obtained in March 2013 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non-Plan			
O	42,54.83		
S	1,00.00	42,53.97	-0.74
R	-1,00.86		

Reduction in provision by ₹ 1,00.86 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills partly offset by excess due to conducting of more training programme, seminars, touring by the staff, payment of more council fees to advocates for court cases, increase in the rates of livery articles and clearance of pending transfer travelling expenses and medical reimbursement claims.

2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
22- Maintenance Expenditure on Sainik Welfare Department Buildings- Non-Plan			
O	2.50		
		1.55	
R	-0.95	1.55	..

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Reduction in provision by ₹ 0.95 lakh through reappropriation in March 2013 was due to less expenditure on maintenance works.

2075- Miscellaneous General Services -

800- Other Expenditure -

03- Gallantry Awards-
Non-Plan

O	2,00.00				
		1,26.86	1,26.86	..	
R	-73.14				

Reduction in provision by ₹ 73.14 lakh through reappropriation in March 2013 was due to less expenditure on gallantry awards.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare programmes-*

200- Other Programmes -

02- District Staff-
Non-Plan

O	1,78.46				
		1,17.58	1,16.65	-0.93	
R	-60.88				

Reduction in provision by ₹ 60.88 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil, lubricant charges and repair of vehicle partly offset by excess due to enhancement of daily wages rates and more touring by the staff.

04- Special Employment Exchange-
Non-Plan

(i)	O	24.32			
			18.75	18.75	..
	R	-5.57			

06- Himachal Pradesh Freedom Fighters Welfare
Board-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(ii)	O	1.90			
	R	-1.90	..	0.01	+0.01

Reduction in provision by ₹ 7.47 lakh through reappropriation in the above two cases was mainly due to non filling up of vacant posts and non completion of codal formalities.

3425- Other Scientific Research -

60- Others -

001- Direction and Administration -

02- Department of Environment and Scientific
Technologies-
Plan

O	1,99.00				
R	-1,40.93	58.07	58.07	..	

Reduction in provision by ₹ 1,40.93 lakh through reappropriation in March 2013 was due to non payment of professional and special services fees.

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

O	1.00				
R	-1.00	..	..	..

Entire provision of ₹ 1.00 lakh was surrendered in March 2013 due to non completion of codal formalities.

200- Assistance to other Scientific Bodies -

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

O	4,92.00				
R	-3,33.90	1,58.10	1,58.10	..	

Reduction in provision by ₹ 3,33.90 lakh through reappropriation/surrender in March 2013 was due to cut in plan ceiling, rain water harvesting programme etc. and non finalization of project namely centre for science learning and creativity.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

3435- Ecology and Environment -					
03- <i>Environmental Research and Ecological Regeneration-</i>					
103- Research and Ecological Regeneration -					
01- Scheme for Ecological Development- Non-Plan					
(i)	O	7.71			
	R	-4.24			
	Plan				
			3.47	3.47	..
(ii)	O	50.00			
	R	-35.44			
			14.56	14.56	..
Reduction in provision by ₹ 39.68 lakh in the above two cases through reappropriation/surrender in March 2013 was mainly due to receipt of less proposals under ecological development scheme, less expenditure in organization of workshop, awareness camps and non procurement of material.					
(v)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
2052- Secretariat-General Services -					
090- Secretariat -					
02- Department of Revenue- Non-Plan					
(i)	O	3,80.62			
	R	37.63			
			4,18.25	4,18.22	-0.03
04- Department of Home- Non-Plan					
(ii)	O	2,44.59			
	R	38.83			
			2,83.42	2,83.42	..

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

05-	Department of Public Works- Non-Plan				
(iii)	O	2,95.94			
			3,39.92	3,39.83	-0.09
	R	43.98			
06-	Department of Finance- Non-Plan				
(iv)	O	4,56.91			
			4,83.88	4,83.85	-0.03
	R	26.97			
07-	Department of Law- Non-Plan				
(v)	O	2,79.81			
			3,18.83	3,18.84	+0.01
	R	39.02			
2053-	District Administration -				
800-	Other Expenditure -				
01-	Expenditure on Celebration of Himachal Day, Republic Day and Independence Day- Non-Plan				
(vi)	O	15.50			
			36.60	36.14	-0.46
	R	21.10			
Augmentation in provision by ₹ 2,07.53 lakh in the above six cases through reappropriation in March 2013 was due to payment of salary for the month of March 2013 in the same month and more expenditure on celebration of Himachal Day and Republic day function partly offset by saving due to less receipt of medical reimbursement claims and non conducting of training programmes for staff.					
2075-	Miscellaneous General Services -				
800-	Other Expenditure -				
09-	Assistance to Other Miscellaneous Organisations- Non-Plan				
	O	5.44			
			14.94	14.94	..
	R	9.50			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Augmentation in provision by ₹ 9.50 lakh through reappropriation in March 2013 was due to more expenditure on assistance to other miscellaneous organisations.

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

	O	1,43.80	1,43.80	1,52.89	+9.09
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Reasons for final excess of ₹ 9.09 lakh were awaited (July 2013).

2235- Social Security and Welfare -

60- *Other Social Security and Welfare programmes-*

200- Other Programmes -

05- Himachal Pradesh Freedom Fighters Welfare
Fund-
Non-Plan

(i)	O	3,80.00			
	R	23.00	4,03.00	4,03.01	+0.01

2251- Secretariat-Social Services -

090- Secretariat -

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

(ii)	O	2,03.95			
	R	58.85	2,62.80	2,62.78	-0.02

02- Department of Local Self Government-
Non-Plan

(iii)	O	75.45			
	R	22.89	98.34	98.34	..

03- Department of Education-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(iv)	O	2,17.81			
	R	40.52	2,58.33	2,58.33	..
04-	Department of Languages, Culture Affairs and Welfare- Non-Plan				
(v)	O	1,04.91			
	R	18.97	1,23.88	1,23.88	..
05-	Department of Housing- Non-Plan				
(vi)	O	54.65			
	R	20.60	75.25	75.24	-0.01
06-	Department of Food and Supplies- Non-Plan				
(vii)	O	87.17			
	R	23.28	1,10.45	1,10.45	..
08-	Department of Youth Services and Welfare- Non-Plan				
(viii)	O	52.49			
	R	10.20	62.69	62.70	+0.01
3425-	Other Scientific Research -				
60-	<i>Others -</i>				
001-	Direction and Administration -				
02-	Department of Environment and Scientific Technologies- Non-Plan				
(ix)	O	1,56.03			
	S	13.31	1,94.02	1,94.00	-0.02
	R	24.68			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

3451- Secretariat-Economic Services -					
090- Secretariat -					
01- Department of Agriculture- Non-Plan					
(x)	O	1,70.47			
			1,85.91	1,85.89	-0.02
	R	15.44			
03- Department of Co-operation- Non-Plan					
(xi)	O	52.12			
			65.14	65.14	..
	R	13.02			
06- Department of Forest Farming and Environmental Conservation- Non-Plan					
(xii)	O	1,97.74			
			2,37.12	2,37.12	..
	R	39.38			
07- Department of Industries- Non-Plan					
(xiii)	O	1,57.75			
			1,89.51	1,89.51	..
	R	31.76			
08- Department of Transport and Tourism- Non-Plan					
(xiv)	O	82.77			
			95.60	95.59	-0.01
	R	12.83			
10- Department of Planning- Non-Plan					
(xv)	O	61.18			
			71.53	71.53	..
	R	10.35			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

12-	Department of Science and Technology- Non-Plan				
(xvi)	O	54.83			
			66.05	66.04	-0.01
	R	11.22			

Augmentation in provision by ₹ 3,76.99 lakh in the above sixteen cases through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month partly offset by saving due to less conducting of training programmes for staff and less expenditure on advertising and publicity.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2051- Public Service Commission -			
102- State Public Service Commission -			
01- State Public Service Commission- Non-Plan	.		
<i>O</i>	5,40.84		
<i>S</i>	84.49	6,10.70	-0.44
<i>R</i>	-14.63	.	

Reduction in appropriation by ₹ 14.63 lakh through surrender in March 2013 was mainly due to non filling up of vacant posts, less engagement of professional services to conduct various examination and less publication of official articles.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4235- Capital Outlay on Social Security and Welfare			
-			
02- Social Welfare -			
800- Other Expenditure -			
02- Construction of Sainik Rest House and Buildings- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 4-concl.

S	32.50	32.50	24.10	-8.40
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Reasons for final saving of ₹ 8.40 lakh were awaited (July 2013).

6216- Loans for Housing -

80- *General -*

190- Loans to Public Sector and Other Undertakings-

01- Loan to Himachal Pradesh Agro Industrial
Corporation-
Plan

S	2,54.00			
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R	-2,54.00
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Entire provision of ₹ 2,54.00 lakh was surrendered in March 2013 due to non completion on codal formalities.

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, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING).

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	4,01,21,84			
Supplementary	67,82,69	4,69,04,53	4,41,73,14	-27,31,39
Amount surrendered during the year (31 March 2013)				30,47,60
Capital Section				
Voted				
Original	1			
Supplementary	40,00	40,01	40,00	-1
Amount surrendered during the year (31 March 2013)				1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 27,31.39 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 67,82.69 lakh obtained in March 2013 proved excessive and surrender of ₹ 30,47.60 lakh also proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2029- Land Revenue -			
102- Survey and Settlement Operations -			
02- Settlement and Demarcation of Forest- Non-Plan			
(i) O	5,03.56		
		4,43.77	4,43.77
R	-59.79		..
03- Settlement Officer Shimla-Establishment- Non-Plan			
(ii) O	16,55.02		
		15,00.47	15,00.48
R	-1,54.55		+0.01
04- Settlement Officer Kangra-Establishment- Non-Plan			
(iii) O	15,90.57		
		13,98.69	13,98.50
R	-1,91.88		-0.19
<p>Reduction in provision by ₹ 4,06.22 lakh through reappropriation in March 2013 in above three cases was due to non filling up of vacant posts, regularisation of daily waged workers, less conducting of training programmes for staff, less receipt of medical claim bills and less purchase of machinery and equipment.</p>			
103- Land Records -			
02- District Establishment Charges- Non-Plan			
O	83,77.34		
S	0.01	77,18.13	78,63.08
R	-6,59.22		+1,44.95

In view of the final excess of ₹ 1,44.95 lakh the reduction in provision by ₹ 6,59.22 lakh through surrender in March 2013 due to non filling up of vacant posts proved injudicious.

Reasons for final excess of ₹ 1,44.95 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

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

O	1,00.00			
R	-1,00.00	..	..	..

Entire provision of ₹ 1,00.00 lakh was reappropriated/surrendered in March 2013 due to non completion of codal formalities and less expenditure on telephone, water and electricity bills.

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

O	17,70.66			
R	-2,25.43	15,45.23	15,54.26	+9.03

In view of final excess of ₹ 9.03 lakh the reduction in provision by ₹ 2,25.43 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less expenditure on telephone, water and electricity charges, less receipt of medical claims, less touring by the staff and less conducting of training programmes for staff proved unrealistic.

Reasons for final excess of ₹ 9.03 lakh were awaited (July 2013).

Plan

O	90.00			
R	-40.00	50.00	50.00	..

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2013 was due to less expenditure on minor works.

2030- Stamps and Registration -

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

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	1,01.87			
S	50.00	1,13.95	1,18.56	+4.61
R	-37.92			

Reduction in provision by ₹ 37.92 lakh through surrender in March 2013 was due to less expenditure on stamps and non judicial papers.

2053- District Administration -

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

O	86,22.99			
S	8,76.73	87,59.30	85,09.96	-2,49.34
R	-7,40.42			

In view of the final saving of ₹ 2,49.34 lakh the reduction in provision by ₹ 7,40.42 lakh through surrender in March 2013 due to non filling up of vacant posts, less receipt of medical claims, rent and tax bills and regularisation of daily waged workers proved inadequate.

Reasons for final excess of ₹ 2,49.34 lakh were awaited (July 2013).

094- Other Establishments -
01- Sub Divisional Establishment-
Non-Plan

O	9,09.68			
S	90.77	8,25.36	8,35.74	+10.38
R	-1,75.09			

In view of the final excess of ₹ 10.38 lakh the reduction in provision by ₹ 1,75.09 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts and less conducting of training programmes for staff partly offset by excess due to more expenditure on transfer and touring by the staff proved unrealistic.

Reasons for final saving of ₹ 10.38 lakh were awaited (July 2013).

04- Land Acquisition Staff-
Non-Plan

O	1,26.49			
		86.65	86.54	-0.11
R	-39.84			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 39.84 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical bills and more expenditure on transfer of staff.

2245- Relief on account of Natural Calamities -

02- *Floods, Cyclones etc. -*

106- Repairs and Restoration of Damaged Roads and Bridges-

01- Repairs of Roads and Bridges-
Non-Plan

O	1,44,16.71			
		79,75.00	79,75.00	..
R	-64,41.71			

Reduction in provision by ₹ 64,41.71 lakh through reappropriation/surrender in March 2013 was due to less expenditure on repairs and restoration of damaged road and bridges under natural calamities.

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

O	0.01			
S	42,91.00	..	42,90.00	+42,90.00
R	-42,91.01			

In view of the final excess of Rs. 42,90.00 lakh entire provision of Rs 42,91.01 was reappropriated/ surrendered in March 2013 due to non receipt of calamity cases proved unnecessary.

Reasons for final excess of ₹ 42,90.00 lakh were awaited (July 2013).

80- *General-*

102- Management of Natural Disasters, Contingency
Plan in Disaster Prone Areas-

03- Preparation of School Plan under National School
Safety Programme-
Centrally Sponsored Scheme
Plan

(i)	S	20.46	20.46	..	-20.46
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04- Translation/Printing/Circulation of IEC Materials
under National School Safety Programme-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

(ii)	S	2.33		2.33	..	-2.33
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Reasons for final saving of ₹ 22.29 lakh in the above two cases were awaited (July 2013).

2401- Crop Husbandry -

111- Agricultural Economics and Statistics -

04- Agriculture Census-
Centrally Sponsored Scheme
Plan

O	54.96					
S	4.34		43.58	43.56		-0.02
R	-15.72					

Reduction in provision by ₹ 15.72 lakh through reappropriation in March 2013 was mainly due to non completion of codal formalities, regularisation of daily waged workers and less conducting of training programmes for staff partly offset by excess due to payment of salary for the month March 2013 in the same month.

2506- Land Reforms -

102- Consolidation of Holdings -

01- Headquarters Establishment-
Plan

O	1.00		1.00	..	-1.00
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Entire provision of ₹ 1.00 lakh remained unutilised; reasons for final saving were awaited (July 2013).

02- District Establishments-
Non-Plan

O	5,53.34				
			2,47.31	2,45.62	-1.69
R	-3,06.03				

Reduction in provision by ₹ 3,06.03 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less receipt of medical claims, rent and tax bills, non conducting of training programmes for the staff and less touring by the staff.

3454- Census Surveys and Statistics -

01- Census -

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01- Expenditure on Census -
Centrally Sponsored Scheme
Plan

O	1,26.18		1,26.18	0.43	-1,25.75
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Reasons for final saving of ₹ 1,25.75 lakh were awaited (July 2013).

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2029- Land Revenue-				
103- Land Record-				
03- Strengthening of Primary and Supervisory Land Record Agencies Headquarter Staff- Non-Plan				
O	81.25			
		91.10	91.11	+0.01
R	9.85			

Augmentation in provision by ₹ 9.85 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month, more expenditure on telephone, water and electricity bills.

04- Strengthening of Primary and Supervisory Land
Records Agencies District Staff-
Centrally Sponsored Scheme
Plan

O	0.04				
S	14,43.00		14,83.00	14,83.00	..
R	39.96				

Augmentation in provision by ₹ 39.96 lakh through reappropriation in March 2013 was due to more expenditure on strengthening of primary survey of land record agencies.

2053- District Administration -

094- Other Establishments -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

05- Expenditure on the Establishment of Deputy Commissioner (Relief and Rehabilitation)- Non-Plan					
(i)	O	34.25			
			46.15	46.07	-0.08
	R	11.90			
2235- Social Security and Welfare -					
01- Rehabilitation -					
202- Other Rehabilitation Schemes -					
01- Rehabilitation of Displaced Persons- Non-Plan					
(ii)	O	56.68			
	S	0.68	67.23	67.58	+0.35
	R	9.87			

Augmentation in provision by ₹ 21.77 lakh in the above two cases through reappropriation in March 2013 was mainly due to payment of salary for the month of March 2013 in the same month partly offset by saving due to regularisation of daily waged workers and less expenditure on petrol, oil and lubricant charges.

2245- Relief on account of Natural Calamities -					
01- Drought -					
101- Gratuitous Relief -					
07- Expenditure on Supply of Medicines- Non-Plan					
(i)	O	0.01			
			1,00.00	1,00.00	..
	R	99.99			
02- Floods, Cyclones etc. -					
101- Gratuitous Relief -					
01- Cash Doles- Non-Plan					
(ii)	O	0.01			
			15,40.86	15,40.86	..
	R	15,40.85			

Augmentation in provision by ₹ 16,40.84 lakh in the above two cases through reappropriation in March 2013 was due to more expenditure on supply of medicines and gratuitous relief under natural calamities.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

102- Drinking Water Supply -
01- Expenditure on Drinking Water-
Centrally Sponsored Scheme
Non -Plan

R	6.51		6.51	6.51	..
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Augmentation without provision of funds by ₹ 6.51 lakh through reappropriation in March 2013 was due to more expenditure on drinking water under natural calamities. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Non-Plan

O	0.01				
			71.62	71.63	+0.01
R	71.61				

Augmentation in provision by ₹ 71.61 lakh through reappropriation in March 2013 was due to more expenditure on drinking water under natural calamities.

106- Repairs and Restoration of Damaged Roads and
Bridges -

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

(i)	R	14,00.00		14,00.00	14,00.00	..
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107- Repair and Restoration of Damaged Government
Office Buildings-

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

(ii)	R	8.49		8.49	8.49	..
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Augmentation without provision of funds by ₹ 14,08.49 lakh in the above two cases through reappropriation in March 2013 was due to more expenditure on repairs and restoration of damaged bridge and Government office building. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

	Non-Plan				
(i)	O	0.01			
			6,85.65	6,85.65	..
	R	6,85.64			
108-	Repair and Restoration of Damaged Government Residential Buildings-				
01-	Expenditure on Repair of Damaged Government Residential Buildings- Non-Plan				
(ii)	O	0.01			
			5,17.00	5,17.00	..
	R	5,16.99			

Augmentation in provision by ₹ 12,02.63 lakh in the above two cases through reappropriation in March 2013 was due to more expenditure on repairs and restoration of damaged Government office and residential buildings.

109-	Repairs and Restoration of Damaged Water Supply Drainage and Sewerage Works-				
01-	Expenditure on Damaged Water Supply Drainage and Sewerage Work- Centrally Sponsored Scheme Non-Plan				
	R	11,75.00	11,75.00	11,75.00	..

Augmentation without provision by ₹ 11,75.00 lakh through reappropriation in March 2013 was due to more expenditure on damaged water supply drainage and sewerage works under natural calamities. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

	Non-Plan				
	O	0.01			
			6,83.72	6,83.72	..
	R	6,83.71			

Augmentation in provision by ₹ 6,83.71 lakh through reappropriation in March 2013 was due to more expenditure on damaged water supply drainage and sewerage works under natural calamities.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

- 111- Ex-Gratia Payment to Bereaved Families-
01- Ex-Gratia Payment-
Centrally Sponsored Scheme
Non-Plan

R	6,98.75		6,98.75	6,98.75	..
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Augmentation without provision by ₹ 6,98.75 lakh through reappropriation in March 2013 was due to more expenditure on ex-gratia payment under natural calamities. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Non-Plan

O	0.01				
			16,60.72	16,60.72	..
R	16,60.71				

Augmentation in provision by ₹ 16,60.71 lakh through reappropriation in March 2013 was due to more expenditure on ex-gratia payment under natural calamities.

- 113- Assistance for Repairs/Construction of Houses-
01- Expenditure on Repair and Construction of
Houses -
Centrally Sponsored Scheme
Non-Plan

R	5,24.99		5,24.99	5,24.99	..
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Augmentation without provision of funds by ₹ 5,24.99 lakh through reappropriation in March 2013 was due to more expenditure on repair/reconstruction. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Non-Plan

O	0.01				
			3,41.00	3,41.00	..
R	3,40.99				

Augmentation in provision by ₹ 3,40.99 lakh through reappropriation in March 2013 was due to more expenditure on repair/reconstruction of houses.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

- 114- Assistance to Farmers for Purchase of
Agricultural Inputs-
- 01- Expenditure for Purchase of Agricultural Inputs-
Centrally Sponsored Scheme
Non-Plan

R	2,00.00	2,00.00	2,00.00	..
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Augmentation without provision of funds by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to more expenditure on purchase of agriculture inputs. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

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

R	1,00.00	1,00.00	1,00.00	..
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Augmentation without provision of funds by ₹ 1,00.00 lakh through reappropriation in March 2013 was due to assistance to local bodies and other non Government Boards/Institutions under natural calamities. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Non-Plan

O	0.01			
		5,00.00	5,00.00	..
R	4,99.99			

Augmentation in provision by ₹ 4,99.99 lakh through reappropriation in March 2013 was due to more expenditure on assistance to local bodies and other non Government Boards/Institutions under natural calamities.

05- *State Disaster Response Fund-*

- 101- Transfer to Reserve Funds and Deposit Accounts-
State Disaster Response Fund- -
- 01- Calamity Relief Fund-(Inter Account Transfer)-
Non-Plan

O	1,44,17.00	1,44,17.00	1,45,17.00	+1,00.00
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APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for final excess of ₹ 1,00.00 lakh were awaited (July 2013).

80- *General-*

102- Management of Natural Disasters, Contingency
Plans in Disaster Prone Areas-

01- Expenditure on Natural Disasters, Contingency
Plans in Disaster Prone Areas-
Centrally Sponsored Scheme
Plan

O	0.01			
		..	22.79	+22.79
R	-0.01			

Reasons for incurring expenditure of ₹ 22.79 lakh without provision were awaited (July 2013).

800- Other Expenditure-

02- Miscellaneous Expenditure-
Centrally Sponsored Scheme
Non-Plan

R	1,00.00	1,00.00	1,00.00	..
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Augmentation without provision of funds by ₹ 1,00.00 lakh through reappropriation in March 2013 was due to more expenditure on miscellaneous expenditure under natural calamities. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2401- Crop Husbandry -

111- Agricultural Economics and Statistics -

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

(i)	O	21.40		
			34.36	34.36
	R	12.96		..

2506- Land Reforms -

102- Consolidation of Holdings -

01- Headquarters Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

(ii)	O	1,64.57			
			1,81.32	1,81.26	-0.06
	R	16.75			

2702- Minor Irrigation -

80- *General -*

800- Other Expenditure -

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

(iii)	O	25.69			
			33.32	33.32	..
	R	7.63			

Augmentation in provision by ₹ 37.34 lakh in the above three cases through reappropriation in March 2013 was due to payment of salary for the month of March 2013 in the same month.

3454- Census Surveys and Statistics -

02- *Surveys and Statistics -*

110- Gazetteer and Statistical Memories -

02- Disaster Management Cell-
Non-Plan

	O	36.60			
			42.08	50.25	+8.17
	R	5.48			

Reasons for final excess of ₹ 8.17 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS

GRANT NO. 5- conclud.

Calamity Relief Fund

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

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

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds to Major Head 2245- Relief on Account of Natural Calamities Relief Fund 05- State Disaster Response Fund 101- Transfer to Reserve Funds and Deposit Account - State Disaster Response Fund to 8121-General and Other Reserve Funds,122- State Disaster Response Fund by taking into account ₹ 3,85.78 lakh as opening balance at the credit of the fund as on 1st April 2012 and credit of ₹ 1,88,07.00 lakh (₹1,69,26.30 lakh by the Government of India and ₹18,80.70 lakh by the State Government during the year) accumulation in the fund thus rose to ₹ 5,17.69 lakh. The balance at the credit of the fund at the end of March 2013 was ₹ 9,03.47 lakhs (For detail see Statement 12 of Finance Accounts of the Government of Himachal Pradesh for the year 2012-13) . The debit of ₹ 1,82,89.31 lakh (₹ 1,40,75.57 lakh by Government of India and ₹ 42,13.74 lakh by state Government) has been depicted in Statement No. 18 of the Finance Accounts of the Government of Himachal Pradesh for the year 2012-13.

APPROPRIATION ACCOUNTS

GRANT NO. 6 - EXCISE AND TAXATION

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	36,14,00			
		49,01,18	41,53,10	-7,48,08
Supplementary	12,87,18			
Amount surrendered during the year (31 March 2013)				7,44,14
Capital Section				
Voted				
Original	..			
		4,50,00	4,06,11	-43,89
Supplementary	4,50,00			
Amount surrendered during the year (31 March 2013)				21,01

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,48.08 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 12,87.18 lakh obtained in March 2013 proved excessive.
- (ii) In view of the final saving of ₹ 43.89 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,50.00 lakh obtained in March 2013 proved excessive and surrender of ₹ 21.01 lakh proved inadequate.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2039- State Excise -				
001- Direction and Administration -				
01- Expenditure on District Establishment- Non-Plan				
O	3,45.66			
		2,73.37	2,77.77	+4.40
R	-72.29			

Reduction in provision by ₹ 72.29 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less receipt of medical claims, less touring by the staff and less expenditure on petrol, oil and lubricant charges.

2040- Taxes on Sales, Trade etc. -

101- Collection Charges -
01- Headquarters & Field Staff-
Centrally Sponsored Scheme
Non-plan

O	0.01			
S	5,64.00	1,29.12	1,29.12	..
R	-4,34.89			

Reduction in provision by ₹ 4,34.89 lakh through surrender in March 2013 was due to less expenditure on value added tax computerisation.

Non-Plan

O	1,78.25			
S	2,18.00	2,04.59	2,10.39	+5.80
R	-1,91.66			

Reduction in provision by ₹ 1,91.66 lakh through reappropriation/surrender in March 2013 was due to less expenditure on value added tax computerisation, electricity and telephone charges partly offset by excess due to payment of arrear on account of pay revision.

**2045- Other Taxes and Duties on Commodities and
Services -**

104- Collection Charges-Taxes on Goods and
Passengers -

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

02- District Establishment-
Non-Plan

O	23,72.20			
S	86.77	23,89.37	23,75.41	-13.96
R	-69.60			

In view of the final saving of ₹ 13.96 lakh the reduction in provision by ₹ 69.60 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts, less receipt of medical claims, rent and tax bills, less expenditure on petrol, oil and lubricant charges, electricity and telephone charges, less transfer and touring of the staff and less engagement of daily waged workers proved inadequate.

Reasons for final saving of ₹ 13.96 lakh were awaited (July 2013).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2045- Other Taxes and Duties on Commodities and Services -			
104- Collection Charges-Taxes on Goods and Passengers -			
01- Headquarters Establishment-Non-Plan			
O	3,65.20		
S	48.10	4,37.90	4,37.72
R	24.60		-0.18

Augmentation in provision by ₹ 24.60 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision and purchase of new vehicles partly offset by saving due to less engagement of daily waged workers, less receipt of rent bills, less expenditure on electricity and telephone bills and conducting of less meetings.

Capital Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

4216- Capital Outlay on Housing -01- *Government Residential Buildings -*

106- General Pool Accommodation -

08- Residential Building for Excise and Taxation-
Plan

S	1,70.36				
		52.81	29.93	-22.88	
R	-1,17.55				

In view of the final saving of ₹ 22.88 lakh the reduction in provision by ₹ 1,17.55 lakh through reappropriation/surrender in March 2013 due to non completion of codal formalities with regard to no objection certificate from municipal corporation proved inadequate.

Reasons for final saving of ₹ 22.88 lakh were awaited (July 2013).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4059- Capital Outlay on Public Works -			
01- <i>Office Buildings -</i>			
051- Construction -			
09- Excise and Taxation- Plan			
S	2,79.64		
		3,76.18	3,76.18
R	96.54		..

Augmentation in provision by ₹ 96.54 lakh through reappropriation in March 2013 was due to complete the construction work of Tippra barrier within stipulated time to comply with the orders of Hon'ble High Court.

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	5,98,96,15				
			6,31,14,56	6,28,25,46	-2,89,10
Supplementary	32,18,41				
Amount surrendered during the year (31 March 2013)					3,34,51
Charged					
<i>Original</i>	..				
			25,41	25,40	1
<i>Supplementary</i>	25,41				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	16,70,03				
			18,87,20	18,87,19	-1
Supplementary	2,17,17				
Amount surrendered during the year (31 March 2013)					3

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,89.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 32,18.41 lakh obtained in March 2013 proved excessive and surrender of ₹ 3,34.51 lakh also proved excessive.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

(ii) 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	13,64.49			
		11,94.20	11,94.19	-0.01
R	-1,70.29			
Reduction in provision by ₹ 1,70.29 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant post and less expenditure on telephone and electricity charges partly offset by excess due to more receipt of medical reimbursement claims and more touring by the staff.				
003- Education and Training -				
01- Police Training Centre- Non-Plan				
O	8,99.13			
		8,75.72	8,75.71	-0.01
R	-23.41			
Reduction in provision by ₹ 23.41 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less engagement of professional services partly offset by excess due to more expenditure on diet and uniforms, conducting of more training programmes for the staff and more expenditure on petrol, oil and lubricant charges.				
108- State Headquarters Police -				
01- State Reserve Police- Non-Plan				
O	40,93.84			
S	1,56.00			
		42,31.14	42,31.13	-0.01
R	-18.70			
Reduction in provision by ₹ 18.70 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less transfer of the staff partly offset by more expenditure on petrol, oil and lubricant, electricity, telephone charges and more receipt of medical reimbursement claims.				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

109- District Police -

01- District Executive Force-
Non-Plan

O	2,69,27.57			
S	52.99	2,65,26.77	2,65,28.12	+1.35
R	-4,53.79			

Reduction in provision by ₹ 4,53.79 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less touring by the staff, conducting of less training programmes for the staff and less engagement of daily waged workers partly offset by excess due to more expenditure on petrol, oil, lubricant charges, hiring of more private vehicles for Vidhan Sabha election, engagement of more professional services and more receipt of medical reimbursement claims of the staff.

111- Railway Police -

01- Crime Police-
Non-Plan

O	2,66.87			
		2,46.41	2,46.41	..
R	-20.46			

Reduction in provision by ₹ 20.46 lakh through reappropriation in March 2013 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims.

114- Wireless and Computers -

01- Police Radio Staff-
Non-Plan

O	13,11.49			
		12,81.64	12,81.64	..
R	-29.85			

Reduction in provision by ₹ 29.85 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less expenditure on electricity and telephone charges, less receipt of rent and tax charges, less touring by the staff, less expenditure on petrol, oil and lubricant charges partly offset by excess due to receipt of more medical reimbursement claims.

2056- Jails -

001- Direction and Administration -

01- Headquarter Staff-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

O	1,09.99			
		98.93	98.93	..
R	-11.06			

Reduction in provision by ₹ 11.06 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers, less expenditure on petrol, oil and lubricant charges and less receipt of medical reimbursement claims.

2070- Other Administrative Services -

104- Vigilance -

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

O	15,74.61			
		15,69.80	15,06.39	-63.41
R	-4.81			

Reasons for the final savings of ₹ 63.41 lakh were awaited (July 2013).

106- Civil Defence -

02- District Staff-
Centrally Sponsored Scheme
Non-Plan

O	4.31			
		1.75	1.74	-0.01
R	-2.56			

Reduction in provision by ₹ 2.56 lakh through reappropriation in March 2013 was due to non filling up of vacant posts

Non-Plan

O	4.96			
		3.94	3.94	..
R	-1.02			

Reduction in provision by ₹ 1.02 lakh through reappropriation in March 2013 was mainly due to non completion of codal formalities partly offset by excess due to enhancement in daily wages rates.

107- Home Guards -

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

01- Headquarter Staff-
Centrally Sponsored Scheme
Non-Plan

O	34.49			
		27.06	27.06	..
R	-7.43			

Reduction in provision by ₹ 7.43 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

02- District Staff-
Centrally Sponsored Scheme
Non-Plan

O	3,80.98			
		3,33.41	3,33.21	-0.20
R	-47.57			

Reduction in provision by ₹ 47.57 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

Non-Plan

O	12,47.86			
S	1,53.00	13,11.81	13,12.09	+0.28
R	-89.05			

Reduction in provision by ₹ 89.05 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts and less engagement of daily waged workers partly offset by excess due to receipt of more rent and tax charges.

108- Fire Protection and Control -

01- Headquarter Staff-
Non-Plan

O	79.88			
		64.04	64.30	+0.26
R	-15.84			

Reduction in provision by ₹ 15.84 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts and less expenditure on petrol, oil and lubricant charges partly offset by excess due to conducting of more training programmes for the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

02- District Staff-
Non-Plan

O	15,77.94			
S	1.37	14,70.66	14,70.26	-0.40
R	-1,08.65			

Reduction in provision by ₹ 1,08.65 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less receipt of medical reimbursement claims partly offset by excess due to enhancement in daily wages rates, conducting of more training programmes and receipt of more rent and tax charges.

Plan

O	1,88.00			
		13.39	13.39	..
R	-1,74.61			

Huge reduction in provision by ₹ 1,74.61 lakh through reappropriation/surrender in March 2013 was due to non completion of codal formalities and less purchase of equipments.

2250- Other Social Services -

800- Other Expenditure -

02- Grant to Religious Institutions-
Non-Plan

O	1.05	1.05	..	-1.05
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Entire provision remained unutilised; reasons for which were awaited (July 2013).

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

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

2055- Police -

101- Criminal Investigation and Vigilance-

01- Criminal Investigation -
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

O	24,22.62		24,50.33	24,50.33	..
R	27.71				

Augmentation in provision by ₹ 27.71 lakh through reappropriation in March 2013 was due to more expenditure on petrol, oil and lubricant, electricity and telephone charges, receipt of more medical reimbursement claims partly offset by saving due to less touring by the staff and conducting of less training programmes for the staff.

108- State Headquarters Police -
02- Police for other Government Organisation-
Non-Plan

O	20,16.73		20,31.71	20,31.71	..
R	14.98				

Augmentation in provision by ₹ 14.98 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month and more receipt of medical reimbursement claims.

05- Indian Reserve Battalion-
Non-Plan

O	1,06,41.12				
S	18,75.92		1,31,47.57	1,31,47.60	+0.03
R	6,30.53				

Augmentation in provision by ₹ 6,30.53 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more touring by the staff, more expenditure on diet, uniforms, petrol, oil, lubricant charges and engagement of more daily waged workers partly offset by saving due to conducting of less training programmes for the staff and less receipt of medical reimbursement claims of the staff.

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

O	1,09.78				
S	3.31		1,29.57	1,29.57	..
R	16.48				

Augmentation in provision by ₹ 16.48 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month partly offset by saving due to less expenditure on electricity and telephone charges.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

116- Forensic Science -

01- State Forensic Science Laboratory-
Non-Plan

O	3,97.23				
		4,25.85	4,66.91	+41.06	
R	28.62				

In view of the final excess of ₹ 41.06 lakh the augmentation in provision by ₹ 28.62 lakh through reappropriation in March 2013 due to more expenditure on electricity, telephone charges, maintenance and more purchase of laboratory equipments partly offset by saving due to non filling up of vacant posts and less engagement of daily waged workers.

Reasons for the final excess of ₹ 41.06 lakh were awaited (July 2013).

2056- Jails -

101- Jails -

01- Jail Establishment-
Non-Plan

O	14,13.87				
		15,21.15	15,23.27	+2.12	
R	1,07.28				

Augmentation in provision by ₹ 1,07.28 lakh through reappropriation in March 2013 was due to more engagement of daily waged workers, payment of salary of March 2013 in the same month, more expenditure on electricity and telephone charges, more expenditure on diet and more receipt of medical reimbursement claims.

02- Modernisation of Jails Administration-
Non-Plan

O	1,55.78				
		1,64.29	1,64.29	..	
R	8.51				

Augmentation in provision by ₹ 8.51 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

2070- Other Administrative Services -

104- Vigilance -

02- State Vigilance and Anti Corruption Bureau
(Investigating Range Staff)-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7-concl.

Reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2013 was due to non completion of codal formalities.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4055- Capital Outlay on Police -			
211- Police Housing -			
04- Construction of Indian Reserve Battalion Buildings- Plan			
O	5,25.00		
		6,25.00	
R	1,00.00	6,25.00	..

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2013 was due to more expenditure on construction of buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 8 - EDUCATION

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	31,08,57,72			
		31,84,41,20	30,64,42,12	-1,19,99,08
Supplementary	75,83,48			
Amount surrendered during the year (31 March 2013)				1,19,98,53
Charged				
Original	..			
		43,47	43,47	..
Supplementary	43,47			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	51,98,97			
		51,98,97	51,83,44	-15,53
Supplementary	..			
Amount surrendered during the year (31 March 2013)				15,53

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,19,99.08 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 75,83.48 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
<i>01- Elementary Education -</i>			
101- Government Primary Schools -			
01- Expenditure on Education- Non-Plan			
O	8,74,53.66		
		8,54,95.80	8,54,95.80
R	-19,57.86		..

Reduction in provision by ₹ 19,57.86 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, conducting of less training programmes for the staff, less expenditure on purchase of school articles, less eligibility of student for scholarship, less expenditure on telephone and electricity charges partly offset by excess due to enhancement of daily wages rates, receipt of more medical reimbursement claims and more touring by the staff.

03- Middle School-
Non-Plan

O	8,12,95.84		
		7,10,20.17	7,10,20.23
R	-1,02,75.67		+0.06

Reduction in provision by ₹ 1,02,75.67 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers, less expenditure on telephone and electricity bills, less receipt of claims for medical reimbursement, less eligibility of student for scholarship partly offset by excess due to more touring by staff.

102- Assistance to Non Government Primary Schools-

 01- Non Government Primary School-
 Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

(i)	O	1,12.00				
			85.76	85.76	..	
	R	-26.24				
02- Non Government Middle School- Plan						
(ii)	O	3,27.00				
			2,11.15	2,11.15	..	
	R	-1,15.85				

Reduction in provision by ₹ 1,42.09 lakh in the above two cases through reappropriation in March 2013 was due to less eligibility of aided schools for grant.

104- Inspection -
01- District Primary Education Officer-
Non-Plan

	O	13,05.77				
			11,42.06	11,42.06	..	
	R	-1,63.71				

Reduction in provision by ₹ 1,63.71 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts and less receipt of claims for medical reimbursement of the staff.

02- Block Primary Education Officer-
Non-Plan

	O	23,62.89				
			23,28.21	23,28.21	..	
	R	-34.68				

Reduction in provision by ₹ 34.68 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts partly offset by excess due to more expenditure on electricity and telephone charges, more receipt of medical reimbursement claims and more expenditure on touring by the staff.

111- Sarv Shiksha Abhiyan-
01- Grant-In-Aid under Sarv Shiksha Abhiyan-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	69,59.00			
		45,95.73	45,95.73	..
R	-23,63.27			

Reduction in provision by ₹ 23,63.27 lakh through reappropriation in March 2013 was due to non completion of codal formalities.

03- New Teacher's Education Scheme-
Plan

O	4,59.00			
	
R	-4,59.00			

Entire provision of ₹ 4,59.00 lakh was reappropriated in March 2013 due to non completion of codal formalities.

800- Other Expenditure -

01- Midday Meal-
Plan

O	14,78.00			
		14,22.16	14,22.15	-0.01
R	-55.84			

Reduction in provision by ₹ 55.84 lakh through reappropriation in March 2013 was due to less expenditure on transportation partly offset by excess due to more payment of honorarium and more purchase of food items.

02- *Secondary Education -*

101- Inspection -

01- Inspectorate-
Non-Plan

O	8,19.43			
		7,53.97	7,53.98	+0.01
R	-65.46			

Reduction in provision by ₹ 65.46 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less engagement of daily waged workers partly offset by excess due to expenditure on petrol, oil and lubricant charges.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

109- Government Secondary Schools -

01- Secondary Schools-
Non-Plan

O	9,50,68.65		9,28,62.80	9,28,62.54	-0.26
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R -22,05.85

Reduction in provision by ₹ 22,05.85 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, organising of less training programmes for staff, less engagement of daily waged workers, less expenditure on electricity and telephone charges partly offset by excess due to more expenditure on tours, entitlement of more students for scholarship, more receipt of medical reimbursement claims and more transfer of staff.

05- Information and Communication Technology
Programme-
Plan

O 4,59.00

R -4,59.00

..

Entire provision of ₹ 4,59.00 lakh was reappropriated in March 2013 due to non completion of codal formalities.

06- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

O 19,88.00

S 0.01

R -7,05.10

12,82.91 12,82.91 ..

Reduction in provision by ₹ 7,05.10 lakh through reappropriation in March 2013 was due to release of less grant under rashtriya madhyamik shiksha abhiyan scheme in secondary schools.

09- Information Communication Technology-Phase-
III-
Plan

O 3,06.00

R -2,29.47

76.53 76.53 ..

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 2,29.47 lakh through reappropriation in March 2013 was due to non completion of codal formalities.

110-	Assistance to Non-Government Secondary Schools -				
01-	Non-Government Secondary Schools- Non-Plan				
	O	6,00.00			
			3,78.69	3,78.69	..
	R	-2,21.31			

Reduction in provision by ₹ 2,21.31 lakh through reappropriation in March 2013 was due to less entitlement of private institutions for grant-in-aid.

03-	<i>University and Higher Education -</i>				
800-	Other Expenditure-				
01-	Grant-In-Aid to Government Colleges Under Parent Teacher Association- Non-Plan				
	O	1,00.00			
			72.81	72.81	..
	R	-27.19			

Reduction in provision by ₹ 27.19 lakh through reappropriation in March 2013 was due to release of less grant under parent teacher association.

04-	<i>Adult Education -</i>				
103-	Rural Functional Literacy Programmes -				
05-	Sakshar Bharat Yojna- Plan				
	O	1,30.00			
		
	R	-1,30.00			

Entire provision of ₹ 1,30.00 lakh was reduced through reappropriation in March 2013 due to non completion of codal formalities.

05-	<i>Language Development -</i>				
103-	Sanskrit Education -				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

01- Modernisation of Sanskrit Pathshalas-
Plan

O	42.00			
S	0.01	20.35	20.35	..
R	-21.66			

Reduction in provision by ₹ 21.66 lakh through reappropriation in March 2013 was due to non filling up of vacant posts partly offset by excess due to more conducting of seminars.

800- Other Expenditure -

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

O	12.00			
R	-12.00	..	..	..

Entire provision of ₹ 12.00 lakh was reduced through reappropriation in March 2013 due to non filling up of vacant posts.

80- *General* -

800- Other Expenditure -

01- National Cadet Core General Establishment-
Non-Plan

O	4,11.25			
R	-58.91	3,52.34	3,52.33	-0.01

Reduction in provision by ₹ 58.91 lakh through reappropriation in March 2013 was due to non filling of vacant posts partly offset by excess due to payment of refreshment to cadets, receipt of more rent and tax charges, electricity and telephone charges and more touring by the staff.

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	3,01.71				
		2,59.30	2,59.14	-0.16	
R	-42.41				

Reduction in provision by ₹ 42.41 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less engagement of daily waged workers and less receipt of medical reimbursement claims.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
33- Maintenance of Secondary Education Department Buildings- Non-Plan			
R	19.72	19.72	..

Augmentation without provision by ₹ 19.72 lakh through reappropriation in March 2013 was due to expenditure on maintenance. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2202- General Education -

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

O	10,17.81				
		11,37.15	11,37.14	-0.01	
R	1,19.34				

Augmentation in provision by ₹ 1,19.34 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision, conducting of national/state level tournament, more touring by the staff, more expenditure on petrol, oil and lubricant charges partly offset by saving due to less expenditure on electricity and telephone charges and less purchase of office articles.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

107- Teachers Training -					
04- Expenditure on District Institutions of Educational Trainings- Centrally Sponsored Scheme Plan					
O	9,02.47		9,26.29	9,26.29	..
R	23.82				
Augmentation in provision by ₹ 23.82 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision, more receipt of medical reimbursement claims, more expenditure on electricity and telephone charges and more receipt of rent and tax charges.					
Plan					
S	0.06		3,74.11	3,74.10	-0.01
R	3,74.05				
Augmentation in provision by ₹ 3,74.05 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision and more receipt of medical reimbursement claims.					
800- Other Expenditure -					
01- Midday Meal- Centrally Sponsored Scheme Plan					
O	0.04		47,56.67	47,56.67	..
R	47,56.63				
Augmentation in provision by ₹ 47,56.63 lakh through reappropriation in March 2013 was due to more purchase of food items, more payment of honorarium, more expenditure on transportation, electricity and wages charges.					
05- Grant-In-Aid to Elementary Education under Parent Teachers Association- Plan					
O	10,61.00				
S	4,36.28		18,28.23	18,28.23	..
R	3,30.95				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 3,30.95 lakh through reappropriation in March 2013 was due to release of more grant under parent teacher association.

02- Secondary Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	9,58.46		10,33.84	10,33.84	..
R	75.38				

Augmentation in provision by ₹ 75.38 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision, more expenditure on electricity and telephone charges, more receipt of medical reimbursement claims and purchase of new vehicles.

109- Government Secondary Schools -

05- Information and Communication Technology
Programme-
Centrally Sponsored Scheme
Plan

O	0.03		5,53.60	5,53.60	..
R	5,53.57				

Augmentation in provision by ₹ 5,53.57 lakh through reappropriation in March 2013 was due to more expenditure on information and communication technology programme.

13- Expenditure on Note Books to Toppers of Class
Tenth-
Plan

S	4,70.91		6,34.16	6,34.16	..
R	1,63.25				

Augmentation in provision by ₹ 1,63.25 lakh through reappropriation in March 2013 was due to providing more books to the toppers.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

S	0.02				
		1,62.33	1,62.33	..	
R	1,62.31				

Augmentation in provision by ₹ 1,62.31 lakh through reappropriation in March 2013 was due to receipt of central grant to implement the scheme.

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

O	15,00.00				
		15,97.00	15,96.85	-0.15	
R	97.00				

Augmentation in provision by ₹ 97.00 lakh through reappropriation in March 2013 was due to entitlement of more schools for grant under parent teacher association.

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

O	1,58,89.82				
		1,62,86.00	1,62,86.00	..	
R	3,96.18				

Augmentation in provision by ₹ 3,96.18 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision, conducting of training programmes for the staff, receipt of more medical reimbursement claims, more expenditure on electricity and telephone charges, more receipt of rent and tax charges, more touring by the staff partly offset by saving due to less entitlement of students for scholarship, less engagement of daily waged workers and less transfer of the staff.

104- Assistance to Non-Government Colleges and
Institutes -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

01- Assistance to Private Colleges-
Plan

O	7,53.00			
S	15,00.00	24,24.31	24,24.31	..
R	1,71.31			

Augmentation in provision by ₹ 1,71.31 lakh through reappropriation in March 2013 was due to more assistance to private colleges.

80- General-

107- Scholarships -

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

(i)	O	0.01			
	R	2,45.22	2,45.23	2,45.23	..

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

(ii)	O	0.01			
	R	89.99	90.00	90.00	..

Augmentation in provision by ₹ 3,35.21 lakh in the above two cases through reappropriation in March 2013 was due to entitlement of more students for scholarships.

800- Other Expenditure -

16- Environmental Orientation to School Education-
Centrally Sponsored Scheme
Plan

O	0.03			
R	4.04	4.07	4.06	-0.01

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 4.04 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision.

17- State Council of Educational Research Training Solan- Non-Plan				
O	1,79.70			
		2,05.42	2,05.42	..
R	25.72			

Augmentation in provision by ₹ 25.72 lakh through reappropriation in March 2013 was due to payment of arrear on account of pay revision, conducting of national level examination and receipt of more medical reimbursement claims.

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

03- *Welfare of Backward Classes -*

277- Education -

06- Scholarships to Minority Community Students-
Plan

S	0.01			
		19.19	19.19	..
R	19.18			

Augmentation in provision by ₹ 19.18 lakh through reappropriation in March 2013 was due to entitlement of more students for scholarships.

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- *General Education -*

202- Secondary Education -

APPROPRIATION ACCOUNTS
GRANT NO. 8- conclud.

03- Construction of Model School Buildings in Backward Area - Plan				
(i)	O	7.50	..	..
	R	-7.50		..
05- Construction of Girls Hostel in Educationally Backward Blocks in General Area- Plan				
(ii)	O	7.98	..	..
	R	-7.98		..

Entire provision of ₹ 15.48 lakh in the above two cases was reduced through surrender in March 2013 due to non completion of codal formalities. Same type of surrender was also done in the last year i.e. 2011-12.

APPROPRIATION ACCOUNTS
GRANT NO. 9 - HEALTH AND FAMILY WELFARE

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	9,01,74,32			
		9,22,88,71	8,60,77,07	-62,11,64
Supplementary	21,14,39			
Amount surrendered during the year (31 March 2013)				61,88,05
Capital Section				
Voted				
Original	46,11,00			
		46,11,00	44,10,98	-2,00,02
Supplementary	..			
Amount surrendered during the year (31 March 2013)				2,00,02

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 62,11.64 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 21,14.39 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 61,88.05 lakh also proved unrealistic which points out the need for good budgeting and better control over expenditure.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2210- Medical and Public Health -				
<i>01- Urban Health Services-Allopathy -</i>				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	17,27.16			
		7,61.83	7,55.42	-6.41
R	-9,65.33			
<p>Reduction in provision by ₹ 9,65.33 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by the staff.</p>				
02- District Establishment- Non-Plan				
O	12,93.81			
		9,32.63	9,16.49	-16.14
R	-3,61.18			
<p>In view of the final saving of ₹ 16.14 lakh the reduction in provision by ₹ 3,61.18 lakh through reappropriation in March 2013 due to non filling up of vacant posts proved inadequate.</p> <p>Reasons for final saving of ₹ 16.14 lakh were awaited (July 2013).</p>				
Plan				
O	2,00.00			
		1,80.07	1,99.75	+19.68
R	-19.93			
<p>In view of the final excess of ₹ 19.68 lakh the reduction in provision by ₹ 19.93 lakh through reappropriation in March 2013 due to less expenditure on water charges and telephone bills proved unjustified.</p> <p>Reasons for final excess of ₹ 19.68 lakh were awaited (July 2013).</p>				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

04- Directorate of Dental Health Services-
Non-Plan

O	85.96			
		1,19.60	87.95	-31.65
S	33.64			

Reasons for final saving of ₹ 31.65 lakh were awaited (July 2013).

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

O	1,41,38.33			
		1,30,17.36	1,28,67.64	-1,49.72
R	-11,20.97			

In view of the final saving of ₹ 1,49.72 lakh the reduction in provision by ₹ 11,20.97 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts, less touring by the staff, less engagement of daily waged workers, less expenditure on machinery and equipments proved inadequate.

Reasons for final saving of ₹ 1,49.72 lakh were awaited (July 2013).

07- Bio Medical Waste-
Non-Plan

O	1,03.94			
		60.70	61.53	+0.83
R	-43.24			

Reduction in provision by ₹ 43.24 lakh through reappropriation/surrender in March 2013 was due to less expenditure on machinery and equipments, less purchase of medicine, less expenditure on training and research programme.

200- Other Health Schemes -
01- Dental Clinic (Urban)-
Non-Plan

O	17,50.66			
S	3,42.24	16,82.68	17,09.21	+26.53
R	-4,10.22			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the final excess of ₹ 26.53 lakh the reduction in provision by ₹ 4,10.22 lakh through reappropriation in March 2013 due to non filling up of vacant posts, less release of grant to rogi kalyan samiti partly offset by excess due to more organisation of training programme to the staff and clearance of pending liabilities on medical reimbursement bills proved excessive.

Reasons for final excess of ₹ 26.53 lakh were awaited (July 2013).

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

001- Direction and Administration -

02- District Establishment-
Non-Plan

O	52,62.41			
S	91.33	49,87.52	48,84.06	-1,03.46
R	-3,66.22			

In view of the final saving of ₹ 1,03.46 lakh the reduction in provision by ₹ 3,66.22 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts, less organising of training programme to the staff, less engagement of daily waged workers partly offset by excess due to clearance of pending liabilities on medical reimbursement charges, travelling allowance, more expenditure on petrol, oil, lubricant and repair of vehicle proved inadequate.

Reasons for final saving of ₹ 1,03.46 lakh were awaited (July 2013).

101- Ayurveda -

01- Ayurvedic Hospital-
Non-Plan

O	6,03.42			
S	10.00	5,30.40	5,30.12	-0.28
R	-83.02			

Reduction in provision by ₹ 83.02 lakh through surrender in March 2013 was due to non filling up of vacant posts.

03- Ayurvedic Pharmacy-
Non-Plan

O	3,43.51			
		3,02.61	3,02.47	-0.14
R	-40.90			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 40.90 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts and less purchase of medicine.

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

O	2,20,62.22			
		2,01,58.11	2,03,28.46	+1,70.35
R	-19,04.11			

In view of the final excess of ₹ 1,70.35 lakh the reduction in provision by ₹ 19,04.11 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts and less purchase of equipment proved excessive.

Reasons for final excess of ₹ 1,70.35 lakh were awaited (July 2013).

Plan

O	30,34.00			
		28,35.00	30,24.33	+1,89.33
R	-1,99.00			

In view of the final excess of ₹ 1,89.33 lakh the reduction in provision by ₹ 1,99.00 lakh through reappropriation/surrender in March 2013 due to less expenditure on water, electricity and telephone charges partly offset by excess due to payment of arrears on account of pay revision proved unrealistic.

Reasons for final excess of ₹ 1,89.33 lakh were awaited (July 2013).

04- *Rural Health Services-Other systems of medicine*
101- Ayurveda -
02- Ayurvedic Dispensary-
Non-Plan

O	64,65.28			
S	70.00	59,25.69	59,41.39	+15.70
R	-6,09.59			

In view of the final excess of ₹ 15.70 lakh the reduction in provision by ₹ 6,09.59 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for final excess of ₹ 15.70 lakh were awaited (July 2013).

<i>05- Medical Education, Training and Research -</i>					
101- Ayurveda -					
01- Ayurvedic College-					
Non-Plan					
(i)	O	9,12.65			
	S	78.37	9,48.56	9,48.55	-0.01
	R	-42.46			
105- Allopathy -					
03- Training in Various Health Courses-					
Non-Plan					
(ii)	O	2,53.45			
			2,13.84	2,14.56	+0.72
	R	-39.61			
<i>06- Public Health -</i>					
101- Prevention and Control of diseases -					
02- Tuberculosis Hospital-					
Non-Plan					
(iii)	O	5,65.54			
			3,98.94	3,94.90	-4.04
	R	-1,66.60			

Reduction in provision by ₹ 2,48.67 lakh in the above three cases through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

05- Mental Health and Rehabilitation Hospital-
Non-Plan

	O	94.43			
			71.91	67.22	-4.69
	R	-22.52			

Reduction in provision by ₹ 22.52 lakh through reappropriation in March 2013 was due to non filling up of vacant posts partly offset by excess due to more purchase of medicine and articles through rogi kalyan samiti.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

07- Leprosy Hospital-
Non-Plan

O	4,30.77			
		3,22.45	3,11.86	-10.59
R	-1,08.32			

In view of the final saving of ₹ 10.59 lakh the reduction in provision by ₹ 1,08.32 lakh through reappropriation in March 2013 due to non filling up vacant post proved inadequate.

Reasons for final saving of ₹ 10.59 lakh were awaited (July 2013).

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-
Non-Plan

(i)	O	1,89.13			
			1,48.15	1,42.28	-5.87
	R	-40.98			

02- District Headquarters-
Non-Plan

(ii)	O	5,36.49			
			4,35.05	4,38.47	+3.42
	R	-1,01.44			

003- Training -

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

(iii)	O	2,65.61			
			2,17.19	2,13.38	-3.81
	R	-48.42			

Reduction in provision by ₹ 1,90.84 lakh in the above three cases through reappropriation in March 2013 was due to non filling up vacant posts.

101- Rural Family Welfare Services -

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

O	60,61.48			
		55,58.19	55,12.10	-46.09
R	-5,03.29			

In view of the final saving of ₹ 46.09 lakh the reduction in provision by ₹ 5,03.29 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts proved inadequate.

Reasons for final saving of ₹ 46.09 lakh were awaited (July 2013).

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

O	10,91.86			
		8,07.80	8,05.34	-2.46
R	-2,84.06			

Reduction in provision by ₹ 2,84.06 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

800- Other Expenditure -
06- Matri Seva Yojna-
Plan

O	2.00			
	
R	-2.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2013 was due to nil expenditure incurred on matri seva yojna.

2235- Social Security and Welfare -
60- *Other Social Security and Welfare programmes-*
200- Other Programmes -
10- Reimbursement of Medical Expenses of Freedom
Fighters-
Non-Plan

O	8.21			
		1,18.21	7.91	-1,10.30
R	1,10.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the huge final saving of ₹ 1,10.30 lakh the augmentation in provision by ₹ 1,10.00 lakh through reappropriation in March 2013 due to clearance of pending liabilities on medical charges proved unjustified as even the original provision remained unutilised.

Reasons for huge final saving of ₹ 1,10.30 lakh were awaited (July 2013).

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

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(₹ in lakhs)		
2210- Medical and Public Health -			
02- <i>Urban Health Services-Other Systems of Medicine -</i>			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	2,57.63		
S	18.81	2,99.02	2,98.58
R	22.58		-0.44

Augmentation in provision by ₹ 22.58 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more expenditure on petrol, oil, lubricant and repair of vehicles, hiring of more professional services partly offset by saving due to less engagement of daily waged workers.

05- *Medical Education, Training and Research -*
105- *Allopathy -*
01- *Indira Gandhi Medical College, Shimla-
Non-Plan*

O	93,89.51		
S	9,90.00	1,10,47.90	1,10,46.04
R	6,68.39		-1.86

Augmentation in provision by ₹ 6,68.39 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, enhancement of daily wages rates, clearance of pending liabilities on medical charges, more expenditure on purchase of machinery equipments, petrol, oil, lubricant and repair of vehicles, training and research programmes, more touring by the staff partly offset by saving due to less expenditure on rogi kalyan samiti to pay the salary for staff, less expenditure on rent, rate and tax bills, scholarship and stipend and less organising of training programme to the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan

R	2,00.00		2,00.00	2,00.00	..
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Augmentation without provision of funds by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to more expenditure on purchase of machinery and equipment. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and injudicious.

04- Dental College-
Non-Plan

O	8,93.78				
S	95.00		9,73.17	10,24.61	+51.44
R	-15.61				

In view of the final excess of ₹ 51.44 lakh the reduction in provision by ₹ 15.61 lakh through reappropriation in March 2013 due to non filling up vacant posts, less expenditure on rent, rate and tax bills, scholarship and stipends funds partly offset by excess due to more expenditure on telephone, water charges and electricity bills proved unjustified.

Reasons for final excess of ₹ 51.44 lakh were awaited (July 2013).

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

O	45,30.97				
S	3,74.00		51,95.06	51,93.57	-1.49
R	2,90.09				

Augmentation in provision by ₹ 2,90.09 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more expenditure on maintenance of residential buildings, enhancement of daily wages rates, more entitlement of liveries for class IV staff partly offset by saving due to less expenditure on water charges, telephone bills, petrol, oil, lubricant and repair of vehicle, less receipt of honorarium and medical reimbursement bills and less organisation of training programme to the staff.

06- *Public Health -*

001- Direction and Administration -

01- Health Safety and Regulation-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 9- conclud.

O	39.50				
			64.70	64.68	-0.02
R	25.20				

Augmentation in provision by ₹ 25.20 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

Capital Section

(iv) 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-			
03- <i>Medical Education Training and Research -</i>			
105- <i>Allopathy -</i>			
01- <i>Medical College-</i>			
Plan			
O	3,00.00		
		99.98	99.98
R	-2,00.02		..

Reduction in provision by ₹ 2,00.02 lakh through surrender in March 2013 was due to non completion of codal formalities.

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

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	21,04,29,90				
			21,04,29,91	21,39,86,85	+35,56,94
Supplementary	1				
Amount surrendered during the year (31 March 2013)					2,23,16,27
Capital Section					
Voted					
Original	5,38,11,00				
			5,46,35,17	5,00,93,90	-45,41,27
Supplementary	8,24,17				
Amount surrendered during the year (31 March 2013)					51,01,00
Charged					
Original	..				
			4,02,97	4,02,81	-16
Supplementary	4,02,97				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 35,56,94,297 over the voted provision in the Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- (ii) In view of the final excess of ₹ 35,56.94 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 0.01 lakh obtained in March 2013 proved inadequate and surrender of ₹ 2,23,16.27 lakh excessive which point out the need for good budgeting and better control over expenditure.
- (iii) In view of the final saving of ₹ 45,41.27 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 8,24.17 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 51,01.00 lakh proved excessive .

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2059- Public Works -			
80- General -			
001- Direction and Administration -			
03- Designs- Non-Plan			
O	2,96.85		
		3,35.32	3,32.59
R	38.47		-2.73

Augmentation in provision by ₹ 38.47 lakh through reappropriation in March 2013 was due to drawl of salary for the month of March 2013 in the same month and hike in petrol, oil and lubricant charges.

- 053- Maintenance and Repairs -
- 05- Work Charged Staff Converted into Regular
 Establishment-
 Non-Plan

O	60,83.67		
		62,77.67	63,02.36
R	1,94.00		+24.69

In view of the final excess of ₹ 24.69 lakh the augmentation in provision by ₹ 1,94.00 lakh through reappropriation in March 2013 was due to drawl of salary for the March 2013 in the same month, more receipt of medical reimbursement and travelling claims proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final excess of ₹ 24.69 lakh were awaited (July 2013).

799-	Suspense -					
01-	Stock-					
	Non-Plan					
(i)	O	90,00.00	90,00.00	2,42,34.52	+1,52,34.52	
02-	Stock Manufacture-					
	Non-Plan					
(ii)	O	40,00.00	40,00.00	50,05.51	+10,05.51	
03-	Miscellaneous Public Works Advances-					
	Non-Plan					
(iii)	O	50,00.00	50,00.00	2,07,57.75	+1,57,57.75	

Reasons for the substantial final excess of ₹ 3,19,97.78 lakh in the above three cases were awaited (July 2013).

3054- Roads and Bridges -

03- State Highways -

103- Maintenance and Repairs -

04- Other Maintenance Expenditure-Machinery and
Equipment-
Plan

R	80.00	80.00	82.25	+2.25
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Augmentation without provision by ₹ 80.00 lakh through reappropriation in March 2013 was statedly due to more expenditure on maintenance and repair of machinery and equipment. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

05- Other Maintenance Expenditure -Bridges-
Plan

R	70.00	70.00	66.91	-3.09
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Augmentation without provision by ₹ 70.00 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of bridges. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

06- Other Maintenance Expenditure-Road Works-
Plan

R	5,00.00	5,00.00	5,30.35	+30.35
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In view of the final excess of ₹ 30.35 lakh the substantial augmentation without provision by ₹ 5,00.00 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of roads works proved inadequate. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

Reasons for the final excess of ₹ 30.35 lakh were awaited (July 2013).

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

O	38,37.61			
		41,85.01	47,56.06	+5,71.05
R	3,47.40			

In view of the substantial final excess of ₹ 5,71.05 lakh the augmentation in provision by ₹ 3,47.40 lakh through reappropriation in March 2013 was mainly due to drawl of salary of March 2013 in the same month, more receipt of medical reimbursement bills, more touring by the staff proved inadequate.

Reasons for the substantial final excess of ₹ 5,71.05 lakh were awaited (July 2013).

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

O	41,31.90			
		38,37.50	46,85.25	+8,47.75
R	-2,94.40			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 8,47.75 lakh the reduction in provision by ₹ 2,94.40 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement bills and more touring by the staff proved unnecessary.

Reasons for the huge final excess of ₹ 8,47.75 lakh were awaited (July 2013).

16- Expenditure on Maintenance of Bridges under
Thirteenth Finance Commission-
Non-Plan

O	4,65.78	4,65.78	4,80.28	+14.50
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Reasons for the final excess of ₹ 14.50 lakh were awaited (July 2013).

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

O	1,18,89.24			
		1,20,48.74	1,26,18.75	+5,70.01
R	1,59.50			

In view of the substantial final excess of ₹ 5,70.01 lakh the augmentation in provision by ₹ 1,59.50 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of roads proved inadequate.

Reasons for the substantial final excess of ₹ 5,70.01 lakh were awaited (July 2013).

Plan

R	23,00.00	23,00.00	20,82.26	-2,17.74
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In view of the final saving of ₹ 2,17.74 lakh the augmentation without provision by ₹ 23,00.00 lakh through reappropriation in March 2013 was statedly due to more expenditure on maintenance of roads proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without provision was improper.

Reasons for the final saving of ₹ 2,17.74 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

O	4,11,66.17			
		3,56,57.99	4,26,68.55	+70,10.56
R	-55,08.18			

In view of the substantial final excess of ₹ 70,10.56 lakh the huge reduction in provision by ₹ 55,08.18 lakh through reappropriation in March 2013 mainly due to non filling up of vacant posts proved unnecessary.

Reasons for the final excess of ₹ 70,10.56 lakh were awaited (July 2013).

800- Other Expenditure -
04- Rural Roads-
Plan

O	90.00			
		2,90.00	2,91.42	+1.42
R	2,00.00			

Augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of rural roads.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)	
2059- Public Works -				
80- General -				
001- Direction and Administration -				
01- Direction- Non-Plan				
O	15,54.76			
		13,77.76	14,12.57	+34.81
R	-1,77.00			

In view of the final excess of ₹ 34.81 lakh the reduction in provision by ₹ 1,77.00 lakh through reappropriation in March 2013 mainly due to non filling up of vacant posts proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final excess of ₹ 34.81 lakh were awaited (July 2013).

04- Architecture-
Non-Plan

O	1,87.48			
		1,60.75	1,60.62	-0.13
R	-26.73			

Reduction in provision by ₹ 26.73 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

051- Construction -
01- Government Non-Residential Buildings-
Plan

(i)	O	1,00.00			
			1,00.00	87.84	-12.16

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

(ii)	O	40.00			
			40.00	29.18	-10.82

Reasons for the final saving of ₹ 22.98 lakh in above two cases were awaited (July 2013).

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

O	87,08.70			
		77,43.91	73,57.00	-3,86.91
R	-9,64.79			

In view of the final saving of ₹ 3,86.91 lakh the reduction in provision by ₹ 9,64.79 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement bills, telephone, electricity and water charges bills proved inadequate.

Reasons for the final saving of ₹ 3,86.91 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

O	24,43.18			
		23,74.37	20,61.26	-3,13.11
R	-68.81			

In view of the final saving of ₹ 3,13.11 lakh the reduction in provision by ₹ 68.81 lakh through reappropriation in March 2013 due to regularisation of daily waged workers partly offset by excess due to more expenditure on maintenance of non residential buildings proved inadequate.

Reasons for the final saving of ₹ 3,13.11 lakh were awaited (July 2013).

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

O	60,83.67			
		60,88.67	53,07.85	-7,80.82
R	5.00			

Reasons for the final saving of ₹ 7,80.82 lakh were awaited (July 2013).

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

O	3.83			
	
R	-3.83			

Entire provision of ₹ 3.83 lakh was surrendered due to non completion of codal formalities.

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	4,18.83	4,18.83	3,03.29	-1,15.54
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Reasons for the final saving of ₹ 1,15.54 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

103- Maintenance and Repairs -

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

O	3,47.90			
		2,43.95	2,79.90	+35.95
R	-1,03.95			

In view of the final excess of ₹ 35.95 lakh the reduction in provision by ₹ 1,03.95 lakh through surrender in March 2013 due to less expenditure on maintenance and repair of machinery and equipment proved excessive.

Reasons for the final excess of ₹ 35.95 lakh were awaited (July 2013).

05- Other Maintenance Expenditure -Bridges-
Non-Plan

O	5,25.78			
		3,66.39	4,12.62	+46.23
R	-1,59.39			

In view of the final excess of ₹ 46.23 lakh the reduction in provision by ₹ 1,59.39 lakh through surrender in March 2013 due to less expenditure on maintenance of bridges proved excessive.

Reasons for the final excess of ₹ 46.23 lakh were awaited (July 2013).

06- Other Maintenance Expenditure-Road Works-
Non-Plan

O	29,90.00			
		23.00.00	24,81.48	+1,81.48
R	-6,90.00			

In view of the final excess of ₹ 1,81.48 lakh the reduction in provision by ₹ 6,90.00 lakh through surrender in March 2013 due to regularisation of daily waged workers proved excessive.

Reasons for the final excess of ₹ 1,81.48 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

07- Expenditure on Maintenance of Machinery and Equipment - Non-Plan

O	2,60.00				
		2,00.00	1,97.03	-2.97	
R	-60.00				

Reduction in provision by ₹ 60.00 lakh through surrender in March 2013 was due to regularisation of daily waged workers.

08- Expenditure on Maintenance of Road- Non-Plan

O	16,90.00				
		13,00.00	15,69.79	+2,69.79	
R	-3,90.00				

In view of the final excess of ₹ 2,69.79 lakh the reduction in provision by ₹ 3,90.00 lakh through reappropriation in March 2013 due to non completion of codal formalities proved excessive.

Reasons for the final excess of ₹ 2,69.79 lakh were awaited (July 2013).

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

O	6,50.00				
		5,00.00	5,01.25	+1.25	
R	-1,50.00				

Reduction in provision by ₹ 1,50.00 lakh through surrender in March 2013 was due to due to non completion of codal formalities.

10- Execution- Non-Plan

O	1,13,55.25				
		96,52.95	98,35.37	+1,82.42	
R	-17,02.30				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 1,82.42 lakh the reduction in provision by ₹ 17,02.30 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims, more expenditure on council fees of advocates, enhancement of daily wages rates, hike in petrol, oil and lubricant charges, touring by the staff, clearance of pending bills of rent, rate and taxes and more transfers of staff proved excessive.

Reasons for the final excess of ₹ 1,82.42 lakh were awaited (July 2013).

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

O	1,57,46.36			
		1,40,47.31	1,07,26.21	-33,21.10
R	-16,99.05			

In view of the substantial final saving of ₹ 33,21.10 lakh the reduction in provision by ₹ 16,99.05 lakh through surrender in March 2013 due to less expenditure on maintenance work proved inadequate.

Reasons for the final substantial saving of ₹ 33,21.10 lakh were awaited (July 2013).

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

O	77,76.86			
		60,24.80	74,31.88	+14,07.08
R	-17,52.06			

In view of the final excess of ₹ 14,07.08 lakh the reduction in provision by ₹ 17,52.06 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts proved unjustified.

Reasons for the final excess of ₹ 14,07.08 lakh were awaited (July 2013).

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

O	46,57.83	46,57.83	46,11.24	-46.59
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 46.59 lakh were awaited (July 2013).

04- District and Other Roads -

105- Maintenance and Repairs -

01- Work charged Establishment-Road Works-
Non-Plan

O	0.05			
S	0.01	1.83	..	-1.83
R	1.77			

In view of the final saving of ₹ 1.83 lakh augmentation in provision by ₹ 1.77 lakh through reappropriation in March 2013 due to clearance the pending liability of compensation award proved unnecessary.

Reasons for entire provision of ₹ 1.83 lakh remained unutilised were awaited (July 2013).

03- Expenditure on Maintenance of Roads -
Non-Plan

O	53,30.00			
		20,00.00	20,24.07	+24.07
R	-33,30.00			

In view of the final excess of ₹ 24.07 lakh the reduction in provision by ₹ 33,30.00 lakh through surrender in March 2013 due to less expenditure on maintenance of roads, non completion of codal formalities proved excessive.

Reasons for the final excess of ₹ 24.07 lakh were awaited (July 2013).

05- Public Work Department Workshop Nahan
Foundry-
Non-Plan

O	5,66.08			
		3,54.65	3,49.24	-5.41
R	-2,11.43			

Reduction in provision by ₹ 2,11.43 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts.

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

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	4,11,66.17		3,56,57.99	2,69,28.36	-87,29.63
R	-55,08.18				

In view of the substantial final saving of ₹ 87,29.63 lakh the reduction in provision by ₹ 55,08.18 lakh through surrender in March 2013 due to less expenditure on maintenance works proved inadequate.

Reasons for the substantial final saving of ₹ 87,29.63 lakh were awaited (July 2013).

08- Expenditure on Maintenance of Pradhan Mantri
Gram Sadak Yojna Roads under Thirteenth
Finance Commission-
Non-Plan

O	41,92.06		41,92.06	7,92.60	-33,99.46
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Reasons for the substantial final saving of ₹ 33,99.46 lakh were awaited (July 2013).

80- *General -*

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

O	38,01.66		35,49.40	35,16.96	-32.44
R	-2,52.26				

In view of the final saving of ₹ 32.44 lakh the reduction in provision by ₹ 2,52.26 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement bills, hike in petrol, oil and lubricant charges proved inadequate .

Reasons for the final saving of ₹ 32.44 lakh were awaited (July 2013).

Plan

O	31,50.00				
R	-31,50.00		..	..	..

Entire provision of ₹ 31,50.00 lakh was reduced through reappropriation in March 2013 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
<i>01- Office Buildings -</i>			
051- Construction -			
04- District Administration- Plan			
O	25.00		
R	-18.50	6.50	6.51
			+0.01
Reduction in provision by ₹ 18.50 lakh through surrender in March 2013 was due to less expenditure on construction of office buildings.			
08- Treasury Organisation- Plan			
O	4,50.00		
R	-4,50.00	..	..
			..
Entire provision of ₹ 4,50.00 lakh was reduced through surrender in March 2013 due to non completion of codal formalities.			
80- <i>General -</i>			
051- Construction -			
05- Other Administrative Services- Plan			
O	10,05.00		
R	10.50	10,15.50	9,95.72
			-19.78

In view of the final saving of ₹ 19.78 lakh the augmentation in provision by ₹ 10.50 lakh through reappropriation in March 2013 was due to more expenditure on construction of buildings proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 19.78 lakh were awaited (July 2013).

5054- Capital Outlay on Roads and Bridges -

03- State Highways -

337- Road Works -

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

O	1,83,20.00			
		1,35,20.00	1,39,68.93	+4,48.93
R	-48,00.00			

In view of the final excess of ₹ 4,48.93 lakh the reduction in provision by ₹ 48,00.00 lakh through reappropriation/surrender in March 2013 due to less expenditure on construction of roads under National Bank for Agricultural and Rural Development proved unrealistic.

Reasons for the final excess of ₹ 4,48.93 lakh were awaited (July 2013).

04- District and other Roads -

337- Road Works -

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

O	11,85.00			
		10,34.00	10,94.44	+60.44
R	-1,51.00			

In view of the final excess of ₹ 60.44 lakh the reduction in provision by ₹ 1,51.00 lakh through reappropriation in March 2013 due to receipt of less compensatory afforestation cases proved excessive.

Reasons for the final excess of ₹ 60.44 lakh were awaited (July 2013).

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

051- Construction -					
12- General Administration- Plan					
O	6.00				
			76.00	76.15	+0.15
R	70.00				

Augmentation in provision by ₹ 70.00 lakh through reappropriation in March 2013 was due to more expenditure on construction of office buildings.

80- <i>General -</i>					
051- Construction -					
03- Construction of Rest /Circuit Houses- Plan					
O	2,50.00				
			2,58.00	2,55.52	-2.48
R	8.00				

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2013 was due to more expenditure on construction of rest houses.

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

106- General Pool Accommodation -

01- Residential Buildings in Various District-
Plan

O	15,25.00		15,25.00	15,44.95	+19.95
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Reasons for the final excess of ₹ 19.95 lakh were awaited (July 2013).

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

337- Road Works -

04- Construction of Roads under Central Reserve
Fund-
Plan

O	23,08.00				
			24,23.17	24,69.97	+46.80
R	1,15.17				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final excess of ₹ 46.80 lakh the augmentation in provision by ₹ 1,15.17 lakh through reappropriation in March 2013 was due to more expenditure on construction of roads under Central Reserve Fund proved inadequate.

Reasons for the final excess of ₹ 46.80 lakh were awaited (July 2013).

04- District and other Roads -

337- Road Works -

02- Construction of Rural Roads-
Plan

O	17,82.00	17,82.00	17,92.05	+10.05
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Reasons for the final excess of ₹ 10.05 lakh were awaited (July 2013).

07- Expenditure on Steel Crash Barriers and Parapets
under Thirteenth Finance Commission-
Plan

O	18,75.00			
S	8,24.17	28,14.00	28,29.88	+15.88
R	1,14.83			

In view of the final excess of ₹ 15.88 lakh the augmentation in provision by ₹ 1,14.83 lakh through reappropriation in March 2013 was due to receipt of more grants under Thirteenth Finance Commission.

Reasons for the final excess of ₹ 15.88 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(viii) Suspense Transactions

The expenditure under this grant includes ₹ 4,99,97.78 (₹ 4,99,97.78 lakhs in the Revenue Section and nil expenditure in the Capital Section) accounted for under minor head "Suspense".

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

(i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense.

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

(i) Stock-

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

(ii) Miscellaneous Public Works Advances -

This sub-head accommodates debits for the 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 2012-2013 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2012 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2013 Debit(+) Credit(-)
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Revenue Section

2059-Public Works

80-General

799-Suspense

01-Stock	(-)53,01.77	2,42,34.52	2,69,78.23	(-)80,45.48*
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APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 1 April 2012 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2013 Debit(+) Credit(-)
02-Stock Manufacture	(+10,79.58	50,05.51	53,63.86	(+7,21.23
03-Miscellaneous Public Works Advances	(+2,31,37.61	2,07,57.75	1,86,39.90	(+2,52,55.46
04 -Workshop Suspense	(+0.07	0.00	0.00	(+0.07
Total	(+)1,89,15.49	4,99,97.78	5,09,81.99	(+)1,79,31.28
Total-Revenue Section	(+)1,89,15.49	4,99,97.78	5,09,81.99	(+)1,79,31.28
Capital Section				
5054-Captial Outlay of Roads and Bridges-				
03-State Highways-				
799- Suspense-				
01-Stock	(-)15.03	0.00	0.00	(-)15.03*
02-Stock Manufacture	(-)16.87	0.00	0.00	(-)16.87*
03-Miscellaneous Public Work Advances-	(-)22.98	0.00	0.00	(-)22.98*
04-Workshop Suspense	(-)1,99.52	0.00	0.00	(-)1,99.52*
Total Capital Section	(-)2,54.40	0.00	0.00	(-)2,54.40*
Total Demand	(+)1,86,61.09	4,99,97.78	5,09,81.99	(+)1,76,76.88

*Reasons for the minus balance were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 11 - AGRICULTURE

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

		Total grant		Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	2,08,19,25				
Supplementary	31,23,32	2,39,42,57		1,99,46,92	-39,95,65
Amount surrendered during the year (31 March 2013)					38,39,54
Capital Section					
Voted					
Original	72,81,16				
Supplementary	..	72,81,16		72,84,82	+3,66
Amount surrendered during the year (31 March 2013)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 39,95.65 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 31,23.32 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 38,39.54 lakh proved inadequate.
- (ii) The excess of ₹ 3,66,068 over the Capital Section requires regularisation.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2401- Crop Husbandry -				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
O	9,66.15			
		2,90.14	8,79.85	+5,89.71
R	-6,76.01			

In view of the final excess of ₹ 5,89.71 lakh the reduction in provision by ₹ 6,76.01 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims proved unjustified.

Reasons for huge final excess of ₹ 5,89.71 lakh were awaited (July 2013).

Plan

O	46.54			
		6,46.54	46.24	-6,00.30
R	6,00.00			

In view of the huge final saving of ₹ 6,00.30 lakh the augmentation in provision by ₹ 6,00.00 lakh through reappropriation in March 2013 due to payment of pending pay arrear proved unjustified.

Reasons for huge final saving of ₹ 6,00.30 lakh were awaited (July 2013).

02- District and Field Staff-
Non-Plan

O	16,42.28			
		15,57.42	15,50.14	-7.28
R	-84.86			

Reduction in provision by ₹ 84.86 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts partly offset by excess due to more receipt of travelling allowance, medical reimbursement claims, more purchase of vehicles and payment of petrol, oil and lubricant charges.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

103- Seeds -

01- Distribution of Seed-
Non-Plan

O	9,50.93				
		8,94.32	8,80.05		-14.27
R	-56.61				

In view of the final saving of ₹ 14.27 lakh the reduction in provision by ₹ 56.61 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts partly offset by excess due to payment of pending pay arrear and three dearness allowance installments, more receipt of travelling allowance and medical reimbursement claims, more repair of vehicle and payment of petrol, oil and lubricant charges proved inadequate.

Reasons for final saving of ₹ 14.27 lakh were awaited (July 2013).

10- Integrated Development Programme of ISOPOM-
Plan

O	19.95				
		15.68	15.65		-0.03
R	-4.27				

Reduction in provision by ₹ 4.27 lakh through surrender in March 2013 was due to less demand from the beneficiaries.

105- Manures and Fertilisers -

04- Soil Science and Chemistry-
Non-Plan

O	2,95.45				
		2,81.42	2,77.13		-4.29
R	-14.03				

Reduction in provision by ₹ 14.03 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

109- Extension and Farmers Training -

25- Normal Extension Activities-
Non-Plan

O	19,98.21				
		16,69.20	16,52.16		-17.04
R	-3,29.01				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

In view of the final saving of ₹ 17.04 lakh the reduction in provision by ₹ 3,29.01 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts partly offset by excess due to payment of pending pay arrear and dearness relief installments, more receipt of travelling expenses, medical reimbursement claims, repair of vehicle and payment of petrol, oil and lubricant charges proved inadequate.

Reasons for the final saving of ₹ 17.04 lakh were awaited (July 2013).

Plan

O	2,71.25	2,71.25	2,35.92	-35.33
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Reasons for the final saving of ₹ 35.33 lakh were awaited (July 2013).

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

O	98.84			
		78.82	75.95	-2.87
R	-20.02			

Reduction in provision by ₹ 20.02 lakh through surrender in March 2013 was due to non filling up of vacant posts.

800- Other Expenditure -
13- Rashtriya Krishi Vikas Yojna-
Plan

O	64,98.00			
S	3,06.85	26,03.56	26,01.85	-1.71
R	-42,01.29			

Reduction in provision by ₹ 42,01.29 lakh through reappropriation/surrender in March 2013 was due to less demand from beneficiaries, less execution of work, less organising of camps and seminars, less purchase of machinery and equipments, less receipt of water and electricity bills.

2402- Soil and Water Conservation -
102- Soil Conservation -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

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

O	14,79.38				
		13,41.46	13,24.79	-16.67	
R	-1,37.92				

In view of the final saving of ₹ 16.67 lakh the reduction in provision by ₹ 1,37.92 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims, transfer expenses and more repair of vehicles and payment of petrol, oil and lubricant charges proved inadequate.

Reasons for the final saving of ₹ 16.67 lakh were awaited (July 2013).

03- Establishment of Research cum Demonstration Centre of Soil Conservation (Agriculture Department)-
Non-Plan

(i)	O	40.71			
			31.99	30.38	-1.61
	R	-8.72			

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

(ii)	O	1,28.58			
			1,15.49	1,11.92	-3.57
	R	-13.09			

Reduction in provision by ₹ 21.81 lakh in the above two cases through reappropriation/surrender in March 2013 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims.

2407- Plantations -

01- Tea -

800- Other Expenditure -

01- Tea Development in Himachal Pradesh-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	1,07.31			
		92.69	86.35	-6.34
R	-14.62			

Reduction in provision by ₹ 14.62 lakh through surrender in March 2013 was due to non filling up of vacant posts.

2810- New and Renewal Energy -

01- Bio-energy -

103- Biomass -

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

O	44.00			
		34.50	34.50	..
R	-9.50			

Reduction in provision by ₹ 9.50 lakh through surrender in March 2013 was due to less demand received from beneficiaries.

Non-Plan

O	3,11.24			
		2,92.23	2,86.06	-6.17
R	-19.01			

Reduction in provision by ₹ 19.01 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2401- Crop Husbandry -			
103- Seeds -			
01- Distribution of Seeds- Centrally Sponsored Scheme Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	0.02			
S	44.22	4,58.75	4,58.74	-0.01
R	4,14.51			

Augmentation in provision by ₹ 4,14.51 lakh through reappropriation in March 2013 was due to more demand received from the beneficiaries.

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

O	46.50			
		57.10	59.53	+2.43
R	10.60			

Augmentation in provision by ₹ 10.60 lakh through reappropriation in March 2013 was due to payment of pay arrear and dearness allowance installments.

- 800- Other Expenditure -
14- Crop Diversification Project (Japan International Cooperation Agency)-
Plan

O	15,06.00			
		20,01.89	20,01.89	..
R	4,95.89			

Augmentation in provision by ₹ 4,95.89 lakh through reappropriation in March 2013 was due to more organisation of camps and seminars.

2402- Soil and Water Conservation -

- 102- Soil Conservation -
10- Assistance to Small and Marginal Farmers for Increasing Agriculture Production -
Non-Plan

O	0.01			
		..	2.60	+2.60
R	-0.01			

An expenditure of ₹ 2.60 lakh was incurred without budget provision; reasons for which were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 11- conold.

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

R	2,02.38		2,02.38	1,97.72	-4.66
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Augmentation without provision by ₹ 2,02.38 lakh through reappropriation in March 2013 was due to more demand received from the beneficiaries, payment of pay arrear and dearness allowance installments and more receipt of electricity, water charges. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and injudicious.

Plan

S	0.01				
			22.49	18.85	-3.64
R	22.48				

Augmentation in provision by ₹ 22.48 lakh through reappropriation in March 2013 was due to more demand received from the beneficiaries and more payment of pay arrears and dearness allowance installments.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4401- Capital Outlay on Crop Husbandry -			
103- Seeds -			
01- Purchase of Improved Seeds- Non-Plan			
O	31,49.73	31,64.82	+15.09

Reasons for final excess of ₹ 15.09 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 12 - HORTICULTURE

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	1,15,22,08			
		1,15,22,08	1,10,79,65	-4,42,43
Supplementary	..			
Amount surrendered during the year (31 March 2013)				4,62,02
Capital Section				
Voted				
Original	4,84,52			
		17,34,51	16,96,37	-38,14
Supplementary	12,49,99			
Amount surrendered during the year (31 March 2013)				40,08

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,42.43 lakh in the voted provision in revenue section the surrender of ₹ 4,62.02 lakh proved excessive.
- (ii) In view of the final saving of ₹ 38.14 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 12,49.99 lakh obtained in March 2013 proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

01- Directorate-

Non-Plan

O 8,06.17

7,45.95 7,45.89 -0.06

R -60.22

Reduction in provision by ₹ 60.22 lakh through surrender in March 2013 was due to non filling up of vacant posts.

02- District and Field Staff-

Non-Plan

O 19,75.86

18,45.13 18,71.00 +25.87

R -1,30.73

In view of the final excess of ₹ 25.87 lakh the reduction in provision by ₹ 1,30.73 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of water, electricity, medical reimbursement, travelling allowance bills and more engagement of daily waged workers proved excessive.

Reasons for final excess of ₹ 25.87 lakh were awaited (July 2013).

09- Apiculture Scheme-

Non-Plan

(i) O 2,13.19

1,81.96 1,88.59 +6.63

R -31.23

10- Development of Floriculture-

Non-Plan

(ii) O 1,05.23

90.88 90.88 ..

R -14.35

Reduction in provision by ₹ 45.58 lakh through reappropriation/surrender in the above two cases March 2013 was due to non filling up of vacant posts and less engagement of daily waged workers.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

11- Establishment/Maintenance of Government
Orchards/Nurseries-
Non-Plan

O	6,76.63			
		5,90.04	6,11.87	+21.83
R	-86.59			

In view of the final excess of ₹ 21.83 lakh the reduction in provision by ₹ 86.59 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts proved excessive.

Reasons for final excess of ₹ 21.83 lakh were awaited (July 2013).

19- Training and Extension-
Non-Plan

O	16,26.01			
		16,10.04	15,50.82	-59.22
R	-15.97			

In view of the final saving of ₹ 59.22 lakh the reduction in provision by ₹ 15.97 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts, less receipt of medical reimbursement claims, less repair of vehicles partly offset by excess due to more receipt of water, electricity and travelling allowance bills proved inadequate.

Reasons for final saving of ₹ 59.22 lakh were awaited (July 2013).

22- Marketing and Quality Control-
Plan

O	10,28.00			
		9,99.28	10,02.53	+3.25
R	-28.72			

Reduction in provision by ₹ 28.72 lakh through reappropriation in March 2013 was due to less demand received from the beneficiaries and less purchase of machinery and equipments.

26- Fruit Processing Schemes-
Non-Plan

O	5,01.97			
		4,44.20	4,44.23	+0.03
R	-57.77			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 57.77 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

50- Rashtriya Krishi Vikas Yojna-
Plan

O	6,37.00			
		3,49.94	3,42.94	-7.00
R	-2,87.06			

Reduction in provision by ₹ 2,87.06 lakh through reappropriation/surrender in March 2013 was due to reduction in plan ceiling by the Planning Department and less demand received from the beneficiaries.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2216- Housing -			
05- General Pool Accommodation -			
053- Maintenance and Repairs -			
01- Other Maintenance Expenditure- Non-Plan			
O	1.60	7.44	+5.84

Reasons for final excess of ₹ 5.84 lakh were awaited (July 2013).

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -
05- Horticulture Development-
Non-Plan

O	3,00.54			
		3,11.58	3,28.86	+17.28
R	11.04			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

In view of the final excess of ₹ 17.28 lakh the augmentation in provision by ₹ 11.04 lakh through reappropriation in March 2013 was due to more engagement of daily waged workers, more receipt of water and electricity bills, more purchase of material, more organisation of camps and seminars partly offset by saving due to non filling up of vacant posts, less demand received from the beneficiaries, less repair of vehicles and less receipt of petrol, oil and lubricant charges proved inadequate.

Reasons for final excess of ₹ 17.28 lakh were awaited (July 2013).

09- Apiculture Scheme-
Plan

O	3.10			
		1.43	3.93	+2.50
R	-1.67			

In view of the final excess of ₹ 2.50 lakh the reduction in provision by ₹ 1.67 lakh through reappropriation in March 2013 was due to less receipt of water and electricity bills proved unrealistic.

Reasons for final excess of ₹ 2.50 lakh were awaited (July 2013).

22- Marketing and Quality Control-
Non-Plan

O	44.94			
		54.33	54.33	..
R	9.39			

Augmentation in provision by ₹ 9.39 lakh through reappropriation in March 2013 was due to payment of pending revised pay arrear and dearness allowance installments partly offset by saving due to non filling up of vacant posts and less repair of vehicles .

35- Economics and Statistics-
Centrally Sponsored Scheme
Plan

O	0.04			
		22.72	22.72	..
R	22.68			

Augmentation in provision by ₹ 22.68 lakh through reappropriation in March 2013 was due to more payment of pending revised pay arrear and dearness allowance installments.

APPROPRIATION ACCOUNTS
GRANT NO. 12- conclud.

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

O	2,00.00				
		2,21.46	2,21.46	..	
R	21.46				

Augmentation in provision by ₹ 21.46 lakh through reappropriation in March 2013 was due to more organisation of camps and seminars.

2415- Agricultural Research and Education -

01- Crop Husbandry -

004- Research -

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

O	29,46.00				
		31,46.00	31,46.00	..	
R	2,00.00				

Augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to payment of pending revised pay arrear and dearness allowance installments.

Capital Section

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

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

4401- Capital Outlay on Crop Husbandry -

119- Horticulture and Vegetable Crops -

02- Purchase of Plant Protection Equipment-
Non-Plan

O	2,20.50				
S	7,50.00	9,30.58	9,30.58	..	
R	-39.92				

Reduction in provision by ₹ 39.92 lakh through surrender in March 2013 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	13,87,90,21			
		13,87,90,21	16,73,11,08	+2,85,20,87
Supplementary	..			
Amount surrendered during the year (31 March 2013)				32,15,37
Charged				
Original	..			
		2,52	2,52	..
Supplementary	2,52			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	3,05,77,20			
		3,05,77,23	3,23,98,62	+18,21,39
Supplementary	3			
Amount surrendered during the year (31 March 2013)				10,18,84

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 2,85,20,86,887 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 2,85,20.87 lakh in the voted provision in the revenue section no supplementary grant was obtained and surrender of ₹ 32,15.37 lakh also proved injudicious which points out the need for good budgeting and better control over expenditure.
- (iii) The excess of ₹ 18,21,39,146 over the voted provision in the Capital Section requires regularisation.
- (iv) In view of the final excess of ₹ 18,21.39 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 0.03 lakh obtained in March 2013 proved inadequate and surrender of ₹ 10,18.84 lakh also proved unjustified.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2215- Water Supply and Sanitation -			
01- Water Supply -			
001- Direction and Administration -			
01- Direction- Plan			
(i) ..	..	30.19	+30.19
02- Execution- Plan			
(ii) ..	..	59.76	+59.76
Reasons for incurring expenditure of ₹ 89.95 lakh in the above two cases without provision were awaited (July 2013)			
005- Survey and Investigation -			
01- Survey and Investigation Unit- Non-Plan			
O	4,47.45		
		5,55.01	4,95.71
R	1,07.56		-59.30

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 59.30 lakh the augmentation in provision by ₹ 1,07.56 lakh through reappropriation in March 2013 was due to payment of arrears and dearness allowance installments proved excessive.

Reasons for the final saving of ₹ 59.30 lakh were awaited (July 2013).

101-	Urban Water Supply Programmes -				
02-	Maintenance and Repairs of Urban Water Supply Schemes in Various Districts- Non-Plan				
	O	1,28,99.30			
			1,37,33.79	1,32,86.03	-4,47.76
	R	8,34.49			

In view of the final saving of ₹ 4,47.76 lakh the augmentation in provision by ₹ 8,34.49 lakh through reappropriation in March 2013 was due to more payment of energy charges, more receipt of medical reimbursement and travelling allowance bills proved excessive.

Reasons for the final saving of ₹ 4,47.76 lakh were awaited (July 2013).

05-	Expenditure on Material and Daily Wagers- Non-Plan				
	O	16,74.76			
			16,70.61	16,99.09	+28.48
	R	-4.15			

Reasons for the final excess of ₹ 28.48 lakh were awaited (July 2013).

102-	Rural Water Supply Programmes -				
02-	Execution- Non-Plan				
		..	..	1.02	+1.02

Reasons for incurring expenditure of ₹ 1.02 lakh without provision were awaited (July 2013).

03-	Maintenance and Repair of Rural Water Supply Scheme- Non-Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	3,12,00.99			
		3,28,10.28	3,22,36.65	-5,73.63
R	16,09.29			

In view of the final saving of ₹ 5,73.63 lakh the augmentation in provision by ₹ 16,09.29 lakh through reappropriation in March 2013 was due to more payment of energy charges, more receipt of medical reimbursement and travelling allowance bills proved excessive.

Reasons for the final saving of ₹ 5,73.63 lakh were awaited (July 2013).

Plan

..	..	8.98	+8.98
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Reasons for incurring expenditure of ₹ 8.98 lakh without provision were awaited (July 2013).

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

O	27,39.26			
		28,28.34	29,77.99	+1,49.65
R	89.08			

In view of the final excess of ₹ 1,49.65 lakh the augmentation in provision by ₹ 89.08 lakh through reappropriation in March 2013 due to regularisation of work charged staff partly offset by saving due to less engagement of daily waged workers proved inadequate.

Reasons for the final excess of ₹ 1,49.65 lakh were awaited (July 2013).

799- Suspense -

01- Expenditure on Suspense Stock-
Plan

(i)	O	45,00.00	45,00.00	1,73,96.18	+1,28,96.18
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02- Stock Manufacture-
Plan

(ii)	O	4,00.00	4,00.00	5,07.57	+1,07.57
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	03-	Miscellaneous Public Works Advances- Plan				
(iii)	O	41,00.00	41,00.00	1,99,65.26	+1,58,65.26	

2700- Major Irrigation -

	01-	<i>Shah Nahar Project -</i>			
	799-	Suspense-			
	01-	Stock - Plan			
(iv)	O	2,20.00	2,20.00	12,81.86	+10,61.86

Reasons for the final huge excess of ₹ 2,99,30.87 lakh in the above four cases were awaited (July 2013).

2701- Medium Irrigation -

	13-	<i>Bhabour Sahib Project (Non Commercial) -</i>			
	001-	Direction and Administration-			
	01-	Expenditure on Establishment- Non-Plan			
	O	8.50			
			10.03	13.69	+3.66
	R	1.53			

In view of final excess of ₹ 3.66 lakh the augmentation in provision by ₹ 1.53 lakh through reappropriation in March 2013 was due to payment of arrears and dearness allowance installments proved inadequate.

Reasons for the final excess of ₹ 3.66 lakh were awaited (July 2013).

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

	101-	Maintenance and Repairs-			
	01-	Other Maintenance Expenditure- Non-Plan			
	O	30.41			
			2,36.06	2,35.95	-0.11
	R	2,05.65			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Augmentation in provision by ₹ 2,05.65 lakh through reappropriation in March 2013 was due to more payment of energy charges partly offset by saving due to less engagement of daily waged workers.

2702- Minor Irrigation -

03- Maintenance -

102- Lift Irrigation Schemes -

01- Other Maintenance Expenditure-
Non-Plan

O	23,30.00			
		26,79.50	26,75.70	-3.80
R	3,49.50			

Augmentation in provision by ₹ 3,49.50 lakh through reappropriation in March 2013 was due to more payment of energy charges.

80- General -

001- Direction and Administration -

02- Work Charged Staff Converted into Regular
Establishments-
Non-Plan

O	1,23,41.89			
		1,16,03.35	1,24,90.67	+8,87.32
R	-7,38.54			

In view of the final excess of ₹ 8,87.32 lakh the reduction in provision by ₹ 7,38.54 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts proved unrealistic.

Reasons for the final excess of ₹ 8,87.32 lakh were awaited (July 2013).

08- Expenditure on Establishment for Hydrology
Project-
Plan

(i)	O	3,94.80			
			3,98.35	4,42.42	+44.07
	R	3.55			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	09-	Expenditure on Maintenance and Repair of Irrigation Scheme under Thirteenth Finance Commission- Non-Plan			
(ii)	O	12,00.00	12,00.00	14,68.70	+2,68.70
	2711-	Flood Control and Drainage -			
	01-	<i>Flood Control -</i>			
	799-	Suspense -			
	01-	Stock- Plan			
(iii)	O	3,00.00	3,00.00	28,46.78	+25,46.78
	02-	Miscellaneous Public Works Advances- Plan			
(iv)	O	60.00	60.00	1,86.22	+1,26.22
	03-	Stock Manufacturer- Plan			
(v)	O	70.00	70.00	1,04.84	+34.84

Reasons for the final excess of ₹ 30,20.61 lakh in the above five cases were awaited (July 2013).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2215- Water Supply and Sanitation -			
01- <i>Water Supply -</i>			
001- Direction and Administration -			
01- Direction- Non-Plan			
O	22,70.07		
		16,80.14	19,43.94
R	-5,89.93		+2,63.80

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

In view of the final excess of ₹ 2,63.80 lakh the reduction in provision by ₹ 5,89.93 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less conducting of training programmes and less engagement of daily waged workers partly offset by excess due to more receipt of medical reimbursement claims from employees proved excessive.

Reasons for the final excess of ₹ 2,63.80 lakh were awaited (July 2013).

02- Execution-
Non-Plan

O	95,90.67			
		77,96.01	78,70.58	+74.57
R	-17,94.66			

In view of the final excess of ₹ 74.57 lakh reduction in provision by ₹ 17,94.66 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and conducting of less training programmes partly offset by excess due to more payment of pay arrears and dearness allowance proved excessive.

Reasons for the final excess of ₹ 74.57 lakh were awaited (July 2013).

101- Urban Water Supply Programmes -
04- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

O	60,99.29			
		61,01.29	60,73.39	-27.90
R	2.00			

Reasons for the final saving of ₹ 27.90 lakh were awaited (July 2013).

102- Rural Water Supply Programmes -
12- Maintenance Expenditure Provision for
Adjustment of Recovery-
Non-Plan

O	2,06,10.99			
		2,06,31.78	1,93,46.57	-12,85.21
R	20.79			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final huge saving of ₹ 12,85.21 lakh the augmentation in provision by ₹ 20.79 lakh through reappropriation in March 2013 due to regularisation of work charged staff proved unjustified.

Reasons for the final huge saving of ₹ 12,85.21 lakh were awaited (July 2013).

2700- Major Irrigation -

01- *Shah Nahar Project -*

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

(i)	O	8,59.36							
				8,54.67	8,17.75	-36.92			
	R	-4.69							

101- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

(ii)	O	1,48.19							
				1,48.19	73.09	-75.10			

Reasons for the final saving of ₹ 1,12.02 lakh in the above two cases were awaited (July 2013).

02- Expenditure on Maintenance and Repair of
Irrigation Schemes under Thirteenth Finance
Commission-
Non-Plan

O	2,00.00								
				40.00	42.82	+2.82			
R	-1,60.00								

Reduction in provision by ₹ 1,60.00 lakh through reappropriation in March 2013 was due to non receipt of thirteenth finance commission grant from Government of India.

799- Suspense -

02- Stock Manufacture-
Plan

(i)	O	1,60.00							
				1,60.00	85.43	-74.57			

03- Public Works Miscellaneous Advance-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(ii)	O	1,15.00		1,15.00	29.22	-85.78
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2701- Medium Irrigation -

11- Giri Bata Project (Non Commercial) -

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

(iii)	O	34.63				
	R	0.50		35.13	22.28	-12.85

101- Maintenance and Repairs-

01- Other Maintenance Expenditure-
Non-Plan

(iv)	O	35.00		35.00	18.13	-16.87
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Reasons for the final saving of ₹ 1,90.07 lakh in the above four cases were awaited (July 2013).

12- Balh Valley Project (Non Commercial)-

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

(i)	O	96.41				
	R	-43.47		52.94	51.34	-1.60

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

001- Direction and Administration-

01- Expenditure on Establishment-
Non-Plan

(ii)	O	1,58.00				
	R	-37.11		1,20.89	1,19.21	-1.68

*16- Flow Irrigation Scheme Sidhata (Non
Commercial)-*

001- Direction and Administration-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01-	Expenditure on Establishment- Non-Plan				
(iii)	O	1,78.11			
			1,36.55	1,39.47	+2.92
	R	-41.56			

Reduction in provision by ₹ 1,22.14 lakh in the above three cases through reappropriation in March 2013 was mainly due to non filling up of vacant posts.

80- *General -*

800- Other Expenditure-

01- Expenditure on Repair and Maintenance of
Irrigation Schemes Under Thirteenth Finance
Commission-
Non-Plan

	O	2,00.00			
			80.00	80.55	+0.55
	R	-1,20.00			

Reduction in provision by ₹ 1,20.00 lakh through reappropriation in March 2013 was due to non receipt of Thirteenth Finance Commission grant from Government of India.

2702- Minor Irrigation -

80- *General -*

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

	O	94,52.79			
			72,86.66	70,24.29	-2,62.37
	R	-21,66.13			

In view of the final saving of ₹ 2,62.37 lakh the reduction in provision by ₹ 21,66.13 lakh through reappropriation/surrender in March 2013 mainly due to non filling up of vacant posts partly offset by excess due to receipt of medical reimbursement and transfer travelling allowance claims proved inadequate.

Reasons for the final saving of ₹ 2,62.37 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

06- Maintenance Provision for Adjustment of Recovery- Non-Plan				
O	1,23,41.89			
		1,16,03.35	1,18,62.39	+2,59.04
R	-7,38.54			

In view of the final excess of ₹ 2,59.04 lakh the reduction in provision by ₹ 7,38.54 lakh through surrender in March 2013 due to regularisation of work charged staff proved excessive.

Reasons for the final excess of ₹ 2,59.04 lakh were awaited (July 2013).

07- Expenditure on Material and Daily Paid Staff- Non-Plan				
O	10,33.60			
		10,33.60	10,08.47	-25.13

Reasons for the final saving of ₹ 25.13 lakh were awaited (July 2013).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -				
01- Water Supply -				
102- Rural Water Supply -				
22- Installation of Hand Pump under Rural Integrated Development Fund and National Bank for Agricultural and Rural Development- Plan				
S	0.01			
		13,20.17	13,21.21	+1.04
R	13,20.16			

Augmentation in provision by ₹ 13,20.16 lakh through reappropriation in March 2013 was due to more execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	13,08.00		13,08.00	15,97.36	+2,89.36
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Reasons for the final excess of ₹ 2,89.36 lakh were awaited (July 2013).

799- Suspense -
01- Stock-
Plan

(i)	25,51.27	+25,51.27
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02- Stock Manufacture-
Plan

(ii)	1,49.64	+1,49.64
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03- Miscellaneous Public Work Advances-
Plan

(iii)	1,38.50	+1,38.50
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Reasons for incurring expenditure without provision of ₹ 28,39.41 lakh in the above three cases were awaited (July 2013).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

800- Other Expenditure -

06- Channelisation of Swan River under Accelerated
Irrigation Benefit Programmes-
Plan

S	0.01				
			26,76.00	26,75.99	-0.01
R	26,75.99				

Augmentation in provision by ₹ 26,75.99 lakh through reappropriation in March 2013 was due to more execution of works.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*

102- Rural Water Supply -

16- Rural Integrated Development Fund and National Bank for Agricultural and Rural Development-Plan

O	62,99.00				
		49,78.83	50,20.47	+41.64	
R	-13,20.17				

In view of the final excess of ₹ 41.64 lakh the reduction in provision by ₹ 13,20.17 lakh through reappropriation in March 2013 due to less execution of works proved excessive.

Reasons for the final excess of ₹ 41.64 lakh were awaited (July 2013).

20- Expenditure on Accelerated Rural Water Supply Project-Plan

O	10,26.00				
		10,26.00	9,57.00	-69.00	

Reasons for the final saving of ₹ 69.00 lakh were awaited (July 2013).

21- Expenditure on Rural Water Supply Schemes under Thirteenth Finance Commission-Plan

(i)	O	28,23.00			
			18,50.00	18,50.00	..
	R	-9,73.00			

4701- Capital Outlay Medium Irrigation -

20- *Phina Singh Project (Non Commercial) -*

800- Other Expenditure -

02- Other Expenditure-Plan

(ii)	O	30,10.00			
			22,57.50	22,57.49	-0.01
	R	-7,52.50			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	21-	<i>Nadaun Area Medium Irrigation Project-</i>			
	800-	Other Expenditure -			
	01-	Nadaun Area Medium Irrigation Project- Plan			
(iii)	O	18,76.00			
			12,52.50	12,52.50	..
	R	-6,23.50			

Reduction in provision by ₹ 23,49.00 lakh through reappropriation in the above three cases in March 2013 was due to less execution of works.

	23-	<i>Koncil Jharera Mandap Project-</i>			
	800-	Other Expenditure -			
	01-	Expenditure on Koncil Jharera Mandap Project- Plan			
(i)	O	3.00	3.00	..	-3.00

	24-	<i>Rain Harvesting on Parchho Khad Project-</i>			
	800-	Other Expenditure -			
	01-	Construction of Rain Harvesting Structure on Left and Right Banks of Parchu Khad- Plan			
(ii)	O	3.00	3.00	..	-3.00

Entire provision of ₹ 6.00 lakh in above two cases remained unutilised; reasons for which were awaited (July 2013).

	4702-	Capital Outlay on Minor Irrigation -			
	101-	<i>Surface Water -</i>			
	04-	Diversion Schemes Flow Irrigation Scheme in Various Districts Under National Bank for Agriculture and Rural Development - Plan			
(i)	O	5,14.00	5,14.00	5,03.82	-10.18
	06-	Lift Irrigation Scheme in Various District under Accelerated Irrigation Benefit Programme- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(ii)	O	32,01.00		32,01.00	29,12.51	-2,88.49
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Reasons for the final saving of ₹ 2,98.67 lakh in the above two cases were awaited (July 2013).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

800- Other Expenditure -

09- Channelisation of Seer Khad from Jahu Khad to Bom under Flood Management Programme-Plan

(i)	O	9,03.15				
	R	-2,25.78		6,77.37	6,77.35	-0.02

10- Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur under Flood Management Programme-Plan

(ii)	O	75.28				
	R	-73.28		2.00	2.00	..

11- Channelisation of Sunkar Bata under Flood Management Programme-Plan

(iii)	O	5,26.96				
	R	-1,31.74		3,95.22	3,95.22	..

12- Channelisation of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme-Plan

(iv)	O	7,52.80				
	R	-1,88.20		5,64.60	5,64.61	+0.01

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

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(v)	O	7,15.16			
			2.00	2.01	+0.01
	R	-7,13.16			

14- Channelisation of Lunkhari Khad in District Una under Flood Management Programme-Plan

(vi)	O	15.06			
			2.00	2.02	+0.02
	R	-13.06			

Reduction in provision by ₹ 13,45.22 lakh through reappropriation in above six cases in March 2013 was due to less execution of works.

15- Flood Protection Work in Chhounchh Khad Tehsil Indora under Flood Management Programme-Plan

	O	22.59			
			2.00	11.79	+9.79
	R	-20.59			

In view of the final excess of ₹ 9.79 lakh reduction in provision by ₹ 20.59 lakh through reappropriation in March 2013 was due to less execution of works proved excessive.

Reasons for the final excess of ₹ 9.79 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO-13 (contd.)

(ix) Suspense Transactions

(i) The expenditure under this grant includes ₹ 4,52,71.29 lakhs (₹ 4,24,03.36 under Revenue section and ₹ 28,67.93 under Capital section) accounted for under minor head "Suspense".

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

(iii) An analysis of the "Suspense" transactions accounted for under this grant during 2012-2013 with the opening and closing balances under the different sub-heads is given below:-

Revenue Head(s)	Opening balance on 1 April 2012		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2013	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Revenue Section						
2215- Water Supply And Sanitation						
01- Water Supply						
799- Suspense						
01- Stock	(-)42,80.79		1,73,96.18	1,63,95.32		(-)32,79.93*
02- Stock Manufacture	(+)9,03.14		5,07.57	3,93.28		(+)10,17.43
03- Miscellaneous						
Public Works Advances	(+)3,49,88.01		1,99,65.26	1,39,17.93		(+)4,10,35.34
Total	(+)3,16,10.36		3,78,69.01	3,07,06.53		(+)3,87,72.84
2700- Major Irrigation						
01- Shahmahar Project						
799- Suspense						
01- Stock	(+)4,71.54		12,81.86	13,37.79		(+)4,15.61
02- Stock Manufacture	(-)1,09.57		85.43	1,38.26		(-)1,62.40*
03- Miscellaneous						
Public Works Advances	(+)1,24.57		29.22	2,38.58		(-)84.79*
Total	(+)4,86.54		13,96.51	17,14.63		(+)1,68.42
2701- Medium Irrigation						
80- General						
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	2,83.84		0.00	0.00		(+)2,83.84

APPROPRIATION ACCOUNTS
GRANT NO-13 contd.

Revenue Head(s)	Opening balance on 1 April 2012		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2013	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
2702- Minor Irrigation						
80- General						
799- Suspense						
01- Stock	(-)6,28.73		0.00	0.00		(-)6,28.73*
02- Stock Manufacture	(+)5,53.79		0.00	0.00		(+)5,53.79
03- Miscellaneous						
Public Works Advances	(+)3,15.57		0.00	0.00		(+)3,15.57
Total	(+)2,40.63		0.00	0.00		(+)2,40.63
2711- Flood Control And Drainage						
01- Flood Control						
799- Suspense						
01- Stock	(+)2,18.15		28,46.78	24,38.85		(+)6,26.08
02- Stock Manufacture	(+)41.56		1,86.22	87.08		(+)1,40.70
03- Miscellaneous						
Public Works Advances	(+)4.01		1,04.84	1,17.09		(-)8.24 *
Total	(+)2,63.72		31,37.84	26,43.02		(+)7,58.54
Total-Revenue Section	3,28,85.09		4,24,03.36	3,50,64.18		(+)4,02,24.27
Capital Section						
4215- Capital Outlay on Water Supply and Sanitation						
01- Water Supply						
799- Suspense						
01- Stock	(+)30.71		0.00	0.00		(+)30.71
Total	30.71		0.00	0.00		(+)30.71
4700- Capital Outlay on Major Irrigation						
01- Shahnahar Project						
799- Suspense						
01- Stock	(+)38.42		0.00	0.00		(+)38.42
02- Stock Manufacture	(+)37.54		0.00	0.00		(+)37.54
03- Miscellaneous						
Public Works Advances	(+)96.89		0.00	0.00		(+)96.89
Total	(+)1,72.85		0.00	0.00		(+)1,72.85
4701-Capital Outlay On Major And Medium Irrigation						
01- Medium Irrigation						
799- Suspense						
01- Stock	(-)0.15		0.00	0.00		(-) 0.15*
02- Stock Manufacture	(+)10.82		0.00	0.00		(+)10.82
03- Miscellaneous						
Public Works Advances	(+)13.54		0.00	0.00		(+)13.54
Total	(+)24.21		0.00	0.00		(+)24.21

APPROPRIATION ACCOUNTS
GRANT NO-13 conclud.

Revenue Head(s)	Opening balance on 1st April 2012		Debits (₹ in lakhs)	Credits	Closing balance on 31st March 2013	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
<i>15- Changer Area Project (Non Commercial)</i>						
799-	Suspense					
01-	Stock	(+)85.05	0.00	1.56		(+)83.49
02-	Stock Manufacture	(-)3.29	6.27	0.00		(+)2.98
03-	Miscellaneous					
	Public Works Advances	(-)2.72	0.00	0.00		(-)2.72*
Total		(+)79.04	6.27	1.56		(+)83.75
<i>16-Flow Irrigation Scheme Sidhata (Non Commercial)</i>						
799-	Suspense					
01-	Stock	(+)68.54	3.49	3.49		(+)68.54
02-	Stock Manufacture	(-)14.71	17.00	17.00		(-) 14.71*
03-	Miscellaneous					
	Public Works Advances	(+)32.91	1.76	1.76		(+)32.91
Total		(+)86.74	22.25	22.25		(+)86.74
<i>80- General</i>						
799-	Suspense					
01-	Stock	(-)1,32.94	0.00	0.00		(-)1,32.94*
02-	Stock Manufacture	(-)0.83	0.00	0.00		(-) 0.83*
03-	Miscellaneous					
	Public Works Advances	(+)1,55.24	0.00	0.00		(+)1,55.24
Total		(+)21.47	0.00	0.00		(+)21.47
4702- Capital Outlay On Minor Irrigation						
01-	Stock	(-)6,27.60	25,51.27	25,31.82		(-)6,08.15*
02-	Stock Manufacture	(+)52.61	1,49.64	2,14.97		(-)12.72*
03-	Miscellaneous					
	Public Works Advances	(+)7,44.12	1,38.50	3,06.81		(+)5,75.81
Total		(+)1,69.13	28,39.41	30,53.60		(-)45.06*
4711- Capital Outlay On Flood Control						
799-	Suspense					
01-	Stock	(-)8.77	0.00	0.00		(-) 8.77*
02-	Stock Manufacture	(+)9.98	0.00	0.00		(+)9.98
03-	Miscellaneous					
	Public Works Advances	(+)27.88	0.00	0.00		(+)27.88
Total		(+)29.09	0.00	0.00		(+)29.09
Total-Capital Section		(+)6,13.24	28,67.97	30,77.41		(+)4,03.76
Total Demand		(+)3,34,98.33	4,52,71.29	3,81,41.59		(+)4,06,28.03

* Reasons for the minus balances were awaited (July 2013).

APPROPRIATION ACCOUNTS

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

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	2,08,71,19			
		2,08,71,24	2,13,31,55	+4,60,31
Supplementary	5			
Amount surrendered during the year				..
Charged				
<i>Original</i>	..			
		1	1	..
<i>Supplementary</i>	1			
<i>Amount surrendered during the year</i>				..
				..
Capital Section				
Voted				
Original	4,67,60			
		9,20,96	9,11,05	-9,91
Supplementary	4,53,36			
Amount surrendered during the year (31 March 2013)				9,90

NOTES AND COMMENTS

- (i) The excess of ₹ 4,60,31,296 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 4,60.31 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 0.05 lakh obtained in March 2013 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

- (iii) In view of the final saving of ₹ 9.91 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,53.36 lakh obtained in March 2013 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2403- Animal Husbandry -			
101- Veterinary Services and Animal Health -			
01- Hospitals and Dispensaries- Plan			
O	3,12.60		
		16,12.60	16,12.60
R	13,00.00		..
Augmentation in provision by ₹ 13,00.00 lakh through reappropriation in March 2013 was due to shifting of salary from Non-Plan to Plan for the month of March 2013.			
06- National Project on Zero Rinderpest Eradication Programme- Centrally Sponsored Scheme Plan			
O	0.03		
		5.99	5.98
R	5.96		-0.01
Augmentation in provision by ₹ 5.96 lakh through reappropriation in March 2013 was due to clearance of pending liability of travel expenses bills, purchase of office articles and payment of electricity, telephone and water charges bills.			
10- Control of Animal Disease- Centrally Sponsored Scheme Plan			
O	1,00.00		
S	0.02		
		2,33.14	2,33.14
R	1,33.12		..
Augmentation in provision by ₹ 1,33.12 lakh through reappropriation in March 2013 was due to purchase of medicines, machinery and equipment articles.			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

11- National Animal Disease Reporting System - Centrally Sponsored Scheme Plan					
	O	0.01			
			3.15	3.15	..
	R	3.14			
Augmentation in provision by ₹ 3.14 lakh through reappropriation in March 2013 was due to release of funds by Government of India for purchase of office articles.					
102- Cattle and Buffalo Development -					
06- Establishment of Semen Laboratories- Non-Plan					
	O	2,38.76			
			2,96.78	2,96.88	+0.10
	R	58.02			
Augmentation in provision by ₹ 58.02 lakh through reappropriation in March 2013 was due to payment of arrears of pay revision and dearness allowance instalments partly offset by saving due to less engagement of daily waged workers and less receipt of travel expenses claims.					
13- Lives Stock Census- Centrally Sponsored Scheme Plan					
	O	0.01			
			70.63	70.63	..
	R	70.62			
Augmentation in provision by ₹ 70.62 lakh through reappropriation in March 2013 was due to release of funds by Government of India for nineteenth livestock census.					
104- Sheep and Wool Development -					
04- Sheep Breeding Farm Centers- Non-Plan					
(i)	O	2,64.39			
			2,91.56	2,91.49	-0.07
	R	27.17			
113- Administrative Investigation and Statistics -					

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

01- Statistical Unit- Centrally Sponsored Scheme Plan					
(ii)	O	40.00			
			51.09	51.08	-0.01
	R	11.09			
Plan					
(iii)	O	40.00			
			57.21	57.22	+0.01
	R	17.21			

Augmentation in provision by ₹ 55.47 lakh through reappropriation in the above three cases in March 2013 was due to payment of arrears of pay revision and dearness allowance instalments.

800- Other Expenditure-
01- Rashtriya Krishi Vikas Yojna-
Plan

	O	12,08.00			
			12,43.44	12,43.44	..
	R	35.44			

Augmentation in provision by ₹ 35.44 lakh through reappropriation in March 2013 was due to release of funds under Rashtriya krishi vikas yojna by Government of India.

2404- Dairy Development -

191- Assistance to Co-operative and other Bodies -

02- Grant-In-Aid to Himachal Pradesh Milk
Federation-
Non-Plan

	O	12,00.00			
			12,42.11	12,42.11	..
	R	42.11			

Augmentation in provision by ₹ 42.11 lakh through reappropriation in March 2013 was due to release of Grant in aid to dairy co-operatives equal to the market fee deposited.

03- Integrated Dairy Development Project-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

O	0.01			
		1,67.54	1,67.54	..
R	1,67.53			

Augmentation in provision by ₹ 1,67.53 lakh through reappropriation in March 2013 was due to release of funds by Government of India for strengthening of infrastructure for quality and clean milk production.

2405- Fisheries -

101- Inland Fisheries -

05- Management and Development of Inland
Fisheries Statistics-
Centrally Sponsored Scheme
Plan

O	0.03			
		9.11	9.11	..
R	9.08			

Augmentation in provision by ₹ 9.08 lakh through reappropriation in March 2013 was due to release of funds by Government of India and payment of salary to the staff.

06- Rashtriya Krishi Vikas Yojna-
Plan

O	10.00			
S	0.02	4,73.37	9,34.43	+4,61.06
R	4,63.35			

In view of the final excess of ₹ 4,61.06 lakh the augmentation in provision by ₹ 4,63.35 lakh through reappropriation in March 2013 was due to construction of carp fish seed farms and purchase of equipments proved inadequate.

Reasons for the final excess of ₹ 4,61.06 lakh were awaited (July 2013).

109- Extension and Training -

03- Intensification of Aquaculture Programme-
Centrally Sponsored Scheme
Plan

O	0.03			
		14.48	14.48	..
R	14.45			

Augmentation in provision by ₹ 14.45 lakh through reappropriation in March 2013 was due to release of funds of Government of India for excavation of new ponds and renovation of old tanks.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

800- Other Expenditure -
02- Welfare of Fishermen-
Centrally Sponsored Scheme
Plan

O	0.01		9.72	9.72	..
R	9.71				

Augmentation in provision by ₹ 9.71 lakh through reappropriation in March 2013 was due to receipt of more subsidy cases from the beneficiaries and release of centre share by Government of India.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2403- Animal Husbandry -			
001- Direction and Administration -			
03- District Administration- Non-Plan			
O	6,90.37		
		6,65.76	6,65.65
R	-24.61		-0.11

Reduction in provision by ₹ 24.61 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less engagement of daily waged workers.

101- Veterinary Services and Animal Health -
01- Hospitals and Dispensaries-
Non-Plan

O	1,42,30.09		1,21,54.32	1,21,53.21	-1.11
R	-20,75.77				

Reduction in provision by ₹ 20,75.77 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and shifting of salary expenditure from Non Plan to Plan side and less receipt of Petrol, oil and lubricant charges bills and less repair of vehicles partly offset by excess due to clearance of pending liabilities of medical reimbursement bills.

102- Cattle and Buffalo Development -

APPROPRIATION ACCOUNTS
GRANT NO. 14-contd.

	02-	Cattle Breeding Farms Schemes-				
		Non-Plan				
(i)	O	2,67.64				
			2,16.68	2,16.76	+0.08	
	R	-50.96				
	103-	Poultry Development -				
	02-	Central and District Poultry Farms-				
		Non-Plan				
(ii)	O	2,47.92				
			2,34.48	2,34.43	-0.05	
	R	-13.44				
	106-	Other Live stock Development-				
	01-	Horse and Mule Breeding Scheme-				
		Non-Plan				
(iii)	O	3.60				
			1.63	1.63	..	
	R	-1.97				
	107-	Fodder and Feed Development -				
	01-	Development of Fodder and Feed-				
		Non-Plan				
(iv)	O	29.67				
			21.62	21.61	-0.01	
	R	-8.05				

Reduction in provision by ₹ 74.42 lakh through reappropriation in the above four cases in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers and less receipt of advertising and publicity bills.

2404- Dairy Development -

001- Direction and Administration -

01- Headquarters, Establishment-
Non-Plan

	O	40.41				
			29.09	29.08	-0.01	
	R	-11.32				

Reduction in provision by ₹ 11.32 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 14-contd.

2405- Fisheries -

001- Direction and Administration -

01- Directorate Level-
Non-Plan

O	1,10.26			
		94.53	94.52	-0.01
R	-15.73			

Reduction in provision by ₹ 15.73 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less receipt of electricity, telephone and water charges bills.

02- District Level -
Non-Plan

O	8,37.16			
		7,12.67	7,13.28	+0.61
R	-1,24.49			

Reduction in provision by ₹ 1,24.49 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts partly offset by excess due to increase in rates of daily waged workers.

101- Inland Fisheries -

03- Development and Maintenance of Sport
Fisheries-
Non-Plan

O	26.49			
		7.47	7.47	..
R	-19.02			

Reduction in provision by ₹ 19.02 lakh through reappropriation in March 2013 was mainly due to less expenditure on purchase of trout feed, less receipt of electricity, telephone, water charges bills, less receipt of petrol, oil and lubricant charges and less repair of vehicles.

Capital Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 14-concl.

4405- Capital Outlay on Fisheries -

101- Inland Fisheries -

02- Management and Development of Reservoir
Fisheries-
Plan

O	64.42			
		44.16	44.16	..
R	-20.26			

Reduction in provision by ₹ 20.26 lakh through reappropriation/surrender in March 2013 was due to non completion of codal formalities.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4405- Capital Outlay on Fisheries -			
101- Inland Fisheries -			
05- Construction Work under Rashtriya Krishi Vikas Yojna- Plan			
O	1,01.00		
S	9.76	1,31.00	1,31.00
R	20.24		

Augmentation in provision by ₹ 20.24 lakh through reappropriation in March 2013 was due to renewal of fish seed farms .

APPROPRIATION ACCOUNTS
GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILDLIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERCIAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	46,33,46				
		46,70,64	39,81,19	-6,89,45	
Supplementary	37,18				
Amount surrendered during the year (31 March 2013)					5,56,10
Capital Section					
Voted					
Original	94,37,00				
		1,46,97,50	1,35,03,30	-11,94,20	
Supplementary	52,60,50				
Amount surrendered during the year (31 March 2013)					11,92,19

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 6,89.45 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 37.18 lakh obtained in March 2013 proved unnecessary and surrender of ₹ 5,56.10 lakh inadequate as even the original grant remained substantially unutilised which point out the need for good budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 11,94.20 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 52,60.50 lakh obtained in March 2013 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
2202- General Education -			
01- Elementary Education -			
101- Government Primary Schools -			
01- Expenditure on Education- Non-Plan			
(i) O	1,52.56		
		92.63	92.62
R	-59.93		-0.01
03- Middle School- Non-Plan			
(ii) O	1,94.12		
		1,13.74	1,13.74
R	-80.38		..

Reduction in provision by ₹ 1,40.31 lakh through reappropriation/surrender in the above two cases in March 2013 was due to less expenditure on material and supply, water charges and other charges etc.

2210- Medical and Public Health -

- 03- Rural Health Services-Allopathy -
- 101- Health Sub-centres -
- 01- Health Sub Centre- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

O	9,97.52			
		6,68.11	6,22.25	-45.86
R	-3,29.41			

In view of the final saving of ₹ 45.86 lakh the reduction in provision by ₹ 3,29.41 lakh through surrender in March 2013 mainly due to non filling up of vacant posts and regularisation of daily waged workers , less purchase of survey material and less touring by staff proved inadequate.

Reasons for the final saving of ₹ 45.86 lakh were awaited (July 2013).

103- Primary Health Centres -
01- Primary Health Centres-
Non-Plan

(i)	O	3,38.47			
			3,07.28	2,93.85	-13.43
	R	-31.19			

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

(ii)	O	1,46.68			
			1,37.02	1,10.15	-26.87
	R	-9.66			

In view of the final saving of ₹ 40.30 lakh in the above two cases the reduction in provision by ₹ 40.85 lakh through reappropriation/surrender in March 2013 mainly due to non filling up of vacant posts, less purchase of survey equipments proved inadequate.

Reasons for the final saving of ₹ 40.30 lakh were awaited (July 2013).

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

101- Ayurveda -
02- Ayurvedic Dispensary-
Non-Plan

	O	7,61.67			
			7,44.46	7,44.36	-0.10
	R	-17.21			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 17.21 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less purchase of survey equipment and less receipt of rent and taxes bills.

06- Public Health -

101- Prevention and Control of Diseases -

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

O	1,18.78				
		83.39	65.30	-18.09	
R	-35.39				

In view of the final saving of ₹ 18.09 lakh the reduction in provision by ₹ 35.39 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 18.09 lakh were awaited (July 2013).

2401- Crop Husbandry -

119- Horticulture and Vegetable Crops -

11- Establishment/Maintenance of Government Orchards/Nurseries-
Non-Plan

O	14.52				
		23.65	14.01	-9.64	
R	9.13				

In view of the final saving of ₹ 9.64 lakh augmentation in provision by ₹ 9.13 lakh through reappropriation in March 2013 due to more expenditure on material and supply proved unnecessary.

Reasons for the final saving of ₹ 9.64 lakh were awaited (July 2013).

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries-
Non-Plan

O	5.00				
		18.09	1.89	-16.20	
R	13.09				

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

08- Construction of Buildings under Primary Education- Plan

O	1,00.00			
R	-1,00.00	..	..	..

Entire provision of ₹ 1,00.00 lakh was surrendered in March 2013 due to nil expenditure on construction.

202- Secondary Education -
06- Construction of Buildings- Plan

(i)	O	4,00.00			
	S	1,51.44	4,37.62	4,37.62	..
	R	-1,13.82			

4210- Capital Outlay on Medical and Public Health-

02- Rural Health Services -

103- Primary Health Centres -

01- Primary Health Centre (Construction)- Plan

(ii)	O	4,20.00			
	S	1,51.68	2,76.15	2,76.44	+0.29
	R	-2,95.53			

Reduction in provision by ₹ 4,09.35 lakh through reappropriation/surrender in the above two cases in March 2013 was due to less expenditure on construction of buildings.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

102- Rural water Supply -

01- Rural water Supply Schemes in Various District- Plan

	O	5,70.00			
	S	2,10.84	7,15.37	7,15.37	..
	R	-65.47			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 65.47 lakh through reappropriation in March 2013 was due to less expenditure on rural water supply scheme.

4401- Capital Outlay on Crop Husbandry -					
119- Horticulture and Vegetable Crops -					
03- Buildings-					
Plan					
(i)	O	16.00			
	S	5.78	7.98	7.98	..
	R	-13.80			
800- Other Expenditure -					
01- Buildings-					
Plan					
(ii)	O	16.00			
	S	5.78	7.53	7.53	..
	R	-14.25			
4402- Capital Outlay on Soil and Water Conservation -					
800- Other Expenditure -					
01- Agriculture-					
Plan					
(iii)	O	28.00			
	S	10.10	25.38	25.38	..
	R	-12.72			
4406- Capital Outlay on Forestry and Wildlife -					
01- Forestry -					
800- Other Expenditure -					
02- Forestry-					
Plan					
(iv)	O	80.00			
	S	28.88	73.49	71.19	-2.30
	R	-35.39			
4851- Capital Outlay on Village and Small Industries-					
102- Small Scale Industries -					
09- Village and small Industry-					
Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 15-contd.

(v)	O	17.00			
	S	6.14	6.67	6.67	..
	R	-16.47			

Reduction in provision by ₹ 92.63 lakh through reappropriation in the above five cases in March 2013 was due to less expenditure on construction of buildings.

5002- Capital Outlay on Indian Railways
Commercial Lines-

01- Capital Bearing Dividend Liability-

120- New Lines (Construction)-

01- Construction of Railway Lines-
Plan

O	1,00.00				
		
R	-1,00.00				

Entire provision of ₹ 1,00.00 lakh was surrendered in March 2013 due to nil expenditure on construction of Railway line.

5475- Capital Outlay on other General Economic
Services -

800- Other Expenditure -

01- Decentralised Sector Planning-
Plan

O	31,37.00				
S	25,00.00	47,37.00	47,37.00		..
R	-9,00.00				

Reduction in provision by ₹ 9,00.00 lakh through surrender in March 2013 was due to less expenditure on decentralised sector planning.

02- Member of Legislative Assembly Local Area
Development Fund Scheme-
Plan

(i)	O	26,00.00			
	S	6,60.50	32,22.99	32,22.99	..
	R	-37.51			

03- Local District Planning/Vikas Main Jan Sahyog-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 15-contd.

(ii)	O	7,00.00			
	S	10,00.00	16,45.66	16,45.66	..
	R	-54.34			

Reduction in provision by ₹ 91.85 lakh through surrender in the above two cases in March 2013 was due to less expenditure on construction of buildings.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
201- Elementary Education -			
03- Construction of Primary School Buildings- Plan			
(i)	O	1,00.00	
	S	41.11	1,58.11
	R	17.00	1,58.11
			..
4210- Capital Outlay on Medical and Public Health-			
03- Medical Education Training and Research -			
101- Ayurveda -			
01- Ayurveda (Construction)- Plan			
(ii)	O	35.00	
	S	12.64	85.76
	R	38.12	85.76
			..
4403- Capital Outlay on Animal Husbandry -			
101- Veterinary Services and Animal Health -			
01- Buildings- Plan			
(iii)	O	11.00	
	S	3.98	20.14
	R	5.16	20.14
			..

APPROPRIATION ACCOUNTS
GRANT NO. 15-concl'd.

4702- Capital Outlay on Minor Irrigation -

101- Surface Water -

01- Lift Irrigation Schemes in Various District-
Plan

(iv)	O	7.00			
	S	4.53	1,03.80	1,03.80	..
	R	92.27			

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

800- Other Expenditure -

06- Backward Area Roads-
Plan

(v)	O	7,00.00			
	S	3,30.96	14,88.31	14,88.31	..
	R	4,57.35			

Augmentation in provision by ₹ 6,09.90 lakh through reappropriation in the above five cases in March 2013 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	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	3,38,13,86			
		3,38,13,88	3,28,47,24	-9,66,64
Supplementary	2			
Amount surrendered during the year (31 March 2013)				11,06,96
Charged				
<i>Original</i>	..			
		2,83	2,83	..
<i>Supplementary</i>	2,83			
<i>Amount surrendered during the year</i>				..
Capital Section				
Voted				
Original	2,29,01			
		2,55,37	2,55,37	..
Supplementary	26,36			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 9,66.64 lakh in the voted provision in the Revenue Section surrender of ₹ 11,06.96 lakh proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2402- Soil and Water Conservation -			
102- Soil Conservation -			
12- Protective Afforestation Soil Conservation and Demonstration (Forest Department)- Non-Plan			
O	8,48.08		
		6,85.90	7,07.71
R	-1,62.18		+21.81

In view of the final excess of ₹ 21.81 lakh the reduction in provision by ₹ 1,62.18 lakh through reappropriation in March 2013 mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 21.81 lakh were awaited (July 2013).

Plan

O	2,44.00		
		1,95.00	1,95.00
R	-49.00		..

Reduction in provision by ₹ 49.00 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers and less purchase of material.

109- Extension and Training -
20- Training in Soil Conservation (Forest
Department)-
Non-Plan

O	25.79		
		16.36	16.36
R	-9.43		..

Reduction in provision by ₹ 9.43 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration -

02- Circle/Divisional Establishment-
Non-Plan

O	2,08,22.05			
		1,77,67.81	1,78,87.67	+1,19.86
R	-30,54.24			

In view of the final excess of ₹ 1,19.86 lakh the reduction in provision by ₹ 30,54.24 lakh through reappropriation/surrender in March 2013 mainly due to non filling up of vacant posts and conducting of less training programmes partly offset by excess due to more engagement of daily waged workers, more receipt of travelling allowance and medical reimbursement bills proved excessive.

Reasons for the final excess of ₹ 1,19.86 lakh were awaited (July 2013).

101- Forest Conservation, Development and
Regeneration -01- Consolidation and Demarcation of Forests-
Non-Plan

O	20.91			
		13.91	13.91	..
R	-7.00			

Reduction in provision by ₹ 7.00 lakh through surrender in March 2013 was due to less engagement of daily waged workers.

Plan

O	15.00			
		4.13	4.13	..
R	-10.87			

Reduction in provision by ₹ 10.87 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers and less purchase of material.

03- Integrated Forest Protection Scheme-
Centrally Sponsored Scheme
Plan

O	4,50.00			
		2,99.27	2,99.28	+0.01
R	-1,50.73			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 1,50.73 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers, less conducting of camps and seminars, less receipt of water, electricity bills and less repair of vehicles partly offset by excess due to more repair of office buildings.

04- Working Plan Organisation-
Plan

O	8.00			
R	-8.00	..	..	..

Entire provision of ₹ 8.00 lakh was reappropriated in March 2013 due to non engagement of daily waged workers and non purchase of material.

102- Social and Farm Forestry -
04- Improvement of Tree Cover-
Plan

O	9,52.20			
R	-24.94	9,27.26	9,27.26	..

Reduction in provision by ₹ 24.94 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers and less purchase of material.

18- Social Forestry Programme-
Non-Plan

O	8.01	..	..	..
R	-8.01			

Entire provision of ₹ 8.01 lakh was surrendered in March 2013 due to non engagement of daily waged workers.

32- Preservation, Conservation and Management
under Thirteenth Finance Commission-
Plan

O	16,68.00	14,68.08	14,66.68	-1.40
R	-1,99.92			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 1,99.92 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers, less purchase of machinery, material and equipment, less repair of vehicles partly offset by excess due to more organising of camps and seminars and more repair of office buildings.

105-	Forest Produce -				
02-	Timber and other Produce Removed from Forest by Consumers and Purchasers- Non-Plan				
	O	22.68	17.25	17.25	..
	R	-5.43			

Reduction in provision by ₹ 5.43 lakh through surrender in March 2013 was due to less organising of camps and seminars.

800-	Other Expenditure -				
06-	New Forestry Scheme (Sanjhi Van Yojna)- Plan				
	O	15.00	11.40	11.40	..
	R	-3.60			

Reduction in provision by ₹ 3.60 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers, less organising of camps and seminars and less publications.

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

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

2402- Soil and Water Conservation -

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

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

S	0.01		4,11.16	4,10.98	-0.18
R	4,11.15				

Augmentation in provision by ₹ 4,11.15 lakh through reappropriation in March 2013 was mainly due to more engagement of daily waged workers, more purchase of material, payment of arrear of pay and dearness allowance installment, organising of more camps and more execution of works.

Plan

S	0.01		49.00	49.00	..
R	48.99				

Augmentation in provision by ₹ 48.99 lakh through reappropriation in March 2013 was mainly due to payment of pay arrears and dearness allowance installment, more receipt of rent, rate and tax bills and medical reimbursement claims.

2406- Forestry and Wild Life -

01- Forestry -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	8,03.65		9,03.48	9,03.26	-0.22
R	99.83				

Augmentation in provision by ₹ 99.83 lakh through reappropriation in March 2013 was due to payment of pay arrears and dearness allowance installments and receipt of more cases for scholarship and stipends.

02- Circle/Divisional Establishment-
Plan

O	5,30.00		25,15.00	25,15.04	+0.04
R	19,85.00				

Augmentation in provision by ₹ 19,85.00 lakh through reappropriation in March 2013 was due to shifting of provision for Non plan to Plan side, more repair of vehicles and more receipt of petrol, oil, lubricant charges and water, electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

102- Social and Farm Forestry -

05- Raising Nurseries for Departmental Planting and
Public Distribution-
Plan

O	30.00	54.94	54.94	..
R	24.94			

Augmentation in provision by ₹ 24.94 lakh through reappropriation in March 2013 was due to more engagement of daily waged workers and more purchase of material.

105- Forest Produce -

03- Drift Wood and Confiscated Forest Produce-
Non-Plan

O	6.35	15.35	15.35	..
R	9.00			

Augmentation in provision by ₹ 9.00 lakh through reappropriation in March 2013 was due to more engagement of daily waged workers.

05- Establishment of Shuttle and Bobbin Factory-
Plan

O	10.00	18.00	18.00	..
R	8.00			

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2013 was due to more purchase of material.

800- Other Expenditure -

02- Amenities to Staff and Labour-
Plan

O	10.00	15.00	15.00	..
R	5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- conclud.

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2013 was due to repair of office buildings.

02- *Environmental Forestry and Wild Life -*
110- Wild Life Preservation -
01- Wild Life-
Non-Plan

O	7,61.03	7,81.60	7,81.40	-0.20
R	20.57			

Augmentation in provision by ₹ 20.57 lakh through reappropriation in March 2013 was due to more organising of camps and seminars, more receipt of medical reimbursement bills, travel expenses bills and payment of pay arrears and dearness allowance installment.

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	11,77,32			
		29,93,65	29,49,23	-44,42
Supplementary	18,16,33			
Amount surrendered during the year (31 March 2013)				54,13

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 44.42 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 18,16.33 lakh obtained in March 2013 proved excessive and surrender of ₹ 54.13 lakh also proved excessive.
- (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	8,55.08			
S	63.16	9,01.27	9,01.21	-0.06
R	-16.97			

Reduction in provision by ₹ 16.97 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, receipt of less medical reimbursement claims of the staff and less receipt of electricity, water and telephone bills.

APPROPRIATION ACCOUNTS
GRANT NO. 17-contd.

106- Charges for Conduct of Elections to State/Union
Territory Legislature -

01- Assembly Elections-
Non-Plan

O	2.35			
S	13,85.98	13,78.11	13,78.71	+0.60
R	-10.22			

Reduction in provision by ₹ 10.22 lakh through reappropriation/surrender in March 2013 was due to less receipt of electricity, water and telephone bills.

108- Issue of Photo Identity -Cards to Voters -

01- Issue of Photo Identity -Cards to Voters-
Non-Plan

O	5.59			
S	1.13	1.24	1.24	..
R	-5.48			

Reduction in provision by ₹ 5.48 lakh through surrender in March 2013 was due to less travelling allowance claims received from employees, less conducting of seminars and camps and less receipt of water and electricity bills.

109- Charges for Conduct of Election to
Panchayats/Local Bodies -

01- Charges for Conduct of Elections to
Panchayats/Local Bodies-
Non-Plan

O	73.76			
S	76.79	1,00.70	1,08.60	+7.90
R	-49.85			

Reduction in provision by ₹ 49.85 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less conducting of seminars, camps, less receipt of travelling allowance claims, water, electricity bills and less repair of vehicles.

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

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl'd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -				
103- Preparation and Printing of Electoral Rolls -				
01- Assembly- Non-Plan				
O	1,28.41			
S	2,88.81	4,45.22	4,44.61	-0.61
R	28.00			

Augmentation in provision by ₹ 28.00 lakh through reappropriation in March 2013 was due to more conducting of seminars/camps and publication of electoral rolls.

105- Charge for Conduct of Elections to Parliament -
01- Parliament-
Non-Plan

O	0.08			
		2.50	2.50	..
R	2.42			

Augmentation in provision by ₹ 2.42 lakh through reappropriation in March 2013 was due to more conducting of seminars and camps.

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	57,58,52			
		64,17,21	61,13,20	-3,04,01
Supplementary	6,58,69			
Amount surrendered during the year (31 March 2013)				3,24,96
Capital Section				
Voted				
Original	15,76,00			
		20,56,00	27,55,62	+6,99,62
Supplementary	4,80,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,04.01 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,58.69 lakh obtained in March 2013 proved excessive and surrender of ₹ 324.96 lakh also proved excessive.
- (ii) The excess of ₹ 6,99,61,800 over the Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 6,99.62 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,80.00 lakh obtained in March 2013 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2057- Supplies and Disposals -			
101- Purchase -			
01- Establishment of Store Purchase Organisation- Non-Plan			
O	1,55.64		
		1,37.21	1,37.06
R	-18.43		-0.15

Reduction in provision by ₹ 18.43 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts.

2851- Village and Small Industries -

102- Small Scale Industries -

13- District Industries Centres-
Non-Plan

O	12,58.46		
		11,97.01	12,13.10
R	-61.45		+16.09

In view of the final excess of ₹ 16.09 lakh the reduction in provision by ₹ 61.45 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement bills and travelling allowance claims proved excessive.

Reasons for the final excess of ₹ 16.09 lakh were awaited (July 2013).

Plan

O	1,16.00		
		1,05.89	1,06.16
R	-10.11		+0.27

Reduction in provision by ₹ 10.11 lakh through reappropriation/surrender in March 2013 was mainly due to less repair of vehicle and less purchase of office items.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

19- Information Technology and E-Governance-
Plan

O	5,16.00			
		1,56.48	1,56.43	-0.05
R	-3,59.52			

Substantial reduction in provision by ₹ 3,59.52 lakh through reappropriation/surrender in March 2013 was mainly due to less purchase of machinery and equipment articles partly offset by excess due to more purchase of office items.

20- Cluster Development Scheme-
Plan

O	2.00			
	
R	-2.00			

Entire provision of ₹ 2.00 lakh was surrendered in March 2013 due to non purchase of miscellaneous items.

103- Handloom Industries -
20- Health Package Scheme to Weavers-
Plan

(i)	O	3.00			
			1.43	1.43	..
	R	-1.57			

23- Revival Reforms and Restructuring of Handloom
Sector-
Plan

(ii)	O	98.00			
			85.62	85.61	-0.01
	R	-12.38			

Reduction in provision by ₹ 13.95 lakh through surrender in the above two cases in March 2013 was due to less demand by beneficiaries.

107- Sericulture Industries -
01- Development of Sericulture Industries-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

O	5,21.97				
		4,65.43	4,68.96	+3.53	
R	-56.54				

Reduction in provision by ₹ 56.54 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts.

2853- Non-ferrous Mining and Metallurgical Industries -

02- Regulation and Development of Mines -

102- Mineral Exploration -

01- Minerals Exploration Staff and other Activity-
Non-Plan

O	6,81.79				
		6,59.89	6,62.09	+2.20	
R	-21.90				

Reduction in provision by ₹ 21.90 lakh through reappropriation in March 2013 was due to non filling up vacant posts partly offset by excess due to purchase of more office items, more repair of vehicles, more expenditure on petrol, oil and lubricant charges.

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

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

2851- Village and Small Industries -

102- Small Scale Industries -

05- Subsidies to Small Scale Industries-
Non-Plan

O	0.01				
		22.94	22.94	..	
R	22.93				

Augmentation in provision by ₹ 22.93 lakh through reappropriation in March 2013 was due to more demand from beneficiaries.

19- Information Technology and E-Governance-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

O	0.01			
		5.76	5.75	-0.01
R	5.75			

Augmentation in provision by ₹ 5.75 lakh through reappropriation in March 2013 was due to more receipt of rent, rates and tax bills.

22- National Mission for Food Processing-
Centrally Sponsored Scheme
Plan

(i)	O	0.01			
	S	3,31.90	3,81.75	3,81.75	..
	R	49.84			

103- Handloom Industries -
01- Development of Handloom Industries-
Non-Plan

(ii)	O	0.02			
			26.05	26.05	..
	R	26.03			

Augmentation in provision by ₹ 75.87 lakh through reappropriation in the above two cases in March 2013 was due to more demand from beneficiaries.

104- Handicraft Industries-
05- Survey of Handicrafts-
Non-Plan

(i)	O	2.94			
			4.18	4.13	-0.05
	R	1.24			

105- Khadi and Village Industries -
01- Development of Khadi Industries-
Non-Plan

(ii)	O	2,47.07			
			3,65.07	3,65.07	..
	R	1,18.00			

APPROPRIATION ACCOUNTS
GRANT NO. 18- conold.

Augmentation in provision by ₹ 1,19.24 lakh through reappropriation in above two cases in March 2013 was due to payment of pay and dearness allowance arrears.

2852- Industries -

80- *General-*

001- Direction and Administration-

01- Directorate-
Non-Plan

O	2,94.72			
S	3.35	3,06.52	3,06.35	-0.17
R	8.45			

Augmentation in provision by ₹ 8.45 lakh through reappropriation in March 2013 was due to more repair of vehicles and increase in petrol, oil and lubricant charges partly offset by saving due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
6885- Other Loans to Industries and Minerals -			
01- <i>Loans to Industrial Financial Institutions -</i>			
190- Loans to Public Sector and Other Undertakings-			
01- Loan to Himachal Pradesh State Financial Corporation- Non-Plan			
S	4,80.00		
		4,80.38	11,80.00
R	0.38		+6,99.62

Reasons for the final excess of ₹ 6,99.62 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	3,79,91,88			
		4,23,19,13	4,24,34,48	+1,15,35
Supplementary	43,27,25			
Amount surrendered during the year (31 March 2013)				2,36,99
Capital Section				
Voted				
Original	9,11,00			
		9,16,00	7,20,30	-1,95,70
Supplementary	5,00			
Amount surrendered during the year (31 March 2013)				2,04,10

NOTES AND COMMENTS

- (i) The excess of ₹ 1,15,35,704 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 1,15.35 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 43,27.25 lakh obtained in March 2013 proved inadequate and surrender ₹ 2,36.99 lakh unjustified which points out the need for good budgeting and better control over expenditure.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

- (iii) In view of the final saving of ₹ 1,95.70 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 5.00 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 2,04.10 lakh also proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2225- Welfare of Scheduled Castes, Scheduled Tribes other Backward Classes And Minorities -			
02- <i>Welfare of Scheduled Tribes -</i>			
283- Housing -			
01- Housing-Plan			
(i) O	70.00		
		99.91	
R	29.91		..
03- <i>Welfare of Backward Classes -</i>			
283- Housing -			
01- Housing-Plan			
(ii) O	2,50.00		
		2,92.75	
R	42.75		+0.01

Augmentation in provision by ₹ 72.66 lakh through reappropriation in the above two cases in March 2013 was due to receipt of more subsidy cases.

2235- Social Security and Welfare -

 02- *Social Welfare -*

 001- Direction and Administration-

 01- Directorate-Non-Plan

O
 87.54 | | |

 | | 86.95 | |

R
 -0.59 | | +9.66 |

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final excess of ₹ 9.66 lakh were awaited (July 2013).

101- Welfare of Handicapped -				
03- Upliftment of Handicapped- Plan				
O	1,30.00			
		1,61.73	1,61.08	-0.65
R	31.73			

Augmentation in provision by ₹ 31.73 lakh through reappropriation in March 2013 was due to payment of dearness allowance installment and arrears thereof, receipt of more beneficiaries for scholarships and stipends, receipt of more Grant-in-Aid salary cases and more purchase of material.

102- Child Welfare -				
01- Grant-in-Aid to State Social Welfare Advisory Board- Non-Plan				
O	60.50			
		84.15	84.15	..
R	23.65			

Augmentation in provision by ₹ 23.65 lakh through reappropriation in March 2013 was due to payment of additional dearness allowance instalments and arrears thereof.

03- Children's Home- Non-Plan				
O	1,71.13			
		1,83.18	1,95.72	+12.54
R	12.05			

In view of the final excess of ₹ 12.54 lakh the augmentation in provision by ₹ 12.05 lakh through reappropriation/surrender in March 2013 due to payment of additional dearness allowance instalments and arrears thereof, engagement of more daily waged workers and more purchase of material partly offset by saving mainly due to less demand from beneficiaries proved inadequate.

Reasons for the final excess of ₹ 12.54 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

06- Upliftment of Children- Plan					
(i)	O	10.00			
			14.91	14.91	..
	R	4.91			
13- Beti Hai Anmol- Plan					
(ii)	O	2,20.00			
	S	1,50.00	4,16.00	4,16.00	..
	R	46.00			

Augmentation in provision by ₹ 50.91 lakh through reappropriation in the above two cases in March 2013 was due to more organising of camps and seminars.

103- Women's Welfare -					
05- State Women Commission- Non-Plan					
	O	47.00			
			67.15	67.11	-0.04
	R	20.15			

Augmentation in provision by ₹ 20.15 lakh through reappropriation in March 2013 was due to payment of additional dearness allowance installments and arrears thereof and more receipt of Grant-in-Aid (Non salary) for demand received from beneficiaries.

07- Nutrition Provision under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls- Plan					
	O	3,00.00			
			5,99.98	5,99.98	..
	R	2,99.98			

Augmentation in provision by ₹ 2,99.98 lakh through reappropriation in March 2013 was due to more purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

09- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)- Centrally Sponsored Scheme Plan

O	0.01			
		98.23	98.23	..
R	98.22			

Augmentation in provision by ₹ 98.22 lakh through reappropriation in March 2013 was due to organising of more camps and seminars.

11- Support Services to Victims of Rape- Plan

S	0.01			
		50.00	50.00	..
R	49.99			

Augmentation in provision by ₹ 49.99 lakh through reappropriation in March 2013 was due to receipt of more claims.

60- Other Social Security and Welfare Programmes -

102- Pension under Social Security Schemes -

01- Old Age Pension under Social Security Scheme- Non-Plan

O	64,63.61			
		64,86.74	64,86.74	..
R	23.13			

Augmentation in provision by ₹ 23.13 lakh through reappropriation/surrender in March 2013 was due to more expenditure on publicity partly offset by saving due to less demand from beneficiaries.

Plan

O	17,51.00			
S	1,40.00	19,70.94	19,70.94	..
R	79.94			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 79.94 lakh through reappropriation in March 2013 was due to receipt of more cases from the beneficiaries.

104-	Deposit Linked Insurance Scheme-Government Provident Fund -				
01-	Payment under Deposit Linked Insurance Scheme-Non-Plan				
		O	2,04.14	2,04.14	2,19.02
					+14.88

Final excess of ₹ 14.88 lakh was due to receipt of more cases than anticipated.

105-	Government Employees Insurance Scheme -				
02-	Indexed Group Personnel Accident Insurance Scheme for Government Employees-Non-Plan				
		O	1,65.00	1,65.00	1,87.57
					+22.57

Reasons for final excess of ₹ 22.57 lakh were awaited (July 2013).

200-	Other Programmes -				
11-	Reimbursement of Medical Expenditure of Pensioners-Non-Plan				
			..	..	4.59
					+4.59

Reasons for incurring expenditure of ₹ 4.59 lakh without provision were awaited (July 2013).

12-	Ex-Gratia Payment to Families of Government Servants-Non-Plan				
		O	3,50.00		
		S	59.66	4,25.00	4,22.38
		R	15.34		-2.62

Augmentation in provision by ₹ 15.34 lakh through reappropriation in March 2013 was due to enhancement of rates of Ex-Gratia.

800- Other Expenditure-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

03- Pensioners of Irrigation and Public Works
Department-
Non-Plan

O	1,75.00			
S	27.13	2,00.12	2,09.26	+9.14
R	-2.01			

Reasons for the final excess of ₹ 9.14 lakh were awaited (July 2013).

04- Pensioners of Economics and Statistic
Department-
Non-Plan

(i)	O	10.00			
	S	6.50	22.50	22.50	..
	R	6.00			

12- Pensioners of Agriculture Department-
Non-Plan

(ii)	O	60.00			
	S	5.00	84.95	84.98	+0.03
	R	19.95			

14- Pensioners of Horticulture Department-
Non-Plan

(iii)	O	18.00			
	S	9.00	61.65	61.72	+0.07
	R	34.65			

16- Pensioners of Industry Department-
Non-Plan

(iv)	O	16.00			
			41.95	43.56	+1.61
	R	25.95			

18- Pensioners of Transport Department-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(v)	O	35.00			
	S	15.00	89.83	89.83	..
	R	39.83			
24-	Pensioners of Himachal Institute of Public Administration - Non-Plan				
(vi)	O	1.00			
			2.80	2.80	..
	R	1.80			
26-	Pensioners of Rural Development Department- Non-Plan				
(vii)	O	45.00			
	S	8.00	75.78	76.32	+0.54
	R	22.78			

Augmentation in provision by ₹ 1,50.96 lakh through reappropriation in the above seven cases in March 2013 was due to receipt of more medical reimbursement claims.

30- Pensioners of Language Art and Culture Department- Non-Plan

O	1.60			
		36.00	3.60	-32.40
R	34.40			

In view of the final saving of ₹ 32.40 lakh the augmentation in provision by ₹ 34.40 lakh through reappropriation in March 2013 was due to receipt of more medical reimbursement claims proved unjustified.

Reasons for the final saving of ₹ 32.40 lakh were awaited (July 2013).

31- Pensioners of Police Department- Non-Plan

(i)	O	1,50.00			
	S	2.38	2,52.37	2,52.37	..
	R	99.99			

33- Pensioners of Secondary Education Department- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(ii)	O	3,75.00			
	S	2,83.53	7,33.44	7,36.72	+3.28
	R	74.91			
34-	Pensioners of Ayurveda Department- Non-Plan				
(iii)	O	20.00			
	S	23.00	49.02	49.02	..
	R	6.02			
36-	Pensioners of Election Department- Non-Plan				
(iv)	O	3.30			
	S	5.30	10.50	10.58	+0.08
	R	1.90			
37-	Pensioners of Governor's Secretariat- Non-Plan				
(v)	O	3.50			
	S	1.70	7.66	7.66	..
	R	2.46			
40-	Pensioners of Land Record Department- Non-Plan				
(vi)	O	35.50			
			49.69	53.13	+3.44
	R	14.19			
43-	Pensioners of Local Audit Department- Non-Plan				
(vii)	O	1.00			
			3.50	3.50	..
	R	2.50			
47-	Pensioners of Fire Services Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(viii)	O	3.00			
	R	12.45	15.45	15.72	+0.27
49-	Pensioners of Excise and Taxation Department- Non-Plan				
(ix)	O	20.00			
	R	30.60	50.60	50.60	..
50-	Pensioners of Co-operation Department- Non-Plan				
(x)	O	35.00			
	R	24.94	59.94	59.94	..
60-	Pensioners of Advocate General- Non-Plan				
(xi)	O	1.00			
	S	0.50	4.33	4.33	..
	R	2.83			
65-	Pensioners of Settlement Officer, Shimla- Non-Plan				
(xii)	O	5.00			
	S	4.00	14.81	14.81	..
	R	5.81			
67-	Pensioners of Planning Department- Non-Plan				
(xiii)	O	1.00			
	R	1.92	2.92	2.92	..
70-	Pensioners of State Election Commission- Non-Plan				
(xiv)	O	0.30			
	R	1.23	1.53	1.53	..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 2,81.75 lakh through reappropriation in the above fourteen cases in March 2013 was due to receipt of more medical reimbursement claims.

73- Pensioners of Elementary Education-
Non-Plan

O	3,30.00			
		8,90.62	11,27.79	+2,37.17
R	5,60.62			

In view of the final substantial excess of ₹ 2,37.17 lakh the augmentation in provision by ₹ 5,60.62 lakh through reappropriation in March 2013 due to receipt of more medical reimbursement claims proved inadequate.

Reasons for the final substantial excess of ₹ 2,37.17 lakh were awaited (July 2013).

78- Pensioners of Public Works Department-
Non-Plan

O	1,80.00			
S	50.00	2,76.75	2,77.78	+1.03
R	46.75			

Augmentation in provision by ₹ 46.75 lakh through reappropriation in March 2013 was due to receipt of more medical reimbursement claims.

2236- Nutrition -

02- *Distribution of Nutritious Foods and Beverages-*

101- Special Nutrition Programmes -

05- Nutrition Scheme -
Centrally Sponsored Scheme
Plan

O	0.01			
S	12,06.80	23,36.72	23,36.72	..
R	11,29.91			

Augmentation in provision by ₹ 11,29.91 lakh through reappropriation in March 2013 was due to more purchase of material.

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

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	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	48.00			
		21.95	21.95	..
R	-26.05			
Reduction in provision by ₹ 26.05 lakh through reappropriation in March 2013 was due to less organising of camps and seminars and less publicity.				
02- District Staff-Non-Plan				
O	7,89.93			
S	0.27	6,87.95	6,88.06	+0.11
R	-1,02.25			
Reduction in provision by ₹ 1,02.25 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts and receipt of less claims for medical reimbursement claims partly offset by excess due to more receipt of water and electricity bills.				
03- <i>Welfare of Backward Classes -</i>				
102- Economic Development -				
01- Economic Development of Other Backward Classes-Non-Plan				
O	3.00			
		0.50	0.50	..
R	-2.50			

Reduction in provision by ₹ 2.50 lakh through reappropriation in March 2013 was due to less receipt of travelling allowance claims.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan

O	1,54.00			
		51.04	51.04	..
R	-1,02.96			

Reduction in provision by ₹ 1,02.96 lakh through reappropriation in March 2013 was due to less organising of camps and seminars.

02- Welfare of Gujjar, Labbana, Gaddi's Welfare
Board-
Plan

O	5.00			
		2.10	2.10	..
R	-2.90			

Reduction in provision by ₹ 2.90 lakh through reappropriation in March 2013 was due to less organising of meetings and less receipt of water and electricity bills.

2235- Social Security and Welfare -

01- Rehabilitation -

202- Other Rehabilitation Schemes -

02- Rehabilitation of Lepors-
Non-Plan

O	95.68			
		67.89	67.89	..
R	-27.79			

Reduction in provision by ₹ 27.79 lakh through reappropriation in March 2013 was due to less claims received from beneficiaries.

02- Social Welfare -

101- Welfare of Handicapped -

03- Upliftment of Handicapped-
Non-Plan

O	96.14			
S	0.10	69.97	70.63	+0.66
R	-26.27			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 26.27 lakh through reappropriation/surrender in March 2013 was due to less demand by beneficiaries and non filling up of vacant posts partly offset by excess due to more receipt of scholarship and stipend cases.

102- Child Welfare -
03- Children's Home-
Plan

O	2,75.00				
		1,74.38	1,74.37	-0.01	
R	-1,00.62				

Reduction in provision by ₹ 1,00.62 lakh through reappropriation in March 2013 was due to less purchase of material, non filling up of vacant posts, less demand from beneficiaries, less organisation of camps and seminars.

05- Integrated Child Care Services-
Centrally Sponsored Scheme
Plan

O	1,43,88.00				
		1,36,23.57	1,36,26.94	+3.37	
R	-7,64.43				

Reduction in provision by ₹ 7,64.43 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less receipt of rent, rates and taxes bills, less demand from beneficiaries, less repair of vehicles, less organising of camps and seminars and less receipt of travelling allowance bills partly offset by excess due to more engagement of daily waged workers.

Plan

O	9,28.00				
		8,67.22	8,98.94	+31.72	
R	-60.78				

In view of the final excess of ₹ 31.72 lakh the reduction in provision by ₹ 60.78 lakh through reappropriation in March 2013 mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 31.72 lakh were awaited (July 2013).

11- Honorarium to Anganwari Workers/Helpers-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	10,65.56			
S	30.00	10,84.81	10,84.81	..
R	-10.75			

Reduction in provision by ₹ 10.75 lakh through surrender in March 2013 was due to less payment of honorarium.

103- Women's Welfare -

01- State Homes-
Non-Plan

O	26.49			
		18.68	19.93	+1.25
R	-7.81			

Reduction in provision by ₹ 7.81 lakh through surrender in March 2013 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

07- Nutrition Provision Under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme
Plan

O	0.01			
S	12,79.02	6,66.23	6,66.23	..
R	-6,12.80			

Reduction in provision by ₹ 6,12.80 lakh through reappropriation in March 2013 was due to less purchase of material.

10- Indira Gandhi Mother Help Scheme-
Centrally Sponsored Scheme
Plan

O	0.01			
S	2,29.99	64.84	64.84	..
R	-1,65.16			

Reduction in provision by ₹ 1,65.16 lakh through reappropriation/surrender in March 2013 was due to less demand from the beneficiaries and less organising of camps and seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

12- Scheme for Providing Alternative Opportunities
to Women in Moral Danger-
Plan

O	1,96.00			
		1,00.00	1,00.00	..
R	-96.00			

Reduction in provision by ₹ 96.00 lakh through surrender in March 2013 was due to less demand from beneficiaries.

107- Assistance to Voluntary Organisations -
03- Assistance to Himachal Pradesh State Legal
Authority-
Plan

O	7.00			
	
R	-7.00			

Entire provision of ₹ 7.00 lakh was reappropriated in March 2013 due to no demand from the beneficiaries.

04- Parivar Sahayata-
Plan

(i)	O	2,70.00			
			2,09.90	2,09.90	..
	R	-60.10			

08- Grant to Other Voluntary Organisations under
Scheduled Caste/ Other Backward Classes and
Minorities Affairs Department-
Plan

O	20.00			
		14.99	14.99	..
R	-5.01			

Reduction in provision by ₹ 65.11 lakh through reappropriation in the above two cases in March 2013 was due to less demand of beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200- Other Programmes-

01- Skill Up Gradation With Job Out Sourcing
Guarantee-
Plan

O	2.00			
R	-2.00	..	..	..

Entire provision of ₹ 2.00 lakh was reappropriated in March 2013 due to nil demand from the beneficiaries.

60- *Other Social Security and Welfare programmes -*

102- Pensions under Social Security Schemes -

02- Widow Pension under Social Security Scheme-
Non-Plan

O	27,03.44			
R	-51.00	26,52.44	26,52.43	-0.01

Reduction in provision by ₹ 51.00 lakh through reappropriation/surrender in March 2013 was mainly due to less demand from the beneficiaries partly offset by excess due to more publicity for implementation of scheme.

200- Other Programmes -

15- Payment of Compensation of No Fault Liability
for Motor Accident-
Non-Plan

O	27.50	27.50	12.38	-15.12
---	-------	-------	-------	--------

Reasons for the final saving of ₹ 15.12 lakh were awaited (July 2013).

800- Other Expenditure-

06- Pensioners of Funds Reserves with Finance
Department-
Non-Plan

O	9,57.68			
S	21.97	..	0.06	+0.06
R	-9,79.65			

Entire provision of ₹ 9,79.65 lakh was reappropriated in March 2013 due to receipt of nil demand from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

28- Pensioners of Resident Commissioner New Delhi-
Non-Plan

O	1.50			
S	3.00	5.50	..	-5.50
R	1.00			

In view of the final saving ₹ 5.50 lakh augmentation in provision by ₹ 1.00 lakh through reappropriation in March 2013 due to receipt of more medical reimbursement claims proved unnecessary as whole of the provision remained unutilised.

Entire provision of ₹ 5.50 lakh remained unutilised ; reason for which were awaited (July 2013).

57- Pensioners of Dental College Shimla-
Non-Plan

O	3.50			
		2.45	2.45	..
R	-1.05			

Reduction in provision by ₹ 1.05 lakh through reappropriation in March 2013 was due to less receipt of medical reimbursement claims.

77- Pensioners of Director Energy-
Non-Plan

O	1.00			
	
R	-1.00			

Entire provision by ₹ 1.00 lakh was reappropriated in March 2013 due to receipt of nil claim for medical reimbursement.

82- Pensioners of Urban Development Department-
Non-Plan

O	6.50			
		1.11	1.24	+0.13
R	-5.39			

Reduction in provision by ₹ 5.39 lakh through reappropriation in March 2013 was due to less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -			
<i>03- 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	1,55.00		
R	-63.10		
Reduction in provision by ₹ 63.10 lakh through surrender in March 2013 was due to less investment.		91.90	91.90
O			..
R			
<i>80- General -</i>			
800- Other Expenditure -			
03- Construction of Other Backward Classes Boys/Girls Hostels-Plan			
O	50.00		
R	-50.00		
Entire provision of ₹ 50.00 lakh was surrendered in March 2013 was due to non execution of work.		..	..
O			..
R			
4235- Capital Outlay on Social Security and Welfare-			
<i>02- Social Welfare -</i>			
190- Investments in Public Sector and Other Undertakings -			

APPROPRIATION ACCOUNTS
GRANT NO. 19-concl.

02- Women's Development Corporation-
Plan

O 90.00

..

R -90.00

Entire provision of ₹ 90.00 lakh was surrendered in March 2013 was due to nil investment.

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes, Other Backward Classes
and Minorities -**

01- *Welfare of Schedule Castes -*

190- Loans to Public Sector and Other Undertakings -

01- Interest free 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 surrendered in March 2013 was due to non payment of loan.

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

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

4235- Capital Outlay on Social Security and Welfare

-

02- *Social Welfare -*

800- Other Expenditure -

02- Construction of Sainik Rest House and Buildings-
Plan

.. .. 8.40 +8.40

Reasons for incurring expenditure of ₹ 8.40 lakh without provision were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	3,77,89,00			
		4,05,98,99	3,33,30,27	-72,68,72
Supplementary	28,09,99			
Amount surrendered during the year (31 March 2013)				73,95,83
Capital Section				
Voted				
Original	2,17,00			
		2,17,00	1,45,41	-71,59
Supplementary	..			
Amount surrendered during the year (31 March 2013)				71,59

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 72,68.72 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 28,09.99 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 73,95.83 lakh also proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

2230- Labour and Employment -

03- Training -

003- Training of Craftsman and Supervisors -

01- Tailoring Centre in Himachal Pradesh-
Non-Plan

O	1,37.54				
		1,10.63	1,17.99	+7.36	
R	-26.91				

Reduction in provision by ₹ 26.91 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

2501- Special Programmes for Rural Development -

06- Self Employment Programmes -

101- Swaranajayanti Gram Swarojgar Yojna -

02- Swaranajayanti Gramin Swarojgar Yojna-
Plan

(i)	O	2,74.30			
			1,33.26	1,33.26	..
	R	-1,41.04			

800- Other Expenditure-

01- Integrated Waste Land Development Project-
Plan

(ii)	O	1,00.00			
			51.09	51.09	..
	R	-48.91			

04- Integrated Watershed Management Programme -
Plan

(iii)	O	9,95.00			
			90.55	90.55	..
	R	-9,04.45			

2505- Rural Employment -

01- National Programmes -

702- Jawahar Gram Samridhi Yojna -

06- National Rural Employment Guarantee Scheme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(iv)	O	53,74.00			
			35,57.62	35,57.62	..
	R	-18,16.38			

60- Other Programmes -
702- Special Employment Programmes -
02- Draught Prone Area Programmes-
Plan

(v)	O	1,50.00			
			73.89	73.89	..
	R	-76.11			

Reduction in provision by ₹ 29,86.89 lakh in the above five cases through reappropriation/surrender in March 2013 was due to less receipt of central share.

2515- Other Rural Development Programmes -

101- Panchayati Raj -
01- Panchayat Raj Department-
Non-Plan

	O	16,83.01			
			14,08.63	14,08.25	-0.38
	R	-2,74.38			

Reduction in provision by ₹ 2,74.38 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, regularisation of daily waged workers, less expenditure on petrol, oil and lubricant charges partly offset by excess due to more touring by the staff and receipt of more medical reimbursement claims.

09- Backward Regions Grant Funds-
Plan

	O	22,96.00			
	S	72.00	22,74.13	22,74.13	..
	R	-93.87			

Reduction in provision by ₹ 93.87 lakh through surrender in March 2013 was due to less receipt of central share.

102- Community Development -
01- Department of Rural Integrated Development-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

O	69,29.85			
		60,64.30	61,91.88	+1,27.58
R	-8,65.55			

In view of the final excess of ₹ 1,27.58 lakh the reduction in provision by ₹ 8,65.55 lakh through reappropriation/surrender in March 2013 due to non filling up of vacant posts, non implementation of assured career programme scheme, conducting of less training programmes and less touring by the staff partly offset by excess due to increase in the rates of wages and increase rates of rented buildings proved excessive.

Reasons for final excess of ₹ 1,27.58 lakh were awaited (July 2013).

10- Construction of Rural Latrines-
Plan

O	6,16.00			
		3,78.70	3,78.70	..
R	-2,37.30			

Reduction in provision by ₹ 2,37.30 lakh through reappropriation/surrender in March 2013 was due to less receipt of central share.

196- Assistance to Zila Parishads-
01- Grants to Zila Parishads under Thirteenth Finance
Commission-
Non-Plan

O	59,32.50			
S	12,95.38	57,65.55	57,65.55	..
R	-14,62.33			

Reduction in provision by ₹ 14,62.33 lakh through surrender in March 2013 was due to non receipt of second installment of general basic grant of panchayati raj institutions from Government of India.

02- Grant to Zila Parishads under Third State Finance
Commission-
Non-Plan

O	4,76.40			
		3,91.40	3,91.40	..
R	-85.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 85.00 lakh through surrender in March 2013 was due to less expenditure on honorarium of elected representative and salary of the staff.

197- Assistance to Panchayat Samitis-

01- Grants to Panchayat Samitis under Thirteenth
Finance Commission-
Non-Plan

O	35,59.50			
		25,70.22	25,70.22	..
R	-9,89.28			

Reduction in provision by ₹ 9,89.28 lakh through surrender in March 2013 was due to non receipt of second installment of general basic grant of panchayati raj institutions from Government of India.

02- Grants to Panchayat Samitis under Third State
Finance Commission-
Non-Plan

O	25,45.56			
		24,08.56	24,08.56	..
R	-1,37.00			

Reduction in provision by ₹ 1,37.00 lakh through surrender in March 2013 was due to less expenditure on honorarium of elected representatives and salary of the staff.

198- Assistance to Gram Panchayats-

01- Grants to Gram Panchayats Under Thirteenth
Finance Commission-
Non-Plan

O	23,73.00			
		17,13.48	17,13.48	..
R	-6,59.52			

Reduction in provision by ₹ 6,59.52 lakh through surrender in March 2013 was due to non receipt of second installment of general basic grant of panchayati raj institutions from Government of India.

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

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2216- Housing -				
03- Rural Housing -				
102- Provision of House Site to Landless -				
01- Indira Awas Yojna- Plan				
O	2,40.00			
		2,65.32	2,65.32	..
R	25.32			
Augmentation in provision by ₹ 25.32 lakh through reappropriation in March 2013 was due to more expenditure on Indira Awas Yojna.				
2515- Other Rural Development Programmes -				
003- Training -				
01- Panchayati Raj Training Centre- Non-Plan				
O	59.09			
		99.34	99.32	-0.02
R	40.25			
Augmentation in provision by ₹ 40.25 lakh through reappropriation in March 2013 was mainly due to opening of new training institute and more receipt of medical reimbursement claims.				
101- Panchayati Raj -				
10- Grant In Aid in Lieu of Royalty on Minerals under Panchayati Raj Act.- Non-Plan				
O	0.01			
		95.95	95.95	..
R	95.94			
Augmentation in provision by ₹ 95.94 lakh through reappropriation in March 2013 was due to release of more grants to local bodies for developmental activities.				
102- Community Development -				
20- State Reward under Sanitation Scheme- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl.

O	14.00			
		13.90	21.20	+7.30
R	-0.10			

Reasons for final saving of ₹ 7.30 lakh were awaited (July 2013).

Plan

R	2,67.30	2,67.30	2,57.50	-9.80
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In view of the final saving of ₹ 9.80 lakh augmentation of ₹ 2,67.30 lakh without provision through reappropriation in March 2013 due to receipt of more cases under sanitation scheme proved excessive. Funds were required to be obtained through Original / Supplementary grant . Reappropriation without provision was improper.

Reasons for final saving of ₹ 9.80 lakh were awaited (July 2013).

Capital Section

(iv) 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 -			
02- Urban Housing -			
800- Other Expenditure -			
01- Construction of Residence of District Panchayat Officer office/Principals, Training Institutes/Other Employees- Plan			
O	80.00		
		8.41	8.41
R	-71.59		..

Substantial reduction in provision by ₹ 71.59 lakh through surrender in March 2013 was due to less expenditure on construction of residential buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 21 - CO-OPERATION

(HEADS 2404-DAIRY DEVELOPMENT, 2425-CO-OPERATION, 2851-VILLAGE AND SMALL INDUSTRIES, 4404-CAPITAL OUTLAY ON DAIRY DEVELOPMENT, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 6408-LOANS FOR FOOD STORAGE AND WAREHOUSING, 6425-LOANS FOR CO-OPERATION AND 6851-LOANS FOR VILLAGE AND SMALL INDUSTRIES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	22,86,90			
		23,29,55	21,72,67	-1,56,88
Supplementary	42,65			
Amount surrendered during the year (31 March 2013)				1,57,13
Capital Section				
Voted				
Original	13			
		85,27	11,42,14	+10,56,87
Supplementary	85,14			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,56.88 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 42.65 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised.
- (ii) The excess of ₹ 10,56,87,000 over the Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 10,56.87 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 85.14 lakh obtained in March 2013 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 21 - conclud.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2425- Co-operation -			
001- Direction and Administration -			
02- District Staff- Non-Plan			
(i) O	13,50.79		
S	6.00	12,54.12	12,54.39
R	-1,02.67		+0.27
101- Audit of Co-Operatives -			
01- Audit Staff- Non-Plan			
(ii) O	5,70.41		
R	-44.20	5,26.21	5,26.18
			-0.03

Reduction in provision by ₹ 1,46.87 lakh in the above two cases through reapportionment/surrender in March 2013 was due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4425- Capital Outlay on Co-operation -			
107- Investments in Credit Co-Operatives -			
02- Co-Operative Bank- Plan			
R	0.13	0.13	10,57.00
			+10,56.87

Reasons for huge excess of ₹ 10,56.87 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	1,49,21,43				
		1,68,81,36	1,68,28,29	-53,07	
Supplementary	19,59,93				
Amount surrendered during the year (31 March 2013)					56,66
Charged					
<i>Original</i>	..				
		2,07	2,07	..	
<i>Supplementary</i>	2,07				
<i>Amount surrendered during the year</i>					..
					..
Capital Section					
Voted					
Original	9				
		9	6	-3	
Supplementary	..				
Amount surrendered during the year (31 March 2013)					3

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 53.07 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 19,59.93 lakh obtained in March 2013 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2236- Nutrition -*02- Distribution of Nutritious Foods and Beverages-*

101- Special Nutrition Programmes -

06- Annapurna Scheme-
Plan

O	30.00				
		1.37	1.37	..	
R	-28.63				

Reduction in provision by ₹ 28.63 lakh through reappropriation/surrender in March 2013 was due to less receipt of claims from the beneficiaries.

3456- Civil Supplies -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	2,97.41				
		2,45.93	2,45.92	-0.01	
R	- 51.48				

Reduction in provision by ₹ 51.48 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to more expenditure on maintenance of vehicles and on petrol, oil and lubricant charges.

02- District Offices-
Non-Plan

O	6,90.90				
		5,73.26	5,73.23	-0.03	
R	-1,17.64				

APPROPRIATION ACCOUNTS
GRANT NO. 22-contd.

Reduction in provision by ₹ 1,17.64 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less receipt of medical reimbursement claims partly offset by excess due to more expenditure on maintenance of vehicles, petrol, oil, lubricant charges, water, electricity, telephone bills and organising of more camps and seminars.

3475- Other General Economic Services -

106- Regulation of Weights and Measures -

01- Weights and Measures Organisation-
Non-Plan

O	2,26.69				
		2,13.09	2,12.31	-0.78	
R	-13.60				

Reduction in provision by ₹ 13.60 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to purchase of machinery.

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

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

2408- Food Storage and Warehousing -

01- Food -

001- Direction and Administration -

02- Staff of District Forum-
Non-Plan

O	3,76.35				
		3,91.05	3,95.46	+4.41	
R	14.70				

Augmentation in provision by ₹ 14.70 lakh through reappropriation in March 2013 was mainly due to payment of additional dearness allowance arrear and salary of March 2013 in the same month, more touring by the staff and purchase of office equipments partly offset by saving due to non filling up of vacant posts.

102- Food Subsidies -

APPROPRIATION ACCOUNTS
GRANT NO. 22-concl'd.

10- Antodya Anna Yojna- Non-Plan					
(i)	O	3,00.00			
				4,00.00	4,00.00
	R	1,00.00			..
11- Procurement of Pulses Wheat Rice Oils and Iodised Salt on Subsidies- Non-Plan					
(ii)	O	1,30,00.00			
	S	19,59.93		1,50,00.00	1,50,00.00
	R	40.07			..

Augmentation in provision by ₹ 1,40.07 lakh in the above two cases through reappropriation in March 2013 was due to receipt of more claims from the beneficiaries and clearance of pending liabilities.

APPROPRIATION ACCOUNTS
GRANT NO. 23 - POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 3425-OTHER SCIENTIFIC RESEARCH, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	1,96,03,52		2,69,83,12	2,29,90,33	-39,92,79
Supplementary	73,79,60				
Amount surrendered during the year (31 March 2013)					39,79,26
Capital Section					
Voted					
Original	3,93,56,01		3,93,56,01	4,81,09,19	+87,53,18
Supplementary	..				
Amount surrendered during the year (31 March 2013)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 39,92.79 lakh in the Revenue Section, the supplementary grant of ₹ 73,79.60 lakh obtained in March 2013 proved excessive.
- (ii) The excess of ₹ 87,53,18,000 over the Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 87,53.18 lakh in the capital section no supplementary grant was obtained in March 2013.

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2045- Other Taxes and Duties on Commodities and Services -			
103- Collection Charges-Electricity Duty -			
01- Electrical Inspectorate- Non-Plan			
O	2,29.69		
S	0.01	1,96.12	1,95.53
R	-33.58		-0.59

Reduction in provision by ₹ 33.58 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less receipt of telephone, electricity, water, petrol, oil, lubricant charges and repair bills of vehicles partly offset by excess due to more receipt of medical reimbursement claims.

2801- Power -

80- General -

101- Assistance to Electricity Boards -

07- Subsidy on account of Tariff Roll Back-
Non-Plan

O	1,90,00.00		
S	70,00.00	2,20,00.00	2,20,00.00
R	-40,00.00		..

Reduction in provision by ₹ 40,00.00 lakh through reappropriation/surrender in March 2013 due to non completion of codal formalities.

800- Other Expenditure -

03- Expenditure on Payment of Arbitration Fee-
Non-Plan

O	5.00		
R	-5.00	..	..

Entire amount of ₹ 5.00 lakh was reappropriated in March 2013 due to non receipt of bills of lawyers fee.

APPROPRIATION ACCOUNTS
GRANT NO. 23-contd.

05- Refund of Security Deposits by Interest in Power
Project-
Non-Plan

S	12.00		12.00	..	-12.00
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Entire amount of ₹ 12.00 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (July 2013).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2801- Power -			
80- General -			
001- Direction and Administration-			
01- Directorate of Energy- Non-Plan			
O	2,37.79		
S	17.35	3,14.49	3,13.56
R	59.35		-0.93

Augmentation in provision by ₹ 59.35 lakh through reappropriation in March 2013 was due to payment of arrears of pay revision and dearness allowance installments, payment of rent of hired vehicles, buildings, receipt of more bills of petrol, oil, lubricant charges, receipt of more medical reimbursement and travelling allowance claims of the staff partly offset by saving due to less expenditure on electricity, telephone, water charges and non receipt of lawyers fee bills.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4801- Capital Outlay on Power Projects -			
01- <i>Hydel Generation -</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 23-contd.

190-	Investment in Public Sector and other Undertaking -				
06-	Equity Contribution to Himachal Pradesh Power Corporation-Plan				
O	1,01,07.00		1,18,21.00	1,18,21.00	..
R	17,14.00				

Augmentation in provision by ₹ 17,14.00 lakh through reappropriation in March 2013 was due to diversion of equity from Himachal Pradesh Power Transmission Corporation Limited to this scheme for payment of interest on Loan.

6801- Loans for Power Projects -

190-	Loans to Public Sector and Other Undertakings-				
01-	Loan to Himachal Pradesh Power Corporation-Plan				
O	1,65,70.00		1,99,33.94	2,86,87.13	+87,53.19
R	33,63.94				

In view of the huge final excess of ₹ 87,53.19 lakh the augmentation in provision by ₹ 33,63.94 lakh through reappropriation in March 2013 was due to diversion of loan component from Himachal Pradesh Power Transmission Corporation Limited to this scheme proved inadequate.

Reasons for huge final excess of ₹ 87,53.19 lakh were awaited (July 2013).

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

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

4801- Capital Outlay on Power Project -

01-	<i>Hydel Generation -</i>
190-	Investment in Public Sector and other Undertaking -
07-	Equity Contribution to Himachal Pradesh Transmission Corporation Limited-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 23-concl.

O	17,14.00				
R	-17,14.00	..	..	..	..

Entire amount of ₹ 17,14.00 lakh was reappropriated in March 2013 due to diversion of equity to Himachal Pradesh power corporation limited from this scheme.

6801- Loans for Power Projects -

- 190- Loans to Public Sector and Other Undertakings-
- 02- Loan to Himachal Pradesh Power Transmission Corporation Limited-
Plan

O	59,65.00				
R	-33,63.94	26,01.06	26,01.06	..	..

Reduction in provision by ₹ 33,63.94 lakh through reappropriation in March 2013 was due to diversion of loan component to Himachal Pradesh power corporation limited from this scheme.

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	21,02,02			
		21,15,61	20,25,51	-90,10
Supplementary	13,59			
Amount surrendered during the year (31 March 2013)				91,91

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 90.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 13.59 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised.

Revenue Section

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

		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
(i) O	1,12.40			
S	0.05	98.55	98.92	+0.37
R	-13.90			

101- Purchase and Supply of Stationery Stores -

APPROPRIATION ACCOUNTS
GRANT NO. 24 - conclud.

01- Stationery-
Non-Plan

(ii)	O	3,28.42			
	S	6.50	3,33.75	3,33.85	+0.10
	R	-1.17			

Reduction in provision by ₹ 15.07 lakh in the above two cases through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

103- Government Presses -

01- Himachal Pradesh Government Presses-
Non-Plan

O	13,04.27			
S	0.02	12,32.36	12,33.69	+1.33
R	-71.93			

Reduction in provision by ₹ 71.93 lakh through surrender in March 2013 was due to non filling up of vacant posts, conducting less training programmes for the staff and less receipt of medical reimbursement claims of the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 25 - ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT AND 5055-CAPITAL OUTLAY ON ROADS TRANSPORT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,06,48,83			
Supplementary	73,41,76	1,79,90,59	1,79,44,29	-46,30
Amount surrendered during the year (31 March 2013)				46,91
Capital Section				
Voted				
Original	29,62,00			
Supplementary	5,77	29,67,77	29,62,00	-5,77
Amount surrendered during the year (31 March 2013)				5,77

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 46.30 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 73,41.76 lakh obtained in March 2013 proved excessive.
- (ii) In view of the final saving of ₹ 5.77 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 5.77 lakh obtained in March 2013 proved unnecessary.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 25-contd.

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	55.00			
		30.50	30.50	..
R	-24.50			

Reduction in provision by ₹ 24.50 lakh through surrender in March 2013 was due to less organisation of camps and seminars.

3055- Road Transport -

001- Direction and Administration -

01- Directorate-Non-Plan

O	6,39.79			
S	3.28	6,01.96	6,02.38	+0.42
R	-41.11			

Reduction in provision by ₹ 41.11 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts and less receipt of medical reimbursement claims from the staff partly offset by excess due to more expenditure on repair of vehicles, petrol, oil, lubricant charges, more receipt of electricity bills and increase of rates of daily wages and more engagement of daily waged workers.

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

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

(₹ in lakhs)

2041- Taxes on Vehicles -

001- Direction and Administration -

01- Headquarters and Field Staff-Non-Plan

O	2,08.76			
S	7.35	2,34.62	2,34.81	+0.19
R	18.51			

APPROPRIATION ACCOUNTS
GRANT NO. 25-concl.

Augmentation in provision by ₹ 18.51 lakh through reappropriation/surrender in March 2013 was due to payment of arrears of pay revision and of dearness allowance installments partly offset by saving due to less organisation of camps and seminars.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5055- Capital Outlay on Road Transport -			
050- Lands and Buildings -			
01- Construction of Bus Stands- Plan			
S	5.77		
R	-5.77	..	..

Entire amount of ₹ 5.77 lakh augmented through supplementary grants was surrendered in March 2013 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 26 - TOURISM AND CIVIL AVIATION

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL
OUTLAY ON CIVIL AVIATION AND 5452-CAPITAL OUTLAY ON TOURISM)

		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in thousands)
Revenue Section				
Voted				
Original	17,73,72			
		17,73,72	17,58,70	-15,02
Supplementary	..			
Amount surrendered during the year (31 March 2013)				23,75
Capital Section				
Voted				
Original	1,59,02			
		1,59,02	1,59,01	-1
Supplementary	..			
Amount surrendered during the year (31 March 2013)				1

COMMENTS AND COMMENTS

- (i) In view of the final saving of Rs. 15.02 lakh the surrender of Rs. 23.75 lakh in March 2013 proved excessive

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakhs)
3452- Tourism -				
80- General -				
001- Direction and Administration -				

APPROPRIATION ACCOUNTS
GRANT NO. 26 - conclud.

02- Field Staff-
Non-Plan

O	2,72.34				
		2,47.20	2,54.92	+7.72	
R	-25.14				

Reduction in provision by ₹ 25.14 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

003- Training -
01- Stipends/Scholarships For Trainees-
Plan

O	10.00				
		5.91	5.91	..	
R	-4.09				

Reduction in provision by ₹ 4.09 lakh through reappropriation in March 2013 was due to less receipt of claims from the beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 27 - LABOUR, EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES AND 6202-LOANS FOR EDUCATION, SPORTS, ART AND CULTURE)

		Total grant		Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	73,65,63				
		83,05,45		82,27,53	-77,92
Supplementary	9,39,82				
Amount surrendered during the year (31 March 2013)					96,90
Capital Section					
Voted					
Original	31,27,17				
		49,70,94		49,70,88	-6
Supplementary	18,43,77				
Amount surrendered during the year (31 March 2013)					6

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 77.92 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 9,39.82 lakh obtained in March 2013 proved excessive and surrender of ₹ 96.90 lakh also proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2203- Technical Education -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	1,84.12			
R	-12.36	1,71.76	1,71.69	-0.07
Reduction in provision by ₹ 12.36 lakh through surrender in March 2013 was due to non filling up of vacant post.				
105- Polytechnics -				
01- Government Polytechnics- Plan				
O	3,00.00			
R	-1,72.62	1,27.38	1,27.31	-0.07
Reduction in provision by ₹ 1,72.62 lakh through reappropriation/surrender in March 2013 was due to less purchase of machinery and equipment, non filling up of vacant posts, less receipt of electricity, water, rent bills, less purchase of material for polytechnics and less organisation of seminars and camps.				
112- Engineering/Technical Colleges and Institutes -				
01- Government Engineering College- Non-Plan				
O	3,95.17			
R	-26.61	3,68.56	3,68.56	..
Reduction in provision by ₹ 26.61 lakh through reappropriation in March 2013 was due to less purchase of machinery and equipment, less repair of vehicle and less payment of petrol, oil and lubricant charges partly offset by excess due to payment of arrears of pay revision and payment of dearness allowance installments, more organisation of seminars and camps, more receipt of water and electricity bills and more engagement of daily waged workers.				

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

2230- Labour and Employment -01- *Labour -*

101- Industrial Relations -

02- Settlement of Disputes-
Non-Plan

O	1,09.87			
		86.42	89.09	+2.67
R	-23.45			

Reduction in provision by ₹ 23.45 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less engagement of daily waged workers and less receipt of travelling allowance claims from the employees.

103- General Labour Welfare -

01- Education-
Non-Plan

O	1.45			
	
R	-1.45			

Entire provision of ₹ 1.45 lakh was reduced through reappropriation in March 2013 due to non filling up of vacant posts.

02- *Employment Services-*

101- Employment Services -

01- Extension of Coverage of Employment Services-
Non-Plan

O	6,22.77			
S	5.27	5,79.31	5,79.29	-0.02
R	-48.73			

Reduction in provision by ₹ 48.73 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

02- Vocational Guidance and Employment
Counseling-
Plan

S	7.20			
		5.62	5.62	..
R	-1.58			

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

Reduction in provision by ₹ 1.58 lakh through surrender in March 2013 was due to less organisation of seminars/camps.

03- University Employment and Guidance Bureau- Non-Plan				
O	4.66			
		0.21	0.21	..
R	-4.45			

Reduction in provision by ₹ 4.45 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts.

03- Training -				
003- Training of Craftsmen and Supervisors -				
05- Training of Craftsmen and Supervisors- Non-Plan				
O	28,10.15			
S	2,65.83	30,52.38	30,65.43	+13.05
R	-23.60			

In view of the final excess of ₹ 13.05 lakh the reduction in provision by ₹ 23.60 lakh through reappropriation in March 2013 due to non filling up of vacant posts, less conducting of training programme for the staff partly offset by excess due to more engagement of daily waged workers proved excessive.

Reasons for final excess of ₹ 13.05 lakh were awaited (July 2013).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2203- Technical Education -			
105- Polytechnics -			
01- Government Polytechnics- Non-Plan			
O	19,73.79		
		20,27.64	20,30.18
R	53.85		+2.54

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

Augmentation in provision by ₹ 53.85 lakh through reappropriation in March 2013 was due to more payment of honorarium, arrears of pay revision and dearness allowance installments partly offset by saving due to less purchase of machinery, equipment and material, less receipt of rent bills, less conducting of training programmes of employees, less engagement of daily waged workers.

112- Engineering/Technical Colleges and Institutes -					
01- Government Engineering College-					
Plan					
(i)	O	1,00.00			
			1,38.89	1,39.47	+0.58
	R	38.89			

2230- Labour and Employment -

01- Labour -					
102- Working Conditions and Safety -					
01- Inspectorate of Factories-					
Non-Plan					
(ii)	O	2.70			
			9.66	9.66	..
	R	6.96			

Augmentation in provision by ₹ 45.85 lakh in the above two cases through reappropriation in March 2013 was due to payment of arrears of pay revision and dearness allowance installments.

03- Training -					
003- Training of Craftsmen and Supervisors -					
05- Training of Craftsmen and Supervisors-					
Plan					
	O	1,00.00			
			2,17.88	2,17.48	-0.40
	R	1,17.88			

Augmentation in provision by ₹ 1,17.88 lakh through reappropriation in March 2013 was due to more purchase of machinery and equipments.

Capital Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 27-concl'd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4250- Capital Outlay on Other Social Services -				
201- Labour -				
01- Buildings- Plan				
O	57.00			
		45.80	45.80	..
R	-11.20			

Reduction in provision by ₹ 11.20 lakh through reappropriation in March 2013 was due to less execution of work.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -				
02- <i>Technical Education-</i>				
105- Engineering/Technical Colleges and Institutes-				
03- Construction of Industrial Training Institute Buildings- Plan				
O	9,06.00			
S	88.80	10,06.00	10,06.00	..
R	11.20			

Augmentation in provision by ₹ 11.20 lakh through reappropriation in March 2013 was due to more execution of work.

APPROPRIATION ACCOUNTS
GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 3054-ROAD AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,24,47,76			
		1,79,40,01	1,71,11,93	-8,28,08
Supplementary	54,92,25			
Amount surrendered during the year (31 March 2013)				8,27,42
Capital Section				
Voted				
Original	16,58,00			
		16,58,00	16,57,77	-23
Supplementary	..			
Amount surrendered during the year (31 March 2013)				23

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,28.08 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 54,92.25 lakh obtained in March 2013 proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

192- Assistance to Municipalities/Municipal Councils -

02- Urban Infrastructure Development Scheme for Small and Medium Town-Plan

O	5,00.00			
S	40,69.99	45,43.59	45,43.59	..
R	-26.40			

Reduction in provision by ₹ 26.40 lakh through surrender in March 2013 was due to less release of additional grant.

80- *General -*

001- Direction and Administration -

02- Directorate of Town and Country Planning Organisation-Non-Plan

O	9,02.43			
		8,80.12	8,81.66	+1.54
R	-22.31			

Reduction in provision by ₹ 22.31 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts and less expenditure on repair of vehicles partly offset by excess due to more receipt of medical reimbursement claims, clearance of pending liabilities of electricity, water bills and other office expenses.

191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc -

01- State Finance Commission Award-Non-Plan

O	16,98.97			
		14,48.67	14,48.67	..
R	-2,50.30			

Reduction in provision by ₹ 2,50.30 lakh through reappropriation in March 2013 was due to non release of special grant to Municipal Corporation.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

43- Thirteenth Finance Commission Award-
Non-Plan

O	3,61.63		2,27.28	2,27.28	..
R	-1,34.35				

Reduction in provision by ₹ 1,34.35 lakh through surrender in March 2013 was due to non release of general performance grant.

192- Assistance to Municipalities/Municipal Councils -
09- Integrated Housing And Slum Developments
under Jawahar Lal Nehru Renewal Mission-
Plan

O	5,00.00		2,89.30	2,89.30	..
R	-2,10.70				

Reduction in provision by ₹ 2,10.70 lakh through reappropriation/surrender in March 2013 was due to non release of grant.

10- Thirteenth Finance Commission Award-
Non-Plan

O	10,36.37		6,51.33	6,51.33	..
R	-3,85.04				

Reduction in provision by ₹ 3,85.04 lakh through surrender in March 2013 was due to non release of general performance grant.

193- Assistance to Nagar Panchayats/Notified Area -
04- Swaran Jayanti Shahri Rojgar Yojna-
Plan

O	14.00		9.70	9.70	..
R	-4.30				

Reduction in provision by ₹ 4.30 lakh through reappropriation in March 2013 was due to non release of Central Share.

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

09- Thirteenth Finance Commission - Non-Plan				
O	3,46.88			
		2,18.01	2,18.01	..
R	-1,28.87			

Reduction in provision by ₹ 1,28.87 lakh through surrender in March 2013 was due to non release of general performance grant.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2217- Urban Development -

80- General -

001- Direction and Administration -

01- Directorate of Urban Local Bodies-
Non-Plan

O	2,14.40			
		2,28.61	2,26.41	-2.20
R	14.21			

Augmentation in provision by ₹ 14.21 lakh through reappropriation in March 2013 was mainly due to payment of dearness allowance arrear and salary of March 2013 in the same month, clearance of pending bills of electricity, water and travelling allowance bills, more receipt of medical reimbursement claims and more expenditure on petrol, oil, lubricant charges and maintenance of departmental vehicles.

191- Assistance to Local Bodies, Corporations, Urban
Development Authorities, Town Improvement
Boards etc -

04- Swaran Jayanti Shahri Rojgar Yojna-
Plan

O	1.96			
		6.26	6.26	..
R	4.30			

Augmentation in provision by ₹ 4.30 lakh through reappropriation in March 2013 was due to more receipt of central share.

APPROPRIATION ACCOUNTS
GRANT NO. 28-concl.

41- Funds Under Jawahar Lal Nehru National Urban
Renewal Mission-
Plan

O	1,57.00			
S	30.00	2,05.00	2,05.00	..
R	18.00			

Augmentation in provision by ₹ 18.00 lakh through reappropriation in March 2013 was due to more receipt of additional central assistance.

192- Assistance to Municipalities/Municipal Councils -
01- State Finance Commission Award-
Non-Plan

O	32,58.13			
		34,48.02	34,48.02	..
R	1,89.89			

Augmentation in provision by ₹ 1,89.89 lakh through reappropriation in March 2013 was due to upgradation of Nagar Panchayats to Municipal Councils.

04- Swarn Jayanti Shahri Rojgar Yojna-
Centrally Sponsored Scheme
Plan

O	0.01			
S	1,69.09	2,17.19	2,17.19	..
R	48.09			

Augmentation in provision by ₹ 48.09 lakh through reappropriation in March 2013 was due to receipt of central share.

193- Assistance to Nagar Panchayats/Notified Area -
01- State Finance Commission Award-
Non-Plan

O	7,49.90			
		8,10.31	8,10.31	..
R	60.41			

Augmentation in provision by ₹ 60.41 lakh through reappropriation in March 2013 was due to creation of new Nagar Panchayats.

APPROPRIATION ACCOUNTS
GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 3475- OTHER GENERAL ECONOMIC SERVICES, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	28,26,93,41				
			28,26,93,53	27,94,31,25	-32,62,28
Supplementary	12				
Amount surrendered during the year (31 March 2013)					38,39,17
Charged					
Original	22,49,66,92				
			22,96,90,60	23,69,96,73	+73,06,13
Supplementary	47,23,68				
Amount surrendered during the year (31 March 2013)					43,83,00
Capital Section					
Voted					
Original	11,16,02				
			11,16,03	6,08,71	-5,07,32
Supplementary	1				
Amount surrendered during the year (31 March 2013)					4,86,05

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Charged

<i>Original</i>	19,37,29,98	
		19,37,29,98 21,16,96,21 +1,79,66,23
<i>Supplementary</i>	..	

Amount surrendered during the year ..

NOTES AND COMMENTS

- (i) The excess of ₹ 73,06,13,247 over the charged appropriation in Revenue Section requires regularisation.
- (ii) In view of the final saving of ₹ 32,62.28 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 0.12 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 38,39.17 lakh also proved excessive.
- (iii) In view of the final excess of ₹ 73,06.13 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 47,23.68 lakh obtained in March 2013 proved inadequate and surrender of ₹ 43,83.00 lakh also proved unjustified.
- (iv) The excess of ₹ 1,79,66,23,383 over the charged appropriation in the Capital Section requires regularisation.
- (v) In view of the final saving of ₹ 5,07.32 lakh in the voted provision in the Capital Section, surrender of ₹ 4,86.05 lakh proved inadequate.

Revenue Section

- (vi) 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 -

097- Treasury Establishment -

01- District Treasury and Sub-Treasuries-
Non-Plan

O	21,22.85			
		18,46.62	18,73.65	+27.03
R	-2,76.23			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

In view of the final excess of ₹ 27.03 lakh the reduction in provision by ₹ 2,76.23 lakh through reappropriation in March 2013 due to non filling up of vacant posts partly offset by excess due to receipt of more travelling expenses claims and medical reimbursement claims and payment of electricity and water charges proved excessive.

Reasons for the final excess of ₹ 27.03 lakh were awaited (July 2013).

2070- Other Administrative Services -

105- Special Commission of Enquiry -

02- State Finance Commission-
Non-Plan

O	65.22			
S	0.01	29.42	29.42	..
R	-35.81			

Reduction in provision by ₹ 35.81 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, non payment of professional fees, less purchase of office articles and less receipt of medical reimbursement and travelling allowance claims.

2071- Pensions and other Retirement Benefits -

01- Civil -

101- Superannuation and Retirement Allowances -

02- Superannuation Before 1.11.1966-
Non-Plan

(i)	O	75,00.00			
			23,77.03	23,77.03	..
	R	-51,22.97			

102- Commuted value of Pensions -

02- Payments from 1.11.1966-
Non-Plan

(ii)	O	3,91,00.00			
			2,39,01.54	2,39,01.54	..
	R	-1,51,98.46			

104- Gratuities -

02- Payments from 1.11.1966 Gratuities-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(iii)	O	5,69,00.00			
			3,53,63.24	3,53,72.83	+9.59
	R	-2,15,36.76			
105-	Family Pensions -				
01-	Payments Before 1.11.1966- Non-Plan				
(iv)	O	40,00.00			
			6,80.37	6,80.37	..
	R	-33,19.63			
02-	Payments from 1.11.1966- Non-Plan				
(v)	O	3,85,00.00			
			3,83,88.88	3,83,88.88	..
	R	-1,11.12			

Reduction in provision by ₹ 4,52,88.94 lakh through reappropriation in the above five cases in March 2013 was due to less receipt of cases.

3454- Census Surveys and Statistics -

02- *Surveys and Statistics -*

111- Vital Statistics -

03- Establishment of Improvement of State Income
Estimates Units-
Non-Plan

	O	13.84			
			10.41	10.41	..
	R	-3.43			

Reduction in provision by ₹ 3.43 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts.

112- Economic Advice and Statistics -

03- Strengthening of Statistical Infrastructure under
Thirteenth Finance Commission Award-
Non-Plan

	O	2,40.00			
	S	0.02	1,40.73	1,40.65	-0.08
	R	-99.29			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 99.29 lakh through reappropriation in March 2013 was due to less receipt of electricity and water charges bills, less receipt of travel expenses bills, less organisation of training programme and less holding of meetings partly offset by excess due to payment of pay arrears, dearness allowance and arrear thereof.

(vii) Above saving was counter balanced with excess 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	3,20.70		
		4,54.27	4,59.30
R	1,33.57		+5.03

Augmentation in provision by ₹ 1,33.57 lakh through reappropriation in March 2013 was mainly due to more receipt of bills of maintenance of records of contributed provident fund of employees recruited on or after 15.5.2003 and purchase of new vehicles partly offset by saving due to less receipt of telephone, electricity and water charges bills.

2071- Pensions and other Retirement Benefits -

01- Civil -
101- Superannuation and Retirement Allowances -
03- Superannuation from 1.11.1966-
Non-Plan

O	10,60,00.00		
		14,11,82.25	14,17,19.51
R	3,51,82.25		+5,37.26

In view of the final excess of ₹ 5,37.26 lakh the augmentation in provision by ₹ 3,51,82.25 lakh through reappropriation in March 2013 was due to anticipation of more pension cases.

Excess of ₹ 5,37.26 lakh was due to receipt of more pension cases than anticipated.

04- Contributory Pension Scheme-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(i)	O	80,00.00			
			91,23.96	91,23.87	-0.09
	R	11,23.96			
	111- Pensions to Legislators -				
	01- State Legislatures-				
	Non-Plan				
(ii)	O	4,50.00			
			7,67.20	7,67.20	..
	R	3,17.20			
	115- Leave Encashment Benefits -				
	01- Leave Encashment-				
	Non-Plan				
(iii)	O	1,80,21.43			
			2,23,46.95	2,23,46.55	-0.40
	R	43,25.52			

Augmentation in provision by ₹ 57,66.68 lakh through reappropriation in the above three cases in March 2013 was due to receipt of more cases.

3451- Secretariat-Economic Services -

091- Attached Offices -

01- Directorate of Institutional of Finance and Public Enterprises-
Non-Plan

O	20.00		69.99	69.99	..
R	49.99				

Augmentation in provision by ₹ 49.99 lakh through reappropriation in March 2013 was due to revision of pension w.e.f. 1.1.2006 of finance and public enterprises institutions.

3454- Census Surveys and Statistics -

02- Surveys and Statistics -

111- Vital Statistics -

01- Headquarters and District Staff-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

O	6,50.65			
		6,69.89	6,67.14	-2.75
R	19.24			

Augmentation in provision by ₹ 19.24 lakh through reappropriation in March 2013 was due to payment of arrears of pay revision and dearness allowance installment and increase in rates of daily wages.

112- Economic Advice and Statistics -
01- Expenditure on Economic Services-
Centrally Sponsored Scheme
Plan

S	0.07			
		5,96.04	5,95.91	-0.13
R	5,95.97			

Substantial augmentation in provision by ₹ 5,95.97 lakh through reappropriation in March 2013 was mainly due to payment of honorarium, training to staff, electricity, telephone and water charges and salary under sixth economic census.

02- State Strategic Plan under Centrally Sponsored
Scheme-
Centrally Sponsored Scheme
Plan

O	0.04			
S	0.02			
		1,13.47	1,13.38	-0.09
R	1,13.41			

Augmentation in provision by ₹ 1,13.41 lakh through reappropriation in March 2013 was mainly due to payment of honorarium to the staff deployed for conducting study on basic statistics for local level development and electricity and water charges bills.

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

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

2049- Interest Payments -

01- Interest on Internal Debt -

101- Interest on Market Loans -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

02-	8.22 Per cent Himachal Pradesh State Development Loan 2020- Non-Plan				
(i)	<i>O</i>	8,22.00	8,22.00	7,20,49.82	+7,12,27.82
103-	Interest on Treasury Bills and Connected Securities issued to Reserve Bank of India -				
01-	Interest on Treasury Bills and Connected Securities issued to Reserve Bank of India- Non-Plan				
(ii)	<i>O</i>	40.00	40.00	11,28.53	+10,88.53

Reasons for the final excess of ₹ 7,23,16.35 lakh in the above two cases were awaited (July 2013).

122-	Interest on Investment in Special Central Government Securities issued against Net Collections of Small Savings from 01-04-1999 -				
01-	Interest on Investment in Special Central Government Security- Non-Plan				
	<i>S</i>	47,17.14	4,86,94.66	4,87,40.83	+46.17
	<i>R</i>	4,39,77.52			

In view of the final excess of ₹ 46.17 lakh the augmentation in appropriation by ₹ 4,39,77.52 lakh through reappropriation in March 2013 was due to diversion of funds from head of account 2049-01-200-21 to this head proved inadequate.

Reasons for the final excess of ₹ 46.17 lakh were awaited (July 2013).

200-	Interest on other Internal Debts -				
07-	National Bank for Agricultural and Rural Development- Non-Plan				
	<i>O</i>	90,00.00	92,14.91	92,14.91	..
	<i>R</i>	2,14.91			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in appropriation by ₹ 2,14.91 lakh through reappropriation in March 2013 was due to raising of new loans

305- Management of Debt -
01- Management of Debt-
Non-Plan

	<i>O</i>	8.00	8.00	2,55.49	+2,47.49
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Reasons for the final excess of ₹ 2,47.49 lakh were awaited (July 2013).

03- *Interest on Small Savings Provident Funds etc. -*

104- Interest on State Provident Funds -

01- General Provident Fund-
Non-Plan

(i)	<i>O</i>	5,35,00.00	5,35,00.00	6,41,17.04	+1,06,17.04
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03- All India Service Provident Fund-
Non-Plan

(ii)	<i>O</i>	1,60.00	1,60.00	3,05.54	+1,45.54
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Final excess of ₹ 1,07,62.58 lakh in the above two cases was due to increase in the rate of interest from 8 per cent to 8.80 per cent and budget not provided by the state Government despite requirements intimated .

04- *Interest on Loans and Advances from Central Government -*

101- Interest on Loans for State/Union Territory Plan
Schemes -

01- Interest on Block Loans-
Non-Plan

	<i>O</i>	26,00.00	26,00.00	29,45.75	+3,45.75
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Reasons for the final excess of ₹ 3,45.75 lakh were awaited (July 2013).

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

2049- Interest Payments -					
01- <i>Interest on Internal Debt -</i>					
101- Interest on Market Loans -					
01- 8.26 Per cent Himachal Pradesh State Development Loan 2019- Non-Plan					
(i)	<i>O</i>	<i>16,52.00</i>	<i>16,52.00</i>	<i>8,25.82</i>	<i>-8,26.18</i>
03- 8.25 Per cent Himachal Pradesh State Development Loan 2020- Non-Plan					
(ii)	<i>O</i>	<i>16,50.00</i>	<i>16,50.00</i>	<i>9,43.00</i>	<i>-7,07.00</i>
04- 8.52 Per cent Himachal Pradesh State Development Loan 2020- Non-Plan					
(iii)	<i>O</i>	<i>25,56.00</i>	<i>25,56.00</i>	<i>13,25.50</i>	<i>-12,30.50</i>
05- 8.38 Per cent Himachal Pradesh State Development Loan 2020- Non-Plan					
(iv)	<i>O</i>	<i>51,95.60</i>	<i>51,95.60</i>	<i>..</i>	<i>-51,95.60</i>
06- 8.52 Per cent Himachal Pradesh State Development Loan 2021- Non-Plan					
(v)	<i>O</i>	<i>15,33.60</i>	<i>15,33.60</i>	<i>..</i>	<i>-15,33.60</i>
07- 8.42 Per cent Himachal Pradesh State Development Loan 2021- Non-Plan					
(vi)	<i>O</i>	<i>39,15.30</i>	<i>39,15.30</i>	<i>..</i>	<i>-39,15.30</i>
08- 8.85 Per cent Himachal Pradesh State Development Loan 2021- Non-Plan					
(vii)	<i>O</i>	<i>8,85.00</i>	<i>8,85.00</i>	<i>..</i>	<i>-8,85.00</i>

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

09-	9.20 Per cent Himachal Pradesh State Development Loan 2021-Non-Plan				
(viii)	<i>O</i>	<i>18,86.00</i>		<i>18,86.00</i>	<i>.. -18,86.00</i>
10-	8.83 Per cent Himachal Pradesh State Development Loan 2021-Non-Plan				
(ix)	<i>O</i>	<i>17,66.00</i>		<i>17,66.00</i>	<i>.. -17,66.00</i>
Reasons for the final saving of ₹ 1,79,45.18 lakh in the above nine cases were awaited (July 2013).					
11-	11.5 Per cent Himachal Pradesh State Development Loan 2010-Non-Plan				
(i)	<i>S</i>	<i>0.01</i>		<i>21,50.00</i>	<i>.. -21,50.00</i>
	<i>R</i>	<i>21,49.99</i>			
14-	8.73 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				
(ii)	<i>S</i>	<i>0.01</i>		<i>13,96.80</i>	<i>.. -13,96.80</i>
	<i>R</i>	<i>13,96.79</i>			
15-	8.94 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				
(iii)	<i>S</i>	<i>0.01</i>		<i>36,65.40</i>	<i>.. -36,65.40</i>
	<i>R</i>	<i>36,65.39</i>			
16-	8.87 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(iv)	S	0.01			
			19,07.05	..	-19,07.05
	R	19,07.04			
17-	8.91 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				
(v)	S	0.01			
			19,15.65	..	-19,15.65
	R	19,15.64			
18-	8.92 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				
(vi)	S	0.01			
			13,38.00	..	-13,38.00
	R	13,37.99			
19-	8.91 Per cent Himachal Pradesh State Development Loan 2022-Non-Plan				
(vii)	S	0.01			
			8,91.00	..	-8,91.00
	R	8,90.99			
<p>In view of the substantial final saving of ₹ 1,32,63.90 lakh the augmentation in appropriation by ₹ 1,32,63.83 lakh in the above seven cases through reappropriation in March 2013 was due to raising of new loans and reappropriation of funds from major-head 2049-01-101-89 to these heads of account proved unnecessary.</p> <p>Reasons for the substantial final saving of ₹ 1,32,63.90 lakh in the above seven cases were awaited (July 2013).</p>					
35-	7.80 Per cent Himachal Pradesh State Development Loan 2012-Non-Plan				
(i)	O	9,90.31	9,90.31	4,05.80	-5,84.51
37-	6.80 Per cent Himachal Pradesh State Development Loan 2012-Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(ii)	<i>O</i>	6,79.39	6,79.39	3,39.69	-3,39.70
38-	6.60	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(iii)	<i>O</i>	6,60.01	6,60.01	..	-6,60.01
40-	6.95	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(iv)	<i>O</i>	12,18.71	12,18.71	..	-12,18.71
41-	6.75	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(v)	<i>O</i>	4,63.42	4,63.42	1,34.35	-3,29.07
42-	6.40	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(vi)	<i>O</i>	12,17.96	12,17.96	6,08.98	-6,08.98
43-	6.35	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(vii)	<i>O</i>	7,84.66	7,84.66	..	-7,84.66
44-	6.20	Per cent Himachal Pradesh State Development Loan 2013-Non-Plan			
(viii)	<i>O</i>	8,75.56	8,75.56	..	-8,75.56
45-	5.85	Per cent Himachal Pradesh State Development Loan 2015-Non-Plan			
(ix)	<i>O</i>	10,26.74	10,26.74	5,08.81	-5,17.93

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

46-	5.90 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(x)	<i>O</i>	6,48.98	6,48.98	..	-6,48.98
47-	6.20 Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(xi)	<i>O</i>	8,75.57	8,75.57	..	-8,75.57
48-	5.70 Per cent Himachal Pradesh State Development Loan 2014-Non-Plan				
(xii)	<i>O</i>	9,91.99	9,91.99	4,95.99	-4,96.00
49-	5.60 Per cent Himachal Pradesh State Development Loan 2014-Non-Plan				
(xiii)	<i>O</i>	11,63.47	11,63.47	5,81.73	-5,81.74
50-	6.35 Per cent Himachal Pradesh State Development Loan 2013-Non-Plan				
(xiv)	<i>O</i>	9,86.80	9,86.80	3,92.33	-5,94.47
	Reasons of the final saving of ₹ 91,15.89 lakh in the above fourteen cases were awaited (July 2013).				
51-	8.50 Per cent Power Bond-Non-Plan				
	<i>O</i>	4,32.91	2,53.77	..	-2,53.77
	<i>R</i>	-1,79.14			

In view of the final saving of ₹ 2,53.77 lakh the reduction in appropriation by ₹ 1,79.14 lakh through reappropriation in March 2013 due to non raising of loans proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reasons of the entire provision of ₹ 2,53.77 lakh remained unutilised were awaited (July 2013).

52-	7.77 Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(i)	<i>O</i>	15,54.02	15,54.02	7,73.12	-7,80.90
53-	7.39 Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(ii)	<i>O</i>	4,15.68	4,15.68	2,07.84	-2,07.84
54-	7.53 Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(iii)	<i>O</i>	16,00.62	16,00.62	..	-16,00.62
56-	7.36 Per cent Himachal Pradesh State Development Loan 2014-Non-Plan				
(iv)	<i>O</i>	11,59.20	11,59.20	5,79.60	-5,79.60
57-	7.32 Per cent Himachal Pradesh State Development Loan 2014-Non-Plan				
(v)	<i>O</i>	6,24.50	6,24.50	3,12.25	-3,12.25
58-	7.02 Per cent Himachal Pradesh State Development Loan 2015-Non-Plan				
(vi)	<i>O</i>	6,30.04	6,30.04	..	-6,30.04
59-	7.17 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(vii)	<i>O</i>	<i>1,13.64</i>	<i>1,13.64</i>	<i>..</i>	<i>-1,13.64</i>
60-	7.74 Per cent Himachal Pradesh State Development Loan 2016-Non-Plan				
(viii)	<i>O</i>	<i>23,22.00</i>	<i>23,22.00</i>	<i>11,61.00</i>	<i>-11,61.00</i>
79-	8.35 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(ix)	<i>O</i>	<i>17,66.02</i>	<i>17,66.02</i>	<i>8,50.00</i>	<i>-9,16.02</i>
80-	8.16 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(x)	<i>O</i>	<i>24,48.00</i>	<i>24,48.00</i>	<i>..</i>	<i>-24,48.00</i>
81-	8.50 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(xi)	<i>O</i>	<i>17,00.00</i>	<i>17,00.00</i>	<i>..</i>	<i>-17,00.00</i>
82-	8.40 Per cent Himachal Pradesh State Development Loan 2017-Non-Plan				
(xii)	<i>O</i>	<i>8,40.00</i>	<i>8,40.00</i>	<i>..</i>	<i>-8,40.00</i>
83-	8.03 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xiii)	<i>O</i>	<i>24,09.00</i>	<i>24,09.00</i>	<i>..</i>	<i>-24,09.00</i>
84-	8.00 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xiv)	<i>O</i>	<i>21,92.10</i>	<i>21,92.10</i>	<i>..</i>	<i>-21,92.10</i>

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

85-	8.35 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xv)	<i>O</i>	18,78.76	18,78.76	..	-18,78.76
86-	8.82 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xvi)	<i>O</i>	9,87.84	9,87.84	0.57	-9,87.27
87-	7.97 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xvii)	<i>O</i>	15,94.00	15,94.00	7,97.00	-7,97.00
88-	8.21 Per cent Himachal Pradesh State Development Loan 2018-Non-Plan				
(xviii)	<i>O</i>	16,42.00	16,42.00	8,21.00	-8,21.00

Reasons for the final saving ₹ 2,03,75.04 lakh in the above eighteen cases were awaited (July 2013).

89- Per cent Himachal Pradesh State Development Loan-Non-Plan

O 1,15,00.00

R -1,15,00.00

..

Entire provision of ₹ 1,15,00.00 lakh was reduced through reappropriation in March 2013 due to transfer of funds to other schemes. This is being done for the last three years i.e. 2009-2010 onwards.

90- 6.10 Per cent Himachal Pradesh State Development Loan 2019-Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(i)	<i>O</i>	<i>12,20.00</i>	<i>12,20.00</i>	<i>4,20.00</i>	<i>-8,00.00</i>
91-	7.09 Per cent Himachal Pradesh State Development Loan 2019-Non-Plan				
(ii)	<i>O</i>	<i>21,27.00</i>	<i>21,27.00</i>	<i>..</i>	<i>-21,27.00</i>
92-	7.24 Per cent Himachal Pradesh State Development Loan 2019-Non-Plan				
(iii)	<i>O</i>	<i>7,24.00</i>	<i>7,24.00</i>	<i>..</i>	<i>-7,24.00</i>
93-	7.40 Himachal Pradesh State Development Loan 2019-Non-Plan				
(iv)	<i>O</i>	<i>7,40.00</i>	<i>7,40.00</i>	<i>..</i>	<i>-7,40.00</i>
94-	8.40 Per cent Himachal Pradesh State Development Loan 2019-Non-Plan				
(v)	<i>O</i>	<i>16,80.00</i>	<i>16,80.00</i>	<i>4,20.00</i>	<i>-12,60.00</i>
95-	8.43 Per cent Himachal Pradesh State Development Loan 2019-Non-Plan				
(vi)	<i>O</i>	<i>42,15.00</i>	<i>42,15.00</i>	<i>..</i>	<i>-42,15.00</i>
Reasons for the final saving ₹ 98,66.00 lakh in the above six cases were awaited (July 2013).					
200-	Interest on Other Internal Debts -				
05-	Loans from National Co-operative Development Corporation-Non-Plan				
	<i>O</i>	<i>5,00.00</i>	<i>2,62.01</i>	<i>2,62.01</i>	<i>..</i>
	<i>R</i>	<i>-2,37.99</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 2,37.99 lakh through reappropriation/surrender in March 2013 was due to raising of less loans.

08- Interest on Ways and Means Advances and Over
Drafts by Reserve Bank of India-
Non-Plan

<i>O</i>	<i>1.00</i>				
<i>R</i>	<i>-1.00</i>	..	..	..

Entire appropriation of ₹ 1.00 lakh was reduced through reappropriation in March 2013 due to non availing of ways of means advance.

15- Interest on Loan from Himachal Urban
Development Corporation-
Non-Plan

<i>O</i>	<i>5,00.00</i>				
<i>R</i>	<i>-11.83</i>	<i>4,88.17</i>	<i>4,63.20</i>	<i>-24.97</i>	

In view of the final saving of ₹ 24.97 lakh the reduction in appropriation by ₹ 11.83 lakh through reappropriation in March 2013 due to raising of less loans proved inadequate.

Reasons for the final saving ₹ 24.97 lakh were awaited (July 2013).

19- Repayment of Interest payable by Housing Board-
Non-Plan

<i>O</i>	<i>50.00</i>				
		<i>50.00</i>	<i>24.97</i>	<i>-25.03</i>	

Reasons for the final saving ₹ 25.03 lakh were awaited (July 2013).

20- Non Subsidiary Loan Register / Infrastructure
Borrowing Development Board-
Non-Plan

<i>O</i>	<i>1,20,20.00</i>				
<i>R</i>	<i>-9,09.34</i>	<i>1,11,10.66</i>	<i>1,11,10.66</i>	..	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 9,09.34 lakh through reappropriation/surrender in March 2013 was due to less payment of loan.

21- Special Security Issued to National Small Savings
Fund-
Non-Plan

O 4,90,00.00

R -4,90,00.00

..

Entire appropriation of ₹ 4,90,00.00 lakh was reduced through reappropriation / surrender in March 2013 was due to shifting the amount to other minor head of account i.e. 122-01 and non raising of loan.

03- *Interest on Small Savings, Provident Funds etc.-*

104- Interest on State Provident Fund -

02- Contributory Provident Fund-
Non-Plan

O 8.50

8.50

..

-8.50

Saving of ₹ 8.50 lakh which was pointed out to state well in time but no action was taken by state finance department. Similar type of saving also occurred in the previous year; reasons for which were awaited (July 2013).

108- Interest on Insurance and Pension Fund -

01- Himachal Pradesh Government Employees
Insurance Scheme-
Non-Plan

(i) *O* 24,00.00

24,00.00

16,12.69

-7,87.31

04- *Interest on Loans and Advances from Central
Government -*

101- Interest on Loans for State/Union Territory Plan
Schemes -

03- Interest on Block Loans for Externally Aided
Projects under the Reimbursement Procedure for
Projects on Back to Back Basis-
Non-Plan

(ii) *O* 33.00

33.00

..

-33.00

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

102-	Interest on Loans for Central Plan Schemes -				
01-	Interest on Loans for Central Plan Schemes- Non-Plan				
(iii)	O	1.30	1.30	..	-1.30
103-	Interest on Loans for Centrally Sponsored Plan Schemes -				
01-	Interest on Loans for Centrally Sponsored Plan Schemes- Non-Plan				
(iv)	O	3,29.33	3,29.33	..	-3,29.33

Entire appropriation of ₹ 11,50.94 lakh in above four cases remained unutilised ; reasons for which were awaited (July 2013).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advance to Government Servants for House Building- Centrally Sponsored Scheme Plan			
O	36.00		
		14.65	..
R	-21.35		-14.65

In view of the final saving of ₹ 14.65 lakh the reduction in provision by ₹ 21.35 lakh through surrender in March 2013 due to less receipt of house building advance cases proved inadequate .

Reasons for the final saving of ₹ 14.65 lakh were awaited (July 2013).

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(i)	O	5,50.00			
			4,41.10	4,47.74	+6.64
	R	-1,08.90			
02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislature- Non-Plan					
(ii)	O	30.00			
			20.00	15.00	-5.00
	R	-10.00			

Reduction in provision by ₹ 1,18.90 lakh through reappropriation/surrender in the above two cases in March 2013 was due to less receipt of house building advance cases.

800- Other Advances -
04- Education Loan-
Non-Plan

O	5,00.00				
			1,46.74	1,36.99	-9.75
R	-3,53.26				

Reduction in provision by ₹ 3,53.26 lakh through surrender in March 2013 was due to less receipt of education loan cases from employees.

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

Head	Total	Actual	Excess (+) Saving (-)
	grant	expenditure	
	(₹ in lakhs)		
7610- Loans to Government Servants etc. -			
202- Advances for Purchase of Motor Conveyances -			
01- Loans to Government Servants for Purchase of Motor Cars- Non-Plan			
	..	1.49	+1.49

Reasons for incurring expenditure of ₹ 1.49 lakh without provision were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

04- Loans to Judges of High Court / Lokayukta /
Members of Administrative Tribunal and
Chairman/Members-
Plan

S	0.01		7.50	7.50	..
R	7.49				

Augmentation in provision by ₹ 7.49 lakh through reappropriation in March 2013 was due to receipt of cases for purchase of motor cars from judges.

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

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

6003- Internal Debt of the State Government -

109- Loans from Other Institutions -
11- Other Non -Subsidiary Loan Register
Borrowings/Infrastructure Development Board-
Non-Plan

O	6,12,81.00		6,14,03.79	7,98,79.00	+1,84,75.21
R	1,22.79				

In view of the final excess of ₹ 1,84,75.21 lakh the augmentation in appropriation by ₹ 1,22.79 lakh through reappropriation in March 2013 was due to payment of loans proved inadequate.

Reasons for the huge final excess of ₹ 1,84,75.21 lakh were awaited (July 2013).

6004- Loans and Advances from the Central Government -

02- Loans for State/Union Territory Plan Schemes-
101- Block Loans -
01- Normal Loans-
Non-Plan

(i)	O	11,62.32	11,62.32	13,60.88	+1,98.56
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APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	04-	<i>Loans for Centrally Sponsored Plan Schemes -</i>			
	800-	<i>Other Loans -</i>			
	29-	<i>Loans for Integrated Development of Small and Medium Town (Integrated Development Programme)- Non-Plan</i>			
(ii)	<i>O</i>	<i>3.34</i>	<i>3.34</i>	<i>24.59</i>	<i>+21.25</i>

Reasons for the final excess of ₹ 2,19.81 lakh in the above two cases were awaited (July 2013).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)
6003- Internal Debt of the State Government -			
105- Loans from the National Bank for Agricultural and Rural Development -			
01- Loans from the National Bank for Agricultural and Rural Development - Non-Plan			
<i>O</i>	<i>1,97,50.00</i>		
		<i>1,97,04.73</i>	<i>1,97,04.73</i>
<i>R</i>	<i>-45.27</i>		<i>..</i>

Reduction in appropriation by ₹ 45.27 lakh through reappropriation in March 2013 was due to less repayment of loan.

	106-	<i>Compensation and other Bonds -</i>			
	01-	<i>Tax Free Special Bonds of State Govt. (Power Bonds)- Non-Plan</i>			
	<i>O</i>	<i>7,02.48</i>	<i>7,02.48</i>	<i>3,51.24</i>	<i>-3,51.24</i>

Reasons for the final saving of ₹ 3,51.24 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

108-	Loans from National Co-operative Development Corporation -				
02-	Loans from National Co-Operative Development Corporation- Non-Plan				
	<i>O</i>	5,00.00			
			4,27.84	4,81.78	+53.94
	<i>R</i>	-72.16			

In view of the final excess of ₹ 53.94 lakh the reduction in appropriation by ₹ 72.16 lakh through reappropriation in March 2013 was due to less repayment of loan proved unrealistic.

Reasons for the final excess of ₹ 53.94 lakh were awaited (July 2013).

109-	Loans from Other Institutions -				
02-	Loans from Oriental Fire Insurance Company- Non-Plan				
	<i>O</i>	29.95	29.95	22.95	-7.00

Reasons for the final saving of ₹ 7.00 lakh were awaited (July 2013).

110-	Ways and Means Advances from the Reserve Bank of India -				
01-	Normal Ways and Means Advances and over Draft - Non-Plan				
	<i>O</i>	1.00			
		
	<i>R</i>	-1.00			

Entire appropriation of ₹ 1.00 lakh was reduced through reappropriation in March 2013 due to non availing of ways and means advances.

- 6004- Loans and Advances from the Central Government -**
- 02- Loans for State/Union Territory Plan Schemes-
- 101- Block Loans -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	06-	Repayment of Loans for Externally Aided Projects under the Reimbursement Procedure for Project on Back to Back Basis (IDA) 2016- Non-Plan				
(i)	<i>O</i>	<i>93.00</i>	<i>93.00</i>	<i>..</i>	<i>-93.00</i>	
	03-	<i>Loans for Central Plan Schemes -</i>				
	800-	<i>Other Loans -</i>				
	02-	<i>Loans for Strengthening of Land use Board- Non-Plan</i>				
(ii)	<i>O</i>	<i>1.73</i>	<i>1.73</i>	<i>..</i>	<i>-1.73</i>	
	04-	<i>Loans for Centrally Sponsored Plan Schemes -</i>				
	800-	<i>Other Loans -</i>				
	13-	<i>Loans for Inter State Transmission Lines- Non-Plan</i>				
(iii)	<i>O</i>	<i>43.73</i>	<i>43.73</i>	<i>28.03</i>	<i>-15.70</i>	
	25-	<i>Integrated Soil and Water Conservation Schemes in the Catchments of River Velly Project Soil Conservation Schemes- Non-Plan</i>				
(iv)	<i>O</i>	<i>97.01</i>	<i>97.01</i>	<i>..</i>	<i>-97.01</i>	
	27-	<i>Integrated Water Shed Management in the Catchment Area of Flood Prone Rivers- Non-Plan</i>				
(v)	<i>O</i>	<i>58.38</i>	<i>58.38</i>	<i>..</i>	<i>-58.38</i>	
	37-	<i>Loans for Development Programme for Rain fed Agriculture- Non-Plan</i>				
(vi)	<i>O</i>	<i>25.45</i>	<i>25.45</i>	<i>..</i>	<i>-25.45</i>	
	38-	<i>Loans for Roads and Bridges Machinery- Non-Plan</i>				

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

(vii)	<i>O</i>	<i>1.50</i>		<i>1.50</i>	..	<i>-1.50</i>
	39-	Agriculture Credit Stabilization Fund- Non-Plan				
(viii)	<i>O</i>	<i>1.50</i>		<i>1.50</i>	..	<i>-1.50</i>
	40-	Loans for Macro Management of Agriculture- Non-Plan				
(ix)	<i>O</i>	<i>1,29.61</i>		<i>1,29.61</i>	..	<i>-1,29.61</i>

Reasons for non incurring of expenditure of ₹ 4,23.88 lakh in the above nine cases were awaited (July 2013).

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2250-OTHER SOCIAL SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	53,38,82			
		61,60,16	60,58,47	-1,01,69
Supplementary	8,21,34			
Amount surrendered during the year (31 March 2013)				1,14,02
Capital Section				
Voted				
Original	10,48,09			
		10,48,09	10,47,52	-57
Supplementary	..			
Amount surrendered during the year (31 March 2013)				52

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,01.69 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 8,21.34 lakh obtained in March 2013 proved excessive and surrender of ₹ 1,14.02 lakh also proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -				
05- <i>Language Development -</i>				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
O	3,32.27			
		2,52.32	2,57.75	+5.43
R	-79.95			

Reduction in provision by ₹ 79.95 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts partly offset by excess due to clearance of pending medical reimbursement claims and more expenditure on telephone, water charges and electricity bills.

2204- Sports and Youth Services -

104- Sports and Games -				
01- Mountaineering Institution and Allied Sports-				
Manali-				
Non-Plan				
O	3,18.35			
		2,82.30	2,82.26	-0.04
R	-36.05			

Reduction in provision by ₹ 36.05 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant and repair of vehicles, clearance of pending medical reimbursement claims bills and enhancement of daily waged rates.

02- National Programme for Youth and Adolescent
Development-
Centrally Sponsored Scheme
Plan

S	12.37			
		7.87	7.87	..
R	-4.50			

Reduction in provision by ₹ 4.50 lakh through surrender in March 2013 was due to less expenditure on National programme for youth adolescent development.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

800- Other Expenditure -

02- Grant-in Aid to Himachal Pradesh University for
National Service Scheme-
Plan

O	84.91				
		70.63	70.63	..	
R	-14.28				

Reduction in provision by ₹ 14.28 lakh through reappropriation in March 2013 was due to less expenditure on regular activities and special campaigning programmes of National service Scheme.

2220- Information and Publicity -

01- Films -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	5,27.25				
		4,40.41	4,40.57	+0.16	
R	-86.84				

Reduction in provision by ₹ 86.84 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less expenditure on telephone, water charges, electricity bills, publicity and less touring by the staff partly offset by excess due to more receipt of rent and tax charges and more expenditure on media meeting and conferences.

105- Production of Films -

01- Production and Dissemination of Electronic
Publicity Material-
Non-Plan

O	1,57.03				
		1,46.63	1,47.40	+0.77	
R	-10.40				

Reduction in provision by ₹ 10.40 lakh through reappropriation in March 2013 was mainly due to less expenditure on telephone, water charges, electricity bills and less purchase of material articles partly offset by excess due to payment of salary of March 2013 in the same month.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

60- Others -				
102- Information Centres -				
01- Press Information Bank Services- Non-Plan				
O	1,90.04			
S	0.01	1,73.19	1,75.78	+2.59
R	-16.86			

Reduction in provision by ₹ 16.86 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills partly offset by excess due to more expenditure on finalisation of award to journalist.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
23- Maintenance Expenditure on Public Relation Department Buildings- Non-Plan			
O	0.01		
		2.03	2.03
R	2.02		..

Augmentation in provision by ₹ 2.02 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of department buildings.

2070- Other Administrative Services -				
118- Administration of Citizenship Act-				
01- Expenditure on State Information Commission- Non-Plan				
O	1,18.35			
S	8.62	1,58.70	1,58.71	+0.01
R	31.73			

APPROPRIATION ACCOUNTS
GRANT NO. 30-contd.

Augmentation in provision by ₹ 31.73 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month, conducting training programmes for staff, more expenditure on telephone, water charges, electricity bills, counsel fees and enhancement of daily wages rates.

2204- Sports and Youth Services -

001- Direction and Administration -

02- Expenditure under Panchayat Yuva Krira Khel
Abhiyan-
Plan

O	1,05.00			
		1,19.28	1,19.28	..
R	14.28			

Augmentation in provision by ₹ 14.28 lakh through reappropriation in March 2013 was due to more expenditure on Himachal Pradesh sports council.

2205- Art and Culture -

102- Promotion of Arts and Culture -

01- Grant-in-Aid to Himachal Pradesh Academy of
Arts, Culture and Languages-
Non-Plan

O	1,09.35			
		1,26.35	1,26.35	..
R	17.00			

Augmentation in provision by ₹ 17.00 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

104- Archives -

01- Establishment of State Archive-
Non-Plan

O	65.33			
		73.52	73.39	-0.13
R	8.19			

Augmentation in provision by ₹ 8.19 lakh through reappropriation in March 2013 was due to clearance of pending medical bills partly offset by saving due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 30-concl.

2220- Information and Publicity -

60- *Others-*

101- Advertising and Visual Publicity-

01- Expenditure on Advertising and Visual Publicity-
Non-Plan

O	7,96.33			
S	4,50.00	12,61.90	12,62.04	+0.14
R	15.57			

Augmentation in provision by ₹ 15.57 lakh through reappropriation in March 2013 was due to more expenditure on advertising, publicity, petrol, oil, lubricant, repair of vehicles, meeting and conferences partly offset by saving due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills.

107- Songs and Drama Services -

01- Expenditure on Songs and Drama Services-
Non-Plan

O	1,05.77			
S	0.01	1,30.73	1,26.69	-4.04
R	24.95			

Augmentation in provision by ₹ 24.95 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month and more expenditure on professional and special services.

110- Publications -

01- Expenditure on Publication Scheme-
Non-Plan

O	90.48			
		1,29.18	1,29.17	-0.01
R	38.70			

Augmentation in provision by ₹ 38.70 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month and more expenditure on publicity.

APPROPRIATION ACCOUNTS
GRANT NO. 31 - TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230- LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403 -ANIMAL HUSBANDRY, 2405 -FISHERIES, 2406 - FORESTRY AND WILDLIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROAD AND BRIDGES, 3451-SECRETARIAT-ECONOMIC SERVICES, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE , 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION,4216-CAPITAL OUTLAY ON HOUSING,4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES,4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROADS TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 6425-LOANS FOR CO-OPERATION 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	6,27,20,74			
		6,55,91,20	6,31,86,05	-24,05,15
Supplementary	28,70,46			
Amount surrendered during the year (31 March 2013)				15,04,18
Charged				
<i>Original</i>	..			
		19	19	..
<i>Supplementary</i>	19			
<i>Amount surrendered during the year</i>				..
Capital Section				
Voted				
Original	1,66,40,96			
		1,66,50,99	1,57,96,72	-8,54,27
Supplementary	10,03			
Amount surrendered during the year (31 March 2013)				7,75,69

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 24,05.15 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 28,70.46 lakh obtained in March 2013 proved excessive and surrender of ₹ 15,04.18 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 8,54.27 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 10.03 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 7,75.69 lakh also proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2014- Administration of Justice -			
796- Tribal Area Sub-Plan -			
01- Expenditure on Civil and Sessions Courts- Non-Plan			
O	1,44.38		
		1,26.48	1,26.34
R	-17.90		-0.14
Reduction in provision by ₹ 17.90 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less transfer of staff and less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on petrol, oil, lubricant charges and medical reimbursement bills and repair of vehicles.			
2053- District Administration -			
796- Tribal Area Sub-Plan -			
03- Expenditure on Appointment of Staff (Special Central Assistance)- Plan			
O	2,47.88		
		1,16.97	1,15.96
R	-1,30.91		-1.01
Reduction in provision by ₹ 1,30.91 lakh through reappropriation in March 2013 was mainly due to less expenditure on appointment and less transfer of the staff.			
05- Expenditure on Office of Resident Commissioner, Pangi- Non-Plan			
O	29.17		
		22.57	22.56
R	-6.60		-0.01

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 6.60 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

09- Expenditure on People's Participation in
Development-
Plan

O	3,25.00			
		2,81.50	2,81.50	..
R	-43.50			

Reduction in provision by ₹ 43.50 lakh through reappropriation in March 2013 was due to less expenditure on minor works.

10- Border Area Development Programme-
Plan

O	25,00.00			
		23,20.00	23,20.00	..
R	-1,80.00			

Reduction in provision by ₹ 1,80.00 lakh through reappropriation in March 2013 was due to less expenditure on border area development programme.

12- Expenditure on Office of the Additional
Commissioner Kaza-
Non-Plan

O	7.96			
		5.97	5.96	-0.01
R	-1.99			

Reduction in provision by ₹ 1.99 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

2054- Treasury and Accounts Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Treasury and Sub-
Treasury Establishment-
Non-Plan

O	2,45.05			
		2,27.88	2,27.83	-0.05
R	-17.17			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 17.17 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less expenditure on telephone, water charges partly offset by excess due to enhancement of daily wages rates, more touring by the staff and clearance of pending rent and tax charges.

2059- Public Works -					
01- Office Buildings -					
796- Tribal Area Sub-Plan -					
05- Expenditure for New Supply of Tools and Plants- Non-Plan					
(i)	O	12.65	12.65	9.93	-2.72
08- Expenditure under Suspense (Stock Manufacturing)- Non-Plan					
(ii)	O	5,00.00	5,00.00	4,90.37	-9.63
11- Maintenance Provision for Adjustment of Recovery- Non-Plan					
(iii)	O	7,54.20	7,55.13	2,04.29	-5,50.84
	R	0.93			
80- General -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Establishment Relating to Building Programme- Non-Plan					
(iv)	O	4,40.65	4,41.57	3,95.12	-46.45
	R	0.92			

Reasons for final saving of ₹ 6,09.64 lakh in the above four cases were awaited (July 2013).

2202- General Education -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

<i>01- Elementary Education -</i>					
796- Tribal Area Sub-Plan -					
01- Expenditure on District Primary Education					
Officers and Staff-					
Non-Plan					
(i)	O	1,24.33			
			59.40	59.41	+0.01
	R	-64.93			
03- Expenditure on Primary Schools-					
Non-Plan					
(ii)	O	39,42.11			
			31,08.63	31,08.64	+0.01
	R	-8,33.48			

Reduction in provision by ₹ 8,98.41 lakh in the above two cases through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement bills, less expenditure on telephone, water charges, electricity and rent, rates and tax bills, non conducting of training programmes for staff.

05- Expenditure on Providing of Drinking Water
Facility in Primary Schools-
Plan

O	3.00				
		
R	-3.00				

Entire provision of ₹ 3.00 lakh was reappropriated in March 2013 due to non engagement of daily waged workers.

06- Expenditure on Girls Education in Primary
Schools -
Plan

O	3.00				
		
R	-3.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 3.00 lakh was reappropriated in March 2013 due to nil expenditure on girls education in primary schools.

09- Expenditure on Primary Education -
Plan

O	10.47			
		3.82	3.82	..
R	-6.65			

Reduction in provision by ₹ 6.65 lakh through reappropriation in March 2013 was due to less expenditure on scholarship and stipend.

11- Hot Cooked Meal, Mid Day Meal-
Centrally Sponsored Scheme
Plan

S	4,86.74			
		4,35.67	4,35.67	..
R	-51.07			

Reduction in provision by ₹ 51.07 lakh through reappropriation in March 2013 was due to less expenditure on mid day meal and receipt of less honorarium bills.

12- Sarv Shiksha Abhiyan-
Plan

O	9,45.00			
		7,51.44	7,51.44	..
R	-1,93.56			

Reduction in provision by ₹ 1,93.56 lakh through reappropriation in March 2013 was due to less expenditure incurred under sarv shiksha abhiyan.

02- *Secondary Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Middle School under Minimum
Need Programme-
Non-Plan

O	24,53.46			
		22,71.03	22,71.03	..
R	-1,82.43			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,82.43 lakh through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less transfer and less conducting of training programmes for staff, less expenditure on telephone, water charges and less engagement of daily waged workers.

03- Expenditure on High Schools other than
Minimum Need Programme-
Non-Plan

O	28,42.94			
		26,41.53	26,41.48	-0.05
R	-2,01.41			

Reduction in provision by ₹ 2,01.41 lakh through surrender in March 2013 was due to non filling up of vacant posts.

09- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

O	2,70.00			
		1,69.82	1,69.82	..
R	-1,00.18			

Reduction in provision by ₹ 1,00.18 lakh through reappropriation in March 2013 was due to less release of Grant-in-aid to Rashtriya Madhyamik Shiksha Abhiyan.

03- *University and Higher Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Non-Plan

O	3,73.75			
S	12.32	3,48.31	3,48.30	-0.01
R	-37.76			

Reduction in provision by ₹ 37.76 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers and less conducting of training programmes for staff.

04- Information and Communication Technology
Phase-I-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	62.00			
	R	-62.00	..	..	..

05- Information and Communication Technology
Phase-II-
Plan

(ii)	O	41.00			
	R	-41.00	..	..	..

Entire provision of ₹ 1,03.00 lakh in the above two cases was reappropriated in March 2013 due to nil expenditure on information and technology.

04- *Adult Education -*
796- Tribal Area Sub-Plan -
01- Educational Programmes-
Non-Plan

O	9.77	9.77	..	-9.77
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Entire provision of ₹ 9.77 lakh remained unutilised; reasons for which were awaited (July 2013).

02- Sakshar Bharat-
Plan

O	2.00			
R	-2.00	..	..	..

Entire provision of ₹ 2.00 lakh was reappropriated in March 2013 due to non release of grant to Himachal Pradesh university.

05- *Language Development -*
796- Tribal Area Sub-Plan -
01- Expenditure on Development of Hindi-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	10.66			
			6.99	6.95	-0.04
	R	-3.67			

2205- Art and Culture -

796- Tribal Area Sub-Plan -

01- Expenditure on Public Libraries-
Non-Plan

(ii)	O	22.82			
			15.84	15.84	..
	R	-6.98			

02- Expenditure on Archaeological Cell-
Non-Plan

(iii)	O	31.77			
	S	5.28	20.22	19.92	-0.30
	R	-16.83			

Reduction in provision by ₹ 27.48 lakh in the above three cases through reappropriation in March 2013 was due to non filling up of vacant posts, less expenditure on telephone, water charges and less conducting of training programmes for staff.

03- Expenditure on Art Galleries/Archives-
Plan

	O	2.10			
			0.50	0.50	..
	R	-1.60			

Reduction in provision by ₹ 1.60 lakh through reappropriation in March 2013 was due to less expenditure on art galleries, archives and non filling up of vacant posts.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

796- Tribal Area Sub-Plan -

02- Expenditure on Allopathic Programme-
Non-Plan

	O	3,45.69			
			2,89.09	2,93.45	+4.36
	R	-56.60			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 56.60 lakh through reappropriation in March 2013 was due to non filling up of vacant posts and less conducting of training programmes for staff.

Plan

O	6,15.00			
		6,39.94	5,97.19	-42.75
R	24.94			

In view of the final saving of ₹ 42.75 lakh the augmentation in provision by ₹ 24.94 lakh through reappropriation in March 2013 was due to more expenditure telephone, water charges, electricity bills and maintenance of office buildings, payment of salary of March 2013 in the same month and more purchase of medicine partly offset by saving due to less purchase of articles through Rogi Kalyan Samiti, less expenditure on Allopathic programme and professional services, less receipt of medical reimbursement bills, less engagement of daily waged workers and less entitlement of liveries for class IV staff proved unjustified.

Reasons for final saving of ₹ 42.75 lakh were awaited (July 2013).

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
Plan

O	5,50.00			
		5,87.18	5,37.61	-49.57
R	37.18			

In view of the final saving of ₹ 49.57 lakh the augmentation in provision by ₹ 37.18 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more release to public health centre Kalyan Samiti, more expenditure on telephone, water charges and electricity bills and enhancement of daily wages rates partly offset by saving due to less entitlement of liveries for class IV staff, transfer of the staff and less purchase of medicine proved unjustified.

Reasons for final saving of ₹ 49.57 lakh were awaited (July 2013).

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

796- Tribal Area Sub-Plan -

04- Expenditure on Ayurvedic Programme-
Non-Plan

O	4,18.78			
		3,35.27	3,33.77	-1.50
R	-83.51			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 83.51 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less conducting of training programmes for staff and less expenditure on rent, rate and taxes bills partly offset by excess due to more release of grant to Ayurveda, clearance of pending liabilities on medical charges and enhancement of daily wages rates.

Plan

O	4,46.00			
		4,28.75	4,30.12	+1.37
R	-17.25			

Reduction in provision by ₹ 17.25 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less touring by the staff, less expenditure on machinery and equipment, rent, rate and taxes bills and less transfer of the staff partly offset by excess due to enhancement of daily wages rates and more expenditure on telephone, water charges and electricity bills.

06- *Public Health -*
796- Tribal Area Sub-Plan -
03- Expenditure on Tuberculosis Survey and
Domiciliary Care-
Non-Plan

O	12.57			
		9.06	8.62	-0.44
R	-3.51			

Reduction in provision by ₹ 3.51 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

2211- Family Welfare -
796- Tribal Area Sub-Plan -
05- Indira Gandhi Balika Suraksha Yojna-
Plan

O	8.50			
		5.50	1.80	-3.70
R	-3.00			

In view of final saving of ₹ 3.70 lakh the reduction in provision by ₹ 3.00 lakh through reappropriation in March 2013 was due to less expenditure on Indira Gandhi balika surksha yojna proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final saving of ₹ 3.70 lakh were awaited (July 2013).

06- Additional Development Grant to Gram Panchayats from Best Female Birth Ratio-Plan

O	5.15			
R	-5.15	..	..	..

Entire provision of ₹ 5.15 lakh was reappropriated in March 2013 due to nil expenditure on additional development grant to gram panchayat for best female birth ratio.

2215- Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

08- Energy Charges for Rural Water Supply Scheme-Plan

(i)	O	4.55	4.55	2.82	-1.73
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09- Maintenance Provision for Adjustment of Recovery-Non-Plan

(ii)	O	13,38.87	13,38.87	5,11.24	-8,27.63
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02- *Sewerage and Sanitation -*

796- Tribal Area Sub Plan

01- Expenditure on Sewerage Schemes-Non-Plan

(iii)	O	17.00	17.00	11.63	-5.37
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Reasons for final saving of ₹ 8,34.73 lakh in the above three cases were awaited (July 2013).

2216- Housing -

03- *Rural Housing -*

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna-Plan

	O	70.00			
			31.33	31.32	-0.01
	R	-38.67			

Reduction in provision by ₹ 38.67 lakh through reappropriation in March 2013 was due to release of less grant for construction of tenements for home less poor under gandhi kutir yojna .

05- *General Pool Accommodation -*
796- Tribal Area Sub-Plan-
01- Expenditure on Maintenance and Repair-
Non-Plan

(i)	O	34.31			
			34.31	26.71	-7.60
	Plan				
(ii)	O	10.00			
			17.00	12.70	-4.30
	S	7.00			

Reasons for final saving of ₹ 11.90 lakh in the above two cases were awaited (July 2013).

2220- Information and Publicity -

60- *Others -*
796- Tribal Area Sub-Plan -
02- Expenditure on Publicity Programme-
Non-Plan

	O	80.13			
			58.69	59.94	+1.25
	R	-21.44			

Reduction in provision by ₹ 21.44 lakh through reappropriation in March 2013 was due to non filling up of vacant posts partly offset by excess due to more touring by the staff and more expenditure on telephone, water charges and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

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-
Central Plan
Plan

O	5.00			
		3.89	3.89	..
R	-1.11			

Reduction in provision by ₹ 1.11 lakh through reappropriation in March 2013 was due to less expenditure on scheduled caste, scheduled tribe under special central assistance schemes.

Non-Plan

O	1,30.13			
		1,07.57	1,08.48	+0.91
R	-22.56			

Reduction in provision by ₹ 22.56 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less expenditure on subsidy for scheduled caste/tribe area partly offset by more expenditure on telephone, electricity and water charges.

Plan

O	2,05.00			
S	23.41	2,18.61	2,18.77	+0.16
R	-9.80			

Reduction in provision by ₹ 9.80 lakh through reappropriation in March 2013 was due to less expenditure on scheduled caste tribe under special central assistance schemes.

05- Expenditure on Himachal Pradesh Scheduled Caste Development Corporation under Special Central Assistance for Dispersed Tribes-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	70.00			
R	-70.00			

Entire provision of ₹ 70.00 lakh was reappropriated in March 2013 due to nil purchase of articles through Himachal Pradesh scheduled caste development corporation.

09- Bal Balika Ashram (Department Run)-
Plan

O	28.00			
S	3.10	25.50	25.50	..
R	-5.60			

Reduction in provision by ₹ 5.60 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills and less touring by the staff.

2230- Labour and Employment -

01- Labour -

796- Tribal Area Sub-Plan -

01- Expenditure on Enforcement of Labour Laws-
Non-Plan

O	21.10			
R	-4.49	16.61	16.41	-0.20

Reduction in provision by ₹ 4.49 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts and less engagement of daily waged workers partly offset by excess due to more touring by the staff.

2235- Social Security and Welfare -

02- Social Welfare -

796- Tribal Area Sub-Plan -

03- Integrated Child Development Scheme-
Centrally Sponsored Scheme
Plan

O	4,00.00			
S	2,81.25	6,81.25	6,53.58	-27.67

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final saving of ₹ 27.67 lakh were awaited (July 2013).

05- Mukhya Mantri Kanyadaan Yojna-
Plan

O	3.00			
S	1.50	3.04	3.04	..
R	-1.46			

Reduction in provision by ₹ 1.46 lakh through reappropriation in March 2013 was due to nil expenditure under mukhya mantri kanyadan yojna.

06- Rehabilitation Grant to Inmates of Bal/Balika
Ashram-
Plan

O	1.00			
R	-1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reappropriated in March 2013 due to nil release of grant to rehabilitation grant to inmates of bal/balika ashram.

07- Mother Teresa Ashay Maitri SAMBAL Yojna-
Plan

O	4.00			
S	6.86	9.79	9.79	..
R	-1.07			

Reduction in provision by ₹ 1.07 lakh through reappropriation in March 2013 was due to less expenditure under mother teresa ashay maitri SAMBAL yojna.

08- Expenditure on Widow Re-Marriage-
Plan

O	5.00			
R	-4.50	0.50	0.50	..

Reduction in provision by ₹ 4.50 lakh through reappropriation in March 2013 was due to less expenditure on widow re marriage yojna.

2236- Nutrition -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- *Distribution of Nutritious Foods and Beverages-*

796- Tribal Area Sub-Plan -

01- Expenditure on Food Programme-
Plan

O	4,00.00			
		3,00.00	3,00.00	..
R	-1,00.00			

Reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2013 was due to less expenditure on food programmes.

2251- Secretariat-Social Services -

796- Tribal Area Sub-Plan -

02- Expenditure on Office of Tribal
Development/Scheduled Caste Commissioner-
Plan

O	53.00			
		11.99	11.88	-0.11
R	-41.01			

Reduction in provision by ₹ 41.01 lakh through reappropriation in March 2013 was mainly due to less expenditure on petrol, oil and lubricant, telephone, water charges, repair of vehicles and tribal development, less conducting of meetings and conferences and less touring by the staff.

03- Expenditure on Infrastructure Facilities-
Plan

O	4,90.24			
		1,52.28	1,52.28	..
R	-3,37.96			

Reduction in provision by ₹ 3,37.96 lakh through reappropriation in March 2013 was due to less expenditure on training , research programme, capital assets and purchase of less articles.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on District Establishment

Agriculture-

Non-Plan

O	68.54				
		63.48	49.80		-13.68
R	-5.06				

Reasons for final saving of ₹ 13.68 lakh were awaited (July 2013).

02- Expenditure on Agricultural Schemes (other than

General Agriculture Extension and Training)-

Non-Plan

O	1,92.62				
		1,69.22	1,26.97		-42.25
R	-23.40				

In view of the final saving of ₹ 42.25 lakh the reduction in provision by ₹ 23.40 lakh through reappropriation in March 2013 mainly due to non filling up of vacant posts, less engagement of daily waged workers and less expenditure on subsidy proved inadequate.

Reasons for final saving of ₹ 42.25 lakh were awaited (July 2013).

Plan

O	77.50				
		66.93	64.49		-2.44
R	-10.57				

Reduction in provision by ₹ 10.57 lakh through reappropriation in March 2013 was due to less expenditure on subsidy, petrol, oil, lubricant and repair of vehicles partly offset by excess due to more purchase of material, more expenditure on agriculture schemes, telephone, water charges, electricity bills and clearance of pending rent and taxes charges.

05- Expenditure on Horticulture Schemes-

Non-Plan

O	5,43.66				
		4,89.66	4,64.15		-25.51
R	-54.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 25.51 lakh the reduction in provision by ₹ 54.00 lakh through reappropriation in March 2013 due to non filling up of vacant posts and less expenditure on subsidy for horticulture partly offset by excess due to more expenditure on telephone, water charges and electricity bills and enhancement of daily wages rates and clearance of pending liabilities on medical reimbursement claims proved inadequate.

Reasons for final saving of ₹ 25.51 lakh were awaited (July 2013).

06-	Under Special Central Assistance Expenditure on Agriculture Schemes- Central Plan Plan				
(i)	O	1,54.90			
			1,24.57	1,24.66	+0.09
	R	-30.33			
08-	Expenditure on Special Central Assistance for Tribal Pockets- Central Plan Plan				
(ii)	O	28.00			
			6.60	6.59	-0.01
	R	-21.40			
17-	Expenditure on Horticulture Scheme (Training and Extension)- Non-Plan				
	O	89.82			
			74.51	74.02	-0.49
	R	-15.31			

Reduction in provision by ₹ 15.31 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	6.10			
		3.40	4.20	+0.80
R	-2.70			

Reduction in provision by ₹ 2.70 lakh through reappropriation in March 2013 was mainly due to less expenditure on rent, rate, taxes, telephone, water and electricity bills.

19- Marketing and Quality Control-
Plan

O	26.00			
		3.00	3.00	..
R	-23.00			

Reduction in provision by ₹ 23.00 lakh through reappropriation in March 2013 was due to less receipt of subsidy cases.

20- Macro Management of Agriculture-
Centrally Sponsored Scheme
Plan

O	0.01			
S	45.00	45.00	31.00	-14.00
R	-0.01			

Reasons for final saving of ₹ 14.00 lakh were awaited (July 2013).

Plan				
O	8.60			
		4.50	3.65	-0.85
R	-4.10			

Reduction in provision by ₹ 4.10 lakh through reappropriation in March 2013 was due to less expenditure on subsidy for macro management of agriculture.

21- Expenditure on Agriculture Scheme for
Scheduled Tribes Residing Outside Tribal Area-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,17.10			
		1,02.97	1,04.88	+1.91
R	-14.13			

Reduction in provision by ₹ 14.13 lakh through reappropriation in March 2013 was due to less receipt of subsidy cases partly offset by excess due to more expenditure on agriculture schemes for scheduled tribes residing outside.

22- Rashtriya Krishi Vikas Yojna-
Plan

O	4,00.00			
		1,40.40	1,30.32	-10.08
R	-2,59.60			

In view of the final saving of ₹ 10.08 lakh the reduction in provision by ₹ 2,59.60 lakh through reappropriation in March 2013 due to less expenditure on subsidy for Rashtriya krishi vikas yojna and on telephone, water and electricity bills proved inadequate.

Reasons for final saving of ₹ 10.08 lakh were awaited (July 2013).

25- Expenditure on Apiculture-
Plan

(i)	O	4.65			
			3.28	3.28	..
	R	-1.37			

29- Expenditure on Fruit Plant Nutrition -
Plan

(ii)	O	4.06			
			0.20	0.20	..
	R	-3.86			

Reduction in provision by ₹ 5.23 lakh in the two cases through reappropriation in March 2013 was due to less expenditure on telephone, water, electricity bills, machinery and equipment and less purchase of materials.

32- Expenditure on Development of Floriculture-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	4.00			
			2.57	2.37	-0.20
	R	-1.43			
34-	Expenditure on Development of Mushrooms- Central Plan Plan				
(ii)	O	3.00			
			1.68	0.78	-0.90
	R	-1.32			
36-	Expenditure on Distribution of Plants- Central Plan Plan				
(iii)	O	25.00			
			6.62	6.69	+0.07
	R	-18.38			

Reduction in provision by ₹ 21.13 lakh in the above three cases through reappropriation in March 2013 was due to less receipt of cases for subsidy.

38- Expenditure on Establishment of New Nurseries-
Central Plan
Plan

O	3.00			
		1.47	2.50	+1.03
R	-1.53			

In view of final excess of ₹ 1.03 lakh the reduction in provision by ₹ 1.53 lakh through reappropriation in March 2013 was due to less receipt of cases for subsidy proved excessive.

Reasons for final saving of ₹ 1.03 lakh were awaited (July 2013).

39- Expenditure on Distribution of Machinery and
Implements (MADA)-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	2.50			
R	-2.50	..	..	..

Entire provision for ₹ 2.50 lakh was reappropriated in March 2013 due to non receipt of cases for subsidy.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

02- Soil and Water Conservation Programme-
Non-Plan

O	2,79.49			
R	-70.09	2,09.40	2,06.83	-2.57

Reduction in provision by ₹ 70.09 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts partly offset by excess due to more touring by the staff.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on District Administration-
Non-Plan

O	1,30.38			
R	-44.34	86.04	86.04	..

Reduction in provision by ₹ 44.34 lakh through reappropriation in March 2013 was due to non filling up of vacant posts, less engagement of daily waged workers and less touring by the staff.

02- Expenditure on Veterinary Schemes-
Non-Plan

O	12,05.40			
R	-1,07.27	10,98.13	11,05.68	+7.55

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1,07.27 lakh through reappropriation/surrender in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers, less expenditure on petrol, oil, lubricant, telephone, water charges and repair of vehicles, less receipt of medical reimbursement claims and less conducting of training programmes for staff.

04- Expenditure on Sheep and Wool Development-
Non-Plan

O	1,11.24			
		85.76	85.72	-0.04
R	-25.48			

Reduction in provision by ₹ 25.48 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less engagement of daily waged workers and less touring by the staff.

05- Expenditure on Veterinary Programme (Under
Special Central Assistance)-
Central Plan
Plan

O	1,74.50			
		1,56.90	1,56.78	-0.12
R	-17.60			

Reduction in provision by ₹ 17.60 lakh through reappropriation in March 2013 was due to less receipt of subsidy cases and less purchase of materials.

2405- Fisheries -

796- Tribal Area Sub-Plan -

02- Expenditure on Fisheries Schemes-
Plan

O	4.95			
		2.85	2.67	-0.18
R	-2.10			

Reduction in provision by ₹ 2.10 lakh through reappropriation/surrender in March 2013 was mainly due to less expenditure on maintenance of buildings and purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- Expenditure on Fisheries under Special Central Assistance- Central Plan Plan

O	6.00			
R	-6.00	..	..	..

Entire provision of ₹ 6.00 lakh was reappropriated in March 2013 due to less receipt of subsidy cases.

06- Rashtriya Krishi Vikas Yojna- Plan

O	15.00			
R	-5.16	9.84	9.84	..

Reduction in provision by ₹ 5.16 lakh through reappropriation in March 2013 was due to less receipt of subsidy cases.

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff- Non-Plan

O	9,20.43			
R	-98.83	8,21.60	7,63.46	-58.14

In view of the final saving of ₹ 58.14 lakh the reduction in provision by ₹ 98.83 lakh through reappropriation in March 2013 due to non filling up of vacant posts and less conducting of training programmes for staff partly offset by excess due to enhancement of daily wages rates, more touring by the staff, more expenditure on petrol, oil, lubricant, telephone, water charges, electricity bills and repair of vehicles and clearance of pending liabilities on medical reimbursement charges proved inadequate.

Reasons for final saving of ₹ 58.14 lakh were awaited (July 2013).

02- Forestry Programme- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	3,30.39				
		3,16.98	3,16.97		-0.01
R	-13.41				

Reduction in provision by ₹ 13.41 lakh through reappropriation in March 2013 was due to less expenditure on maintenance of buildings and less engagement of daily waged workers partly offset by excess due to payment of salary for the month of March 2013 in the same month, more expenditure on telephone, water charges, electricity bills and clearance of pending liabilities on medical reimbursement claims.

07- Expenditure on Regeneration of Chilgoza Pine-
Non-Plan

O	29.45			
		18.34	18.52	+0.18
R	-11.11			

Reduction in provision by ₹ 11.11 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

18- Other Afforestation Schemes/Sanjhi Van Yojna-
Plan

O	10.00			
		5.70	5.70	..
R	-4.30			

Reduction in provision by ₹ 4.30 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers and less purchase of material.

21- Expenditure on Preservation Conservation and
Management of Forest under Thirteenth Finance
Commission-
Plan

O	2,26.00			
		1,99.00	1,99.00	..
R	-27.00			

Reduction in provision by ₹ 27.00 lakh through reappropriation in March 2013 was due to less engagement of daily waged workers, less expenditure on telephone, water charges, electricity bills and less purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-
Non-Plan

O	1,83.54			
		1,56.48	1,56.46	-0.02
R	-27.06			

Reduction in provision by ₹ 27.06 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts, less touring by the staff and less engagement of daily waged workers.

2501- Special Programmes for Rural Development-01- *Integrated Rural Development Programme -*

796- Tribal Areas Sub-Plan -

01- Expenditure on Rural Integrated
Programme/Swaran Jayanti Gramin Swarojgar
Yojna-
Non-Plan

O	12.10			
	
R	-12.10			

Entire provision of ₹ 12.10 lakh was reappropriated in March 2013 due to nil purchase of articles.

03- *Desert Development Programme -*

796- Tribal Areas Sub-Plan -

01- Expenditure on Development of Desert Area-
Plan

O	1,00.00			
		40.00	40.00	..
R	-60.00			

Reduction in provision by ₹ 60.00 lakh through reappropriation in March 2013 was due to less purchase of articles.

05- *Waste Land Development -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -

01- Integrated Waste Land Development Project-
Plan

O 15.00

R -15.00

..

Entire provision of ₹ 15.00 lakh was reappropriated in March 2013 due to nil expenditure on integrated waste land development project.

06- *Self Employment Programmes -*

796- Tribal Area Sub Plan-

02- Integrated Watershed Management Programme-
Plan

O 1,35.00

R -65.64

69.36 69.36 ..

Reduction in provision by ₹ 65.64 lakh through reappropriation in March 2013 was due to less expenditure on integrated watershed management programme.

03- Expenditure on National Rural Livelihood
Mission Scheme-
Plan

O 30.00

R -22.80

7.20 7.20 ..

Reduction in provision by ₹ 22.80 lakh through reappropriation in March 2013 was due to less expenditure on national rural livelihood mission scheme.

2515- Other Rural Development Programmes -

796- Tribal Area Sub- Plan -

01- Expenditure on Panchayati Schemes-
Non-Plan

O 1,19.32

R -15.25

1,04.07 1,04.06 -0.01

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 15.25 lakh through reappropriation in March 2013 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on telephone, water charges and electricity bills.

02- Development Programme Expenditure on
Extension of Community-
Central Plan
Plan

O	11.00			
		6.65	6.65	..
R	-4.35			

Reduction in provision by ₹ 4.35 lakh through reappropriation in March 2013 was due to less expenditure on minor works.

Non-Plan

O	4,46.20			
		4,07.99	3,81.52	-26.47
R	-38.21			

In view of the final saving of ₹ 26.47 lakh the reduction in provision by ₹ 38.21 lakh through reappropriation in March 2013 due to non filling up of vacant posts, less expenditure on telephone, water charges, electricity bills and less touring by the staff partly offset by excess due to enhancement of daily wages rates, more expenditure on petrol, oil, lubricant charges, repair of vehicle and clearance of pending liabilities on medical charges proved inadequate.

Reasons for final saving of ₹ 26.47 lakh were awaited (July 2013).

07- Grants to Panchayati Raj Institutions under
Thirteenth Finance Commission-
Non-Plan

O	60.00			
		45.00	45.00	..
R	-15.00			

Reduction in provision by ₹ 15.00 lakh through reappropriation in March 2013 was due to less expenditure under grant-in-aid (capital assets).

10- Total Sanitation Campaign-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	83.00			
		26.76	26.76	..
R	-56.24			

Reduction in provision by ₹ 56.24 lakh through reappropriation in March 2013 was due to less expenditure under grant in aid for sanitation campaign.

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Maintenance and Repairs of Lift
Irrigation Scheme (Ordinary Repair)-
Plan

O	2.05			
		2.24	..	-2.24
R	0.19			

Reasons for final saving of ₹ 2.24 lakh were awaited (July 2013).

02- Lift Irrigation Schemes (Special Repair)
Expenditure on Maintenance and Repair-
Non-Plan

O	6.64			
S	15.00	11.29	20.53	+9.24
R	-10.35			

In view of final excess of ₹ 9.24 lakh the reduction in provision by ₹ 10.35 lakh through reappropriation in March 2013 was due to regularization of daily waged workers proved injudicious.

Reasons for final excess of ₹ 9.24 lakh were awaited (July 2013).

06- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

(i)	O	4,40.59	4,40.59	4,14.83	-25.76
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07- Expenditure on Establishment-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	O	3,57.85	3,57.85	2,81.86	-75.99
	Plan				

(iii)	O	1.00	1.00	..	-1.00
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11- Maintenance Provision for Adjustment of
Recovery-
Non-Plan

(iv)	O	4,40.59	4,40.59	64.99	-3,75.60
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Reasons for final saving of ₹ 4,78.35 lakh in the above four cases were awaited (July 2013).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Scheme-
Non-Plan

O	47.93			
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R	-47.93	
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Entire provision of ₹ 47.93 lakh was reappropriated in March 2013 due to non completion of codal formalities.

02- Expenditure on District Industrial Centres-
Non-Plan

O	1,05.72			
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R	3.22	1,08.94	91.21	-17.73
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Reasons for final saving of ₹ 17.73 lakh were awaited (July 2013).

09- Health Insurance Scheme-
Plan

(i)	O	2.00			
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R	-2.00	
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11-	Expenditure on Handicraft Industries- Non-Plan				
(ii)	O	1.21			
	R	-1.21	..	..	..
12-	Expenditure on Grant-in-aid to Carpet Centres- Non-Plan				
(iii)	O	1.21			
	R	-1.21	..	..	..
18-	Expenditure on Revival, Reforms and Restructuring of Handloom Sector- Plan				
(iv)	O	1.58			
	R	-1.58	..	..	..

Entire provision of ₹ 6.00 lakh in the above four cases was reappropriated in March 2013 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	12,14.73			
		8,93.94	9,77.56	+83.62
R	- 3,20.79			

In view of the final excess of ₹ 83.62 lakh the reduction in provision by ₹ 3,20.79 lakh through surrender in March 2013 due to non filling up of vacant posts proved injudicious.

Reasons for final excess of ₹ 83.62 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- Maintenance of District and other Roads-
Non-Plan

O	11,71.40				
		8,94.64	8,74.23		-20.41
R	-2,76.76				

In view of the final saving of ₹ 20.41 lakh the reduction in provision by ₹ 2,76.76 lakh through surrender in March 2013 due to less expenditure on maintenance and repairs of roads and regularisation of daily waged workers proved inadequate.

Reasons for final saving of ₹ 20.41 lakh were awaited (July 2013).

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

O	45,98.74				
		46,01.41	29,81.39		-16,20.02
R	2.67				

Reasons for final saving of ₹ 16,20.02 lakh were awaited (July 2013).

3452- Tourism -

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Development of Tourism in
Tribal Areas-
Plan

O	9.70				
		2.64	2.68		+0.04
R	-7.06				

Reduction in provision by ₹ 7.06 lakh through reappropriation in March 2013 was due to non completion of codal formalities and less expenditure under grant in aid (non salary).

3456- Civil Supplies -

796- Tribal Area Sub-Plan -

01- Expenditure on District Offices of Lahaul and
Spiti District-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	2.96				
R	-2.96		..	..	..

Entire provision of ₹ 2.96 lakh was reappropriated in March 2013 due to non filling up of vacant posts.

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

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

2014- Administration of Justice -

796- Tribal Area Sub-Plan -
03- Expenditure on other Law Officers-
Non-Plan

O	44.63				
		53.58	53.88	+0.30	
R	8.95				

Augmentation in provision by ₹ 8.95 lakh through reappropriation in March 2013 was due to payment of salary for the month of March 2013 in the same month and more expenditure on telephone, water and electricity bills.

2015- Elections -

796- Tribal Area Sub-Plan -
01- Expenditure on Chief Electoral Officer and Staff-
Non-Plan

O	58.56				
		67.53	67.52	-0.01	
R	8.97				

Augmentation in provision by ₹ 8.97 lakh through reappropriation in March 2013 was mainly due to payment of salary for the month of March 2013 in the same month, more expenditure on medical reimbursement bills, telephone, water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Preparation and Printing of
Electoral Rolls Assembly-
Non-Plan

O	4.55				
		16.15	16.14	-0.01	
R	11.60				

Augmentation in provision by ₹ 11.60 lakh through reappropriation in March 2013 was mainly due to payment of more professional services fees, more expenditure on preparation and printing of electoral and publication partly offset by saving due to less expenditure on telephone, water charges bills and less touring by the staff.

06- Expenditure on Charge for the Conduct of
Elections to Local Bodies-
Non-Plan

O	0.06				
		8.71	6.91	-1.80	
R	8.65				

In view of the final saving of ₹ 1.80 lakh the augmentation in provision by ₹ 8.65 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month, more touring by the staff, more expenditure on telephone, water charges, electricity bills, conducting of elections, petrol, oil, lubricant and repair of vehicle proved excessive.

Reasons for final saving of ₹ 1.80 lakh were awaited (July 2013).

2029- Land Revenue -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	3,03.99				
		3,69.75	3,23.33	-46.42	
R	65.76				

In view of the final saving of ₹ 46.42 lakh the augmentation in provision by ₹ 65.76 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month, clearance of pending liabilities on medical reimbursement charges, rent and taxes charges proved injudicious.

Reasons for final saving of ₹ 46.42 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06- Construction of Revenue Buildings-
Plan

O	9.00				
		29.13	29.15	+0.02	
R	20.13				

Augmentation in provision by ₹ 20.13 lakh through reappropriation in March 2013 was due to more expenditure on maintenance of buildings.

2053- District Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	7,05.21				
		7,32.79	7,09.88	-22.91	
R	27.58				

In view of the final saving of ₹ 22.91 lakh the augmentation in provision by ₹ 27.58 lakh through reappropriation in March 2013 was due to more expenditure on petrol, oil and lubricant, repair of vehicle, payment of salary of March 2013 in the same month, clearance of pending liabilities on medical reimbursement charges partly offset by saving due to less expenditure on telephone, water charges and less conducting of training programmes for staff proved injudicious.

Reasons for final saving of ₹ 22.91 lakh were awaited (July 2013).

11- Vidhayak Kshetra Vikas Nidhi Yojna-
Plan

O	83.88				
		1,39.50	1,39.51	+0.01	
R	55.62				

Augmentation in provision by ₹ 55.62 lakh through reappropriation in March 2013 was due to more expenditure on vidhayak vikas nidhi yojna.

2055- Police -

796- Tribal Area Sub-Plan -

01- Expenditure on Police Organisation-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	21,94.84			
S	1,50.04	24,92.72	24,92.69	-0.03
R	1,47.84			

Augmentation in provision by ₹ 1,47.84 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month, clearance of pending liabilities of medical reimbursement charges, more touring by the staff, more expenditure on material for police organisation and more conducting of training programmes for staff.

04- Expenditure on Police Radio Staff-
Non-Plan

O	3,77.14			
		3,90.60	3,90.60	..
R	13.46			

Augmentation in provision by ₹ 13.46 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month and clearance of pending liabilities on medical reimbursement charges partly offset by saving due to less engagement of daily waged workers and less expenditure on machinery and equipment.

06- Expenditure on Panchayat Chowkidar/Home
Guards for Service of Summons/Warrants-
Non-Plan

O	3.83			
		7.41	7.41	..
R	3.58			

Augmentation in provision by ₹ 3.58 lakh through reappropriation in March 2013 was due to more expenditure on training for Panchayat chowkidar, home guards.

08- Expenditure on Home Guard Staff Deployed
With Police Department for Law and Order-
Non-Plan

O	1,59.29			
S	11.18	1,80.45	1,80.45	..
R	9.98			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 9.98 lakh through reappropriation in March 2013 was due to enhancement of daily wages rates partly offset by saving due to less touring by the staff.

2056- Jails -

796- Tribal Area Sub-Plan -

01- Expenditure on Jails Establishment-
Non-Plan

O	3.86			
		5.44	5.39	-0.05
R	1.58			

Augmentation in provision by ₹ 1.58 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

07- Expenditure under Suspense (Stock)-
Non-Plan

O	10,00.00			
S	5,00.00	17,00.00	17,09.79	+9.79
R	2,00.00			

In view of final excess of ₹ 9.79 lakh the augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to more expenditure under suspense (stock) proved inadequate.

Reasons for final excess of ₹ 9.79 lakh were awaited (July 2013).

09- Expenditure under Suspense (Miscellaneous
Public Works Advances)-
Non-Plan

O	5,00.00			
S	1,00.00	9,00.00	10,09.53	+1,09.53
R	3,00.00			

In view of the final excess of ₹ 1,09.53 lakh the augmentation in provision by ₹ 3,00.00 lakh through reappropriation in March 2013 was due to more expenditure under suspense (miscellaneous public works department) proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final excess of ₹ 1,09.53 lakh were awaited (July 2013).

80- <i>General -</i>					
796- Tribal Area Sub-Plan -					
02- Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan					
O	7,54.20				
		7,55.13	8,38.17		+83.04
R	0.93				

Reasons for final excess of ₹ 83.04 lakh were awaited (July 2013).

2070- Other Administrative Services -

796- Tribal Area Sub-Plan -					
02- Expenditure on Improvement of Fire Fighting System- Plan					
O	4.00				
		..	5.00		+5.00
R	-4.00				

In view of the final excess of ₹ 5.00 lakh entire provision of ₹ 4.00 lakh was reappropriated in March 2013 due to nil expenditure on machinery and equipment proved unnecessary.

Reasons for incurring expenditure of ₹ 5.00 lakh without budget provision were awaited (July 2013).

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	2,68.20				
		8,73.48	8,71.47		-2.01
R	6,05.28				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 6,05.28 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month partly offset by saving due to less engagement of daily waged workers, less expenditure on telephone, water charges, less receipt of medical reimbursement bills and less touring by the staff.

03- Expenditure on Primary Schools-
Plan

O	5,78.20			
		6,38.81	7,25.74	+86.93
R	60.61			

In view of the final excess of ₹ 86.93 lakh the augmentation in provision by ₹ 60.61 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, enhancement of daily wages rates, more expenditure on telephone, water charges, electricity bills and more receipt of medical reimbursement bills proved inadequate.

Reasons for final excess of ₹ 86.93 lakh were awaited (July 2013).

07- Expenditure on District Institute for Education
Training-
Centrally Sponsored Scheme
Plan

O	51.15			
		80.00	80.00	..
R	28.85			

Augmentation in provision by ₹ 28.85 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month partly offset by the saving due to less expenditure on telephone, water charges.

Plan

S	0.04			
		22.14	22.14	..
R	22.10			

Augmentation in provision by ₹ 22.10 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11- Hot Cooked Meal, Mid Day Meal-
Plan

O	2,34.00			
S	0.01	2,55.60	2,55.61	+0.01
R	21.59			

Augmentation in provision by ₹ 21.59 lakh through reappropriation in March 2013 was due to more receipt of honorarium bills and more purchase of material for mid day meal scheme.

16- Mahatma Gandhi School Vardi Yojna-
Plan

S	20.98			
		3,88.80	3,87.42	-1.38
R	3,67.82			

Augmentation in provision by ₹ 3,67.82 lakh through reappropriation in March 2013 was due to more expenditure on Mahatma Gandhi vardi yojna.

02- *Secondary Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Middle School Minimum Need
Programme-
Plan

O	4,87.33			
		5,48.58	5,48.57	-0.01
R	61.25			

Augmentation in provision by ₹ 61.25 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month partly offset by saving due to less expenditure on scholarship, stipend, telephone, water charges, less purchase of material and less engagement of daily waged workers.

03- Expenditure on High Schools other than
Minimum Need Programme-
Plan

O	3,89.77			
		4,59.99	10,21.71	+5,61.72
R	70.22			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the huge final excess of ₹ 5,61.72 lakh the augmentation in provision by ₹ 70.22 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month, more expenditure on material and supply, telephone, water charges, electricity bills, high schools partly offset by saving due to less engagement of daily waged workers, less expenditure on scholarship and stipend and less transfer of the staff proved inadequate.

Reasons for huge final excess of ₹ 5,61.72 lakh were awaited (July 2013).

10- Grant-in-aid to Secondary Education under Parent
Teacher Association-
Plan

O	21.70			
		1,58.47	1,58.46	-0.01
R	1,36.77			

Augmentation in provision by ₹ 1,36.77 lakh through reappropriation in March 2013 was due to more release of grant to secondary education under parent teacher association.

11- Protsahan Chhatrivriti Yojna-
Plan

O	10.00			
		42.70	42.70	..
R	32.70			

Augmentation in provision by ₹ 32.70 lakh through reappropriation in March 2013 was due to more expenditure on scholarship and stipend.

03- *University and Higher Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Plan

O	14.79			
		2,99.68	2,99.67	-0.01
R	2,84.89			

Augmentation in provision by ₹ 2,84.89 lakh through reappropriation in March 2013 was due to more expenditure on scholarship, telephone and water charges partly offset by saving due to less expenditure on Degree Colleges.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07- Special Grant to Himachal Pradesh University-
Plan

O	99.00			
		2,61.00	2,61.00	..
R	1,62.00			

Augmentation in provision by ₹ 1,62.00 lakh through reappropriation in March 2013 was due to more release of special grant to Himachal Pradesh university.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

02- Expenditure on Archaeological Cell-
Plan

O	36.60			
		58.31	59.50	+1.19
R	21.71			

Augmentation in provision by ₹ 21.71 lakh through reappropriation in March 2013 was due to purchase of more articles partly offset by saving due to less expenditure on telephone, water charges, electricity bills and less touring by the staff.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

(i)	O	96.61			
			1,05.33	1,06.47	+1.14
	R	8.72			

03- Expenditure on Minimum Need Programme
Primary Health Centre-
Non-Plan

(ii)	O	3,73.43			
			4,12.63	4,15.58	+2.95
	R	39.20			

Augmentation in provision by ₹ 47.92 lakh in the above two cases through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	<i>Public Health -</i>				
796-	Tribal Area Sub-Plan -				
09-	Expenditure on Multipurpose Work Scheme under Minimum Need Programme-Plan				
	O	1,33.00			
			1,56.49	1,40.40	-16.09
	R	23.49			
<p>In view of the final saving of ₹ 16.09 lakh the augmentation in provision by ₹ 23.49 lakh through reappropriation in March 2013 was mainly due to payment of salary of March 2013 in the same month partly offset by saving due to less touring by the staff and less receipt of medical reimbursement bills proved excessive.</p> <p>Reasons for final saving of ₹ 16.09 lakh were awaited (July 2013).</p>					
11-	Expenditure on National Programme for Prevention and Control of Blindness-Plan				
(i)	O	8.10			
			11.84	10.83	-1.01
	R	3.74			
13-	Expenditure on Prevention and Control of Blindness and Development of Primary Health Centres-Centrally Sponsored Scheme Plan				
(ii)	O	2.33			
			4.61	4.30	-0.31
	R	2.28			
2211-	Family Welfare -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Family Welfare Programme-Centrally Sponsored Scheme Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iii)	O	1,57.72			
			2,60.51	2,57.95	-2.56
	R	1,02.79			
	Plan				
(iv)	O	5.80			
			7.63	7.40	-0.23
	R	1.83			

Augmentation in provision by ₹ 1,10.64 lakh in the above four cases through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

2215- Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Water Supply Scheme-
Non-Plan

O	2,17.58			
S	66.45	3,03.86	2,99.96	-3.90
R	19.83			

Augmentation in provision by ₹ 19.83 lakh through reappropriation in March 2013 was due to enhancement of daily wages rates.

Plan

O	51.95			
S	11.25	3,33.14	3,10.10	-23.04
R	2,69.94			

In view of the final saving of ₹ 23.04 lakh the augmentation in provision by ₹ 2,69.94 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month partly offset by saving due to less expenditure on petrol, oil, lubricant, telephone, electricity bills and repair of vehicle and less touring by the staff proved excessive.

Reasons for final saving of ₹ 23.04 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

O	13,38.87		13,38.87	15,34.31	+1,95.44
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Reasons for final excess of ₹ 1,95.44 lakh were awaited (July 2013).

04- Stock-
Plan

(i)	2,23.00	+2,23.00
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05- Stock Manufacture-
Plan

(ii)	6.83	+6.83
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06- Miscellaneous Public Works Advances-
Plan

(iii)	3.71	+3.71
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Reasons for incurring expenditure of ₹ 2,33.54 lakh in the above three cases without provision were awaited (July 2013).

2230- Labour and Employment -

03- Training -

796- Tribal Area Sub-Plan -

04- Expenditure on Rural Industrial Training
Institutes in Himachal Pradesh-
Plan

O	60.00				
S	14.24		82.38	81.45	-0.93
R	8.14				

Augmentation in provision by ₹ 8.14 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month partly offset by saving due to less expenditure on machinery and equipment, telephone, water and electricity bills and less touring by the staff.

2236- Nutrition -

02- Distribution of Nutritious Foods and Beverages -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -				
01- Expenditure on Food Programme- Centrally Sponsored Scheme Plan				
R	1,37.94	1,37.94	1,37.94	..

Augmentation without provision by ₹ 1,37.94 lakh through reappropriation in March 2013 was due to more expenditure on nutritious food for child welfare. Funds were required to be obtained through original/supplementary budget. Reappropriation without provision was improper.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -				
03- Expenditure on Agriculture Schemes (General Agriculture Extension and Training)- Non-Plan				
O	38.67	38.95	48.42	+9.47
R	0.28			

Reasons for final excess of ₹ 9.47 lakh were awaited (July 2013).

05- Expenditure on Horticulture Schemes- Plan				
O	55.00	69.50	69.62	+0.12
R	14.50			

Augmentation in provision by ₹ 14.50 lakh through reappropriation in March 2013 was due to more expenditure on minor works, more purchase of horticulture equipment, more expenditure on petrol, oil, lubricant, repair of vehicles partly offset by saving due to less expenditure on machinery and equipment, horticulture schemes, advertising and publicity programmes.

09- Expenditure on Horticultural Schemes under Special Central Assistance- Central Plan Plan				
O	1,85.00	2,37.31	2,38.29	+0.98
R	52.31			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 52.31 lakh through reappropriation in March 2013 was due to more receipt of subsidy cases.

26- Expenditure Development of Floriculture-
Plan

O	8.05			
		12.14	12.13	-0.01
R	4.09			

Augmentation in provision by ₹ 4.09 lakh through reappropriation in March 2013 was due to more purchase of material for development of floriculture.

35- Expenditure on Training of Farmers-
Central Plan
Plan

O	5.00			
		3.72	5.46	1.74
R	-1.28			

In view of final excess of ₹ 1.74 lakh the reduction in provision by ₹ 1.28 lakh in March 2013 due to less receipt of cases for subsidy proved unjustified.

Reasons for final excess of ₹ 1.74 lakh were awaited (July 2013).

37- Expenditure on Providing of Plastic Tanks-
Central Plan
Plan

O	8.00			
		25.31	22.26	-3.05
R	17.31			

In view of final saving of ₹ 3.05 lakh the augmentation in provision by ₹ 17.31 lakh through reappropriation in March 2013 was due to more receipt of cases for subsidy proved excessive.

Reasons for final saving of ₹ 3.05 lakh were awaited (July 2013).

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

06- For Increasing Agricultural Production
Assistance to Small and Marginal Farmers-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	20.00			
		40.00	38.81	-1.19
R	20.00			

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2013 was due to more expenditure on agriculture production under minor works and more receipt of subsidy cases.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

02- Expenditure on Veterinary Schemes-
Plan

O	1,90.55			
		1,80.63	1,91.52	+10.89
R	-9.92			

In view of the final excess of ₹ 10.89 lakh the reduction in provision by ₹ 9.92 lakh through reappropriation/surrender in March 2013 due to less expenditure on telephone, water charges, electricity bills, machinery and equipment, rent, rate and taxes bills and less receipt of medical reimbursement bills partly offset by excess due to payment of salary for March 2013 in the same month, more purchase of material, more expenditure on publicity and more touring by the staff proved unjustified.

Reasons for final excess of ₹ 10.89 lakh were awaited (July 2013).

2405- Fisheries-

796- Tribal Areas Sub-Plan-

03- Expenditure on Fisheries under Special Central
Assistance for the Pockets of Chamba and
Bhattyat-
Central Plan
Plan

O	1.00			
		..	1.00	1.00
R	-1.00			

In view of final excess of ₹ 1.00 lakh entire provision of ₹ 1.00 lakh was reappropriated in March 2013 due to less receipt of subsidy cases proved unnecessary.

Expenditure of ₹ 1.00 lakh was incurred without provision; reasons for which were awaited (July 2013).

2406- Forestry and Wild Life -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Forestry -					
796- Tribal Area Sub-Plan -					
07- Expenditure on Regeneration of Chilgoza Pine-Plan					
O	4.20		5.68	5.68	..
R	1.48				

Augmentation in provision by ₹ 1.48 lakh through reappropriation in March 2013 was due to enhancement of daily wages rates and more purchase of material.

2408- Food Storage and Warehousing -

01- Food -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Food Organisation-Plan					
O	1.50		19.75	19.75	..
R	18.25				

Augmentation in provision by ₹ 18.25 lakh through reappropriation in March 2013 was due to more expenditure on telephone, water charges bills, petrol, oil, lubricant and repair of vehicles.

2425- Co-operation -

796- Tribal Area Sub-Plan -					
01- Expenditure on Cooperation Schemes-Centrally Sponsored Scheme Plan					
O	0.01				
S	7.00		10.50	10.50	..
R	3.49				

Augmentation in provision by ₹ 3.49 lakh through reappropriation in March 2013 was due to more purchase of articles.

2501- Special Programmes for Rural Development -

04- Integrated Rural Energy Planning Programme-					
796- Tribal Area Sub-Plan -					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Integrated Rural Energy Programme-Plan

S	0.01				
		10.54	10.54	..	
R	10.53				

Augmentation in provision by ₹ 10.53 lakh through reappropriation in March 2013 was due to more expenditure on rural integrated programmes.

06- *Self Employment Programmes -*

796- Tribal Area Sub Plan-

01- Expenditure on Rural Programme/Swaran Jayanti Gramin Swarojgar Yojna-Plan

O	10.00				
		35.11	32.78	-2.33	
R	25.11				

Augmentation in provision by ₹ 25.11 lakh through reappropriation in March 2013 was due to more expenditure on rural integrated programmes.

2515- Other Rural Development Programmes -

796- Tribal Area Sub- Plan -

02- Development Programme Expenditure on Extension of Community-Plan

O	2,50.00				
		3,60.58	3,60.42	-0.16	
R	1,10.58				

Augmentation in provision by ₹ 1,10.58 lakh through reappropriation in March 2013 was due to more expenditure under minor works.

2702- Minor Irrigation -

80- *General -*

796- Tribal Area Sub-Plan -

03- Expenditure on Maintenance and Repairs of other Minor Irrigation Works (Special Repairs)-Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	1,62.90			
	R	2.00	1,64.90	2,02.22	+37.32
04- Expenditure on Maintenance and Repairs of other Minor Irrigation Work (Ordinary Repairs Flow Irrigation Scheme)- Non-Plan					
(ii)	O	1,85.46			
	S	8.83	1,94.29	2,36.96	+42.67

Reasons for final excess of ₹ 79.99 lakh in the above two cases were awaited (July 2013).

08- Expenditure on Suspense (Stock)-
Plan

(i)		3,09.53	+3,09.53
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09- Expenditure on Suspense (Stock Manufacture)-
Plan

(ii)		18.81	+18.81
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10- Expenditure on Suspense (Miscellaneous
Advances)-
Plan

(iii)		93.20	+93.20
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Expenditure of ₹ 4,21.54 lakh in the above three cases incurred without provision; reasons for which were awaited (July 2013).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Scheme-
Plan

	O	10.60			
	R	9.85	20.45	20.45	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 9.85 lakh through reappropriation in March 2013 was due to more receipt of subsidy cases.

08- Integrated Handloom Development Scheme-
Plan

O	3.00			
		7.12	8.12	+1.00
R	4.12			

In view of final excess of ₹ 1.00 lakh the augmentation in provision by ₹ 4.12 lakh through reappropriation in March 2013 was due to more expenditure on salary to handloom development corporation proved inadequate.

Reasons for final excess of ₹ 1.00 lakh were awaited (July 2013).

15- Expenditure on Grant in Aid to Khadi and Village
Industries-
Non-Plan

O	35.09			
		83.02	83.02	..
R	47.93			

Augmentation in provision by ₹ 47.93 lakh through reappropriation in March 2013 was due to more expenditure on payment of salary to khadi village industries.

17- Expenditure on Himachal Pradesh Handicraft and
Handloom Development Corporation under
Special Central Assistance-
Central Plan
Plan

O	1,68.60			
		2,30.41	2,29.05	-1.36
R	61.81			

Augmentation in provision by ₹ 61.81 lakh through reappropriation in March 2013 was due to more expenditure under grant-in-aid (non salary) on Handicraft and Handloom development corporation.

**2853- Non-ferrous Mining and Metallurgical
Industries -**

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Regulation and Development of Mines -
796- Tribal Area Sub-Plan -
01- Expenditure on Mineral Development-
Non-Plan

O	27.93			
		36.38	36.91	+0.53
R	8.45			

Augmentation in provision by ₹ 8.45 lakh through reappropriation in March 2013 was due to payment of salary of March 2013 in the same month.

3054- Roads and Bridges -

04- District and other Roads -
796- Tribal Area Sub-Plan -
02- Expenditure on Work Charged Converted into
Regular Establishment-
Non-Plan

O	45,98.74			
		46,01.41	54,89.78	+8,88.37
R	2.67			

Reasons for final excess of ₹ 8,88.37 lakh were awaited (July 2013).

03- Expenditure on Maintenance and Repairs of
District Roads-
Non-Plan

(i)	O	11,82.65			
			8,66.04	11,97.30	+3,31.26
	R	-3,16.61			
	Plan				
(ii)	O	1,00.00			
	S	10.00	1,00.00	1,11.23	+11.23
	R	-10.00			

In view of the final excess of ₹ 3,42.49 lakh the reduction in provision by ₹ 3,26.61 lakh in the above two cases through reappropriation/surrender in March 2013 due to less expenditure on maintenance and repairs of roads and regularisation of daily waged workers proved unjustified.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final excess of ₹ 3,42.49 lakh in the above two cases were awaited (July 2013).

06- Maintenance of Roads under Thirteenth Finance
Commission-
Non-Plan

O	9,21.33	9,21.33	9,36.57	+15.24
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Reasons for final excess of ₹ 15.24 lakh were awaited (July 2013).

3451- Secretariat-Economic Services -

796- Tribal Area Sub Plan-

02- Expenditure on District Innovation Fund under
Thirteenth Finance Commission-
Plan

O	50.00			
		75.00	75.00	..
R	25.00			

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2013 was due to more expenditure on district innovation funds.

Capital Section

(v) 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 -				
796- Tribal Area Sub-Plan -				
01- Modernisation of Police Force- Plan				
O	1,00.00			
		81.00	64.00	-17.00
R	-19.00			

In view of the final saving of ₹ 17.00 lakh the reduction in provision by ₹ 19.00 lakh through reappropriation in March 2013 due to less expenditure on construction of buildings proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final saving of ₹ 17.00 lakh were awaited (July 2013).

4202- Capital Outlay on Education, Sports, Art and

01- *General Education -*

796- Tribal Area Sub-Plan -

01- Buildings-

Centrally Sponsored Scheme
Plan

O	10.00	10.00	..	-10.00
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Entire provision of ₹ 10.00 lakh remained unutilised; reasons for which were awaited (July 2013).

Plan

O	2,37.00			
		2,61.79	2,03.80	-57.99
R	24.79			

In view of the final saving of ₹ 57.99 lakh the augmentation in provision by ₹ 24.79 lakh through reappropriation in March 2013 was due to more expenditure on construction of buildings proved unrealistic.

Reasons for final saving of ₹ 57.99 lakh were awaited (July 2013).

4210- Capital Outlay on Medical and Public Health-

03- *Medical Education Training and Research -*

796- Tribal Area Sub-Plan -

01- Buildings-

Central Plan
Plan

O	9.00			
	
R	-9.00			

Entire provision of ₹ 9.00 lakh was reappropriated in March 2013 was due to nil expenditure on construction of buildings.

02- Upgradation of Existing Ayush Institutions-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	36.00			
		17.28	17.28	..
R	-18.72			

Reduction in provision by ₹ 18.72 lakh through reappropriation in March 2013 was due to less expenditure on upgradation of existing Ayush institutions.

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	2,20.00			
		1,84.63	1,93.54	+8.91
R	-35.37			

In view of final excess of ₹ 8.91 lakh the reduction in provision by ₹ 35.37 lakh through reappropriation in March 2013 was due to less expenditure on rural piped water supply schemes proved excessive.

Reasons for final excess of ₹ 8.91 lakh were awaited (July 2013).

05- Expenditure on Old Water Supply Schemes-
Plan

O	70.00			
		50.66	50.47	-0.19
R	-19.34			

Reduction in provision by ₹ 19.34 lakh through reappropriation in March 2013 was due to less expenditure on old water supply schemes.

09- Expenditure on Rural Water Supply Scheme (National Bank for Agricultural and Rural Development, Integrated Rural Development Fund)-
Plan

O	1,00.00			
	
R	-1,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 1,00.00 lakh was reappropriated in March 2013 due to nil expenditure on rural water supply schemes.

11- Expenditure on Rural Water Supply Schemes
under (Accelerated Rural Water Supply Project)-
Plan

O	1,39.00			
		79.00	79.41	+0.41
R	-60.00			

Reduction in provision by ₹ 60.00 lakh through reappropriation in March 2013 was due to less expenditure on rural water supply schemes.

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

796- Tribal Area Sub-Plan -

03- Expenditure on Construction of Residential
Buildings (Forest Department)-
Plan

O	60.00			
		43.14	43.14	..
R	-16.86			

Reduction in provision by ₹ 16.86 lakh through reappropriation in March 2013 was due to less expenditure on construction of forest department buildings.

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on Agricultural Buildings-
Plan

O	4.60			
		0.52	..	-0.52
R	-4.08			

Reduction in provision by ₹ 4.08 lakh through reappropriation in March 2013 was due to less expenditure on construction of agriculture buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Horticulture Buildings-
Plan

O	7.00				
		6.50	5.00		-1.50
R	-0.50				

Reasons for final saving of ₹ 1.50 lakh were awaited (July 2013).

**4402- Capital Outlay on Soil and Water
Conservation -**

796- Tribal Area Sub Plan-

01- Expenditure on Construction of Poly House and
Micro Irrigation under Rural Integrated
Development Fund Scheme-
Plan

O	1,50.00				
		1,04.43	86.75		-17.68
R	-45.57				

In view of the final saving of ₹ 17.68 lakh the reduction in provision by ₹ 45.57 lakh through surrender in March 2013 due to nil expenditure on construction of poly houses proved inadequate.

Reasons for final saving of ₹ 17.68 lakh were awaited (July 2013).

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

02- Expenditure on Minor Irrigation Schemes (Flow
Irrigation Scheme)-
Central Plan
Plan

(i)	O	33.95			
			27.18	24.19	-2.99
	R	-6.77			

Plan

(ii)	O	5,30.00			
			5,08.24	5,10.71	+2.47
	R	-21.76			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03-	Expenditure on Minor Irrigation Schemes (Field Channels)- Plan				
(iii)	O	17.50			
			3.01	3.01	..
	R	-14.49			

Reduction in provision by ₹ 43.02 lakh in the above three cases through reappropriation in March 2013 was due to less expenditure on minor irrigation schemes.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

796- Tribal Area Sub-Plan -

02- Expenditure on Flood Control Programme Under Rural Integrated Development Fund/National Bank for Agricultural and Rural Development-
Plan

O	45.00				
		
R	-45.00				

Entire provision of ₹ 45.00 lakh was reappropriated in March 2013 due to nil expenditure on flood control programme.

4801- Capital Outlay on Power Project -

01- Hydel Generation -

796- Tribal Area Sub Plan -

02- Equity Contribution to Himachal Pradesh Transmission and Distribution Corporation-
Plan

O	15,50.00				
			5,78.50	5,78.50	..
R	-9,71.50				

Reduction in provision by ₹ 9,71.50 lakh through reappropriation/surrender in March 2013 was due to less investment on equity contribution to Himachal Pradesh transmission and distribution corporation.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

5054- Capital Outlay on Roads and Bridges -04- *District and other Roads -*

796- Tribal Area Sub Plan -

03- Expenditure on Construction of Rural Roads
under Rural Integrated Development
Fund/National Bank for Agricultural and Rural
Development-
Plan

O	2,20.00				
		1,12.00	1,09.05	-2.95	
R	-1,08.00				

Reduction in provision by ₹ 1,08.00 lakh through reappropriation in March 2013 was due to less expenditure on construction of rural roads.

04- Expenditure on Land Compensation Including
Net Project Value-
Plan

O	70.00				
		
R	-70.00				

Entire provision of ₹ 70.00 lakh was reappropriated in March 2013 due to nil expenditure on land compensation.

80- General -

796- Tribal Area Sub-Plan -

03- Tools and Plants Expenditure on Machinery and
Equipment-
Plan

O	1.00				
		
R	-1.00				

Entire provision of ₹ 1.00 lakh was reappropriated in March 2013 due to nil expenditure on tools and plants on machinery and equipment.

05- Expenditure on Major Bridges-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	2,00.00			
		1,84.57	1,85.07	+0.50
R	-15.43			

Reduction in provision by ₹ 15.43 lakh through reappropriation in March 2013 was due to less expenditure on major bridges.

06- Expenditure on Ropeways and Cableways-
Plan

O	10.00			
		5.44	5.44	..
R	-4.56			

Reduction in provision by ₹ 4.56 lakh through reappropriation in March 2013 was due to less expenditure on ropeways and cableways.

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Bus Stands-
Plan

O	40.00			
		27.00	27.00	..
R	-13.00			

Reduction in provision by ₹ 13.00 lakh through reappropriation in March 2013 was due to less expenditure on construction of bus stand.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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4055- Capital Outlay on Police -

796- Tribal Area Sub-Plan -

02- Construction of Residential Buildings of Police
Department-
Plan

O	30.00			
		46.60	63.60	+17.00
R	16.60			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 17.00 lakh the augmentation in provision by ₹ 16.60 lakh through reappropriation in March 2013 was due to more expenditure on construction of residential buildings proved inadequate.

Reasons for final excess of ₹ 17.00 lakh were awaited (July 2013).

4202- Capital Outlay on Education, Sports, Art and Culture -

01- General Education -

796- Tribal Area Sub-Plan -

03- Construction of Middle School Buildings-
Plan

O	64.00			
		1,22.04	1,22.04	..
R	58.04			

Augmentation in provision by ₹ 58.04 lakh through reappropriation in March 2013 was due to more expenditure on construction of middle school buildings.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

02- Expenditure on Hand Pumps-
Central Plan
Plan

O	8.50			
		12.50	12.51	+0.01
R	4.00			

Augmentation in provision by ₹ 4.00 lakh through reappropriation in March 2013 was due to more expenditure on hand pumps.

Plan

O	30.00			
		39.95	31.19	-8.76
R	9.95			

In view of final saving of ₹ 8.76 lakh the augmentation in provision by ₹ 9.95 lakh through reappropriation in March 2013 was due to more expenditure on hand pumps proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for final saving of ₹ 8.76 lakh were awaited (July 2013).

13- Expenditure on Hand Pumps under Rural Integrated Development Fund (National Bank for Agricultural and Rural Development)- Plan

S	0.01				
		45.53	46.36	+0.83	
R	45.52				

Augmentation in provision by ₹ 45.52 lakh through reappropriation in March 2013 was due to more expenditure on hand pumps.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -
01- Building Programme-
Central Plan
Plan

O	5.00				
		6.86	6.86	..	
R	1.86				

Augmentation in provision by ₹ 1.86 lakh through reappropriation in March 2013 was due to more expenditure on construction of buildings.

4406- Capital Outlay on Forestry and Wildlife -

01- Forestry -
796- Tribal Area Sub-Plan -
01- Expenditure on Construction of Roads-
Plan

O	80.00				
		1,16.63	1,15.64	-0.99	
R	36.63				

Augmentation in provision by ₹ 36.63 lakh through reappropriation in March 2013 was due to more expenditure on construction of roads.

02- Expenditure on Construction of Buildings-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	55.00			
			97.68	97.68	..
	R	42.68			
4408- Capital Outlay on Food Storage and Warehousing -					
02- Storage and Warehousing -					
796- Tribal Area Sub-Plan -					
01- Buildings Programme- Plan					
(ii)	O	0.50			
			3.50	3.05	-0.45
	R	3.00			
Augmentation in provision by ₹ 45.68 lakh in the above two cases through reappropriation in March 2013 was due to more expenditure on construction of buildings.					
4702- Capital Outlay on Minor Irrigation -					
796- Tribal Area Sub-Plan -					
01- Expenditure on Minor Irrigation Schemes Lift Irrigation Scheme)- Plan					
(i)	O	5.50			
			7.85	7.36	-0.49
	R	2.35			
06- Expenditure on Minor Irrigation Schemes (Rural Integrated Development Fund/National Bank for Agricultural and Rural Development)- Plan					
(ii)	S	0.01			
			75.00	74.37	-0.63
	R	74.99			
08- Expenditure on Minor Irrigation Scheme (Accelerated Irrigation Benefit Programme)- Plan					
(iii)	S	0.01			
			79.47	79.47	..
	R	79.46			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 1,56.80 lakh in the above three cases through reappropriation in March 2013 was due to more expenditure on minor irrigation schemes.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

796- Tribal Area Sub-Plan -

01- Expenditure on Flood Control Works.-
Plan

O	1,00.00			
		1,08.66	1,09.60	+0.94
R	8.66			

Augmentation in provision by ₹ 8.66 lakh through reappropriation in March 2013 was due to more expenditure on flood control works.

5053- Capital Outlay on Civil Aviation -

80- *General -*

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Helipads-
Plan

O	50.00			
		76.99	76.99	..
R	26.99			

Augmentation in provision by ₹ 26.99 lakh through reappropriation in March 2013 was due to more expenditure on construction of helipads.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of State Highways
under other than Minimum Need programme-
Plan

O	2,25.00			
		2,98.34	3,02.54	+4.20
R	73.34			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 73.34 lakh through reappropriation in March 2013 was due to more expenditure on construction of state highways.

04- District and other Roads -				
796- Tribal Area Sub Plan -				
01- Expenditure on Construction of Rural Roads- Plan				
O	16,19.10			
		16,51.00	16,68.32	+17.32
R	31.90			

In view of the final excess of ₹ 17.32 lakh the augmentation in provision by ₹ 31.90 lakh through reappropriation in March 2013 was due to more expenditure on construction of rural roads proved inadequate.

Reasons for final excess of ₹ 17.32 lakh were awaited (July 2013).

06- Development of Border Area Roads and Bridges under Thirteenth Finance Commission- Plan				
O	6,25.00	6,25.00	6,34.33	+9.33

Reasons for final excess of ₹ 9.33 lakh were awaited (July 2013).

80- General -				
796- Tribal Area Sub-Plan -				
09- Expenditure on Major Bridge Under (Rural Integrated Development Fund/National Bank for Agriculture and Rural Development)- Plan				
O	2,80.00			
		4,02.93	4,03.00	+0.07
R	1,22.93			

Augmentation in provision by ₹ 1,22.93 lakh through reappropriation in March 2013 was due to more expenditure on major bridges.

5055- Capital Outlay on Road Transport -
796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Investment in Himachal Pradesh Road Transport Corporation-
Plan

O	2,13.00				
		3,93.00	3,93.00		..
R	1,80.00				

Augmentation in provision by ₹ 1,80.00 lakh through reappropriation in March 2013 was due to more expenditure on investment in Himachal Pradesh road transport corporation.

APPROPRIATION ACCOUNTS
GRANT NO-31- contd.

Suspense Transactions

- (i) The expenditure under this grant includes ₹ 38,64.77 lakhs(₹ 38,64.77 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- Road-Bridges and Buildings at para No. (VIII).
- (iii) An analysis of the "Suspense" transaction in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2012 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2013 Debit(+) Credit(-)
		(₹ in lakhs)		

Revenue Section**2059-Public Works***01-Office Buildings*

796-Tribal Area Sub-Plan

07-Expenditure Under

Suspense (Stock)	(-)4,49.11	17,09.79	21,83.08	(-)9,22.40*
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08-Expenditure Under

Suspense (Stock

Manufacturing)	(-)2,32.40	4,90.37	4,15.74	(-)1,57.77*
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09-Expenditure Under

Suspense (Miscellaneous

Public Works Advances)	(+19,90.81	10,09.53	8,67.59	(+21,32.75
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Total	(+)13,09.30	32,09.69	34,66.41	(+)10,52.58
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2215-Water Supply And Sanitation*01-Water Supply*

796-Tribal Area Sub-Plan

04-Stock

	(-)27.82	2,23.00	2,84.21	(-)89.03*
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05-Stock Manufacture

	(+1,39.39	6.83	10.52	(+1,35.70
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06-Miscellaneous Public

Works Advances	(+56.96	3.71	71.79	(-)11.12*
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Total	(+)1,68.53	2,33.54	3,66.52	(+)35.55
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2702-Minor Irrigation*80-General*

796-Tribal Area Sub-Plan

08-Expenditure on Suspense

(Stock)	(+5.63	3,09.53	2,97.23	(+17.93
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APPROPRIATION ACCOUNTS
GRANT NO-31- conclud.

Head	Opening balance on 1 April 2012 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2013 Debit(+) Credit(-)
09-Expenditure on Suspense (Stock Manufacture)	(+60.27	18.81	8.03	(+71.05
10-Expenditure on Suspense (Miscellaneous Advances)	(+1,60.37	93.20	92.72	(+1,60.85
Total	(+2,26.27	4,21.54	3,97.98	(+2,49.83
Total-Revenue Section	(+17,04.10	38,64.77	42,30.91	(+13,37.96
Total Demand	(+17,04.10	38,64.77	42,30.91	(+13,37.96

* Reasons for the minus expenditure were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 32 - SCHEDULED CASTE SUB PLAN

(HEADS 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILDLIFE, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2851-VILLAGE AND SMALL INDUSTRIES, 3054-ROAD AND BRIDGES, 3452 - TOURISM, 4055 - CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 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, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055 - CAPITAL OUTLAY ON ROADS TRANSPORT, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	3,88,47,13			
		4,51,07,60	4,28,53,51	-22,54,09
Supplementary	62,60,47			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Amount surrendered during the year
(31 March 2013) 22,27,30

Capital Section

Voted

Original	5,33,17,07				
		5,52,28,37	4,91,06,80	-61,21,57	
Supplementary	19,11,30				

Amount surrendered during the year
(31 March 2013) 53,20,52

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 22,54.09 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 62,60.47 lakh obtained in March 2013 proved excessive and surrender of ₹ 22,27.30 lakh also proved inadequate.
- (ii) In view of the final saving of ₹ 61,21.57 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 19,11.30 lakh obtained in March 2013 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 53,20.52 lakh also proved inadequate which points out the need for good budgeting and better control over expenditure.

Revenue Section

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

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

2202- General Education -

01- Elementary Education -

789- Special Component Plan for Scheduled Castes-

01- Expenditure on Primary Schools-
Plan

(i)	O	6,36.00			
	R	-73.09	5,62.91	5,62.91	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Middle Schools- Plan				
(ii)	O	13,07.00			
			7,64.36	7,64.35	-0.01
	R	-5,42.64			

Reduction in provision by ₹ 6,15.73 lakh in the above two cases through reappropriation/surrender in March 2013 was due to non filling up of vacant posts, less receipt of water, electricity and medical reimbursement bills, less purchase of material and less organisation of camps and seminars.

07-	Sarav Shiksha Abhiyan- Plan				
	O	25,96.00			
			19,33.40	19,33.40	..
	R	-6,62.60			

Reduction in provision by ₹ 6,62.60 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

08-	Sakshar Bharat Yojna- Plan				
	O	47.00			
			17.60	17.60	..
	R	-29.40			

Reduction in provision by ₹ 29.40 lakh through reappropriation in March 2013 was due to less demand received from the beneficiaries.

11-	Expenditure on Grant in Aid to Parent Teacher Association- Plan				
	O	3,95.00			
	S	3,12.00	6,35.91	6,35.91	..
	R	-71.09			

Reduction in provision by ₹ 71.09 lakh through reappropriation in March 2013 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>02- Secondary Education -</i>					
789- Special Component Plan for Scheduled Castes-					
03- Rashtriya Madhyamic Shiksha Abhiyan- Plan					
O	7,42.00				
		4,47.51	4,47.51	..	
R	-2,94.49				
Reduction in provision by ₹ 2,94.49 lakh through surrender in March 2013 was due to less demand received from the beneficiaries.					
04- Expenditure on Information and Communication Technology- Plan					
O	1,71.00				
		
R	-1,71.00				
Entire provision of ₹ 1,71.00 lakh was surrendered in March 2013 due to non filling up of vacant posts.					
05- Expenditure in Information and Communication Technology - Plan					
O	1,13.00				
		
R	-1,13.00				
Entire provision of ₹ 1,13.00 lakh was surrendered in March 2013 due to non organisation of camps and seminars.					
2210- Medical and Public Health -					
03- Rural Health Services-Allopathy -					
789- Special Component Plan for Scheduled Castes-					
01- Rural Health- Plan					
O	23,14.00				
		22,79.11	22,74.40	-4.71	
R	-34.89				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 34.89 lakh through surrender in March 2013 was due to non filling up of vacant posts and less engagement of daily waged workers.

2220- Information and Publicity -

60- Others -

789- Special Component Plan for Scheduled Castes-

01- Information and Publicity-
Plan

O	40.00			
		23.69	23.69	..
R	-16.31			

Reduction in provision by ₹ 16.31 lakh through reappropriation/surrender in March 2013 was due to less purchase of machinery and equipment partly offset by excess due to payment of lawyer fees, more publicity and publication.

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

01- Welfare of Scheduled Castes -

789- Special Component Plan for Scheduled Castes-

02- Direction and Administration-
Plan

O	4,07.00			
		1,42.93	1,42.92	-0.01
R	-2,64.07			

Reduction in provision by ₹ 2,64.07 lakh through reappropriation/surrender in March 2013 was mainly due to less organisation of camps and seminars, payment of arrears and dearness allowance installments, less repair of vehicles and less receipt of medical reimbursement and travelling allowance bills partly offset by excess due to more receipt of water and electricity bills.

03- Economic Development of Scheduled Castes-
Plan

O	3,02.00			
		1,86.77	1,86.77	..
R	-1,15.23			

Reduction in provision by ₹ 1,15.23 lakh through reappropriation/surrender in March 2013 was due to less conducting of meeting partly offset by excess due to more organisation of seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2235- Social Security and Welfare -02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes-

01- Integrated Child Development Scheme-
Plan

O	2,00.00			
		1,90.91	1,90.91	..
R	-9.09			

Reduction in provision by ₹ 9.09 lakh through surrender in March 2013 was due to less payment of honorarium.

2236- Nutrition -02- *Distribution of Nutritious Foods and Beverages -*

789- Special Component Plan for Scheduled Castes-

01- Special Nutrition Programme for Scheduled
Castes-
Plan

O	8,00.00			
		6,00.00	6,00.00	..
R	-2,00.00			

Reduction in provision by ₹ 2,00.00 lakh through reappropriation in March 2013 was due to less purchase of material.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes-

02- Distribution of Seeds-
Centrally Sponsored Scheme
Plan

O	0.01			
		1,31.26	1,29.26	-2.00
S	1,31.25			

Reasons for final saving of ₹ 2.00 lakh were awaited (July 2013).

18- Marketing and Quality Control-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	3,46.00			
		2,46.82	2,46.82	..
R	-99.18			

Reduction in provision by ₹ 99.18 lakh through surrender in March 2013 was due to less demand received from the beneficiaries.

21- Macro Management of Agriculture-
Centrally Sponsored Scheme
Plan

O	0.01			
S	3,42.52	3,20.40	3,20.37	-0.03
R	-22.13			

Reduction in provision by ₹ 22.13 lakh through reappropriation in March 2013 was due to less demand received from the beneficiaries.

25- Rashtriya Krishi Vikas Yojna (Agriculture)-
Plan

O	23,47.00			
S	1,46.95	9,27.00	9,28.62	+1.62
R	-15,66.95			

Reduction in provision by ₹ 15,66.95 lakh through reappropriation in March 2013 was due to less execution of works, less organisation of camps and seminars and less demand received from beneficiaries.

26- Rashtriya Krishi Vikas Yojna (Horticulture)-
Plan

O	2,21.00			
S	13.84	1,21.56	1,21.56	..
R	-1,13.28			

Reduction in provision by ₹ 1,13.28 lakh through surrender in March 2013 was due to less demand received from the beneficiaries.

2403- Animal Husbandry -

- 789- Special Component Plan for Scheduled Castes-
10- Expenditure on Cattle Registration-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	24.00			
R	-24.00	..	..	..

Entire provision of ₹ 24.00 lakh was reappropriated in March 2013 due to nil demand received from the beneficiaries.

2406- Forestry and Wild Life -

01- *Forestry -*

789- Special Component Plan for Scheduled Castes-

06- Preservation Conservation and Management
under Thirteenth Finance Commission Grants-
Plan

O	6,22.00			
R	-75.00	5,47.00	5,47.00	..

Reduction in provision by ₹ 75.00 lakh through surrender in March 2013 was due to less engagement of daily waged workers and less purchase of material.

2501- Special Programmes for Rural Development-

04- *Integrated Rural Energy Planning Programme-*

789- Special Component Plan for Scheduled Castes-

03- Non Conventional Sources of Rural
Energy/Integrated Rural Energy Programme-
Plan

(i)	O	2,50.00			
	R	-50.00	2,00.00	2,00.00	..

06- Self Employment Programmes -

789- Special Component Plan for Scheduled Castes-

01- Swaran Jayanti Gramin Swa Rojgar Yojna-
Plan

(ii)	O	1,08.00			
	R	-55.61	52.39	52.39	..

02- Integrated Watershed Management Programme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(iii)	O	3,70.00			
			23.49	23.49	..
	R	-3,46.51			

2505- Rural Employment -01- *National Programmes -*

789- Special Component Plan for Scheduled Castes-

02- National Rural Employment Guarantee Scheme-
Plan
Plan

(iv)	O	18,54.00			
			11,54.00	11,54.00	..
	R	-7,00.00			

Reduction in provision by ₹ 11,52.12 lakh in the above four cases through reappropriation/surrender in March 2013 was due to less demand received from the beneficiaries.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes-

02- Backward Region Grant Fund-
Plan

	O	7,54.00			
			8,54.00	7,47.87	-1,06.13
	S	1,00.00			

Reasons for final saving of ₹ 1,06.13 lakh were awaited (July 2013).

04- Expenditure on Total Sanitation Programme-
Plan

	O	2,30.00			
			2,03.93	2,03.93	..
	R	-26.07			

Reduction in provision by ₹ 26.07 lakh through surrender in March 2013 was due to less demand received from the beneficiaries.

2851- Village And Small Industries

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

14- Health Insurance to Weavers-
Plan

O	3.00			
R	-3.00	..	..	..

Entire provision of ₹ 3.00 lakh was surrendered in March 2013 due to non organisation of camps and seminars.

17- Computerisation of Online Departments -
Plan

O	1,37.00			
R	-1,37.00	..	..	..

Entire provision of ₹ 1,37.00 lakh was surrendered in March 2013 due to nil purchase of machinery and equipments.

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

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

(₹ in lakhs)

2202- General Education -

01- Elementary Education -

789- Special Component Plan for Scheduled Castes-

06- Mid Day Meal-

Centrally Sponsored Scheme
Plan

S	9,24.41			
R	13,75.49	22,99.90	22,99.89	-0.01

Augmentation in provision by ₹ 13,75.49 lakh through reappropriation in March 2013 was due to more purchase of material, payment of honorarium and machinery and equipment partly offset by saving due to less receipt of water and electricity bills.

02- Secondary Education -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-
02- Secondary Schools-
Plan

O	11,00.00				
		18,14.73	18,14.69	-0.04	
R	7,14.73				

Augmentation in provision by ₹ 7,14.73 lakh through reappropriation in March 2013 was due to payment of revised pay arrears and dearness allowance installments, more demand received from the beneficiaries partly offset by saving due to less receipt of water, electricity bills and less purchase of material.

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	7,00.00				
		6,99.81	7,86.04	+86.23	
R	-0.19				

Reasons for final excess of ₹ 86.23 lakh were awaited (July 2013).

02- Homeopathy Dispensary-
Plan

O	12.00				
		27.46	27.63	+0.17	
R	15.46				

Augmentation in provision by ₹ 15.46 lakh through reappropriation in March 2013 was due to payment of revised pay arrears and dearness allowance installments.

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

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes-
08- Pradhan Mantri Adarsh Gram Yojna-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

R	1,50.00		1,50.00	1,50.00	..
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Augmentation without provision by ₹ 1,50.00 lakh through reappropriation in March 2013 was due to more demand received from the beneficiaries. Funds were required to be obtained through original/supplementary budget estimates, reappropriation without provision was improper.

10- Mukhya mantri Adarsh Gram Yojna-
Plan

O	11,20.00				
			11,64.80	11,64.80	..
R	44.80				

Augmentation in provision by ₹ 44.80 lakh through reappropriation in March 2013 was due to more organisation of camps and seminars.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare programmes -*

789- Special Component Plan for Scheduled Castes-

02- Widow Pension Under Social Security Scheme-
Plan

(i)	O	7,00.00			
			7,59.31	7,59.31	..
	R	59.31			

03- Old Age Pension-
Plan

(ii)	O	15,59.00			
			20,10.90	20,10.90	..
	R	4,51.90			

Augmentation in provision by ₹ 5,11.21 lakh in the above two cases through reappropriation in March 2013 was due to more demand received from beneficiaries and organisation of camps and seminars.

04- Old Age Pension (Indira Gandhi National Old
Age Pension) -
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	6,44.00			
S	46.00	8,32.02	8,32.02	..
R	1,42.02			

Augmentation in provision by ₹ 1,42.02 lakh through reappropriation in March 2013 was due to more demand received from beneficiaries.

2236- Nutrition -

02- *Distribution of Nutritious Foods and Beverages -*

789- Special Component Plan for Scheduled Castes-

01- Special Nutrition Programme for Scheduled
Castes-
Centrally Sponsored Scheme
Plan

R	4,91.24	4,91.24	4,91.24	..
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Augmentation without provision by ₹ 4,91.24 lakh through reappropriation in March 2013 was due to more purchase of material. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes-

03- Integrated Programme of ISOPOM-
Plan

O	4.00			
		6.08	6.07	-0.01
R	2.08			

Augmentation in provision by ₹ 2.08 lakh through reappropriation in March 2013 was due to more purchase of material.

04- Distribution of Fertilizer-
Plan

(i)	O	20.00			
			1,26.00	1,25.85	-0.15
	R	1,06.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

21-	Macro Management of Agriculture- Plan				
(ii)	O	10.00			
			35.60	35.57	-0.03
	R	25.60			

Augmentation in provision by ₹ 1,31.60 lakh in the above two cases through reappropriation in March 2013 was due to more demand of the beneficiaries.

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes-

11- Assistance to States for Control of Animal
Disease -
Plan

	R	24.00	24.00	23.99	-0.01
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Augmentation without provision by ₹ 24.00 lakh through reappropriation in March 2013 was due to more purchase of material. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

2405- Fisheries -

789- Special Component Plan for Scheduled Castes-

04- National Scheme of Welfare of Fisherman-
Plan

	R	1.55	1.55	1.55	..
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Augmentation without provision by ₹ 1.55 lakh through reappropriation in March 2013 was due to more demand of beneficiaries. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

Capital Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4055- Capital Outlay on Police -

789- Special Component Plan for Scheduled Castes-
01- Expenditure on Modernisation of Police Force-
Plan

O	2,63.00				
		2,23.00	2,23.00	..	
R	-40.00				

Reduction in provision by ₹ 40.00 lakh through surrender in March 2013 was due to less execution of works.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*
789- Special Component Plan for Scheduled Castes-
02- Rural Water Supply Schemes in Various Districts-
Plan

O	26,00.00				
		24,52.37	23,77.22	-75.15	
R	-1,47.63				

In view of the final saving of ₹ 75.15 lakh the reduction in provision by ₹ 1,47.63 lakh through reappropriation/surrender in March 2013 due to less execution of works proved inadequate.

Reasons for final saving of ₹ 75.15 lakh were awaited (July 2013).

04- Rural Integrated Development Fund/National
Bank for Agricultural and Rural Development-
Plan

O	21,01.00				
		16,45.74	16,72.26	+26.52	
R	-4,55.26				

In view of the final excess of ₹ 26.52 lakh the reduction in provision by ₹ 4,55.26 lakh through reappropriation in March 2013 due to less execution of works proved excessive.

Reasons for final excess of ₹ 26.52 lakh were awaited (July 2013).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Expenditure on Rural Water Supply under Thirteenth Finance Commission-Plan				
(i)	O	9,27.00			
			2,00.00	2,00.00	..
	R	-7,27.00			
4402-	Capital Outlay on Soil and Water Conservation -				
789-	Special Component Plan for Scheduled Castes-				
02-	Polyhouses and Micro Irrigation Project-Plan				
(ii)	O	12,36.00			
			6,66.00	6,66.94	+0.94
	R	-5,70.00			
03-	Expenditure under Rashtriya Krishi Vikas Yojna-Plan				
(iii)	O	24.00			
	S	1.50	..	..	..
	R	-25.50			
4701-	Capital Outlay on Major and Medium Irrigation -				
20-	<i>Phina Singh Project -</i>				
789-	Special Component Plan for Scheduled Castes-				
04-	Phina Singh Project-Plan				
(iv)	O	9,90.00			
	S	1,09.44	7,42.50	7,42.50	..
	R	-3,56.94			
21-	<i>Nadaun Area Medium Irrigation Project-</i>				
789-	Special Component Plan for Scheduled Castes-				
01-	Nadaun Area Medium Irrigation Project-Plan				
(v)	O	6,18.00			
	S	68.32	6,18.00	6,18.00	..
	R	-68.32			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4702- Capital Outlay on Minor Irrigation -					
789- Special Component Plan for Scheduled Castes-					
01- Tube well Schemes in Various Districts- Plan					
(vi)	O	2,00.00			
			1,87.00	1,83.89	-3.11
	R	-13.00			
Reduction in provision by ₹ 17,60.76 lakh in the above six cases through surrender in March 2013 was due to less execution of works.					
03- Diversion Schemes Flow Irrigation Schemes in Various Districts- Plan					
	O	8,00.00			
			5,13.70	5,71.19	+57.49
	R	-2,86.30			
In view of the final excess of ₹ 57.49 lakh the reduction in provision by ₹ 2,86.30 lakh through reappropriation/surrender in March 2013 due to less execution of works proved injudicious.					
Reasons for final excess of ₹ 57.49 lakh were awaited (July 2013).					
06- Lift Irrigation Schemes in Various Districts under Accelerated Irrigation Benefit Programme- Plan					
(i)	O	12,00.00			
	S	1,32.66	9,80.50	9,80.57	+0.07
	R	-3,52.16			
07- Diversion Schemes Flow Irrigation Scheme in Various Districts - Plan					
(ii)	O	2,81.00			
	S	31.06	1,72.00	1,72.00	..
	R	-1,40.06			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

09- Hydrology Project- Plan					
(iii)	O	2,72.00			
			90.00	90.00	..
	R	-1,82.00			
4711- Capital Outlay on Flood Control Projects -					
01- Flood Control -					
789- Special Component Plan for Scheduled Castes-					
06- Channelisation of Seer Khad from Jahu Khad to Bamson (Flood Management Programme) - Plan					
(iv)	O	2,96.85			
	S	32.82	2,22.63	2,22.63	..
	R	-1,07.04			

Reduction in provision by ₹ 7,81.26 lakh in the above four cases through surrender in March 2013 was due to less execution of works.

07- Channelisation of Seer Khad from Barshawad to
Jahu in Mandi and Hamirpur District (Flood
Management Programme) -
Plan

O	24.72			
S	2.73	..	..	..
R	-27.45			

Entire Provision of ₹ 27.45 lakh was surrendered in March 2013 due to non execution of works.

08- Channelisation of Sunker Bata Flood
Management Programme-
Plan

(i)	O	1,73.04			
	S	19.13	1,29.78	1,29.78	..
	R	-62.39			

09- Channelisation of Swan Down Stream to Punjab
Boundary (Phase-III)-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	2,47.20			
	S	27.33	1,85.40	1,85.41	+0.01
	R	-89.13			

Reduction in provision by ₹ 1,51.52 lakh in the above two cases through surrender in March 2013 was due to less execution of works.

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

(i)	O	2,34.84			
	S	25.96	..	..	..
	R	-2,60.80			

11- Channelisation of Likri Khad in District Una-
Plan

(ii)	O	4.94			
	S	0.55	..	..	..
	R	-5.49			

12- FPW Chounchh Khad in Tehsil Indora (Flood Management Programme)-
Plan

(iii)	O	7.41			
	S	0.82	..	..	..
	R	-8.23			

Entire Provision of ₹ 2,74.52 lakh was reappropriated / surrendered in the above three cases in March 2013 due to non execution of works.

4801- Capital Outlay on Power Project -

789- Special Component Plan for Scheduled Castes-

02- Equity Contribution to Himachal Pradesh
Transmission-
Plan

(i)	O	12,36.00			
	R	-12,36.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Equity Contribution in Himachal Pradesh Power Corporation-Plan			
(ii)	O	45,16.00	..	..
	R	-45,16.00	..	..

Entire Provision of ₹ 57,52.00 lakh in the above two cases was reappropriated in March 2013 due to shifting of provision to correct head of account.

5054- Capital Outlay on Roads and Bridges -

03- State Highways -

789- Special Component Plan for Scheduled Castes-

02- Construction of Roads Under National Bank for Agricultural and Rural Development-Plan

O	61,80.00	39,80.00	34,13.53	-5,66.47
R	-22,00.00			

In view of the final saving of ₹ 5,66.47 lakh the reduction in provision by ₹ 22,00.00 lakh through reappropriation in March 2013 due to less execution of works proved inadequate.

Reasons for final saving of ₹ 22,00.00 lakh were awaited (July 2013).

04- District and other Roads -

789- Special Component Plan for Scheduled Castes-

01- Construction of Rural Roads-Central Plan

S	2,46.42	2,46.42	1,96.39	-50.03
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Reasons for final saving of ₹ 50.03 lakh were awaited (July 2013).

Plan

O	39,08.00	39,98.30	38,55.62	-1,42.68
R	90.30			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 1,42.68 lakh the augmentation in provision by ₹ 90.30 lakh through reappropriation in March 2013 due to more execution of works proved unrealistic.

Reasons for final saving of ₹ 1,42.68 lakh were awaited (July 2013).

07- Expenditure on Steel Crash Barrier and Parapets
Under Thirteenth Finance Commission-
Plan

O	6,25.00			
		10,95.00	10,55.80	-39.20
S	4,70.00			

Reasons for final saving of ₹ 39.20 lakh were awaited (July 2013).

5055- Capital Outlay on Road Transport -

01- *Transport -*

789- Special Component Plan for Scheduled Castes-

01- Investment in Himachal Pradesh Road Transport
Corporation-
Plan

O	5,85.00			
S	4,94.40	..	..	..
R	-10,79.40			

Entire provision of ₹ 10,79.40 lakh was reappropriated in March 2013 due to shifting of provision to correct head of account 5055-789-01.

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes, 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			
		13.50	13.50	..
R	-16.50			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 16.50 lakh through surrender in March 2013 was due to less payment of loan.

(vi) Above saving was counter balanced with excess 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 -			
789- Special Component Plan for Scheduled Castes-			
01- Urban Water Supply Scheme in Various District- Plan	O 3,21.00	3,21.00	3,80.57 +59.57

Reasons for final excess of ₹ 59.57 lakh were awaited (July 2013).

03- Hand pumps- Plan	O 1,50.00	1,78.04	1,76.22 -1.82
	R 28.04		

Augmentation in provision by ₹ 28.04 lakh through reappropriation in March 2013 was due to more execution of works.

07- Expenditure on Installation of Hand Pumps under Rural Integrated Development Fund (National Bank for Agricultural and Rural Development)- Plan	R 4,55.26	4,55.26	4,32.91 -22.35
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In view of the final saving of ₹ 22.35 lakh the augmentation without provision by ₹ 4,55.26 lakh through reappropriation in March 2013 due to more execution of works proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for final saving of ₹ 22.35 lakh were awaited (July 2013).

4702- Capital Outlay on Minor Irrigation -					
789- Special Component Plan for Scheduled Castes-					
02- Lift Irrigation Schemes in Various Districts- Plan					
(i)	O	4,00.00			
			5,82.56	5,20.45	-62.11
	R	1,82.56			

4711- Capital Outlay on Flood Control Projects -					
01- Flood Control -					
789- Special Component Plan for Scheduled Castes-					
01- Stock- Plan					
(ii)	O	1,50.00			
			2,10.94	1,93.19	-17.75
	R	60.94			

In view of the final saving of ₹ 79.86 lakh in the above two cases the augmentation in provision by ₹ 2,43.50 lakh through reappropriation in March 2013 was due to more execution of works proved excessive.

Reasons for final saving of ₹ 79.86 lakh were awaited (July 2013).

4801- Capital Outlay on Power Project -					
01- <i>Hydel Generation -</i>					
789- Special Component Plan for Scheduled Castes-					
01- Equity Contribution to Himachal Pradesh State Power Corporation- Plan					
	R	57,52.00	57,52.00	57,52.00	..

Augmentation without provision by ₹ 57,52.00 lakh through reappropriation in March 2013 was due to more investment. Funds were required to be required through original/supplementary budget estimates. Reappropriation without provision was improper.

5054- Capital Outlay on Roads and Bridges -					
03- <i>State Highways -</i>					

APPROPRIATION ACCOUNTS
GRANT NO. 32- conold.

789- Special Component Plan for Scheduled Castes-					
01- State Highways-					
Plan					
(i)	O	7,58.00			
			7,95.83	8,27.71	+31.88
	S	37.83			
04- District and other Roads -					
789- Special Component Plan for Scheduled Castes-					
02- Link Road to Unconnected Panchayats With					
Highways-					
Plan					
(ii)	O	2,50.00			
			2,44.00	2,51.99	+7.99
	R	-6.00			

Reasons for final excess of ₹ 39.87 lakh in the above two cases were awaited (July 2013).

04- Construction of Bridges-

	O	3,00.00			
			3,11.40	3,00.43	-10.97
	R	11.40			

In view of the final saving of ₹ 10.97 lakh the augmentation in provision by ₹ 11.40 lakh through reappropriation in March 2013 was due to more execution of works proved excessive.

Reasons for final saving of ₹ 10.97 lakh were awaited (July 2013).

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes-

01- Investment in Himachal Road Transport Corporation-

Plan

	R	10,79.40	10,79.40	10,79.40	..
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Augmentation without provision by ₹ 10,79.40 lakh through reappropriation in March 2013 was due to more investment. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper.

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

**Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for the year
2012-2013**

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in Thousands)						
10-Public Works - Roads, Bridges and Buildings-	8,58,09,31	..	10,37,98,33	10,69	+1,79,89,02	+10,69
11-Agriculture-	..	36,47,15	..	33,04,31	..	-3,42,84
12-Horticulture-	..	10,20,50	..	12,83,78	..	+2,63,28
13-Irrigation, Water Supply and Sanitation-	4,99,43,06	..	7,29,79,30	30,77,41	+2,30,36,24	+30,77,41
22-Food and Warehousing-	..	8	..	..	..	-8
31-Tribal Development-	97,70,32	..	1,04,12,76	..	+6,42,44	..
Total:-	14,55,22,69	46,67,73	18,71,90,39	76,76,19	+4,16,67,70	+30,08,46