



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2015-16



GOVERNMENT OF HIMACHAL PRADESH

Appropriation Accounts

2015-16

Government of Himachal Pradesh

**APPROPRIATION ACCOUNTS
2015 -16
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2015 - 16 presents the accounts of sums expended in the year ended 31 March, 2016 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

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

SAVING

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

Charged Appropriation

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

EXCESS

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

Charged Appropriation

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

Summary of Appropriation Accounts

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
1- Vidhan Sabha-		
Voted	24,41,03	7,55,00
<i>Charged</i>	49,53	..
2- Governor and Council of Ministers-		
Voted	15,44,78	..
<i>Charged</i>	5,63,27	..
3- Administration of Justice-		
Voted	1,25,51,43	14,07,81
<i>Charged</i>	35,65,53	..
4- General Administration-		
Voted	1,70,44,23	3,00,00
<i>Charged</i>	8,94,21	..
5- Land Revenue and District Administration-		
Voted	6,85,57,12	1,40,00
<i>Charged</i>	..	..
6- Excise and Taxation-		
Voted	56,17,04	2,17,00
<i>Charged</i>	..	..
7- Police and Allied Organisations-		
Voted	8,62,40,33	30,74,03
<i>Charged</i>	1,39	..
8- Education-		
Voted	47,10,22,14	1,22,36,61
<i>Charged</i>	..	..
9- Health and Family Welfare-		
Voted	15,07,31,73	1,01,32,65
<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)					
22,82,69	7,05,08	1,58,34	49,92	..	..
44,44	..	5,09	..	..	..
14,87,68	..	57,10	..	..	..
5,10,09	..	53,18	..	..	..
1,12,98,69	14,00,13	12,52,74	7,68	..	..
28,78,81	..	6,86,72	..	..	..
1,53,41,25	3,00,00	17,02,98	..	..	..
8,09,23	..	84,98	..	..	..
8,76,52,62	50,00	..	90,00	1,90,95,50	..
..	..	..	..	(1,90,95,50,008)	..
..
52,39,43	2,17,00	3,77,61	..	..	..
..
7,88,98,03	20,56,18	73,42,30	10,17,85	..	..
..	..	1,39	..	..	..
36,34,00,58	1,22,41,26	10,76,21,56	..	..	4,65
..	..	..	..	..	(4,65,000)
..
11,40,50,83	95,32,05	3,66,80,90	6,00,60	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
(₹ in thousands)		
10- Public Works-Roads, Bridges and Buildings-		
Voted	24,99,50,63	9,60,95,21
<i>Charged</i>	9,07	40,55,81
11- Agriculture-		
Voted	3,44,13,69	66,52,80
<i>Charged</i>	..	..
12- Horticulture-		
Voted	2,20,78,40	39,65,53
<i>Charged</i>	..	..
13- Irrigation, Water Supply and Sanitation-		
Voted	19,14,91,62	5,61,17,00
<i>Charged</i>	..	..
14- Animal Husbandry, Dairy Development and Fisheries-		
Voted	2,81,69,31	4,55,00
<i>Charged</i>	..	..
15- Planning and Backward Area Sub Plan-		
Voted	81,98,51	2,02,41,37
<i>Charged</i>	..	..
16- Forest and Wild Life-		
Voted	4,08,73,70	2,91,49
<i>Charged</i>	51	..
17- Election-		
Voted	31,17,33	..
<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)					
24,21,85,52	10,24,03,98	77,65,11	..	..	63,08,77
					(63,08,76,752)
..	36,76,27	9,07	3,79,54	..	..
3,05,66,21	66,52,57	38,47,48	23	..	..
..
2,19,92,28	39,64,98	86,12	55	..	..
..
20,99,89,01	2,90,58,86	..	2,70,58,14	1,84,97,39	..
				(1,84,97,38,556)	
44,00	..	..	..	44,00	..
				(44,00,000)	
2,46,32,96	4,54,97	35,36,35	3	..	..
..
50,58,88	1,69,97,62	31,39,63	32,43,75	..	..
..
3,75,50,79	2,90,50	33,22,91	99	..	..
51	4,25,87	..	..	..	4,25,87
					(4,25,87,077)
30,40,05	..	77,28	..	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
1	Revenue	Capital
	2	3
	(₹ in thousands)	
18- Industries, Minerals, Supplies and Information Technology-		
Voted	72,28,70	67,91,23
<i>Charged</i>	..	..
19- Social Justice and Empowerment-		
Voted	6,00,00,04	9,35,00
<i>Charged</i>	17	..
20- Rural Development-		
Voted	11,85,07,33	5,45,85
<i>Charged</i>	58,96	..
21- Co-operation-		
Voted	39,81,82	..
<i>Charged</i>	..	..
22- Food and Civil Supplies-		
Voted	2,31,74,47	3,17,85
<i>Charged</i>	..	..
23- Power Development-		
Voted	9,72,46,38	3,84,59,01
<i>Charged</i>	48,33	..
24- Printing and Stationery-		
Voted	26,39,35	..
<i>Charged</i>	..	..
25- Road and Water Transport-		
Voted	3,53,45,40	35,35,00
<i>Charged</i>	..	..
26- Tourism and Civil Aviation-		
Voted	37,97,60	5,67,07
<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)					
60,06,18	67,86,21	12,22,52	5,02	..	..
..
5,52,56,64	10,11,73	47,43,40	..	..	76,73 (76,73,048)
17	..	..	..	..	..
9,76,33,42	5,45,85	2,08,73,91	..	..	..
58,96	..	..	..	..	..
31,36,36	..	8,45,46	..	..	..
..
1,84,12,25	3,17,77	47,62,22	8	..	..
..
9,70,97,49	4,21,84,74	1,48,89	..	..	37,25,73 (37,25,73,000)
48,33	..	..	..	..	..
24,18,09	..	2,21,26	..	..	..
..
3,52,02,87	35,34,00	1,42,53	1,00	..	..
..
37,66,94	5,67,07	30,66	..	..	..
..

		APPROPRIATION SUMMARY OF	
Number and name of grant/appropriation	Total grant/appropriation		
	Revenue	Capital	
1	2	3	
	(₹ in thousands)		
27- Labour, Employment and Training-			
Voted	2,12,11,66	81,06,02	
<i>Charged</i>	..	..
28- Urban Development, Town and Country Planning and Housing-			
Voted	2,96,66,33	19,14,00	
<i>Charged</i>	..	..
29- Finance-			
Voted	41,13,40,46	11,57,50	
<i>Charged</i>	31,07,86,42	16,28,56,63	
30- Miscellaneous General Services-			
Voted	77,89,87	69,74,85	
<i>Charged</i>	..	..
31- Tribal Development-			
Voted	8,38,00,88	2,09,83,67	
<i>Charged</i>	..	..
32- Scheduled Caste Sub Plan-			
Voted	7,49,20,90	6,88,52,64	
<i>Charged</i>	..	..
Total			
Voted	2,37,46,94,21	37,12,21,19	
<i>Charged</i>	31,59,77,39	16,69,12,44	
Grand Total	2,69,06,71,60	53,81,33,63	

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)					
1,48,39,27	66,83,76	63,72,39	14,22,26	..	..
..
2,97,01,07	18,73,88	..	40,12	34,74	..
..	..	..	..	(34,73,663)	..
..
38,84,46,17	6,37,18	2,28,94,29	5,20,32	..	..
31,54,99,81	39,47,73,25	..	..	47,13,39	23,19,16,62
..	..	..	..	(47,13,39,212)	(23,19,16,61,797)
63,90,95	69,74,82	13,98,92	3	..	..
..
7,14,62,00	1,92,45,44	1,23,38,88	17,38,23	..	..
..
7,17,39,42	5,79,81,70	31,81,48	1,08,70,94	..	..
..
2,15,61,76,62	33,46,69,33	25,61,45,22	4,66,67,74	3,76,27,63	1,01,15,88
..	..	..	..	(3,76,27,62,227)	(1,01,15,87,800)
31,98,94,35	39,88,75,39	8,40,43	3,79,54	47,57,39	23,23,42,49
..	..	..	..	(47,57,39,212)	(23,23,42,48,874)
2,47,60,70,97	73,35,44,72	25,69,85,65	4,70,47,28	4,23,85,02	24,24,58,37
..	..	..	..	(4,23,85,01,439)	(24,24,58,36,674)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
contd.

No advance was drawn out of the Contingency Fund in 2015-16

The excess over the following Voted grants requires regularisation:-

Revenue Section

- 5- Land Revenue and District Administration
- 13- Irrigation, Water Supply and Sanitation
- 28- Urban Development, Town and Country Planning and Housing

Capital Section

- 8- Education
- 10-Public Works-Roads, Bridges and Buildings
- 19-Social Justice and Empowerment
- 23-Power Development

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

Revenue Section

- 13-Irrigation, Water Supply and Sanitation
- 29-Finance

Capital Section

- 16-Forest and Wild Life
- 29-Finance

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (Appendix at page 422) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2015-16 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>
	(₹ in thousands)			
Total expenditure according to Appropriation Accounts	31,98,94,35	39,88,75,39	2,15,61,76,62	33,46,69,33
Deduct- Total of recoveries shown in Appendix	..	..	24,57,89,54	60,06,22
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	31,98,94,35	39,88,75,39	1,91,03,87,08	32,86,63,11

The details of recoveries referred to above are given in appendix at page 422.

Note

Augmentation without provision by ₹ 2,44,59.57 lakh through reappropriation on 31 March 2016 was made in thirteen different Demand for grants. Funds were required to be obtained through original/supplementary budget estimates i.e. reference to the legislature should have been made as defined in Para 2.29 of Budget Manual of Himachal Pradesh. Reappropriation without provision was improper and violation of Para 12.5 of Budget Manual.

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 2016 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2016 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 2016.



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date: 10 October 2016

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	22,62,62			
			24,41,03	22,82,69	(-)1,58,34
	Supplementary	1,78,41			
	Amount surrendered during the year (31 March 2016)				1,59,42
Charged					
	Original	44,53			
			49,53	44,44	(-)5,09
	Supplementary	5,00			
	Amount surrendered during the year (31 March 2016)				5,10
Capital Section					
Voted					
	Original	55,00			
			7,55,00	7,05,08	(-)49,92
	Supplementary	7,00,00			
	Amount surrendered during the year (31 March 2016)				49,92

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,58.34 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,78.41 lakh obtained in March 2016 and surrender of ₹ 1,59.42 lakh proved excessive and unrealistic respectively.
- (ii) In view of the final saving of ₹ 49.92 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 7,00.00 lakh obtained in March 2016 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

- (iii) In view of the final saving of ₹ 5.09 lakh in the charged appropriation in the Revenue Section, the surrender of ₹ 5.10 lakh proved unrealistic.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2011- Parliament/State/Union Territory Legislatures -			
02- <i>State/Union Territory Legislatures -</i>			
101- Legislative Assembly -			
03- Himachal Pradesh Vidhan Sabha Members- Non-Plan			
O	9,07.77		
S	16.75	8,95.19	8,95.19
R	(-)29.33		..

Reduction in provision by ₹ 29.33 lakh through reappropriation/surrender in March 2016 was due to non payment of salary of March in the same month partly offset by excess due to more expenditure on payment of income tax and more touring by the Hon'ble Members.

- 103- Legislative Secretariat -
01- Staff of Legislature Secretariat-
Non-Plan

O	12,18.88		
S	38.22	11,24.11	11,24.10
R	(-)1,32.99		(-)0.01

Reduction in provision by ₹ 1,32.99 lakh through reappropriation/surrender in March 2016 was due to non payment of salary of March in the same month partly offset by excess due to payment of municipal rent, rate and taxes bills.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 1-contd.

2011- Parliament/State/Union Territory Legislatures -

02- State/Union Territory Legislatures -

101- Legislative Assembly -

04- Free Travel Facility to Ex-Members-
Non-Plan

O	2.41				
		8.41	8.40	(-)0.01	
R	6.00				

Augmentation in provision by ₹ 6.00 lakh through reappropriation in March 2016 was due to more expenditure on travel expenses of the Ex-Members.

Capital Section

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

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

7610- Loans to Government Servants etc. -

201- House Building Advances -

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

O	5.00				
		
R	(-)5.00				

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2016 due to non demands of House Building Advance cases of Ex-Members of Legislative Assembly.

202- Advances for Purchase of Motor Conveyances -

05- Loans to Member of Legislative Assembly for
Purchase of Vehicles-
Non-Plan

O	30.00				
S	1,50.00	1,33.62	1,33.62	..	
R	(-)46.38				

APPROPRIATION ACCOUNTS
GRANT NO. 1-concl.

Reduction in provision by ₹ 46.38 lakh through reappropriation/surrender in March 2016 was due to less payment of loans to Members of Legislative Assembly for purchase of vehicles.

06- Loans to Ex-Members of Legislative Assembly
for purchase of vehicles -
Non-Plan

O	5.00				
		
R	(-)5.00				

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2016 due to no demands for loans from Ex-Members of Legislative Assembly for purchase of vehicles.

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

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

7610- Loans to Government Servants etc. -

201- House Building Advances -

04- House Building Advances/Loans to Members of
Legislative Assembly for Construction of Houses-
Non-Plan

O	15.00				
S	5,50.00	5,71.46	5,71.46		..
R	6.46				

Augmentation in provision by ₹ 6.46 lakh through reappropriation in March 2016 was due to more demand of House Building Advance cases from Hon'ble Member of Legislative Assembly.

APPROPRIATION ACCOUNTS

GRANT NO. 2 - GOVERNOR AND COUNCIL OF MINISTERS

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	8,72,59			
		15,44,78	14,87,68	(-)57,10
Supplementary	6,72,19			
Amount surrendered during the year (31 March 2016)				52,09
Charged				
Original	5,15,86			
		5,63,27	5,10,09	(-)53,18
Supplementary	47,41			
Amount surrendered during the year (31 March 2016)				23,27

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 57.10 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 6,72.19 lakh obtained in March 2016 proved excessive.
- (ii) In view of the final saving of ₹ 53.18 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 47.41 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 23.27 lakh proved unrealistic.

Revenue Section

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

2013- Council of Ministers -

- 101- Salary of Ministers and Deputy Ministers -

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

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

O	6,96.44			
S	3,50.35	10,04.92	10,04.91	(-)0.01
R	(-)41.87			

Reduction in provision by ₹ 41.87 lakh through reappropriation/surrender in March 2016 was due to less expenditure on emoluments of the ministers and non filling up of vacant posts.

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

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

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

03- *Governor/Administrator of Union Territories -*

090- Secretariat -

01- Governor's Secretariat Staff-
Non-Plan

O	2,91.20			
S	2.00	2,34.51	2,19.37	(-)15.14
R	(-)58.69			

In view of the final saving of ₹ 15.14 lakh the reduction in appropriation by ₹ 58.69 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 15.14 lakh were awaited (July 2016).

101- Emoluments and Allowances of the Governor/
Administrator of Union Territories -

01- Salaries and allowances of Governor-
Non-Plan

O	13.20			
		7.31	7.31	..
R	(-)5.89			

Reduction in appropriation by ₹ 5.89 lakh through reappropriation/surrender in March 2016 was due to late appointment of the Governor.

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

103- Household Establishment -

01- Household Establishment of the Governor-
Non-Plan

<i>O</i>	<i>1,79.16</i>				
		<i>1,80.46</i>	<i>1,65.70</i>	<i>(-)14.76</i>	
<i>R</i>	<i>1.30</i>				

Reasons for the final saving of ₹ 14.76 lakh were awaited (July 2016).

108- Tour Expenses -

01- Travel Expenses for Governor and his
Establishments-
Non-Plan

<i>O</i>	<i>10.00</i>				
		<i>3.80</i>	<i>3.80</i>	<i>..</i>	
<i>R</i>	<i>(-)6.20</i>				

Reduction in appropriation by ₹ 6.20 lakh through reappropriation in March 2016 was due to less touring by the staff.

800- Other Expenditure -

06- Repairs-
Non-Plan

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

Entire appropriation of ₹ 3.10 lakh was reduced through reappropriation in March 2016 due to nil expenditure on repairs.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2012- President/Vice-President/Governor/ Administrator of Union Territories -			
03- Governor/Administrator of Union Territories -			

APPROPRIATION ACCOUNTS
GRANT NO. 2- conclud.

104- Sumptuary Allowances -

01- Sumptuary Allowance of the Governor-
Non-Plan

<i>O</i>	<i>2.00</i>		<i>10.00</i>	<i>10.00</i>	
<i>R</i>	<i>8.00</i>				..

Augmentation in appropriation by ₹ 8.00 lakh through reappropriation in March 2016 was due to more expenditure on sumptuary allowance.

110- State Conveyance and Motor Cars -

01- Purchase of Motor Car to Governor-
Non-Plan

<i>O</i>	<i>0.02</i>				
<i>S</i>	<i>45.41</i>		<i>84.84</i>	<i>84.84</i>	
<i>R</i>	<i>39.41</i>				..

Augmentation in appropriation by ₹ 39.41 lakh through reappropriation in March 2016 was due to purchase of new vehicle for Governor.

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
	Original	1,15,61,49			
			1,25,51,43	1,12,98,69	(-)12,52,74
	Supplementary	9,89,94			
Amount surrendered during the year (31 March 2016)					12,51,58
Charged					
	Original	35,65,42			
			35,65,53	28,78,81	(-)6,86,72
	Supplementary	11			
Amount surrendered during the year (31 March 2016)					6,86,02
Capital Section					
Voted					
	Original	4,06,00			
			14,07,81	14,00,13	(-)7,68
	Supplementary	10,01,81			
Amount surrendered during the year (31 March 2016)					1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 12,52.74 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 9,89.94 lakh obtained in March 2016 and surrender of ₹ 12,51.58 lakh proved excessive and unrealistic respectively .

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (ii) In view of the final saving of ₹ 6,86.72 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 0.11 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.
- (iii) In view of the final saving of ₹ 7.68 lakh in the voted provision in the Capital Section, the surrender of ₹ 0.01 lakh proved unrealistic.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishments- Non-Plan			
O	89,66.34		
S	2,25.06	81,09.69	81,09.37
R	(-)10,81.71		(-)0.32

Reduction in provision by ₹ 10,81.71 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess mainly due to more touring by the staff, more expenditure on purchase of new vehicles, payment of municipal property tax and enhancement of daily wages rates.

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

O	15,84.67		
S	20.10	13,53.38	13,52.76
R	(-)2,51.39		(-)0.62

Reduction in provision by ₹ 2,51.39 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts, less expenditure on telephone, water charges and electricity bills etc. and less receipt of medical reimbursement claims bills.

- 03- Expenditure on State Judicial Academy-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

O	1,20.27			
S	46.57	1,47.81	1,47.80	(-)0.01
R	(-)19.03			

Reduction in provision by ₹ 19.03 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on meetings and conferences.

800- Other Expenditure -
04- Victim Compensation Scheme-
Non-Plan

O	0.01			
S	21.00	12.90	12.90	..
R	(-)8.11			

Reduction in provision by ₹ 8.11 lakh through surrender in March 2016 was due to less expenditure on victim compensation.

2070- Other Administrative Services -

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

O	21.17			
		1.84	1.83	(-)0.01
R	(-)19.33			

Reduction in provision by ₹ 19.33 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts.

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

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

(₹ in lakhs)

2014- Administration of Justice -

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

O	6,17.08			
S	2,02.20	8,64.85	8,64.84	(-)0.01
R	45.57			

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Augmentation in provision by ₹ 45.57 lakh through reappropriation/surrender in March 2016 was mainly due to payment of salary and arrear of dearness allowance.

116- State Administrative Tribunals -
01- State Administrative Tribunal-
Non-Plan

O	0.10			
S	3,83.42	4,39.45	4,39.46	+0.01
R	55.93			

Augmentation in provision by ₹ 55.93 lakh through reappropriation/surrender in March 2016 was mainly due to more expenditure on salary and arrear of dearness allowance.

800- Other Expenditure -
02- Himachal Pradesh State Legal Services Authority-
Non-Plan

O	1,17.59			
S	48.22	1,94.38	1,94.27	(-)0.11
R	28.57			

Augmentation in provision by ₹ 28.57 lakh through reappropriation in March 2016 was mainly due to more expenditure on salary and arrear of dearness allowance, petrol, oil, lubricant and repair of vehicles.

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

Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2014- Administration of Justice -				
102- High Courts -				
01- High Court Establishments- Non-Plan				
O	32,57.01			
		26,33.89	26,33.19	(-) 0.70
R	(-)6,23.12			

APPROPRIATION ACCOUNTS
GRANT NO. 3- conclud.

Reduction in provision by ₹ 6,23.12 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to more expenditure on digitization work of High Court and payment of municipal property tax.

2070- Other Administrative Services -

105- Special Commission of Enquiry -

01- Lokayukta-
Non-Plan

O 3,08.41

R (-)3,08.41

..

Entire amount of ₹ 3,08.41 lakh reduced through reappropriation/surrender in March 2016 was due to shifting the scheme under Major Head 2062.

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

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

2062- Vigilance -

103- Lokayukta/Up-Lokayukta -

01- Lokayukta-
Non-Plan

S 0.11

R 2,45.51

2,45.62 2,45.62 ..

Augmentation in provision by ₹ 2,45.51 lakh through reappropriation in March 2016 was due to more expenditure on salary of staff and telephone, water charges and electricity bills.

APPROPRIATION ACCOUNTS

GRANT NO. 4 - GENERAL ADMINISTRATION

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	1,47,52,17			
		1,70,44,23	1,53,41,25	(-)17,02,98
Supplementary	22,92,06			
Amount surrendered during the year (31 March 2016)				17,11,39
Charged				
Original	7,25,64			
		8,94,21	8,09,23	(-)84,98
Supplementary	1,68,57			
Amount surrendered during the year (31 March 2016)				84,96
Capital Section				
Voted				
Original	1,00,00			
		3,00,00	3,00,00	..
Supplementary	2,00,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (i) In view of the final saving of ₹ 17,02.98 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 22,92.06 lakh obtained in March 2016 and the surrender of ₹ 17,11.39 lakh proved excessive and unrealistic respectively.
- (ii) In view of the final saving of ₹ 84.99 lakh in the charged appropriation in the Revenue Section, the supplementary appropriation of ₹ 1,68.57 lakh obtained in March 2016 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)		
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat- Non-Plan			
O	54,04.59		
S	23.71	41,65.08	41,64.86
R	(-)12,63.22		(-)0.22

Reduction in provision by ₹ 12,63.22 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to more expenditure on purchase of new vehicles, petrol, oil, lubricant, repair of vehicles, Himachal Pradesh Secretariat canteen employees salary, telephone, water charges and electricity bills etc.

- 02- Department of Revenue-
Non-Plan

O	4,61.82		
		4,41.82	4,41.79
R	(-)20.00		(-)0.03

Reduction in provision by ₹ 20.00 lakh through surrender in March 2016 was due to non filling up of vacant posts.

- 06- Department of Finance-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

O	5,62.68			
		5,37.42	5,37.42	..
R	(-)25.26			

Reduction in provision by ₹ 25.26 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts.

07- Department of Law-
Non-Plan

O	3,55.54			
		2,76.14	2,76.12	(-)0.02
R	(-)79.40			

Reduction in provision by ₹ 79.40 lakh through surrender in March 2016 was due to non filling up of vacant posts.

2216- Housing -

05- *General Pool Accommodation -*

800- Other Expenditure -

04- Estate Management-
Non-Plan

O	75.35			
		52.69	52.69	..
R	(-)22.66			

Reduction in provision by ₹ 22.66 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

200- Other Programmes -

02- District Staff-
Non-Plan

O	2,25.33			
		1,40.33	1,40.34	+0.01
R	(-)85.00			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Reduction in provision by ₹ 85.00 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

04- Special Employment Exchange-
Non-Plan

O	25.42				
		15.50	15.48	(-)0.02	
R	(-)9.92				

Reduction in provision by ₹ 9.92 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills.

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

O	5,85.20				
		4,01.97	4,01.97	..	
R	(-)1,83.23				

Reduction in provision by ₹ 1,83.23 lakh through reappropriation/surrender in March 2016 was due to less expenditure on freedom fighters welfare fund.

2251- Secretariat-Social Services -

090- Secretariat -

08- Department of Youth Services and Welfare-
Non-Plan

O	69.52				
		48.57	48.57	..	
R	(-)20.95				

Reduction in provision by ₹ 20.95 lakh through surrender in March 2016 was due to non filling up of vacant posts.

3425- Other Scientific Research -

60- Others -

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

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

O	2,15.48			
		1,86.11	1,86.11	..
R	(-)29.37			

Reduction in provision by ₹ 29.37 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on advertising and publicity.

Plan

O	1,25.00			
	
R	(-)1,25.00			

Entire provision of ₹ 1,25.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

3451- Secretariat-Economic Services -

090- Secretariat -

01- Department of Agriculture-
Non-Plan

(i)	O	2,04.65			
			1,52.93	1,52.91	(-)0.02
	R	(-)51.72			

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

(ii)	O	2,34.55			
			1,87.69	1,87.63	(-)0.06
	R	(-)46.86			

07- Department of Industries-
Non-Plan

(iii)	O	1,99.52			
			1,68.59	1,68.55	(-)0.04
	R	(-)30.93			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

12- Department of Science and Technology-
Non-Plan

(iv)	O	72.66				
			44.53	44.53	..	
	R	(-)28.13				

Reduction in provision by ₹ 1,57.64 lakh through surrender in March 2016 in the above four cases was due to non filling up of vacant posts.

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

Head			Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)		
2051- Public Service Commission -					
103- Staff Selection Commission -					
01- Himachal Pradesh Subordinate Service Selection Board- Non-Plan					
	O	3,69.47			
	S	1,80.00	5,99.89	5,99.89	..
	R	50.42			

Augmentation in provision by ₹ 50.42 lakh through reappropriation in March 2016 was mainly due to more expenditure on telephone, water charges and electricity bills etc. and purchase of new vehicles partly offset by saving mainly due to non filling up of vacant posts.

2052- Secretariat-General Services -

090- Secretariat -

05- Department of Public Works-
Non-Plan

	O	3,67.12			
			3,89.32	3,89.31	(-)0.01
	R	22.20			

Augmentation in provision by ₹ 22.20 lakh through reappropriation in March 2016 was due to more expenditure on filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

2053- District Administration-

800- Other Expenditure-

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

O	17.90				
		73.50	73.50	..	
R	55.60				

Augmentation in provision by ₹ 55.60 lakh through reappropriation in March 2016 was due to more expenditure on celebration of Himachal Day and Republic day functions.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

27- Maintenance Expenditure on Secretariat's
Buildings-
Non-Plan

O	18.55				
		68.02	68.02	..	
R	49.47				

Augmentation in provision by ₹ 49.47 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of Himachal Pradesh Secretariat buildings.

39- Expenditure on Maintenance of Public Service
Commission Buildings-
Non-Plan

O	3.50				
		41.82	41.82	..	
R	38.32				

Augmentation in provision by ₹ 38.32 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of public service commission buildings.

2070- Other Administrative Services -

115- Guest Houses, Government Hostels etc. -

01- Hospitality Organisation-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

O	67.80			
		1,70.32	1,68.41	(-)1.91
R	1,02.52			

Augmentation in provision by ₹ 1,02.52 lakh through reappropriation in March 2016 was due to more expenditure on state guest meetings and conferences partly offset by saving mainly due to non filling up of vacant posts.

2075- Miscellaneous General Services -

104- Pensions and Awards in Consideration of District Services -

01- Expenditure on War Jagirs- Non-Plan

O	28.00			
		53.71	53.71	..
R	25.71			

Augmentation in provision by ₹ 25.71 lakh through reappropriation in March 2016 was due to receipt of more cases for payment of war Jagirs.

800- Other Expenditure -

09- Assistance to other Miscellaneous Organisations- Non-Plan

O	5.44			
		31.67	31.67	..
R	26.23			

Augmentation in provision by ₹ 26.23 lakh through reappropriation in March 2016 was due to more expenditure on assistance to other miscellaneous organisations.

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

O	4,62.00			
S	1,44.90	6,39.12	6,39.12	..
R	32.22			

APPROPRIATION ACCOUNTS
GRANT NO. 4- conclud.

Augmentation in provision by ₹ 32.22 lakh through reappropriation in March 2016 was due to more expenditure on payment of pension to Ex-servicemen who are above sixty five years.

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

O	5.20			
		24.05	24.05	..
R	18.85			

Augmentation in provision by ₹ 18.85 lakh through reappropriation in March 2016 was due to more expenditure on release the grants for assistance to organisations under sainik welfare department.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare Programmes -*

200- Other Programmes -

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

O	4.85			
		16.57	16.57	..
R	11.72			

Augmentation in provision by ₹ 11.72 lakh through reappropriation in March 2016 was due to receipt of more proposals for marriage of daughters and grand daughters of freedom fighters.

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

O	1.16			
		3.65	3.65	..
R	2.49			

Augmentation in provision by ₹ 2.49 lakh through reappropriation in March 2016 was due to more expenditure on funeral rites of decease of freedom fighters.

APPROPRIATION ACCOUNTS

GRANT NO. 5 - LAND REVENUE AND DISTRICT ADMINISTRATION

(HEADS 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2245-RELIEF ON ACCOUNT OF NATURAL CALAMITIES, 2401-CROP HUSBANDRY, 2506-LAND REFORMS, 2702-MINOR IRRIGATION, 3454-CENSUS SURVEYS AND STATISTICS AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	5,63,60,13			
		6,85,57,12	8,76,52,62	+1,90,95,50
Supplementary	1,21,96,99			
Amount surrendered during the year (31 March 2016)				47,97,77
Capital Section				
Voted				
Original	..			
		1,40,00	50,00	(-)90,00
Supplementary	1,40,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 1,90,95,50,008 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 1,90,95.50 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,21,96.99 lakh obtained in March 2016 proved inadequate and the surrender of ₹ 47,97.77 lakh proved unrealistic.
- (iii) In view of the final saving of ₹ 90.00 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 1,40.00 lakh obtained in March 2016 proved excessive.
- (iv) There was an overall saving of ₹ 90.00 lakh in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Revenue Section

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

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

2029- Land Revenue -

103- Land Records -

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

O 1,06.41

3,37.74

3,37.90

+0.16

R 2,31.33

Augmentation in provision by ₹ 2,31.33 lakh through reappropriation in March 2016 was mainly due to more expenditure on stipends to the patwaris under training, water, electricity and telephone bills etc. partly offset by saving due to non filling up of vacant posts.

2030- Stamps and Registration -

02- Stamps-Non-Judicial -

101- Cost of Stamps -

01- Central Store Nasik-
Non-Plan

O 1,06.98

86.00

2,16.09

+1,30.09

R (-)20.98

In view of the final excess of ₹ 1,30.09 lakh the reduction in provision by ₹ 20.98 lakh through reappropriation in March 2016 was due to less expenditure on stamps and registration proved unrealistic.

Reasons for the final excess of ₹ 1,30.09 lakh were awaited (July 2016).

2053- District Administration -

094- Other Establishments -

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

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non Plan

S	0.01			
			23.00	23.00
R	22.99			..

Augmentation in provision by ₹ 22.99 lakh through reappropriation in March 2016 was due to more expenditure on supply of fodder.

02- *Floods, Cyclones etc.* -
101- Gratuitous Relief -
01- Cash Doles-
Centrally Sponsored Scheme
Non Plan

(i)	S	0.01			
				5,00.00	5,00.00
	R	4,99.99			..

Non Plan

(ii)	O	0.01			
				23,50.00	23,40.00
	R	23,49.99			(-)10.00

Augmentation in provision by ₹ 28,49.98 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on cash doles.

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

S	17,86.39			
			25,00.00	25,00.00
R	7,13.61			..

Augmentation in provision by ₹ 7,13.61 lakh through reappropriation in March 2016 was due to more expenditure on repair and restoration of damaged roads and bridges.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

109- Repairs and Restoration of damaged Water
Supply, Drainage and Sewerage Works -

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

O	0.01				
			18,50.00	18,50.00	..
R	18,49.99				

Augmentation in provision by ₹ 18,49.99 lakh through reappropriation in March 2016 was due to more expenditure on repair of damage water drainage and sewerage supplies.

111- Ex-Gratia Payments to Bereaved Families -

01- Ex-Gratia Payment-
Non-Plan

O	0.01				
			34,68.71	34,18.71	(-)50.00
R	34,68.70				

In view of the final saving of ₹ 50.00 lakh the augmentation in provision by ₹ 34,68.70 lakh through reappropriation in March 2016 was due to more expenditure on Ex-Gratia payment to Bereaved families proved excessive.

Reasons for the final saving of ₹ 50.00 lakh were awaited (July 2016).

113- Assistance for Repairs and Re-construction of Houses -

01- Repair and Construction of Houses Assistance-
Non-Plan

O	0.01				
			18,50.00	18,50.00	..
R	18,49.99				

Augmentation in provision by ₹ 18,49.99 lakh through reappropriation in March 2016 was due to more expenditure on repair and construction of houses assistance.

114- Assistance to Farmers for Purchase of Agriculture
Inputs -

01- Expenditure for Purchase of Agriculture Inputs-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

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

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2016 was due to more expenditure on purchase of agriculture tools.

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

01- Assistance to Local Bodies and other Non Government Boards/Institutions- Non-Plan

O	0.01				
			35,55.00	35,55.00	..
R	35,54.99				

Augmentation in provision by ₹ 35,54.99 lakh through reappropriation in March 2016 was due to more expenditure on assistance of local bodies and other non government institutions.

80- *General -*

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

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

S	10,68.57				
			10,68.57	11,00.57	+32.00

Reasons for final excess of ₹ 32.00 lakh were awaited (July 2016)

02- Expenditure on Capacity Building under Thirteenth Finance Commission- Non-Plan

O	0.01				
			19,80.99	19,80.99	..
R	19,80.98				

Augmentation in provision by ₹ 19,80.98 lakh through reappropriation in March 2016 was due to more expenditure on capacity buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

2401- Crop Husbandry -

111- Agricultural Economics and Statistics -

04- Agriculture Census-

Centrally Sponsored Scheme

Non Plan

O	0.10				
		32.99	32.99	..	
R	32.89				

Augmentation in provision by ₹ 32.89 lakh through reappropriation in March 2016 was mainly due to payment of arrear of dearness allowance.

2506- Land Reforms -

102- Consolidation of Holdings -

01- Headquarters Establishment -

Non Plan

O	2,13.96				
		2,31.07	2,31.53	+0.46	
R	17.11				

Augmentation in provision by ₹ 17.11 lakh through reappropriation in March 2016 was mainly due to payment of arrear of dearness allowance partly offset by minor savings in other heads.

2702- Minor Irrigation -

80- General -

800- Other Expenditure -

07- Scheme for Improvement of Irrigation Statistics-

Centrally Sponsored Scheme

Non Plan

O	0.06				
		26.24	1,08.76	+82.52	
R	26.18				

In view of final excess of ₹ 82.52 lakh the augmentation in provision by ₹ 26.18 lakh through reappropriation in March 2016 was mainly due to payment of arrear of dearness allowance proved inadequate.

Reasons for final excess of ₹ 82.52 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

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

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

2029- Land Revenue -

102- Survey and Settlement Operations -

02- Settlement and Demarcation of Forest-
Non-Plan

O	6,56.00				
		4,07.87	4,10.48	+2.61	
R	(-)2,48.13				

Reduction in provision by ₹ 2,48.13 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims.

03- Settlement Officer Shimla- Establishment
Non-Plan

O	21,09.84				
		15,63.86	15,63.34	(-)0.52	
R	(-)5,45.98				

Reduction in provision by ₹ 5,45.98 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

04- Settlement officer Kangra- Establishment
Non-Plan

O	20,67.63				
		14,03.84	14,03.82	(-)0.02	
R	(-)6,63.79				

Reduction in provision by ₹ 6,63.79 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

103- Land Records -

01- Superintendence-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

O	2,27.06				
		1,85.97	1,86.83	+0.86	
R	(-)41.09				

Reduction in provision by ₹ 41.09 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to purchase of new vehicles.

02- District Establishment Charges-
Non-Plan

O	1,11,21.67				
		79,07.86	80,32.72	+1,24.86	
R	(-)32,13.81				

In view of the final excess of ₹ 1,24.86 lakh the reduction in provision by ₹ 32,13.81 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to more expenditure on water, electricity and telephone bill etc. proved excessive.

Reasons for final excess of ₹ 1,24.86 lakh were awaited (July 2016).

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

S	17.60				
		17.60	..	(-)17.60	

Entire provision of ₹ 17.60 lakh remained unutilized, reasons for which were awaited (July 2016).

Non Plan

O	22,21.14				
		14,76.82	14,89.01	+12.19	
R	(-)7,44.32				

Reduction in provision by ₹ 7,44.32 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on water, electricity and telephone bills etc.

2030- Stamps and Registration -

03- Registration -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

001- Direction and Administration -
01- Scheme of Registration-
Non-Plan

O	3.67				
		12.97	2.36	(-)10.61	
R	9.30				

In view of the final saving of ₹ 10.61 lakh the augmentation in provision by ₹ 9.30 lakh through reappropriation in March 2016 was due to payment of arrear of dearness allowance proved excessive.

Reasons for the final saving of ₹ 10.61 lakh were awaited (July 2016).

2053- District Administration -

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

O	1,15,98.72				
		89,81.49	91,42.33	+1,60.84	
R	(-)26,17.23				

In view of the final excess of ₹ 1,60.84 lakh the reduction in provision by ₹ 26,17.23 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts, regularisation of daily waged staff, less receipt of medical reimbursement claims and less expenditure on petrol, oil and lubricant charges partly offset by excess mainly due to purchase of new vehicles and more expenditure on counsel fee bills proved excessive.

Reasons for the final excess of ₹ 1,60.84 lakh were awaited (July 2016).

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

O	11,32.23				
		10,57.65	10,90.86	+33.21	
R	(-)74.58				

In view of the final excess of ₹ 33.21 lakh the reduction in provision by ₹ 74.58 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the final excess of ₹ 33.21 lakh were awaited (July 2016).

04- Land Acquisition Staff-
Non-Plan

O	1,66.92			
		89.94	86.19	(-)3.75
R	(-)76.98			

Reduction in provision by ₹ 76.98 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and non-completion of codal formalities.

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	2,35,99.70			
		91,29.00	91,29.00	..
R	(-)1,44,70.70			

Reduction in provision by ₹ 1,44,70.70 lakh through reappropriation in March 2016 was due to less expenditure on repair and restoration of damaged roads and bridges.

05- *State Disaster Response Fund-*

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

01- Transfer to State Disaster Response Fund -
Non-Plan

O	2,36,00.00			
		2,36,00.00	2,34,99.70	(-)1,00.30

Reasons for the final saving of ₹ 1,00.30 lakh were awaited (July 2016).

2506- Land Reforms -

102- Consolidation of Holdings -

02- District Establishments-
Non-Plan

O	3,78.33			
		2,01.78	2,00.91	(-)0.87
R	(-)1,76.55			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 1,76.55 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

2702- Minor Irrigation-

80- General-

800- Other Expenditure-

07- Scheme for Improvement of Irrigation Statistics-

Centrally Sponsored Scheme

Non Plan

S	84.87		84.87	..	(-) 84.87
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Entire provision of ₹ 84.87 lakh obtained through supplementary remained unutilized, reasons for which were awaited (July 2016).

Capital Section

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -

051- Construction -

22- Construction of Revenue Training Institute

Buildings-

Plan

S	1,00.00		1,00.00	50.00	(-)50.00
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Reasons for the final saving of ₹ 50.00 lakh were awaited (July 2016).

30- Construction of Buildings of Revenue Department-

Plan

S	40.00		40.00	..	(-)40.00
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Entire provision of ₹ 40.00 lakh remained unutilized, reasons for which were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 5- conclud.

(viii) Calamity Relief Fund

To give effect to the Thirteenth Finance Commission's recommendations, 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

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 ₹ 8,94.05 lakh as opening balance at the credit of the fund as on 1st April 2015 and credit of ₹ 2,43,23.70 lakh (₹ 2,18,91.33 lakh by the Government of India and ₹ 24,32.37 lakh by the State Government during the year) accumulation in the fund thus decline to ₹ 8,24.00 lakh. The balance at the credit of the fund at the end of March 2016 was ₹ 70.05 lakh (for detail see Statement No. 15 of the Finance Accounts of the Government of Himachal Pradesh for the year 2015-16). The debit of ₹ 2,34,99.70 lakh (₹ 2,11,49.73 lakh by Government of India and ₹ 23,49.97lakh by state Government) has been adjusted towards expenditure depicted in Statement No. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2015-16.

APPROPRIATION ACCOUNTS

GRANT NO. 6 - EXCISE AND TAXATION

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	51,41,44			
		56,17,04	52,39,43	(-)3,77,61
Supplementary	4,75,60			
Amount surrendered during the year (31 March 2016)				3,92,60

Capital Section

Voted				
Original	2,17,00			
		2,17,00	2,17,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,77.61 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,75.60 lakh obtained in March 2016 proved excessive and surrender of ₹ 3,92.60 lakh also proved unrealistic.

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. 6- contd.

2039- State Excise -

001- Direction and Administration -

01- Expenditure on District Establishment-
Non-Plan

O	4,54.43			
		3,93.89	3,93.89	..
R	(-)60.54			

Reduction in provision by ₹ 60.54 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.

2045- Other Taxes and Duties on Commodities and Services -

104- Collection Charges-Taxes on Goods and
Passengers -

01- Headquarters Establishment-
Non-Plan

O	4,91.62			
S	0.01	4,36.06	4,35.76	(-)0.30
R	(-)55.57			

Reduction in provision by ₹ 55.57 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to more expenditure on publication of article and hire of more professional services.

02- District Establishment-
Non-Plan

O	32,68.66			
		29,95.09	29,94.11	(-)0.98
R	(-)2,73.57			

Reduction in provision by ₹ 2,73.57 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess mainly due to purchase of new vehicles and more expenditure on petrol, oil and lubricant charges.

2235- Social Security and Welfare -

60- Other Social Security and Welfare Programmes-

110- Other Insurance Schemes -

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

02- Group Accidental Insurance Cover for Small Dealers- Non-Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2016 due to non-implementation of scheme.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2039- State Excise -			
102- Purchase of Opium etc. -			
01- Cost of Opium, Bhang, Ganja etc.- Non-Plan			
O	0.15		
		4.80	21.07
R	4.65		+16.27

In view of the final excess of ₹ 16.27 lakh the augmentation in provision by ₹ 4.65 lakh through reappropriation in March 2016 was due to more expenditure on cost of Opium, Bhang, Ganja etc proved inadequate.

Reasons for the final excess of ₹ 16.27 lakh were awaited (July 2016).

2040- Taxes on Sales, Trade etc. -
101- Collection Charges -
01- Headquarters and Field Staff- Non-Plan

O	2,19.97			
		3,92.43	3,92.42	(-)0.01
R	1,72.46			

Augmentation in provision by ₹ 1,72.46 lakh through reappropriation in March 2016 was mainly due to more expenditure on upgradation of data center in Excise and Taxation Department partly offset by saving mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

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

107- Tax on Entry of Goods into Local Areas -

01- Grant-in-aid to Local Urban Bodies-
Non-Plan

O	2,12.08			
S	1,90.33	4,22.39	4,22.39	..
R	19.98			

Augmentation in provision by ₹ 19.98 lakh through reappropriation in March 2016 was due to more expenditure on entry tax of goods in local areas.

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
	Original	8,01,19,36			
			8,62,40,33	7,88,98,03	(-)73,42,30
	Supplementary	61,20,97			
Amount surrendered during the year (31 March 2016)					73,43,61
Charged					
	Original	..			
			1,39	..	(-)1,39
	Supplementary	1,39			
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	30,74,00			
			30,74,03	20,56,18	(-)10,17,85
	Supplementary	3			
Amount surrendered during the year (31 March 2016)					10,17,85

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 73,42.30 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 61,20.97 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

- (ii) In the Revenue Section Charged appropriation of ₹ 1.39 lakh obtained through supplementary grant in March 2016 remained unutilized 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)		
	2055- Police -			
	001- Direction and Administration -			
	01- Directorate- Non-Plan			
(i)	O	17,68.10		
	S	1.80	12,57.60	12,57.59
	R	(-)5,12.30		(-)0.01
	003- Education and Training -			
	01- Police Training Centre- Non-Plan			
(ii)	O	12,05.58		
	R	(-)1,61.49	10,44.09	10,44.08
				(-)0.01
	101- Criminal Investigation and Vigilance -			
	01- Criminal Investigation- Non-Plan			
(iii)	O	32,66.20		
	S	1.16	27,99.32	27,99.32
	R	(-)4,68.04		..
	Reduction in provision by ₹ 11,41.83 lakh through surrender in March 2016 in above three cases was mainly due to non filling up of vacant posts.			
	108- State Headquarters Police -			
	01- State Reserve Police- Non-Plan			
	O	50,26.00		
	S	4,95.31	53,91.76	53,91.66
	R	(-)1,29.55		(-)0.10

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 1,29.55 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims, more expenditure on petrol, oil and lubricant charges, electricity bills, telephone charges, diet and uniforms.

02- Police for other Government Organisation-
Non-Plan

O	27,10.85			
S	2,03.13	25,06.23	25,06.23	..
R	(-)4,07.75			

Reduction in provision by ₹ 4,07.75 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess mainly due to more expenditure on electricity and telephone charges.

05- Indian Reserve Battalion-
Non-Plan

O	1,45,94.60			
S	34,03.47	1,70,51.82	1,70,51.72	(-)0.10
R	(-)9,46.25			

Reduction in provision by ₹ 9,46.25 lakh through reappropriation/surrender in March 2016 was due to non filling of vacant posts, less touring by the staff and less expenditure on petrol, oil and lubricant charges partly offset by excess due to more receipt of medical reimbursement claim bills and more expenditure on electricity and telephone charges.

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

O	3,62,24.42			
S	9,73.21	3,43,22.91	3,43,22.90	(-)0.01
R	(-)28,74.72			

Reduction in provision by ₹ 28,74.72 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less engagement of daily waged staff and less touring by the staff partly offset by excess due to more expenditure on electricity and telephone bills, petrol, oil and lubricant charges and more receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

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

O	3,60.21				
		2,62.63	2,62.63	..	
R	(-)97.58				

Reduction in provision by ₹ 97.58 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

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

O	17,50.79				
S	0.50	16,13.64	16,13.63	(-)0.01	
R	(-)1,37.65				

Reduction in provision by ₹ 1,37.65 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to more receipt of rent, rates and tax bills, medical reimbursement claim bills and more expenditure on diet and uniforms charges.

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

O	5,34.81				
S	0.20	4,85.59	4,85.54	(-)0.05	
R	(-)49.42				

Reduction in provision by ₹ 49.42 lakh through reappropriation in March 2016 was due to non filling up of vacant posts partly offset by excess due to more purchase of laboratory articles, more expenditure on maintenance of buildings of police department and conducting of training for home guards.

2056- Jails -

001- Direction and Administration -
01- Headquarter Staff-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

O	1,41.92			
S	0.17	1,03.26	1,03.24	(-)0.02
R	(-)38.83			

Reduction in provision by ₹ 38.83 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to purchase of new vehicles.

2070- Other Administrative Services -

104- Vigilance -

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

(i)	O	20,63.05			
	R	(-)20,63.05	..	..	..

03- Directorate of Vigilance-
Non-Plan

(ii)	O	38.85			
	R	(-)38.85	..	..	..

Entire provision of ₹ 21,01.90 lakh was reduced through reappropriation/surrender in March 2016 in the above two cases due to shifting the scheme to Major Head 2062.

106- Civil Defense-

01- Headquarter Staff-
Non-Plan

O	37.73			
R	(-)17.90	19.83	19.82	(-)0.01

Reduction in provision by ₹ 17.90 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

04- Revamping of Civil Defense-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

S	1,03.55				
		37.31	37.30	(-)0.01	
R	(-)66.24				

Reduction in provision by ₹ 66.24 lakh through surrender in March 2016 was due to non completion of codal formalities.

107- Home Guards -
01- Headquarter Staff-
Centrally Sponsored Scheme
Non Plan

(i)	O	42.73			
			14.27	14.26	(-)0.01
	R	(-)28.46			

02- District Staff-
Centrally Sponsored Scheme
Non Plan

(ii)	O	4,45.57			
			3,16.29	3,16.29	..
	R	(-)1,29.28			

Reduction in provision by ₹ 1,57.74 lakh through reappropriation in March 2016 in the above two cases was due to non filling up of vacant posts.

Non Plan

O	16,39.23				
S	3,65.12		15,99.19	15,99.19	..
R	(-)4,05.16				

Reduction in provision by ₹ 4,05.16 lakh through surrender in March 2016 was due to non filling up of vacant posts and less engagement of daily waged staff.

03- Training Center-
Centrally Sponsored Scheme
Non Plan

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

(i)	O	38.38			
			17.40	17.39	(-)0.01
	R	(-)20.98			

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

(ii)	O	1,07.14			
			56.14	56.07	(-)0.07
	R	(-)51.00			

Reduction in provision by ₹ 71.98 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

02- District Staff-
Centrally Sponsored Scheme
Plan

	O	3,73.00			
		
	R	(-)3,73.00			

Entire provision of ₹ 3,73.00 lakh was reduced through surrender in march 2016 due to non purchase of equipments.

Non Plan

	O	21,01.20			
	S	2,00.00	17,65.81	17,68.72	+2.91
	R	(-)5,35.39			

Reduction in provision by ₹ 5,35.39 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to more engagement of daily waged staff.

Plan

	O	1,58.00			
			76.44	76.44	..
	R	(-)81.56			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reduction in provision by ₹ 81.56 lakh through surrender in March 2016 was due to less purchase of equipments.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2055- Police -			
109- District Police -			
02- Expenditure on Panchayat Chowkidars/Home Guards (For the Service of Summons)- Non-Plan			
O	1,38.48		
		1,74.06	1,74.06
R	35.58		..
Augmentation in provision by ₹ 35.58 lakh through reappropriation in March 2016 was due to conduct of more training for Home Guards.			
115- Modernisation of Police Force -			
01- District Executive Force- Centrally Sponsored Scheme Non Plan			
O	0.04		
		8.24	8.24
R	8.20		..
Augmentation in provision by ₹ 8.20 lakh through reappropriation in March 2016 was due to more expenditure on telephone, electricity and diet charges. Where as central grant received from Government of India was ₹ 5,30.03 lakh.			
02- Security Related Expenditure- Centrally Sponsored Scheme Non Plan			
O	2,22.48		
		3,02.34	3,02.33
R	79.86		(-)0.01

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 79.86 lakh through reappropriation in March 2016 was due to more touring by staff and more expenditure on honorarium partly offset by saving due to less expenditure on telephone and electricity charges.

2056- Jails -

101- Jails -

01- Jail Establishment-
Non-Plan

O	18,67.18			
S	53.48	20,10.35	20,09.43	(-)0.92
R	89.69			

Augmentation in provision by ₹ 89.69 lakh through reappropriation in March 2016 was due to more expenditure on diet, conducting of more training for home guards, more expenditure on purchasing of uniforms and more engagement of daily waged staff partly offset by saving due to non filling up of vacant posts.

102- Jail Manufactures -

01- Jail Industry-
Non-Plan

O	66.78			
		77.19	77.18	(-)0.01
R	10.41			

Augmentation in provision by ₹ 10.41 lakh through reappropriation in March 2016 was due to more engagement of daily waged staff partly offset by saving due to non filling up of vacant posts.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

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

(i)	O	4.42			
			12.04	12.04	..
	R	7.62			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

	31-	Maintenance Expenditure on Police Departments				
		Buildings-				
		Non-Plan				
(ii)	O	1,15.75				
				2,20.30	2,20.30	..
	R	1,04.55				
	47-	Expenditure on Repair and Maintenance of Fire				
		Brigade Buildings-				
		Non-Plan				
(iii)	O	4.42				
				31.83	31.83	..
	R	27.41				

Augmentation in provision by ₹ 1,39.58 lakh through reappropriation in March 2016 in above three cases was due to more expenditure on maintenance of buildings.

2062- Vigilance -

	104-	Vigilance Commission of State/Union Territory -				
	01-	State Vigilance and Anti Corruption Bureau-				
		Non-Plan				
(i)	S	17.92				
				18,35.96	18,35.76	(-)0.20
	R	18,18.04				
	02-	Directorate of Vigilance-				
		Non-Plan				
(ii)	S	1.81				
				40.53	40.53	..
	R	38.72				

Augmentation in provision by ₹ 18,56.76 lakh through reappropriation/surrender in March 2016 in above two cases was due to shifting the scheme from Major Head 2070.

2070- Other Administrative Services -

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

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

O	1,76.16			
		2,26.22	2,26.21	(-)0.01
R	50.06			

Augmentation in provision by ₹ 50.06 lakh through reappropriation in March 2016 was due to more expenditure on diet, medicine and purchasing of new vehicles partly offset by saving due to non filling up of vacant posts.

2216- Housing -

06- *Police Housing -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	19.92			
		51.07	51.07	..
R	31.15			

Augmentation in provision by ₹ 31.15 lakh through reappropriation in March 2016 was due to more expenditure on petrol, oil and lubricant charges.

02- Maintenance of Residential Buildings of State
Forensic Science Laboratory-
Non-Plan

O	0.01			
		4.01	4.01	..
R	4.00			

Augmentation in provision by ₹ 4.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of residential buildings.

07- *Other Housing -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	1.41			
		21.41	21.41	..
R	20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance.

2250- Other Social Services -

800- Other Expenditure -

02- Grant to Religious Institutions-
Non-Plan

O	0.50				
		2.50	2.50	..	
R	2.00				

Augmentation in provision by ₹ 2.00 lakh through reappropriation in March 2016 was due to more grant in aid to religious institutions.

Capital Section

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

	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)					
	4055- Capital Outlay on Police -				
	211- Police Housing -				
	03- Modernisation of Police Force- Centrally Sponsored Scheme Plan				
(i)	O	5,26.00			
		
	R	(-)5,26.00			
	Non-Plan				
(ii)	O	6,85.00			
		
	R	(-)6,85.00			
	04- Construction of Indian Reserve Battalions Buildings- Centrally Sponsored Scheme Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

(iii)	O	2,99.00			
	R	(-)2,99.00	..	..	..
	Plan				
(iv)	O	75.00			
	R	(-)75.00	..	..	..

Entire provision of ₹ 15,85.00 lakh reduced through reappropriation/surrender in above four cases was due to non completion of codal formalities. Where as central grant received from Government of India was ₹ 5,30.03 lakh in case no. (i).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4055- Capital Outlay on Police -			
207- State Police -			
02- Construction of Staff Accommodation to State Vigilance and Anti Corruption Bureau-Plan			
(i) S	0.01		
		5.00	
R	4.99	5.00	..
211- Police Housing -			
03- Modernisation of Police Force-Plan			
(ii) O	7,89.00		
		13,16.00	
R	5,27.00	13,16.00	..
4070- Capital Outlay on other Administrative Services -			
800- Other Expenditure -			
01- Construction of Official Buildings of Home Guards Department-Centrally Sponsored Scheme Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 7- conclud.

(iii)	S	0.01			
				25.53	25.53
	R	25.52			..
	Plan				
(iv)	S	0.01			
				9.65	9.65
	R	9.64			..

Augmentation in provision by ₹ 5,67.15 lakh through reappropriation in March 2016 in above four cases was due to more expenditure on construction of departmental buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 8 - EDUCATION

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	46,43,81,34			
		47,10,22,14	36,34,00,58	(-)10,76,21,56
Supplementary	66,40,80			
Amount surrendered during the year (31 March 2016)				10,76,20,66
Capital Section				
Voted				
Original	52,11,01			
		1,22,36,61	1,22,41,26	+4,65
Supplementary	70,25,60			
Amount surrendered during the year (31 March 2016)				1

NOTES AND COMMENTS

- (i) The excess of ₹ 4,65,000 over voted provision in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 10,76,21.56 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 66,40.80 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

2202- General Education -

01- *Elementary Education -*

101- Government Primary Schools -

01- Expenditure on Education-
Non-Plan

O	11,77,60.07			
S	4,55.76	10,22,36.68	10,22,36.48	(-)0.20
R	(-)1,59,79.15			

Reduction in provision by ₹ 1,59,79.15 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less expenditure on scholarship, stipends and less touring by the staff partly offset by excess due to more engagement of daily waged staff, more expenditure on free text books due to increase in the rates, more receipt of medical reimbursement claims and more expenditure on telephone, water charges and electricity bills.

03- Middle School-
Non-Plan

O	10,95,09.13			
		6,98,99.57	6,98,99.57	..
R	(-)3,96,09.56			

Reduction in provision by ₹ 3,96,09.56 lakh through surrender in March 2016 was due to non filling up of vacant posts, regularisation of daily waged staff and less receipt of medical reimbursement claim bills.

12- Mahatma Gandhi Vardi Yojna-
Plan

O	9,16.00			
		3,16.03	3,16.03	..
R	(-)5,99.97			

Reduction in provision by ₹ 5,99.97 lakh through reappropriation/surrender in March 2016 was due to less expenditure under the scheme.

102- Assistance to Non Government Primary
Schools -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

03- Reimbursement of Fee of Weaker Section
Students in Private Schools-
Plan

O 57.00

R (-)57.00

..

Entire provision of ₹ 57.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

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

(i) O 17,72.80

11,30.65

11,30.66

+0.01

R (-)6,42.15

02- Block Primary Education Officer-
Non-Plan

(ii) O 31,93.24

29,24.61

29,24.62

+0.01

R (-)2,68.63

Reduction in provision by ₹ 9,10.78 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

111- Sarav Shiksha Abhiyan -
01- Grant-in-aid under Sarav Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

(i) O 2,19,56.00

80,93.60

80,93.60

..

R (-)1,38,62.40

Plan

(ii) O 81,45.00

30,64.03

30,64.03

..

R (-)50,80.97

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,89,43.37 lakh through surrender in March 2016 in the above two cases was due to less expenditure on salary. Where as grant received from Government of India is ₹ 1,21,39.13 lakh.

800- Other Expenditure -

01- Mid day Meal-
Centrally Sponsored Scheme
Plan

O	56,46.00			
		52,71.29	52,71.29	..
R	(-)3,74.71			

Reduction in provision by ₹ 3,74.71 lakh through surrender in March 2016 was due to less expenditure on material, machinery, equipment, telephone, water charges, electricity bill and honorarium. Where as grant received from Government of India is ₹ 81,41.23 lakh.

Plan

O	10,72.00			
S	6,00.00	6,34.69	6,34.70	+0.01
R	(-)10,37.31			

Reduction in provision by ₹ 10,37.31 lakh through surrender in March 2016 was due to less expenditure on material, supply and honorarium.

05- Grant-In-Aid to Elementary Education
under Parents Teacher Association-
Plan

(i)	O	59.00			
	S	2,57.00	2,66.97	2,66.97	..
	R	(-)49.03			

06- Grant-In-Aid to School Management
Committee-
Plan

(ii)	S	4,82.00			
			3,72.06	3,72.06	..
	R	(-)1,09.94			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 1,58.97 lakh through surrender in March 2016 in the above two cases was due to less expenditure on salary.

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

(i)	O	12,96.97			
	R	(-),2,03.89	10,93.08	10,92.66	(-)0.42

101- Inspection -
01- Inspectorate-
Non-Plan

(ii)	O	11,06.17			
	R	(-),2,77.46	8,28.71	8,28.73	+0.02

Reduction in provision by ₹ 4,81.35 lakh through surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

109- Government Secondary Schools -
01- Secondary Schools-
Non-Plan

	O	12,73,27.21			
	S	86.74	11,59,79.28	11,59,79.26	(-)0.02
	R	(-),1,14,34.67			

Reduction in provision by ₹ 1,14,34.67 lakh through surrender in March 2016 was due to non filling up of vacant posts, less expenditure on scholarship and stipends, regularisation of daily wages staff and less touring by the staff.

Plan

	O	15,98.00			
	S	1,91.25	17,12.03	17,11.96	(-)0.07
	R	(-)77.22			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

09-	Information Communication Technology- Phase-III- Centrally Sponsored Scheme Plan				
(i)	O	3,73.00			
	R	(-)3,73.00	..	..	..
	Plan				
(ii)	O	82.00	..	..	..
	R	(-)82.00			
14-	Expenditure on Inclusive Education for Disabled at Secondary Stage- Centrally Sponsored Scheme Plan				
(iii)	O	1,37.00			
	R	(-)86.62	50.38	50.38	..
	Reduction in provision by ₹ 5,41.62 lakh through reappropriation/surrender in March 2016 in the above three cases was due to non completion of codal formalities.				
15-	Rajiv Gandhi Digital Yojna(Laptop/Tablet)-				
	O	2,50.00			
	R	(-)2,50.00	..	..	..
	Entire provision of ₹ 2,50.00 lakh was reduced through surrender in March 2016 due to shift the scheme from non plan to plan.				
16-	Teachers Education Programme- Centrally Sponsored Scheme Plan				
(i)	O	83.00			
	R	(-)83.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

(ii)	Plan				
	O	16.00			
		
	R	(-)16.00			

Entire provision of ₹ 99.00 lakh was reduced through surrender in March 2016 in above two cases due to non receipt of centre share from Government of India.

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

O	5,00.00				
		4,21.70	4,21.69	(-)0.01	
R	(-)78.30				

Reduction in provision by ₹ 78.30 lakh through surrender in March 2016 was due to less receipt of grant for school management committee.

110- Assistance to Non-Government Secondary
Schools -

01- Non-Government Secondary Schools-
Non-Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender due to non completion of codal formalities.

800- Other Expenditure -

01- Grant-in-aid to Secondary Education under
Parents Teacher Association-
Non-Plan

O	13,50.00				
		7,80.31	7,80.31	..	
R	(-)5,69.69				

Reduction in provision by ₹ 5,69.69 lakh through surrender in March 2016 was due to regularisation of Para Teachers staff.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

O	2,13,05.42			
S	2.00	1,67,26.49	1,67,26.47	(-)0.02
R	(-)45,80.93			

Reduction in provision by ₹ 45,80.93 lakh through surrender in March 2016 was due to non filling up of vacant posts and regularisation of daily waged staff.

Plan

O	5,12.00			
		2,03.74	2,03.74	..
R	(-)3,08.26			

Reduction in provision by ₹ 3,08.26 lakh through reappropriation/surrender in March 2016 was due to less expenditure on scholarship and stipends.

02- Training Colleges-
Non-Plan

O	4,18.81			
		2,53.81	2,53.80	(-)0.01
R	(-)1,65.00			

Reduction in provision by ₹ 1,65.00 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

07- Rashtriya Uchta Shiksha Abhiyan -
Centrally Sponsored Scheme
Plan

(i)	O	89,98.00			
			26,36.94	26,36.94	..
	R	(-)63,61.06			

Plan

(ii)	O	6,58.00			
			2,93.00	2,93.00	..
	R	(-)3,65.00			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reduction in provision by ₹ 67,26.06 lakh through surrender in March 2016 in the above two cases was due to non receipt of grant from Government of India. Where as grant received from Government of India is ₹ 34,02.50 lakh.

08- Opening of Fine Art College-
Non-Plan

O	10.00			
S	30.30	29.95	29.95	..
R	(-)10.35			

Reduction in provision by ₹ 10.35 lakh through surrender in March 2016 was due to less expenditure on meeting and conferences.

800- Other Expenditure -
01- Grant-in-aid to Government Colleges
under Parents Teachers Association-
Non-Plan

O	1,50.00			
		51.84	51.84	..
R	(-)98.16			

Reduction in provision by ₹ 98.16 lakh through surrender in March 2016 was due to less expenditure on teachers engaged under parent teachers association and teachers on contract basis.

04- *Adult Education* -
103- Rural Functional Literacy Programmes -
05- Sakshar Bharat Yojna-
Plan

O	16.00			
	
R	(-)16.00			

Entire provision of 16.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

05- *Language Development* -
103- Sanskrit Education -
01- Modernisation of Sanskrit Pathshalas-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

O	4,39.92			
S	6.10	3,22.53	3,22.52	(-)0.01
R	(-)1,23.49			

Reduction in provision by ₹ 1,23.49 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills.

- 80- *General* -
107- Scholarships -
15- Protsahan Chatravriti Yojna-
Plan

O	3,00.00			
R	(-)3,00.00	..	..	..

Entire provision of ₹ 3,00.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

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

O	5,58.45			
S	17.00	3,73.11	3,73.10	(-)0.01
R	(-)2,02.34			

Reduction in provision by ₹ 2,02.34 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

- 08- Expenditure on Sainik Schools-
Non-Plan

O	70.98			
R	(-)63.98	7.00	7.00	..

Reduction in provision by ₹ 63.98 lakh through surrender in March 2016 was due to less expenditure on scholarship for sainik schools.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

(i)	O	2,42.35			
	S	1.60	1,91.86	1,91.85	(-)0.01
	R	(-)52.09			

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-
Non-Plan

(ii)	O	3,89.79			
	S	17.72	3,03.65	3,03.66	+0.01
	R	(-)1,03.86			

Reduction in provision by ₹ 1,55.95 lakh through surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

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

03- Welfare of Backward Classes -

277- Education -

06- Scholarships to Minority Communities-
Centrally Sponsored Scheme
Plan

O	1,10.00			
R	(-)1,10.00	..	..	..

Entire provision of ₹ 1,10.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

33- Maintenance of Secondary Education
Department Buildings-
Plan

(i)	R	3,00.00	3,00.00	3,00.00	..
-----	---	---------	---------	---------	----

72- Maintenance of Higher Education
Buildings under Twelfth Finance
Commission-
Plan

(ii)	R	50.00	50.00	50.00	..
------	---	-------	-------	-------	----

Augmentation without provision of ₹ 3,50.00 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on maintenance of department buildings funds were required to be obtained through original budget/ supplementary budget estimates. Reappropriation without provision was improper and violation of Himachal Pradesh Budget Manual Para 12.5.

2202- General Education -

01- Elementary Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

	O	13,24.97			
	S	19.57	13,71.09	13,70.93	(-)0.16
	R	26.55			

Augmentation in provision by ₹ 26.55 lakh through reappropriation in March 2016 was due to more engagement of outsourced staff and more expenditure on conduct the tournament partly offset by saving due to non filling up of vacant posts.

107- Teachers Training -

04- Expenditure on District Institutions of
Educational Trainings-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

(i)	O	5,79.00			
			7,05.61	7,05.61	..
	R	1,26.61			
	Plan				
(ii)	O	2,98.00			
			4,91.42	4,91.42	..
	R	1,93.42			

Augmentation in provision by ₹ 3,20.03 lakh through reappropriation/surrender in March 2016 in the above two cases was due to more expenditure on payment of salary.

02- Secondary Education -
109- Government Secondary Schools -
10- Vocationalisation of Secondary Education-
Centrally Sponsored Scheme
Plan

	O	19,98.00			
			20,50.38	20,50.38	..
	R	52.38			

Augmentation in provision by ₹ 52.38 lakh through reappropriation in March 2016 was due to more expenditure on Vocationalisation.

80- General -
004- Research -
02- Education Technology Programme-
Centrally Sponsored Scheme
Plan

(i)	R	8.02	8.02	8.02	..
107-	Scholarships-				
19-	Mukhya Mantri Protsahan Yojna-				
	Plan				
(ii)	R	2.30	2.30	2.30	..

APPROPRIATION ACCOUNTS
GRANT NO. 8- conclud.

Augmentation without provision of ₹ 10.32 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on salary and scholarships. Funds were required to be obtained through original/ supplementary budget estimates. Reappropriation without provision was improper and violation of Himachal Pradesh Budget Manual Para 12.5.

800- Other Expenditure -

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

O	5.00				
		8.14	8.14	..	
R	3.14				

Augmentation in provision by ₹ 3.14 lakh through reappropriation in March 2016 was due to filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
202- Secondary Education -			
05- Construction of Girls Hostel in Educationally Backward Blocks in General Area- Centrally Sponsored Scheme Plan	18.03	22.69	+4.66
S			

Reasons for the final excess of ₹ 4.66 lakh were awaited (July 2016).

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 (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	15,07,31,63			
		15,07,31,73	11,40,50,83	(-)3,66,80,90
Supplementary	10			
Amount surrendered during the year (31 March 2016)				3,53,89,60
Capital Section				
Voted				
Original	51,54,00			
		1,01,32,65	95,32,05	(-)6,00,60
Supplementary	49,78,65			
Amount surrendered during the year (31 March 2016)				6,00,59

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,66,80.91 lakh in the voted provision of Revenue Section the surrender of ₹ 3,53,89.60 lakh in March 2016 proved inadequate.
- (ii) In view of the final saving of ₹ 6,00.60 lakh in the voted provision of the Capital Section, the supplementary grant of ₹ 49,78.65 lakh obtained in March 2016 proved excessive.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

2210- Medical and Public Health -

01- *Urban Health Services-Allopathy -*

001- Direction and Administration -

01- Directorate-
Non-Plan

O	23,44.78				
		14,64.62	14,62.05	(-)2.57	
R	(-)8,80.16				

Reduction in provision by ₹ 8,80.16 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less engagement of staff on outsource basis and less receipt of medical reimbursement claim bills partly offset by excess due to purchase of new vehicles.

02- District Establishment-
Non-Plan

O	17,71.09				
		13,48.45	13,47.92	(-)0.53	
R	(-)4,22.64				

Reduction in provision by ₹ 4,22.64 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less engagement of staff on outsource basis.

102- Employees State Insurance Scheme-

01- Employee State Insurance Scheme
(Hospital and Dispensaries)-
Non-Plan

O	1,65.00				
		2,65.00	1,65.00	(-)1,00.00	
R	1,00.00				

In view of the final saving of ₹ 1,00.00 lakh the augmentation in provision by ₹1,00.00 lakh through reappropriation in March 2016 was due to more release of grants proved unnecessary.

Reasons for final the saving of ₹ 1,00.00 lakh were awaited (July 2016).

110- Hospital and Dispensaries -

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

03- Urban Health-
Non-Plan

O	1,84,27.09			
		1,22,62.55	1,22,20.72	(-)41.83
R	(-)61,64.54			

In view of the final saving of ₹ 41.83 lakh the reduction in provision by ₹ 61,64.54 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less engagement of staff on outsource basis, less expenditure on other charges, telephone, water, electricity bills and less receipt of medical reimbursement claim bills partly offset by excess due to release of grant to Rogi Kalyan Samiti proved inadequate.

Reasons for the final saving of ₹ 41.83 lakh were awaited (July 2016).

07- Bio Medical Waste-
Non-Plan

O	67.49			
		47.91	47.92	+0.01
R	(-)19.58			

Reduction in provision by ₹ 19.58 lakh through surrender in March 2016 was due to less expenditure on material, supply and on Bio Medical Waste.

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

001- Direction and Administration-
02- District Establishment-
Non-Plan

O	67,12.23			
		47,39.71	47,54.62	+14.91
R	(-)19,72.52			

In view of the final excess of ₹ 14.91 lakh the reduction in provision by ₹ 19,72.52 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant charges and enhancement in daily wages rates proved excessive.

Reasons for the final excess of ₹ 14.91 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

101- Ayurveda -					
01- Ayurvedic Hospital-					
Non-Plan					
(i)	O	7,94.80			
			7,58.17	7,58.03	(-)0.14
	R	(-)36.63			
03- Ayurvedic Pharmacy-					
Non-Plan					
(ii)	O	4,20.68			
			3,19.65	3,20.08	+0.43
	R	(-)1,01.03			

Reduction in provision by ₹ 1,37.66 lakh through reappropriation/surrender in March 2016 in above two cases was mainly due to non filling up of vacant posts.

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

	O	2,89,25.03			
			2,09,55.64	2,08,90.47	(-)65.17
	R	(-)79,69.39			

In view of the final saving of ₹ 65.17 lakh the reduction in provision by ₹ 79,69.39 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills, less engagement of staff on outsource basis and less purchase of medicine partly offset by excess due to more release of grant to Rogi Kalyan Samiti proved inadequate.

Reasons for final saving of ₹ 65.17 lakh were awaited (July 2016).

Plan

	O	50,95.00			
			41,16.07	39,74.65	(-)1,41.42
	R	(-)9,78.93			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the final saving of ₹ 1,41.42 lakh the reduction in provision by ₹ 9,78.93 lakh through reappropriation/surrender in March 2016 was due to less expenditure on machinery and equipments, less purchase of medicine, less engagement of daily waged staff and less expenditure on telephone, water, electricity bills partly offset by excess due to payment of arrear on account of dearness allowance proved inadequate.

Reasons for the final saving of ₹ 1,41.42 lakh were awaited (July 2016).

05- Lump Sum Provision for New Health
Institutions-
Plan

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

Entire provision of ₹ 1.00 lakh reduced through reappropriation in March 2016 was due to less expenditure on telephone, water and electricity bills.

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

101- Ayurveda -

01- Ayurvedic Hospital-
Non-Plan

O	2,69.55			
R	(-)99.59	1,69.96	1,71.77	+1.81

Reduction in provision by ₹ 99.59 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Ayurvedic Dispensary-
Non-Plan

O	84,42.72			
R	(-)14,33.48	70,09.24	62,42.13	(-)7,67.11

In view of the final saving of ₹ 7,67.11 lakh the reduction in provision by ₹ 14,33.48 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less purchase of medicine proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the final saving of ₹ 7,67.11 lakh were awaited (July 2016).

103-	Unani -				
01-	Unani Dispensary-				
	Non-Plan				
	O	39.33			
			25.20	25.17	(-)0.03
	R	(-)14.13			

Reduction in provision by ₹ 14.13 lakh through surrender in March 2016 was due to non filling up of vacant posts.

05-	<i>Medical Education, Training and</i>				
	<i>Research -</i>				
101-	Ayurveda -				
01-	Ayurvedic College-				
	Non-Plan				
	O	12,26.08			
			12,33.01	11,77.22	(-)55.79
	R	6.93			

Reasons for the final saving of ₹ 55.79 lakh were awaited (July 2016).

03-	Research in Indian System of Medicine-				
	Non-Plan				
(i)	O	55.86			
			27.85	25.79	(-)2.06
	R	(-)28.01			
105-	Allopathy -				
03-	Training in various Health Courses-				
	Non-Plan				
(ii)	O	3,35.46			
			2,57.98	2,52.99	(-)4.99
	R	(-)77.48			

Reduction in provision by ₹ 1,05.49 lakh through surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

04- Dental College-
Non-Plan

O	11,74.34			
		11,08.71	11,12.59	+3.88
R	(-)65.63			

Reduction in provision by ₹ 65.63 lakh through reappropriation/surrender in March 2016 was due to less expenditure on telephone, water and electricity bills and non filling up of vacant posts partly offset by excess due to clearance of pending rent and taxes charges.

05- Directorate Medical Education and
Research-
Non-Plan

O	1,30.18			
		86.99	86.76	(-)0.23
R	(-)43.19			

Reduction in provision by ₹ 43.19 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to payment of application fee for new medical colleges.

07- Upgradation of Government Medical
Colleges-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to no expenditure on upgradation of government medical colleges. Where as Grant received from Government of India was ₹ 31,96.10 lakh.

Plan

O	3,29.00			
		20.00	20.00	..
R	(-)3,09.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 3,09.00 lakh through reappropriation in March 2016 was due to less expenditure on upgradation of government medical colleges.

06- *Public Health -*

101- Prevention and Control of Diseases -

02- Tuberculosis Hospital-
Non-Plan

O	7,38.24			
		5,49.77	5,49.58	(-)0.19
R	(-)1,88.47			

Reduction in provision by ₹ 1,88.47 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

O	1,70.00			
		92.65	81.85	(-)10.80
R	(-)77.35			

In view of the final saving of ₹ 10.80 lakh the reduction in provision by ₹ 77.35 lakh through reappropriation in March 2016 was due to less purchase of medicine and other articles, less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on nutrition supplement to patient proved inadequate.

Reasons for the final saving of ₹ 10.80 lakh were awaited (July 2016).

05- Mental Health and Rehabilitation

Hospital-
Non Plan

(i)	O	57.46			
			18.23	18.04	(-)0.19
	R	(-)39.23			

07- Leprosy Hospital-

Non-Plan

(ii)	O	5,61.61			
			3,00.37	3,00.24	(-)0.13
	R	(-)2,61.24			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 3,00.47 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

Plan

O	20.00			
		12.80	7.20	(-)5.60
R	(-)7.20			

In view of the final saving of ₹ 5.60 lakh the reduction in provision by ₹ 7.20 lakh through reappropriation in March 2016 was due to less expenditure on telephone, water and electricity bills proved inadequate.

Reasons for the final saving of ₹ 5.60 lakh were awaited (July 2016).

08- Treatment of Goiter-
Non-Plan

O	18.92			
		14.98	14.95	(-)0.03
R	(-)3.94			

Reduction in provision by ₹ 3.94 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

10- National Programme Control of
Blindness-
Non-Plan

O	5.13			
	
R	(-)5.13			

Entire provision of ₹ 5.13 lakh was reduced through surrender in March 2016 due to non filling up of vacant posts.

21- National Acquired Immanuel
Deficiency Syndrome Control
Programme-
Centrally Sponsored Scheme
Plan

O	18,00.00			
		10,34.02	10,34.02	..
R	(-)7,65.98			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 7,65.98 lakh through surrender in March 2016 was due to less receipt of grant-in-aid from Government of India. Where as grant received from Government of India was ₹ 10,34.02 lakh.

Plan

O	1,80.00			
		1,46.27	1,46.27	..
R	(-)33.73			

Reduction in provision by ₹ 33.73 lakh through reappropriation in March 2016 was mainly due to less purchase of medicines and other articles partly offset by excess due to more expenditure on bus fair, education and milk for Human Immunodeficiency Virus infected children.

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-
Non-Plan

(i)	O	2,49.95			
			18.42	17.40	(-)1.02
	R	(-)2,31.53			

02- District Headquarters-
Non-Plan

(ii)	O	7,18.96			
			3,82.45	3,79.25	(-)3.20
	R	(-)3,36.51			

Reduction in provision by ₹ 5,68.04 lakh through surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

003- Training -

01- Training of Auxiliary Nurse and
Midwife Services, Dais/Local Health
Visitors etc.-
Non-Plan

(i)	O	3,49.85			
			2,01.07	1,83.07	(-)18.00
	R	(-)1,48.78			

101- Rural Family Welfare Services -

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

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

(ii)	O	80,16.27				
			52,18.43	51,16.61	(-)1,01.82	
	R	(-)27,97.84				

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

(iii)	O	14,41.74				
			7,94.59	7,58.21	(-)36.38	
	R	(-)6,47.15				

In view of the final saving of ₹ 1,56.20 lakh the reduction in provision by ₹ 35,93.77 lakh through surrender in March 2016 in the above three cases was mainly due to non filling up of vacant posts proved inadequate.

Reasons for final the saving of ₹ 1,56.20 lakh in the above three cases were awaited (July 2016).

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

(i)	O	48.69				
			1.30	1.30	..	
	R	(-)47.39				

Plan

(ii)	O	1,00.00				
			48.24	46.94	(-)1.30	
	R	(-)51.76				

Reduction in provision by ₹ 99.15 lakh through reappropriation/surrender in March 2016 in the above two cases was due to less expenditure on Indira Gandhi Balika Suraksha yojna.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

03- Incentive to Female Foeticide
Informers-
Plan

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

Entire provision of ₹ 2.00 lakh reduced through reappropriation in March 2016 was due to non completion of codal formalities.

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

(i)	O	2,56,78.00			
	R	(-)1,48,15.54	1,08,62.46	1,08,62.46	..
	Plan				
(ii)	O	18,78.00			
	R	(-)4,31.00	14,47.00	14,47.00	..

05- Rashtriya Swasthya Beema Yojna -
Centrally Sponsored Scheme
Plan

(iii)	O	17,89.00			
	R	(-)3,99.13	13,89.87	13,89.87	..
	Plan				
(iv)	O	7,90.00			
	R	(-)2,90.00	5,00.00	5,00.00	..

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 1,59,35.67 lakh through reappropriation/surrender in March 2016 in above four cases was mainly due to less receipt of grant from Government of India. Where as grant received from Government of India was ₹ 2,48,56.32 lakh at serial no (i) and ₹ 13,89.87 lakh at serial no (ii) above.

06- Matri Seva Yojna-
Plan

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

07- National Ambulance Service-
Centrally Sponsored Scheme
Plan

(ii)	O	2,48.00			
	R	(-)2,48.00	..	..	..

Entire provision of ₹ 2,49.00 lakh in the above two cases was reduced through surrender in March 2016 due to non completion of codal formalities.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
49- Maintenance of Health Department Buildings - Non-Plan			
O	0.01		
R	3,07.09	2,94.42	(-)12.68
	3,07.10		

In view of the final saving of ₹ 12.68 lakh the augmentation in provision by ₹ 3,07.09 lakh through reappropriation in March 2016 was due to more expenditure on maintenance proved excessive.

Reasons for the final saving of ₹ 12.68 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

50- Maintenance of Ayurveda Department
Buildings -
Non-Plan

O	0.01			
		1,00.01	1,00.01	..
R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance.

55- Maintenance of Dr. Rajendra Prasad
Medical College Tanda Buildings -
Plan

O	1,32.00			
		3,32.00	2,37.21	(-)94.79
R	2,00.00			

In view of the final saving of ₹ 94.79 lakh the augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of buildings proved excessive.

Reasons for the final saving of ₹ 94.79 lakh were awaited (July 2016).

2210- Medical and Public Health -

01- Urban Health Services-Allopathy -

110- Hospital and Dispensaries -

03- Urban Health-
Plan

O	44,00.00			
		46,09.20	45,52.36	(-)56.84
R	2,09.20			

In view of the final saving of ₹ 56.84 lakh the augmentation in provision by ₹ 2,09.20 lakh through reappropriation in March 2016 was due to payment of arrear of dearness allowance partly offset by saving due to less purchase of material, less expenditure on machinery, equipments, telephone, water, electricity bills and less engagement of daily waged staff proved excessive.

Reasons for the final saving of ₹ 56.84 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

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

O	22,73.33			
		24,25.53	25,50.91	+1,25.38
R	1,52.20			

In view of the final excess of ₹ 1,25.38 lakh the augmentation in provision by ₹ 1,52.20 lakh through reappropriation/surrender in March 2016 was mainly due to payment of arrear on account of dearness allowance partly offset by saving due to less release of grant proved inadequate.

Reasons for the final excess of ₹ 1,25.38 lakh were awaited (July 2016).

05- *Medical Education, Training and
Research -*
101- Ayurveda -
05- National Ayush Mission-
Centrally Sponsored Scheme
Plan

S	0.02			
		37.95	37.95	..
R	37.93			

Augmentation in provision by ₹ 37.93 lakh through reappropriation in March 2016 was mainly due to more expenditure on medicine, other articles and payment of salary. Where as grant received from Government of India was ₹ 4,21.48 lakh.

105- Allopathy -
01- Indira Gandhi Medical College,
Shimla-

O	7,93.00			
		11,36.02	11,36.01	(-)0.01
R	3,43.02			

Augmentation in provision by ₹ 3,43.02 lakh through reappropriation in March 2016 was mainly due to more expenditure on scholarship and stipends, medicine, diet money, uniforms and clearance of pending rent and taxes charges partly offset by saving due to less expenditure on machinery and equipments.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

04- Dental College-
Plan

O	66.00			
		1,29.00	1,29.00	..
R	63.00			

Augmentation in provision by ₹ 63.00 lakh through reappropriation in March 2016 was mainly due to more expenditure on scholarship and stipend.

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

O	59,98.45			
		64,82.13	67,77.70	+2,95.57
R	4,83.68			

In view of the final excess of ₹ 2,95.57 lakh the augmentation in provision by ₹ 4,83.68 lakh through reappropriation/surrender in March 2016 was mainly due to payment of arrear on account of dearness allowance, more expenditure on telephone, water, electricity bills, more release of grant and enhancement of daily wages rates partly offset by saving due to less engagement of staff on outsource basis and less expenditure on machinery, equipment and honorarium proved inadequate.

Reasons for the final excess of ₹ 2,95.57 lakh were awaited (July 2016).

Plan

O	2,86.00			
		6,40.15	5,40.51	(-)99.64
R	3,54.15			

In view of the final saving of ₹ 99.64 lakh the augmentation in provision by ₹ 3,54.15 lakh through reappropriation in March 2016 was mainly due to more expenditure on purchase of machinery and equipment, scholarship, stipend, medicine, other consumable items and diet charges proved excessive.

Reasons for the final saving of ₹ 99.64 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ₹ 45.20 lakh through reappropriation/surrender in March 2016 was mainly due to payment of arrear on account of dearness allowance.

101- Prevention and Control of Diseases -
05- Mental Health and Rehabilitation
Hospital-
Plan

O	1,11.00				
		1,39.07	1,38.88	(-)0.19	
R	28.07				

Augmentation in provision by ₹ 28.07 lakh through reappropriation in March 2016 was due to payment of arrear on account of dearness allowance partly offset by saving due to less expenditure on maintenance, machinery and equipments.

2211- Family Welfare -

001- Direction and Administration -
01- State Headquarters-
Centrally Sponsored Scheme
Plan

(i)	S	0.01			
			1,67.06	1,67.05	(-)0.01
	R	1,67.05			

02- District Headquarters-
Centrally Sponsored Scheme
Plan

(ii)	S	0.01			
			1,19.63	1,19.63	..
	R	1,19.62			

003- Training -
01- Training of Auxiliary Nurse and
Midwife Service, Dais/Local Health
Visitors etc.-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

(iii)	S	0.01			
			1,94.44	1,93.81	(-)0.63
	R	1,94.43			
101- Rural Family Welfare Services -					
01- Family Welfare Centre in the Rural Areas- Centrally Sponsored Scheme Plan					
(iv)	S	0.01			
			20,40.60	20,39.37	(-)1.23
	R	20,40.59			
102- Urban Family Welfare Services -					
01- Family Welfare Centre in Urban Areas- Centrally Sponsored Scheme Plan					
(v)	S	0.01			
			2,69.32	2,66.22	(-)3.10
	R	2,69.31			

Augmentation in provision by ₹ 27,91.00 lakh through reappropriation in March 2016 in the above five cases was mainly due to diversion of scheme from Non-Plan to Plan. Where as grant received from Government of India was ₹ 26,10.68 lakh.

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

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

O	4.00		24.00	24.00	..
R	20.00				

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of buildings.

2235- Social Security and Welfare -

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

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

O	10.43				
		12.42	12.21	(-)0.21	
R	1.99				

Augmentation in provision by ₹ 1.99 lakh through reappropriation in March 2016 was due to clearance of pending liabilities of medical reimbursement claims.

Capital Section

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

	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	4210- Capital Outlay on Medical and Public Health -				
	01- <i>Urban Health Services -</i>				
	110- Hospital and Dispensaries -				
	01- Urban Health-Plan				
(i)	O	23,00.00			
	S	10,00.00	31,87.62	31,87.62	..
	R	(-)1,12.38			
	02- <i>Rural Health Services -</i>				
	110- Hospitals and Dispensaries -				
	01- Rural Health -Plan				
(ii)	O	17,00.00			
	S	7,32.50	23,36.29	23,36.29	..
	R	(-)96.21			

APPROPRIATION ACCOUNTS
GRANT NO. 9- conclud.

03- *Medical Education Training and Research -*
105- *Allopathy -*
05- *Construction of New Medical College at Nahan- Centrally Sponsored Scheme Plan*

(iii)	S	12,53.00			
			10,00.00	10,00.00	..
	R	(-)2,53.00			

Reduction in provision by ₹ 4,61.59 lakh through surrender in March 2016 in the above three cases was due to less expenditure on upgradation of medical college. Where as grant received from Government of India was ₹ 31,96.10 lakh.

Plan

S	1,39.00				
		
R	(-)1,39.00				

Entire provision of ₹ 1,39.00 lakh made through supplementary grant was reduced through surrender in March 2016 due to nil expenditure on upgradation of medical college.

APPROPRIATION ACCOUNTS

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

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

			Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	24,46,71,39			
			24,99,50,63	24,21,85,52	(-)77,65,11
	Supplementary	52,79,24			
Amount surrendered during the year (31 March 2016)					3,45,66,90
Charged					
	Original	..			
			9,07	..	(-)9,07
	Supplementary	9,07			
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	8,90,26,30			
			9,60,95,21	10,24,03,98	+63,08,77
	Supplementary	70,68,91			
Amount surrendered during the year					..
Charged					
	Original	..			
			40,55,81	36,76,27	(-)3,79,54
	Supplementary	40,55,81			
Amount surrendered during the year					..

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 63,08,76,752 over the Capital Section in the voted provision requires regularisation.
- (ii) In view of the final saving of ₹ 77,65.11 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 52,79.24 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized and the surrender of ₹ 3,45,66.90 lakh proved unrealistic.
- (iii) In view of the final excess of ₹ 63,08.77 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 70,68.91 lakh obtained in March 2016 proved inadequate.
- (iv) There was an overall saving of ₹ 3,79.54 lakh in the charged appropriation in the Capital Section but no amount was surrendered by the department during the year.
- (v) In view of the final saving of ₹ 3,79.54 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 40,55.81 lakh obtained in March 2016 proved excessive.
- (vi) The entire provision of ₹ 9.07 lakh in the charged appropriation in the Revenue Section remained unutilized but no amount was surrendered by the department during the year. This points out the need for more accurate budgeting and better control over expenditure.

Revenue Section

(vii)	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2059- Public Works -			
	80- General -			
	001- Direction and Administration -			
	01- Direction- Non-Plan			
(i)	O	19,22.54		
			12,31.01	
	R	(-)6,91.53		(-)1.90
	04- Architecture- Non-Plan			
(ii)	O	2,30.34		
			1,45.83	
	R	(-)84.51		+0.01

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reduction in provision by ₹ 7,76.04 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

053- Maintenance and Repairs -

03- Execution-
Non-Plan

O	1,12,69.47				
		82,88.48	81,78.05		(-)1,10.43
R	(-)29,80.99				

In view of the final saving of ₹ 1,10.43 lakh the reduction in provision by ₹ 29,80.99 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims prove inadequate.

Reasons for the final saving of ₹ 1,10.43 lakh were awaited (July 2016).

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

O	25,37.04				
		18,38.08	13,51.60		(-)4,86.48
R	(-)6,98.96				

In view of the final saving of ₹ 4,86.48 lakh the reduction in provision by ₹ 6,98.96 lakh through surrender in March 2016 was due to less expenditure on maintenance of building and less engagement of daily waged staff proved inadequate.

Reasons for the final saving of ₹ 4,86.48 lakh were awaited (July 2016).

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

O	75,78.96				
		73,03.78	72,32.12		(-)71.66
R	(-)2,75.18				

In view of the final saving of ₹ 71.66 lakh the reduction in provision by ₹ 2,75.18 lakh through reappropriation/surrender in March 2016 was due to non filling of vacant posts partly offset by excess due to clearance of pending liabilities of medical reimbursement claims proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 71.66 lakh were awaited (July 2016).

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

(i)	O	75,78.96			
			73,03.78	65,29.21	(-)7,74.57
	R	(-)2,75.18			

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

(ii)	O	12,13.69			
			11,70.00	10,85.68	(-)84.32
	R	(-)43.69			

In view of the final saving of ₹ 8,58.89 lakh the reduction in provision by ₹ 3,18.87 lakh through surrender in March 2016 in the above two cases was due to less expenditure on maintenance proved inadequate.

Reasons for the final saving of ₹ 8,58.89 lakh in the above two cases were awaited (July 2016).

3054- Roads And Bridges -

03- *State Highways -*

103- Maintenances and Repairs -

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

(i)	O	3,90.72			
			2,27.58	1,49.29	(-)78.29
	R	(-)1,63.14			

05- Other Maintenance Expenditure
Bridges-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(ii)	O	6,96.10			
			4,36.56	2,83.44	(-)1,53.12
	R	(-)2,59.54			

In view of the final saving of ₹ 2,31.41 lakh the reduction in provision by ₹ 4,22.68 lakh through surrender in March 2016 in the above two cases was due to less expenditure on maintenance and less engagement of daily waged staff proved inadequate.

Reasons for the final saving of ₹ 2,31.41 lakh in the above two cases were awaited (July 2016).

06- Other Maintenance Expenditure Road
Works-
Plan

O	4,50.00		4,50.00	4,02.97	(-)47.03
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Reasons for the final saving of ₹ 47.03 lakh were awaited (July 2016).

10- Execution-
Non-Plan

O	1,44,18.89				
S	70.45		1,02,91.34	1,00,80.97	(-)2,10.37
R	(-)41,98.00				

In view of the final saving of ₹ 2,10.37 lakh the reduction in provision by ₹ 41,98.00 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 2,10.37 lakh were awaited (July 2016).

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

O	1,97,23.14		1,97,23.14	1,63,83.52	(-)33,39.62
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Reasons for the final saving of ₹ 33,39.62 lakh were awaited (July 2016).

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

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(i)	O	52,79.45			
			45,09.00	44,58.70	(-)50.30
	R	(-)7,70.45			
14- Work Charged Staff Converted into Regular Establishment-Road Works-Non-Plan					
(ii)	O	95,38.00			
	S	18.10	76,73.39	76,12.00	(-)61.39
	R	(-)18,82.71			

In view of the final saving of ₹ 1,11.69 lakh the reduction in provision by ₹ 26,53.16 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,11.69 lakh in the above two cases were awaited (July 2016).

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

O	10,00.00				
			32,72.50	32,52.54	(-)19.96
S	22,72.50				

Reasons for the final saving of ₹ 19.96 lakh were awaited (July 2016).

- 03- Expenditure on Maintenance of Roads-Non-Plan

O	52,39.78				
		
R	(-)52,39.78				

Entire provision of ₹ 52,39.78 lakh was reduced through surrender/reappropriation in March 2016 due to less expenditure on maintenance work.

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

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	3,25.06			
		53.70	35.70	(-)18.00
R	(-)2,71.36			

In view of the final saving of ₹ 18.00 lakh the reduction in provision by ₹ 2,71.36 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement bills proved inadequate.

Reasons for the final saving of ₹ 18.00 lakh were awaited (July 2016).

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

O	5,26,05.43			
		4,34,66.21	3,92,81.90	(-)41,84.31
R	(-)91,39.22			

In view of the final saving of ₹ 41,84.31 lakh the reduction in provision by ₹ 91,39.22 lakh through surrender in March 2016 was due to less expenditure on maintenance proved inadequate.

Reasons for the final saving of ₹ 41,84.31 lakh were awaited (July 2016).

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

O	5,26,05.43			
S	1,60.79	4,34,66.21	4,33,13.02	(-)1,53.19
R	(-)93,00.01			

In view of the final saving of ₹ 1,53.19 lakh the reduction in provision by ₹ 93,00.01 lakh through surrender in March 2016 was due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,53.19 lakh were awaited (July 2016).

80- *General -*

001- Direction and Administration -

01- Direction and Supervision-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

O	48,46.87		33,55.78	33,00.84	(-)54.94
R	(-)14,91.09				

In view of the final saving of ₹ 54.94 lakh the reduction in provision by ₹ 14,91.09 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to clearance of pending liabilities on medical reimbursement charges proved inadequate.

Reasons for the final saving of ₹ 54.94 lakh were awaited (July 2016).

05- Architect-
Non-Plan

O	4,77.33		3,80.67	3,80.66	(-)0.01
R	(-)96.66				

Reduction in provision by ₹ 96.66 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to clearance of pending liabilities on medical reimbursement bills.

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

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

80- General -

001- Direction and Administration -

03- Designs-
Non-Plan

O	3,92.25		4,08.04	4,07.79	(-)0.25
R	15.79				

Augmentation in provision by ₹ 15.79 lakh through reappropriation/surrender in March 2016 was due to payment of arrear on account of dearness allowance.

052- Machinery and Equipment -

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

	02-	Repairs and Carriage etc.- Non-Plan				
(i)	O	42.23	42.23	62.90	+20.67	
	104-	Lease Charges -				
	01-	Lease Charges- Non-Plan				
(ii)	O	13.83	13.83	18.14	+4.31	
	799-	Suspense -				
	01-	Stock- Non-Plan				
(iii)	O	90,00.00	90,00.00	2,78,78.46	+1,88,78.46	
	02-	Stock Manufacture- Non-Plan				
(iv)	O	40,00.00	40,00.00	49,40.09	+9,40.09	
	03-	Miscellaneous Public Works Advances- Non-Plan				
(v)	O	50,00.00	50,00.00	2,25,50.72	+1,75,50.72	
	2216-	Housing -				
	05-	<i>General Pool Accommodation -</i>				
	053-	Maintenance and Repairs -				
	01-	Other Maintenance Expenditure- Plan				
(vi)	O	3,30.00	3,30.00	3,63.97	+33.97	
	3054-	Roads and Bridges -				
	03-	<i>State Highways -</i>				
	103-	Maintenances and Repairs -				
	06-	Other Maintenance Expenditure Road Works- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(vii)	O	29,39.28			
			29,39.27	30,26.20	+86.93
	R	(-)0.01			
08-	Expenditure on Maintenance of Road-Non-Plan				
(viii)	O	16,61.31			
			16,61.30	16,78.67	+17.37
	R	(-)0.01			

Reasons for the final excess of ₹ 3,75,32.52 lakh in the above eight cases were awaited (July 2016).

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

O	49,05.69				
		49,37.29	50,34.79	+97.50	
R	31.60				

In view of the final excess of ₹ 97.50 lakh the augmentation in provision by ₹ 31.60 lakh through reappropriation/surrender in March 2016 was due to clearance of pending liabilities on medical charges proved inadequate.

Reasons for the final excess of ₹ 97.50 lakh were awaited (July 2016).

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

O	1,50,56.71				
S	3,79.75	1,86,84.42	1,77,43.00	(-)9,41.42	
R	32,47.96				

In view of the final saving of ₹ 9,41.42 lakh the augmentation in provision by ₹ 32,47.96 lakh through reappropriation/surrender in March 2016 was due to more expenditure on maintenance work partly offset by saving due to less engagement of daily waged staff proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 9,41.42 lakh were awaited (July 2016).

80- <i>General -</i>				
001- Direction and Administration -				
01- Direction and Supervision- Plan				

..	..	4.62	+4.62
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Reasons for incurring expenditure of ₹ 4.62 lakh without provision were awaited (July 2016).

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

3054- Roads and Bridges -

04- <i>District and Other Roads -</i>				
105- Maintenance and Repairs -				
02- Other Maintenance Expenditure Road works- Non-Plan				

S	9.07	9.07	..	(-) 9.07
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Provision of ₹ 9.07 lakh was obtained through supplementary grant remains unutilized, reasons for which were awaited (July 2016).

Capital Section

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

4059- Capital Outlay on Public Works -

01- <i>Office Buildings -</i>				
051- Construction -				
07- Public Works- Plan				

(i)	O	8,20.00	8,20.00	8,60.04	+40.04
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Plan				
S	20,52.78			
		28,06.29	29,82.25	+1,75.96
R	7,53.51			

In view of the final excess of ₹ 1,75.96 lakh the augmentation in provision by ₹ 7,53.51 lakh through reappropriation in March 2016 was due to more expenditure on construction of roads proved inadequate.

Reasons for the final excess of ₹ 1,75.96 lakh were awaited (July 2016).

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

	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	4059- Capital Outlay on Public Works -			
	01- Office Buildings -			
	051- Construction -			
	08- Treasury Organisation- Plan			
(i)	O	2,00.00	1,65.62	(-)34.38
	4216- Capital Outlay on Housing -			
	01- Government Residential Buildings -			
	106- General Pool Accommodation -			
	01- Residential Buildings in Various District- Non-Plan			
(ii)	O	15,66.00	15,21.55	(-)44.45
	5054- Capital Outlay on Roads and Bridges-			
	03- State Highways -			
	337- Road Works -			
	03- Construction of Roads under National Bank of Agricultural and Rural Development - Plan			
(iii)	O	1,98,87.00	1,96,55.97	(-)2,31.03

Reasons for the final saving of ₹ 3,09.86 lakh in the above three cases were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

04- Construction of Roads under Central
Road Fund -
Plan

O	35,11.00			
		27,55.50	29,37.37	+1,81.87
R	(-)7,55.50			

In view of the final excess of ₹ 1,81.87 lakh the reduction in provision by ₹ 7,55.50 lakh through reappropriation in March 2016 was due to less expenditure on construction of roads proved excessive.

Reasons for the final excess of ₹ 1,81.87 lakh were awaited (July 2016).

04- *District and other Roads -*
337- Road Works -
06- Compensatory Afforestation (Cost and
Payment of Net Present Value of Forest
Land)-
Plan

O	7,50.00	7,50.00	5,78.67	(-)1,71.33
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Reasons for the final saving of ₹ 1,71.33 lakh were awaited (July 2016).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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5054- Capital Outlay on Roads and Bridges

04- *District and other Roads -*
337- Road Works -
02- Construction of Rural Roads-
Non-Plan

S	40,55.81	40,55.81	36,76.27	(-) 3,79.54
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Reasons for the final saving of ₹ 3,79.54 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(xiii) Suspense Transactions

The expenditure under this grant includes ₹ 5,53,69.28 (₹ 5,53,69.28 lakhs in the Revenue Section and ₹ 0 in the Capital Section) accounted for under minor head "Suspense".

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

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

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

(i) Stock-

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

(ii) Miscellaneous Public Works Advances -

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

(iii) Workshop Suspense -

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

An analysis of the "Suspense" transactions accounted for under this grant during 2015-16 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2015	Debits	Credits	Closing balance on 31 March 2016
	Debit(+) Credit(-)	(₹ in lakhs)		Debit(+) Credit(-)

Revenue Section**2059-Public Works**

80-General

799-Suspense

APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 1 April 2015		Debits	Credits	Closing balance on 31 March 2016	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
			(₹ in lakhs)			
01-Stock	(-)1,57,92.50		2,78,78.46	3,32,61.91	(-)2,11,76.25*	
02-Stock Manufacture	+10,20.33		49,40.09	50,42.44	+9,17.98	
03-Miscellaneous Public Works Advances	+3,85,45.34		2,25,50.73	1,80,16.43	+4,30,79.64	
04 -Workshop Suspense	+0.07		0.00	0.00	+0.07	
Total	+2,37,72.94		5,53,69.28	5,63,20.78	+2,28,21.44	
Total-Revenue Section	+2,37,72.94		5,53,69.28	5,63,20.78	+2,28,21.44	
Capital Section						
5054-Captial Outlay on Roads and Bridges-						
<i>03-State Highways-</i>						
799-Suspense-						
01-Stock	(-)15.03		0.00	0.00	(-)15.03*	
02-Stock Manufacture	(-)16.87		0.00	0.00	(-)16.87*	
03-Miscellaneous Public Work Advances-	(-)22.98		0.00	0.00	(-)22.98*	
04-Workshop Suspense	(-)1,99.52		0.00	0.00	(-)1,99.52*	
Total Capital Section	(-)2,54.40		0.00	0.00	(-)2,54.40*	
Total Demand	+2,35,18.54		5,53,69.28	5,63,20.78	+2,25,67.04	

*Reasons for the minus balance were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 11 - AGRICULTURE

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	3,44,13,67		
	3,44,13,69	3,05,66,21	(-)38,47,48
Supplementary	2		
Amount surrendered during the year (31 March 2016)			38,66,60
Capital Section			
Voted			
Original	61,52,80		
	66,52,80	66,52,57	(-)23
Supplementary	5,00,00		
Amount surrendered during the year (31 March 2016)			18

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 38,47.48 lakh in the voted provision in the Revenue Section, surrender of ₹ 38,66.60 lakh proved excessive.

Revenue Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

2401- Crop Husbandry -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	11,20.70			
		7,35.89	7,35.71	(-)0.18
R	(-)3,84.81			

Reduction in provision by ₹ 3,84.81 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement claims.

02- District and Field Staff-
Non-Plan

O	20,53.74			
		15,22.02	15,57.43	+35.41
R	(-)5,31.72			

In view of the final excess of ₹ 35.41 lakh the reduction in provision by ₹ 5,31.72 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 35.41 lakh were awaited (July 2016).

103- Seeds -

01- Distribution of Seed-
Non-Plan

O	10,06.88			
		9,19.96	9,19.00	(-)0.96
R	(-)86.92			

Reduction in provision by ₹ 86.92 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

105- Manures and Fertilizers -

02- Distribution of Fertilizers-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	12.83			
		8.44	8.46	+0.02
R	(-)4.39			

Reduction in provision by ₹ 4.39 lakh through reappropriation in March 2016 was mainly due to less expenditure on oil, petrol, lubricant and repair of vehicles.

Plan

O	3,29.00			
		2,06.98	2,06.74	(-)0.24
R	(-)1,22.02			

Reduction in provision by ₹ 1,22.02 lakh through reappropriation/surrender in March 2016 was due to less claims received from beneficiaries for subsidy.

03- Establishment of Vermi Compost Units-
Non-Plan

O	50.00			
	
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2016 due to shifting of funds from Non-Plan to Plan.

04- Soil Science and Chemistry-
Non-Plan

(i)	O	3,91.39			
			3,19.81	3,19.57	(-)0.24
	R	(-)71.58			

07- Development of Quality Control of Inputs
(Fertilizer Control Laboratory)-
Non-Plan

(ii)	O	64.95			
			46.60	46.61	+0.01
	R	(-)18.35			

109- Extension and Farmers Training -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

25- Normal Extension Activities-
Non-Plan

(iii)	O	20,70.03				
			16,19.71	16,19.47	(-)0.24	
	R	(-)4,50.32				

Reduction in provision by ₹ 5,40.25 lakh through reappropriation/surrender in March 2016 in the above three cases was due to non filling up of vacant posts partly offset by excess mainly due to purchase of new vehicle.

Plan

O	2,10.00				
			1,68.04	1,68.02	(-)0.02
R	(-)41.96				

Reduction in provision by ₹ 41.96 lakh through reappropriation/surrender in March 2016 was mainly due to less organisation of camps and seminars partly offset by excess due to more engagement of outsourced staff.

27- National Mission on Extension and Technology-
Centrally Sponsored Scheme
Plan

O	29,98.00				
			9,57.44	9,57.20	(-)0.24
R	(-)20,40.56				

Reduction in provision by ₹ 20,40.56 lakh through reappropriation/surrender in March 2016 was due to change in the funding pattern partly offset by excess due to more grant received from Government of India.

111- Agricultural Economics and Statistics -
01- Section of Agricultural Statistics -
Centrally Sponsored Scheme
Plan

(i)	O	70.00				
			42.12	34.81	(-)7.31	
	R	(-)27.88				

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

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

(ii)	O	92.75			
			54.76	56.19	+1.43
	R	(-)37.99			

Reduction in provision by ₹ 65.87 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non filling up of vacant posts. Where as Grant received from Government of India was ₹ 1,66.83 lakh in case no (i) above.

115- Scheme of Small/Marginal Farmers and
Agricultural Labour -
01- Mukhya Mantri Kisan Aivam Khetihar Mazdoor
Jeevan Suraksha Yojna-
Non-Plan

O	50.00				
			..	2.60	+2.60
R	(-)50.00				

In view of the final expenditure without provision of ₹ 2.60 lakh entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2016 due to shifting of funds from Non-Plan to Plan proved unrealistic.

Reasons for incurring expenditure of ₹ 2.60 lakh were awaited (July 2016).

Plan

R	2.60		2.60	..	(-)2.60
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In view of the final saving of ₹ 2.60 lakh augmentation without provision of ₹ 2.60 lakh in March 2016 through reappropriation was due to shifting of funds from non plan to plan proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual .

Entire amount of ₹ 2.60 lakh remained unutilised, reasons for which were awaited (July 2016).

119- Horticulture and Vegetable Crops -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

59- Centre of Excellence for Vegetable Nursery
Production-
Non-Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through reappropriation in March 2016 due to shifting funds from Non-Plan to Plan.

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

O	29,61.00			
R	(-),24,26.63	5,34.37	5,63.53	+29.16

In view of the final excess of ₹ 29.16 lakh the substantial reduction in provision by ₹ 24,26.63 lakh through reappropriation/surrender in March 2016 was due to change in the funding pattern partly offset by excess due to increase in the plan ceiling proved excessive.

Reasons for the final excess of ₹ 29.16 lakh were awaited (July 2016).

15- National Mission for Sustainable Agriculture-
Centrally Sponsored Scheme
Plan

O	14,98.00			
R	(-),6,51.64	8,46.36	14,82.61	+6,36.25

In view of the final excess of ₹ 6,36.25 lakh the reduction in provision by ₹ 6,51.64 lakh through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan partly offset by excess due to more grant received from Government of India proved unnecessary. Where as Grant received from Government of India was ₹ 7,00.00 lakh.

Reasons for the final excess of ₹ 6,36.25 lakh were awaited (July 2016).

16- National Food Security Mission-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

O	21,98.00			
		6,56.64	56.45	(-)6,00.19
R	(-)15,41.36			

In view of the final saving of ₹ 6,00.19 lakh the substantial reduction in provision by ₹ 15,41.36 lakh through reappropriation/surrender in March 2016 was due to change in the funding pattern partly offset by excess due to more grant received from Government of India proved inadequate. Where as Grant received from Government of India was ₹ 8,54.98 lakh.

Reasons for the final saving of ₹ 6,00.19 lakh were awaited (July 2016).

Plan

R	6,15.72	6,15.72	..	(-)6,15.72
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In view of the final saving of ₹ 6,15.72 lakh the augmentation without provision of ₹ 6,15.72 lakh in March 2016 through reappropriation was due to increase in the plan ceiling proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual .

Reasons for the final saving of ₹ 6,15.72 lakh were awaited (July 2016).

17- Subsidy of Lift Irrigation Schemes and Bore Wells-
Non-Plan

O	20,00.00			
		..	19,99.00	+19,99.00
R	(-)20,00.00			

In view of the final excess of ₹ 19,99.00 lakh the entire provision of ₹ 20,00.00 lakh was reduced through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan proved injudicious.

Reasons for the final excess of ₹ 19,99.00 lakh were awaited (July 2016).

Plan

R	19,99.00	19,99.00	..	(-)19,99.00
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In view of final saving of ₹ 19,99.00 lakh the augmentation without provision of ₹ 19,99.00 lakh in March 2016 through reappropriation was due to shifting of funds from non plan to plan proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reasons for the final saving of ₹ 19,99.00 lakh were awaited (July 2016).

2402- Soil and Water Conservation -

101- Soil Survey and Testing -

01- Survey of Culturable Waste Land (Agriculture Department)-
Non-Plan

(i)	O	1,81.76				
			1,50.31	1,50.31	..	
	R	(-)31.45				

102- Soil Conservation -

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

(ii)	O	15,85.72				
			13,15.50	13,16.24	+0.74	
	R	(-)2,70.22				

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

(iii)	O	1,53.43				
			96.36	96.35	(-)0.01	
	R	(-)57.07				

Reduction in provision by ₹ 3,58.74 lakh through reappropriation/surrender in March 2016 in the above three cases was mainly due to non filling up of vacant posts.

800- Other Expenditure -

03- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme -
Plan

(i)	R	3,29.00				
			3,29.00	..	(-)3,29.00	

04- Pradhan Mantri Krishi Sinchayee Yojna -
Plan

(ii)	R	5,17.00				
			5,17.00	..	(-)5,17.00	

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

In view of the final saving of ₹ 8,46.00 lakh the augmentation without provision of ₹ 8,46.00 lakh in March 2016 through reappropriation in the above two cases was due to more funds received from Government of India and increase in the plan ceiling proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual. Where as Grant received from Government of India was ₹ 9,27.67 lakh in case no. (i) above.

Reasons for the final saving of ₹ 8,46.00 lakh in the above two cases were awaited (July 2016).

2403- Animal Husbandry -

107- Fodder and Feed Development -

05- Uttam Chara Utpadan Yojna-
Non-Plan

O 3,00.00

..

R (-)3,00.00

Entire provision of ₹ 3,00.00 lakh was reduced through reappropriation in March 2016 due to shifting of funds from Non-Plan to Plan.

2407- Plantations -

01- Tea -

800- Other Expenditure -

01- Tea Development in Himachal Pradesh-
Non-Plan

O 1,36.56

82.53 81.54 (-)0.99

R (-)54.03

Reduction in provision by ₹ 54.03 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

2415- Agricultural Research and Education -

01- Crop Husbandry -

277- Education -

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

(i) O 6,00.00

..

R (-)6,00.00

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

2435- Other Agricultural Programmes -

01- *Marketing and Quality Control -*

190- Assistance to Public Sector and other Undertaking-

01- Grant to Marketing Board for Construction of
Marketing Yard -
Non-Plan

(ii)	O	10,00.00				
	R	(-)10,00.00	..	..	..	..

Entire provision of ₹ 16,00.00 lakh was reduced through reappropriation in March 2016 in the above two cases was due to shifting of funds from Non-Plan to Plan.

2810- New and Renewable Energy -

103- Renewable Energy for Urban, Industrial and
Commercial Applications -

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

	R	11.00	11.00	..	(-)11.00	
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In view of the final saving of ₹ 11.00 lakh the augmentation of ₹ 11.00 lakh without provision in March 2016 was due to more grant received from Government of India proved unnecessary. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual. Where as Grant received from Government of India was ₹ 17.06 lakh.

Reasons for the final saving of ₹ 11.00 lakh were awaited (July 2016).

Non-Plan

	O	4,13.46				
	R	(-)73.50	3,39.96	3,47.27	+7.31	

Reduction in provision by ₹ 73.50 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
105- Manures and Fertilizers -			
03- Establishment of Vermi Compost Units- Plan			
R	50.00	50.00	50.00 ..

Augmentation without provision by ₹ 50.00 lakh through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual.

109- Extension and Farmers Training -
27- National Mission on Extension and Technology-
Plan

O	2,63.00		
		4,88.01	4,88.01 ..
R	2,25.01		

Augmentation in provision by ₹ 2,25.01 lakh through reappropriation in March 2016 was due to increase in plan ceiling partly offset by saving due to change in funding pattern.

111- Agricultural Economics and Statistics -
02- Diagnostic Sample Survey and Study -
Centrally Sponsored Scheme
Plan

S	0.01		
		12.32	11.57 (-)0.75
R	12.31		

Augmentation in provision by ₹ 12.31 lakh through reappropriation in March 2016 was due to more grant received from Government of India. Where as Grant received from Government of India was ₹ 1,66.83 lakh.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

119- Horticulture and Vegetable Crops -

59- Centre of Excellence for Vegetable Nursery
Production-
Plan

R	2,00.00		2,00.00	2,00.00	..
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Augmentation without provision by ₹ 2,00.00 lakh through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual.

800- Other Expenditure -

13- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

R	5,92.73		5,92.73	5,63.53	(-)29.20
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In view of the final saving of ₹ 29.20 lakh the augmentation without provision by ₹ 5,92.73 lakh through reappropriation in March 2016 was due to more grant received from Government of India proved excessive. Funds were required to be obtained through original /supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual. Where as Grant received from Government of India was ₹ 9,27.67 lakh.

Reasons for the final saving of ₹ 29.20 lakh were awaited (July 2016).

15- National Mission for Sustainable Agriculture-
Plan

O	99.00				
R	6,81.58		7,80.58	13,60.24	+5,79.66

In view of the final excess of ₹ 5,79.66 lakh the augmentation in provision by ₹ 6,81.58 lakh through reappropriation in March 2016 was due to increase in the plan ceiling partly offset by saving due to shifting of funds from Non-Plan to Plan proved inadequate. Where as Grant received from Government of India was ₹ 7,00.00 lakh.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reasons for the final excess of ₹ 5,79.66 lakh were awaited (July 2016).

2402- Soil and Water Conservation -

800- Other Expenditure -

03- Rashtriya Krishi Vikas Yojna-
Plan

O	6,58.00			
		3,29.00	6,64.82	+3,35.82
R	(-)3,29.00			

In view of the final excess of ₹ 3,35.82 lakh the reduction in provision by ₹ 3,29.00 lakh through reappropriation in March 2016 was due to change in the funding pattern partly offset by excess due to increase in the plan ceiling proved unnecessary.

Reasons for the final excess of ₹ 3,35.82 lakh were awaited (July 2016).

04- Pradhan Mantri Krishi Sinchayee Yojna -
Centrally Sponsored Scheme
Plan

S	0.01			
		1,61.37	1,59.72	(-)1.65
R	1,61.36			

Augmentation in provision by ₹ 1,61.36 lakh through reappropriation in March 2016 was due to more grant received from Government of India.

2403- Animal Husbandry -

107- Fodder and Feed Development -

05- Uttam Chara Utpadan Yojna-
Plan

R	4,99.73	4,99.73	4,99.69	(-)0.04
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Augmentation without provision by ₹ 4,99.73 lakh through reappropriation in March 2016 was due to more grant received from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual.

2415- Agricultural Research and Education -

01- Crop Husbandry -

004- Research -

APPROPRIATION ACCOUNTS
GRANT NO. 11- conold.

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

O	26,05.20		52,55.20	52,55.20	
R	26,50.00				..

Augmentation in provision by ₹ 26,50.00 lakh through reappropriation in March 2016 was due to increase in the plan ceiling.

277- Education -
01- Grant-in-aid to Himachal Pradesh Agricultural
University for Education-
Plan

O	15,51.80		21,51.80	21,51.80	
R	6,00.00				..

Augmentation in provision by ₹ 6,00.00 lakh through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan.

2435- Other Agricultural Programmes -

01- *Marketing and Quality Control -*
190- Assistance to Public Sector and other Undertaking-
01- Grant to Marketing Board for Construction of
Marketing Yard -
Plan

R	10,00.00		10,00.00	10,00.00	
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Augmentation without provision by ₹ 10,00.00 lakh through reappropriation in March 2016 was due to shifting of funds from Non-Plan to Plan. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was injudicious and violation of Para 12.5 of Himachal Pradesh Government Budget Manual.

APPROPRIATION ACCOUNTS

GRANT NO. 12 - HORTICULTURE

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	2,15,21,03			
		2,20,78,40	2,19,92,28	(-)86,12
Supplementary	5,57,37			
Amount surrendered during the year (31 March 2016)				55,83
Capital Section				
Voted				
Original	8,26,55			
		39,65,53	39,64,98	(-)55
Supplementary	31,38,98			
Amount surrendered during the year (31 March 2016)				55

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 86.12 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 5,57.37 lakh obtained in March 2016 proved excessive.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -				

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

119- Horticulture and Vegetable Crops -
01- Directorate-
Non-Plan

O	8,36.78				
		7,07.19	7,22.35	+15.16	
R	(-),1,29.59				

In view of the final excess of ₹ 15.16 lakh the reduction in provision by ₹ 1,29.59 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to enhancement in expenditure of petrol, oil, lubricant and repair of vehicles proved excessive .

Reasons for the final excess of ₹ 15.16 lakh were awaited (July 2016).

02- District and Field Staff-
Non-Plan

O	22,33.89				
		19,64.59	19,40.98	(-)23.61	
R	(-),2,69.30				

In view of the final saving of ₹ 23.61 lakh the reduction in provision by ₹ 2,69.30 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 23.61 lakh were awaited (July 2016).

09- Apiculture Scheme-
Non-Plan

O	4,25.51				
		2,12.99	2,20.67	+7.68	
R	(-),2,12.52				

Reduction in provision by ₹ 2,12.52 lakh through reappropriation in March 2016 was due to less claims received from beneficiaries for subsidy and non filling up of vacant posts.

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

O	6,85.08				
		5,85.14	5,83.97	(-)1.17	
R	(-)99.94				

Reduction in provision by ₹ 99.94 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less engagement of daily waged workers.

15- Project for Mushroom Cultivation-
Non-Plan

O	1,98.12				
		1,64.33	1,62.23	(-)2.10	
R	(-)33.79				

Reduction in provision by ₹ 33.79 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.

19- Training and Extension-
Non-Plan

O	18,41.66				
		16,64.68	16,47.37	(-)17.31	
R	(-)1,76.98				

In view of the final saving of ₹ 17.31 lakh the reduction in provision by ₹ 1,76.98 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant post proved inadequate.

Reasons for the final saving of ₹ 17.31 lakh were awaited (July 2016).

26- Fruit Processing Schemes-
Non-Plan

(i)	O	4,85.86			
			4,32.52	4,29.73	(-)2.79
	R	(-)53.34			

35- Economics and Statistics-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

(ii)	O	21.00			
			12.13	12.13	..
	R	(-)8.87			

Reduction in provision by ₹ 62.21 lakh through reappropriation in March 2016 in the above two cases was due to non filling up of vacant posts.

50- Rashtriya Krishi Vikas Yojna-
Plan

O	8,56.00				
			3,68.17	3,68.08	(-)0.09
R	(-)4,87.83				

Reduction in provision by ₹ 4,87.83 lakh through reappropriation in March 2016 was due to change in the funding pattern partly offset by excess due to enhancement in the Plan ceiling. Where as Grant received from Government of India was ₹ 28,30.00 lakh.

51- Weather based Crop Insurance for Apple and
Mango-
Centrally Sponsored Scheme
Plan

O	3,98.00				
		
R	(-)3,98.00				

Entire provision of ₹ 3,98.00 lakh was reduced through reappropriation in March 2016 reasons for which were not intimated.

52- Micro Irrigation Scheme under National Mission
on Micro Irrigation -
Plan

O	73.00				
		
R	(-)73.00				

Entire provision of ₹ 73.00 lakh was reduced through reappropriation in March 2016 due to discontinuation of scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

56- Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme Plan

O	59,97.00			
		17,39.07	17,39.07	..
R	(-)42,57.93			

Reduction in provision by ₹ 42,57.93 lakh through reappropriation in March 2016 was due to change in funding pattern partly offset by excess due to more grant received from Government of India. Where as Grant received from Government of India was ₹ 25,66.12 lakh .

58- On Farm Water Management Scheme - Centrally Sponsored Scheme Plan

O	2,11.00			
	
R	(-)2,11.00			

Entire provision of ₹ 2,11.00 lakh was reduced through reappropriation in March 2016 reasons for which were not intimated.

60- Import of Good Quality Root Stocks- Non-Plan

O	10,00.00			
	
R	(-)10,00.00			

Entire provision of ₹ 10,00.00 lakh was reduced through reappropriation in March 2016 due to shifting of funds from Non-Plan to Plan.

2415- Agricultural Research and Education -

01- Crop Husbandry -

004- Research -

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

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

O	6,00.00				
R	(-)6,00.00	..	..	..	..

Entire provision of ₹ 6,00.00 lakh was reduced through reappropriation in March 2016 due to enhancement in plan ceiling.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2216- Housing -			
05- General Pool Accommodation -			
053- Maintenance and Repairs -			
01- Other Maintenance Expenditure- Non-Plan			
O	1.60		
		4.60	3.97
R	3.00		(-)0.63

Augmentation in provision by ₹ 3.00 lakh through reappropriation in March 2016 was due to more expenditure on maintenance.

2401- Crop Husbandry -
119- Horticulture and Vegetable Crops-
06- Plant Nutrition Programme-
Plan

O	3.96				
		13.64	13.64	..	..
R	9.68				

Augmentation in provision by ₹ 9.68 lakh through reappropriation in March 2016 was mainly due to more purchase of material.

09- Apiculture Scheme-
Plan

O	1.00				
		11.86	11.86	..	..
R	10.86				

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Augmentation in provision by ₹ 10.86 lakh through reappropriation in March 2016 was due to more receipt of claims from beneficiaries for subsidy.

15- Project for Mushroom Cultivation-
Plan

O	20.00				
			29.65	29.65	..
R	9.65				

Augmentation in provision by ₹ 9.65 lakh through reappropriation in March 2016 was due to more purchase of material partly offset by saving due to less expenditure on payment of rent, rates and taxes bills.

50- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

R	3,85.34				
			3,85.34	3,85.34	..

Augmentation without provision by ₹ 3,85.34 lakh through reappropriation in March 2016 was due to more grant received from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual. Where as Grant received from Government of India was ₹ 28,30.00 lakh .

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

O	2,63.00				
			6,07.02	6,07.02	..
R	3,44.02				

Augmentation in provision by ₹ 3,44.02 lakh through reappropriation in March 2016 was due to enhancement in the plan ceiling.

56- Mission for Integrated Development of
Horticulture-
Plan

R	6,74.07				
			6,74.07	6,74.07	..

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Augmentation in provision by ₹ 6,74.07 lakh through reappropriation in March 2016 was due to enhancement in the plan ceiling. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

57- Horticulture Development Project-
Plan

(i)	O	0.01			
			20,00.00	20,00.00	..
	R	19,99.99			

2415- Agricultural Research and Education -

01- Crop Husbandry -

004- Research -

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

(ii)	O	33,56.00			
	S	5,57.37	84,56.00	84,56.00	..
	R	45,42.63			

Augmentation in provision by ₹ 65,42.62 lakh through reappropriation in March 2016 in above two cases was due to enhancement in the plan ceiling.

Capital Section

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

6401- Loans for Crop Husbandry -

190- Loans to Public Sector and other Undertakings -

02- Loans to Himachal Pradesh Horticultural Produce
Marketing and Processing Corporation -
Plan

	S	3,55.00	3,55.00	..	(-3,55.00)
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Entire provision of ₹ 3,55.00 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

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

			Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	18,91,17,20				
			19,14,91,62	20,99,89,01	+1,84,97,39
Supplementary	23,74,42				
Amount surrendered during the year					
					..
Charged					
Original	..				
			..	44,00	+44,00
Supplementary	..				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	5,61,17,00				
			5,61,17,00	2,90,58,86	(-)2,70,58,14
Supplementary	..				
Amount surrendered during the year					
(31 March 2016)					
					2,69,50,91

NOTES AND COMMENTS

- (i) The excess of ₹ 1,84,97,38,556 over the voted provision in the Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

- (ii) In view of the final excess of ₹ 1,84,97.39 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 23,74.42 lakh obtained in March 2016 proved inadequate. Which points out the need for accurate budgeting and better control over expenditure.
- (iii) The excess of ₹ 44,00,000 without charged appropriation in Revenue Section requires regularisation.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation -			
01- Water Supply -			
101- Urban Water Supply Programmes -			
02- Maintenance and Repairs of Urban Water Supply Schemes in various Districts- Non-Plan			
O	1,93,19.27		
S	9,52.82	2,23,70.12	2,23,67.65
R	20,98.03		(-)2.47
Augmentation in provision by ₹ 20,98.03 lakh through reappropriation in March 2016 was due to payment of pending energy liabilities partly offset by saving due to non filling up of vacant posts.			
04- Maintenance Provision for Adjustment of Recovery- Non-Plan			
O	80,99.27		
		82,43.00	82,43.01
R	1,43.73		+0.01
Augmentation in provision by ₹ 1,43.73 lakh through reappropriation in March 2016 was due to more execution of maintenance work.			
05- Expenditure on Material and Daily Wagers- Non-Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	15,78.07			
		19,28.47	19,62.21	+33.74
R	3,50.40			

In view of the final excess of ₹ 33.74 lakh the augmentation in provision by ₹ 3,50.40 lakh through reappropriation in March 2016 was due to execution of more maintenance work partly offset by saving due to less engagement of daily waged workers proved inadequate.

Reasons for the final excess for ₹ 33.74 lakh were awaited (July 2016).

Plan

R	3,80.00	3,80.00	3,80.00	..
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Augmentation without provision by ₹ 3,80.00 lakh through reappropriation in March 2016 was due to execution of more maintenance work. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of provision contained in Para 12.5 of Himachal Pradesh State Budget Manual.

102- Rural Water Supply Programmes -
03- Maintenance and Repair of Rural Water Supply
Scheme-
Non-Plan

O	4,48,22.72			
		4,53,66.90	4,53,61.59	(-)5.31
R	5,44.18			

Augmentation in provision by ₹ 5,44.18 lakh through reappropriation in March 2016 was due payment of pending liability of energy charges partly offset by saving due to non filling up of vacant posts.

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

O	22,18.20			
S	14,21.60	37,79.77	39,23.62	+1,43.85
R	1,39.97			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final substantial excess of ₹ 1,43.85 lakh the augmentation in provision by ₹ 1,39.97 lakh through reappropriation in March 2016 was due to execution of more maintenance work partly offset by saving due to less engagement of daily waged workers proved inadequate.

Reasons for the final substantial excess for ₹ 1,43.85 lakh were awaited (July 2016).

14- National Rural Drinking Water Programme -
Plan

O	1.00				
		3,41.30	3,35.87	(-)5.43	
R	3,40.30				

Augmentation in provision by ₹ 3,40.30 lakh through reappropriation in March 2016 was due to more execution of maintenance work.

799- Suspense -
01- Expenditure on Suspense Stock-
Plan

O	51,75.00				
		1,31,18.00	1,60,27.32	+29,09.32	
R	79,43.00				

In view of the final excess of ₹ 29,09.32 lakh the augmentation in provision by ₹ 79,43.00 lakh through reappropriation in March 2016 was due to booking of more material under suspense head proved inadequate.

Reasons for the final excess for ₹ 29,09.32 lakh were awaited (July 2016).

02- Stock Manufacture-
Plan

O	4,60.00				
		5,66.77	5,66.77	..	
R	1,06.77				

Augmentation in provision by ₹ 1,06.77 lakh through reappropriation in March 2016 was due to booking of more material under suspense head.

03- Miscellaneous Public Works Advances-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	47,15.00	47,15.00	2,07,21.81	+1,60,06.81
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Reasons for the final substantial excess of ₹ 1,60,06.81 lakh were awaited (July 2016).

2701- Medium Irrigation -

01- *Giri Bata Project (Non Commercial)-*

799- Suspense -

03- Miscellaneous Public Works Advances-
Plan

O	20.00			
		3.29	26.19	+22.90
R	(-)16.71			

In view of the final excess of ₹ 22.90 lakh the reduction in provision by ₹ 16.71 lakh through reappropriation in March 2016 was due to booking of less material under suspense head proved unnecessary. This Sub Major Head is being operated twice under the same Major Head from last year.

Reasons for the final excess of ₹ 22.90 lakh were awaited (July 2016).

12- *Balh Valley Project (Non Commercial)-*

101- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	61.25			
		2,38.25	2,38.25	..
R	1,77.00			

Augmentation in provision by ₹ 1,77.00 lakh through reappropriation in March 2016 was due to execution of more maintenance work.

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

101- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

O	27.25			
		82.23	82.23	..
R	54.98			

Augmentation in provision by ₹ 54.98 lakh through reappropriation in March 2016 was due to execution of more maintenance work.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

2702- Minor Irrigation -03- *Maintenance -*

102- Lift Irrigation Schemes -

01- Other Maintenance Expenditure-
Non-Plan

O	38,44.15				
		59,24.93	59,24.93		..
R	20,80.78				

Augmentation in provision by ₹ 20,80.78 lakh through reappropriation in March 2016 was due to payment of pending liability of energy charges.

80- *General -*

001- Direction and Administration -

07- Expenditure on Material and Daily Paid Staff-
Non-Plan

O	6,85.74				
		8,32.29	8,82.58		+50.29
R	1,46.55				

In view of the final excess of ₹ 50.29 lakh the augmentation in provision by ₹ 1,46.55 lakh through reappropriation in March 2016 was due to execution of more maintenance work partly offset by saving due to less engagement of daily waged workers proved inadequate.

Reasons for the final excess for ₹ 50.29 lakh were awaited (July 2016).

2711- Flood Control and Drainage -01- *Flood Control -*

799- Suspense -

01- Stock-
Plan

(i)	O	3,45.00			
			46,46.87	46,46.87	..
	R	43,01.87			

03- Stock Manufacture-
Plan

(ii)	O	69.00			
			3,12.21	3,12.22	+0.01
	R	2,43.21			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Augmentation in provision by ₹ 45,45.08 lakh through reappropriation in March 2016 in the above two cases was due to booking of more material under suspense head.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation -				
<i>01- Water Supply -</i>				
001- Direction and Administration -				
01- Direction- Non-Plan				
(i)	O	29,74.87		
			20,53.49	20,43.72
	R	(-)9,21.38		(-)9.77
02- Execution- Non-Plan				
(ii)	O	1,17,96.96		
			84,36.75	84,35.19
	R	(-)33,60.21		(-)1.56
005- Survey and Investigation -				
01- Survey and Investigation Unit- Non-Plan				
(iii)	O	7,05.92		
			2,90.64	2,90.64
	R	(-)4,15.28		..
Reduction in provision by ₹ 46,96.87 lakh through reappropriation/surrender in March 2016 in the above three cases was due to non filling up of vacant posts.				
102- Rural Water Supply Programmes -				
12- Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O	2,73,47.06		
			2,37,03.96	2,37,03.96
	R	(-)36,43.10		..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 36,43.10 lakh through reappropriation/surrender in March 2016 was due to execution of less maintenance work.

14- National Rural Drinking Water Programme -
Centrally Sponsored Scheme
Plan

O	18,75.00				
		16,25.93	12,07.09	(-)4,18.84	
R	(-)2,49.07				

In view of the final saving of ₹ 4,18.84 lakh the reduction in provision by ₹ 2,49.07 lakh through reappropriation in March 2016 was due to change in the funding pattern partly offset by excess due to funds received from Government of India proved inadequate. Where as Grant received from Government of India was ₹ 64,38.32 lakh.

Reasons for the final saving of ₹ 4,18.84 lakh were awaited (July 2016).

2700- Major Irrigation -

01- *Shah Nahar Project -*

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

O	8,11.51				
		8,15.10	6,70.89	(-)1,44.21	
R	3.59				

Reasons for the final saving of ₹ 1,44.21 lakh were awaited (July 2016).

799- Suspense -

02- Stock Manufacture-
Plan

(i)	O	1,84.00			
			59.60	59.61	+0.01
	R	(-)1,24.40			

03- Miscellaneous Public Work Advances-
Plan

(ii)	O	1,32.25			
			0.88	0.88	..
	R	(-)1,31.37			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 2,55.77 lakh through reappropriation in March 2016 in the above two cases was due to booking of less material under suspense head.

2701- Medium Irrigation -

01- *Giri Bata Project (Non Commercial)-*

799- Suspense -

01- Stock-
Plan

	O	40.00			
			82.82	35.58	(-)47.24
	R	42.82			

In view of the final saving of ₹ 47.24 lakh the augmentation in provision by ₹ 42.82 lakh through reappropriation in March 2016 was due to booking of more material under suspense head proved unrealistic. This Sub Major Head is being operated twice under the same Major Head from last year.

Reasons for the final saving of ₹ 47.24 lakh were awaited (July 2016).

02- Stock Manufacture-
Plan

	O	10.00			
			3.00	4.48	+1.48
	R	(-)7.00			

Reduction in provision by ₹ 7.00 lakh through reappropriation in March 2016 was due to booking of less material under suspense head. This Sub Major Head is being operated twice under the same Major Head from last year.

11- *Giri Bata Project (Non Commercial)-*

001- Direction and Administration -

01- Expenditure on Establishment-
Non-Plan

(i)	O	44.95			
			28.54	28.54	..
	R	(-)16.41			

12- *Balh Valley Project (Non Commercial)-*

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Miscellaneous Public Works Advances-
Plan

(iii)	O	6,60.00			
			2,56.95	2,56.96	+0.01
	R	(-)4,03.05			

Reduction in provision by ₹ 24,13.85 lakh through reappropriation in March 2016 in the above three cases was due to less booking of material under suspense.

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

O	1,24,44.64				
			77,88.35	77,77.06	(-)11.29
R	(-)46,56.29				

Reduction in provision by ₹ 46,56.29 lakh through reappropriation in March 2016 due to non filling up of vacant posts partly offset by excess due to purchase of new vehicles and more receipt of medical reimbursement claims.

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

O	1,63,68.79				
			1,50,16.43	1,49,96.19	(-)20.24
R	(-)13,52.36				

In view of the final saving of ₹ 20.24 lakh the reduction in provision by ₹ 13,52.36 lakh through reappropriation in March 2016 was due to non filling up of vacant posts partly counter balanced by excess due to payment of compensation to representatives of deceased under workman compensation Act, more receipt of medical reimbursement claims and more receipt of travelling allowance claims proved inadequate.

Reasons for the final saving of ₹ 20.24 lakh were awaited (July 2016).

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

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

O	1,63,68.79			
		1,49,67.43	1,49,67.43	..
R	(-)14,01.36			

Reduction in provision by ₹ 14,01.36 lakh through reappropriation in March 2016 was due to less execution of maintenance work.

2711- Flood Control and Drainage -

01- Flood Control -

001- Direction and Administration -

01- Direction-
Non-Plan

O	4,09.03			
		2,86.65	2,86.77	+0.12
R	(-)1,22.38			

Reduction in provision by ₹ 1,22.38 lakh through reappropriation in March 2016 was due to non filling up of vacant posts, less expenditure on payment of rent, rate and tax bills, petrol, oil, lubricant and repair of vehicles.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2215- Water Supply and Sanitation -

01- Water Supply -

001- Direction and Administration -

01- Direction-
Non-Plan

..	..	44.00	+44.00
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Reasons for incurring expenditure of ₹ 44.00 lakh without appropriation were awaited (July 2016).

Capital Section

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

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

4215- Capital Outlay on Water Supply and Sanitation -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

<i>01- Water Supply -</i>					
102- Rural Water Supply-					
23- National Rural Drinking Water Programme -					
Centrally Sponsored Scheme					
Plan					
O	1,06,23.00				
		24,35.16	24,38.15		+2.99
R	(-)81,87.84				

Reduction in provision by ₹ 81,87.84 lakh through reappropriation/surrender in March 2016 was due to change in the funding pattern and reduction in execution of works. Where as Grant received from Government of India was ₹ 64,38.32 lakh.

4701- Capital Outlay on Medium Irrigation -

<i>20- Phina Singh Project -</i>					
800- Other Expenditure -					
02- Other Expenditure-					
Centrally Sponsored Scheme					
Plan					
(i)	O	5,93.00			
	R	(-)5,93.00	..	..	..
Plan					
(ii)	O	75.00			
	R	(-)75.00	..	..	..
<i>21- Nadaun Area Medium Irrigation Project -</i>					
800- Other Expenditure -					
01- Nadaun Area Medium Irrigation Project-					
Centrally Sponsored Scheme					
Plan					
(iii)	O	20,44.00			
	R	(-)20,44.00	..	..	..
Plan					
(iv)	O	2,57.00			
	R	(-)2,57.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(x)	O	1.00			
	R	(-)1.00	..	..	..
	26- <i>Medium Irrigation Project Prini -</i>				
	800- Other Expenditure -				
	01- Construction of Medium Irrigation Project Prini-				
	Centrally Sponsored Scheme				
	Plan				
(xi)	O	3.00			
	R	(-)3.00	..	..	..
	Plan				
(xii)	O	1.00			
	R	(-)1.00	..	..	..
	4702- Capital Outlay on Minor Irrigation -				
	101- Surface Water-				
	06- Lift Irrigation Scheme in various District under				
	Accelerated Irrigation Benefit Programme-				
	Centrally Sponsored Scheme				
	Plan				
(xiii)	O	31,98.00			
	R	(-)31,98.00	..	..	..
Entire provision of ₹ 61,99.00 lakh was reduced through surrender in March 2016 in the above thirteen cases was due to non receipt of funds from Government of India. Where as Grant received from Government of India was ₹ 64,38.32 lakh.					
(i)	Plan				
	O	4,04.00			
	R	(-)3,03.88	1,00.12	1,00.12	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

07- Diversion Schemes Flow Irrigation Scheme under
Accelerated Irrigation Benefit Programme-
Centrally Sponsored Scheme
Plan

(ii)	O	21,33.00				
	R	(-)21,33.00	..	..	..	..
		Plan				
(iii)	O	2,69.00				
	R	(-)2,02.26	66.74	66.74	..	..

Reduction in provision by ₹ 26,39.14 lakh through surrender in March 2016 in the above three cases was due to non receipt of funds from Government of India. Where as Grant received from Government of India was ₹ 64,38.32 lakh.

**4705- Capital Outlay on Command Area
Development -**

313- Command Area Development under Minor
Irrigation Schemes -

01- Command Area Development under Minor
Irrigation Schemes-
Centrally Sponsored Scheme
Plan

O	24,99.00				
R	(-)24,99.00	..	..	..	..

Entire provision of ₹ 24,99.00 lakh was reduced through surrender in March 2016 was due to change in the funding pattern.

Plan

O	18,70.00				
R	(-)14,05.87	4,64.13	4,64.13	..	..

Reduction in provision by ₹ 14,05.87 lakh through surrender in March 2016 was due to change in the funding pattern.

4711- Capital Outlay on Flood Control Projects -

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Flood Control -

800- Other Expenditure -

10- Channelization of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District under Flood Management Programme- Centrally Sponsored Scheme Plan

(i)	O	3,24.00				
	R	(-)3,24.00	..	..	..	..
		Plan				

(ii)	O	1,56.00				
	R	(-)1,56.00	..	..	..	..

11- Channelization of Sunkar Bata under Flood Management Programme- Centrally Sponsored Scheme Plan

(iii)	O	3,27.50				
	R	(-)3,27.50	..	..	..	..
		Plan				

(iv)	O	1,58.50				
	R	(-)1,58.50	..	..	..	..

12- Channelization of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme- Centrally Sponsored Scheme Plan

(v)	O	4,63.00				
	R	(-)4,63.00	..	..	..	..
		Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(vi)	O	2,22.00				
	R	(-),22.00	..	..	..	..

Entire provision of ₹ 16,51.00 lakh was reduced through surrender in March 2016 in the above six cases was due to change in the funding pattern.

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

O	53,18.00					
		27,18.00	26,00.05	(-),1,17.95		
R	(-),26,00.00					

In view of the final saving of ₹ 1,17.95 lakh the reduction in provision by ₹ 26,00.00 lakh through surrender in March 2016 due to non receipt of funds from Government of India.

Reasons for the final saving of ₹ 1,17.95 lakh were awaited (July 2016).

Plan

O	25,58.00					
		7,39.55	7,39.55	..		
R	(-),18,18.45					

Reduction in provision by ₹ 18,18.45 lakh through surrender in March 2016 was due to non receipt of funds from Government of India.

14- Channelization of Lunkhari Khad in District Una under Flood Management Programme- Centrally Sponsored Scheme Plan

(i)	O	25.00				
	R	(-),25.00	..	..	..	..

Plan

(ii)	O	12.00				
	R	(-),12.00	..	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 37.00 lakh through was reduced through surrender in March 2016 in the above two cases due to non receipt of funds from Government of India.

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

O	16,18.00				
		1,00.78	1,00.78		..
R	(-)15,17.22				

Reduction in provision by ₹ 15,17.22 lakh through surrender in March 2016 was due to non receipt of funds from Government of India.

Plan

(i)	O	7,79.00			
		
	R	(-)7,79.00			

16- Channelization of Palchan to Aut in District Kullu-
Centrally Sponsored Scheme
Plan

(ii)	O	2,31.00			
		
	R	(-)2,31.00			

Plan

(iii)	O	1,11.00			
		
	R	(-)1,11.00			

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

(iv)	O	2,31.00			
		
	R	(-)2,31.00			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(v)	O	1,11.00			
	R	(-),11.00	..	..	..
18-	Channelization of River Beas and its Tributaries in Tehsil Nadaun (Hamirpur) and Jawalamukhi and Rakkar (Kangra)- Centrally Sponsored Scheme				
	Plan				
(vi)	O	17.50			
	R	(-)17.50	..	..	..
	Plan				
(vii)	O	7.50			
	R	(-)7.50	..	..	..
	Entire provision by ₹ 14,88.00 lakh was reduced through surrender in March 2016 in the above seven cases was due to non receipt of funds from Government of India.				
(viii)	Above saving was partly 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-	<i>Water Supply -</i>			
	102-	Rural Water Supply -			
	01-	Rural Water Supply Schemes in various District-Plan			
(i)	O	2,96.00			
	R	25.00	3,21.00	3,23.88	+2.88

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

16-	Rural Integrated Development Fund / National Bank for Agriculture and Rural Development-Plan				
(ii)	O	68,91.00			
			84,65.57	84,65.58	+0.01
	R	15,74.57			
23-	National Rural Drinking Water Programme - Plan				
(iii)	O	4,06.00			
			19,06.03	19,06.03	..
	R	15,00.03			

Augmentation in provision by ₹ 30,99.60 lakh through reappropriation in March 2016 in the above three cases was due to enhancement in execution of works.

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(ix) Suspense Transactions

(i) The expenditure under this grant includes ₹ 4,48,64.11 lakhs (₹ 4,48,64.11 lakh under Revenue section and ₹ 0 under Capital section) accounted for under minor head "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works - Buildings Roads, bridges and Buildings at Para No. (xiii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during 2015-16 with the opening and closing balances under the different sub-heads is given below:-

Heads	Opening balance on 01 April 2015 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2016 Debit(+) Credit(-)
Revenue Section				
2215-Water Supply and Sanitation				
<i>01-Water Supply</i>				
799-Suspense				
01- Stock	(-)29,16.03	1,60,27.32	1,44,99.59	(-)13,88.30*
02-Stock Manufacture	+13,08.57	5,66.77	3,10.81	+15,64.53
03-Miscellaneous Public Works Advances	+4,94,48.73	2,07,21.81	2,40,46.66	+4,61,23.88
Total 2215-	+4,78,41.27	3,73,15.90	3,88,57.06	+4,63,00.11
2700-Major Irrigation				
<i>01-Shahnahar Project (Non Commercial)</i>				
799-Suspense				
01-Stock	+5,38.64	2,42.11	2,45.18	+5,35.57
02-Stock Manufacture	(-)83.63	59.61	11.30	(-)35.32*
03-Miscellaneous Public Works Advances	(-)30.58	0.88	0.74	(-)30.44*
Total 2700-	+4,24.43	3,02.60	2,57.22	+4,69.81
2701-Medium Irrigation				
<i>01-Giri Bata Project(Non Commercial)</i>				
799-Suspense				
01-Stock	+3.30	35.58	42.84	+3.96
02-Stock Manufacture	(-)10.17	4.48	2.72	(-)8.41*
03-Miscellaneous Public Works Advances	+16.33	26.19	7.41	+35.11
Total -01	+9.46	66.25	52.97	+22.74
<i>80-General</i>				
799-Suspense				
01-Stock	+1,85.80	0.00	0.00	+1,85.80
02-Stock Manufacture	(-)26.20	0.00	0.00	(-)26.20*
03-Miscellaneous Public Works Advances	+1,24.24	0.00	0.00	+1,24.24
Total -80	+2,83.84	0.00	0.00	+2,83.84
Total 2701-	+2,93.30	66.25	52.97	+3,06.58

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2015 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2016 Debit(+) Credit(-)
	(₹ in lakhs)			
2702-Minor Irrigation				
<i>01-Surface Water</i>				
799-Suspense				
01-Stock	(-)4,40.78	17,82.73	16,51.56	(-)3,09.61*
02-Stock Manufacture	(-)17.76	1,06.48	57.85	+30.87
03-Miscellaneous Public Works Advances	(-)2.84	2,56.96	1,95.97	+58.15
Total-01-	(-)4,61.38	21,46.17	19,05.38	(-)2,20.59
<i>80-General</i>				
799-Suspense				
01-Stock	(-)6,28.73*	0.00	0.00	(-)6,28.73*
02-Stock Manufacture	+5,53.79	0.00	0.00	+5,53.79
03-Miscellaneous Public Works Advances	+3,15.57	0.00	0.00	+3,15.57
Total 80-	+2,40.63	0.00	0.00	+2,40.63
Total 2702-	(-)2,20.75	21,46.17	19,05.38	+20.04
2711-Flood Control and Drainage				
<i>01-Flood Control</i>				
799-Suspense				
01-Stock	+41,27.88	46,46.87	39,76.78	+47,97.97
02-Miscellaneous Public Works Advances	+83.10	74.10	81.51	+75.69
03-Stock Manufacture	+2,80.55	3,12.22	3,00.35	+2,92.42
Total 2711-	+44,91.53	50,33.19	43,58.64	+51,66.08
Total-Revenue Section	+5,28,29.78	4,48,64.11	4,54,31.27	+5,22,62.62
Capital Section				
4215-Capital Outlay on Water Supply and Sanitation				
<i>01-Water Supply</i>				
799-Suspense				
01-Stock	+30.71	0.00	0.00	+30.71
Total 4215-	+30.71	0.00	0.00	+30.71
4700-Capital Outlay on Major Irrigation				
<i>01-Shahnehar Project (Non Commercial)</i>				
799-Suspense				
01-Stock	+38.42	0.00	0.00	+38.42
02-Stock Manufacture	+37.54	0.00	0.00	+37.54
03-Miscellaneous Public Works Advance	+96.89	0.00	0.00	+96.89
Total 4700-	+1,72.85	0.00	0.00	+1,72.85

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2015 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2016 Debit(+) Credit(-)
	(₹ in lakhs)			
4701-Capital Outlay on Medium Irrigation				
<i>01-Medium Irrigation</i>				
799-Suspense				
01-Stock	(-)0.15	0.00	0.00	(-)0.15*
02-Stock Manufacture	+10.82	0.00	0.00	+10.82
03-Miscellaneous Public				
Works Advances	+13.54	0.00	0.00	+13.54
Total 01-	+24.21	0.00	0.00	+24.21
<i>15-Changer Area Project (Non Commercial)</i>				
799-Suspense				
01-Stock	+83.49	0.00	0.00	+83.49
02-Stock Manufacture	+2.98	0.00	0.00	+2.98
03-Miscellaneous Public				
Works Advances	(-) 2.72	0.00	0.00	(-)2.72*
Total 15-	+83.75	0.00	0.00	+83.75
<i>16-Flow Irrigation Scheme Sidhata (Non Commercial)</i>				
799-Suspense				
01-Stock	+68.54	0.00	0.00	+68.54
02-Stock Manufacture	(-)14.71	0.00	0.00	(-)14.71*
03-Miscellaneous Public				
Works Advances	+32.91	0.00	0.00	+32.91
Total 16-	+86.74	0.00	0.00	+86.74
<i>80-General</i>				
799-Suspense				
01-Stock	(-)1,32.94	0.00	0.00	(-)1,32.94*
02-Stock Manufacture	(-)0.83	0.00	0.00	(-)0.83*
03-Miscellaneous Public				
Works Advances	+1,55.24	0.00	0.00	+1,55.24
Total 80-General	+21.47	0.00	0.00	+21.47
Total -4701-	+2,16.17	0.00	0.00	+2,16.17
4702-Capital Outlay on Minor Irrigation				
799-Suspense				
01-Stock	(-)6,08.15	0.00	0.00	(-)6,08.15*
02-Stock Manufacture	(-)12.72	0.00	0.00	(-)12.72*
03-Miscellaneous Public				
Works Advances	+5,64.43	0.00	0.00	+5,64.43
Total	(-)56.44	0.00	0.00	(-)56.44*

APPROPRIATION ACCOUNTS
GRANT NO.13- conclud.

Heads	Opening balance on 01 April 2015 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2016 Debit(+) Credit(-)
	(₹ in lakhs)			
4711-Capital Outlay on Flood Control				
799-Suspense				
01-Stock	(-)8.77	0.00	0.00	(-)8.77*
02-Stock Manufacture	+9.98	0.00	0.00	+9.98
03-Miscellaneous Public Works Advances	+27.88	0.00	0.00	+27.88
Total 4711-	+29.09	0.00	0.00	+29.09
Total-Capital Section	+3,92.38	0.00	0.00	+3,92.38
Total Demand	+5,32,22.16	4,48,64.11	4,54,31,27	+5,26,55.00

*Reasons for the minus balances were awaited (July 2016).

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, 4405-CAPITAL OUTLAY ON FISHERIES AND 6403- LOAN FOR ANIMAL HUSBANDRY)

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	2,81,69,31		
	2,81,69,31	2,46,32,96	(-)35,36,35
Supplementary	..		
Amount surrendered during the year (31 March 2016)			35,59,23
Capital Section			
Voted			
Original	4,12,00		
	4,55,00	4,54,97	(-)3
Supplementary	43,00		
Amount surrendered during the year (31 March 2016)			1

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 35,36.35 lakh in the voted provision in the Revenue Section, the surrender of ₹ 35,59.23 lakh proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

2403- Animal Husbandry -

001- Direction and Administration -

01- Headquarter Establishment-
Non-Plan

(i)	O	4,87.34				
			2,99.60	3,00.38	+0.78	
	R	(-),1,87.74				

02- Regional Establishment-
Non-Plan

(ii)	O	1,18.93				
			78.10	78.10	..	
	R	(-),40.83				

03- District Administration-
Non-Plan

(iii)	O	9,07.55				
			6,55.42	6,64.99	+9.57	
	R	(-),2,52.13				

Reduction in provision by ₹ 4,80.70 lakh through reappropriation/surrender in March 2016 in the above three cases was mainly due to non filling up of vacant posts.

101- Veterinary Services and Animal Health -

01- Hospitals and Dispensaries-
Non-Plan

	O	1,85,39.07				
			1,61,22.96	1,61,13.90	(-)9.06	
	R	(-),24,16.11				

Reduction in provision by ₹ 24,16.11 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less expenditure on electricity, water and telephone bills, less purchase of material, less organisation of training events partly offset by excess due to more expenditure on newly appointments of daily waged workers, maintenance, and payment of rent, rate and tax bills.

102- Cattle and Buffalo Development -

02- Cattle Breeding Farms Schemes-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

O	3,48.59			
		2,22.99	2,41.77	+18.78
R	(-1,25.60)			

In view of the final excess of ₹ 18.78 lakh the reduction in provision by ₹ 1,25.60 lakh through reappropriation in March 2016 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 18.78 lakh were awaited (July 2016).

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

O	3,19.38			
		2,95.58	2,95.65	+0.07
R	(-23.80)			

Reduction in provision by ₹ 23.80 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

106- Other Live Stock Development-
07- Grant to Gauvansh Samvardhan Board-
Non-Plan

O	10,00.00			
	
R	(-10,00.00)			

Entire provision of ₹ 10,00.00 lakh was reduced through reappropriation in March 2016 due to shifting of funds from Non-Plan to Plan.

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

O	23.87			
		16.09	16.08	(-)0.01
R	(-)7.78			

Reduction in provision by ₹ 7.78 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less purchase of material.

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

01- Rashtriya Krishi Vikas Yojna-
Plan

O	16,45.00			
		5,55.65	5,55.65	..
R	(-)10,89.35			

Reduction in provision by ₹ 10,89.35 lakh through reappropriation/surrender in March 2016 was due to change in the funding pattern from Government of India partly counter balanced by excess due to increase in plan ceiling.

2404- Dairy Development -

001- Direction and Administration -

01- Headquarters Establishment-
Non-Plan

O	52.23			
		28.21	28.21	..
R	(-)24.02			

Reduction in provision by ₹ 24.02 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

191- Assistance to Co-operative and other Bodies -

02- Grant in aid to Himachal Pradesh Milk Federation-
Non-Plan

O	1,00.01			
		53.56	53.56	..
R	(-)46.45			

Reduction in provision by ₹ 46.45 lakh through surrender in March 2016 was mainly due to less expenditure on establishment.

03- Integrated Dairy Development Project-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to nil expenditure on establishment.

04- Grant to Dairy Co-operative Societies-
Non-Plan

O 3,00.00

R (-)3,00.00

..

Entire provision of ₹ 3,00.00 lakh was reduced through reappropriation/surrender in March 2016 due to shifting of funds from Non-Plan to Plan.

2405- Fisheries -

001- Direction and Administration -

01- Directorate Level-
Non-Plan

(i) O 1,42.02

1,02.67 1,02.65 (-)0.02

R (-)39.35

02- District Level -
Non-Plan

(ii) O 9,14.94

7,65.98 7,65.75 (-)0.23

R (-)1,48.96

Reduction in provision by ₹ 1,88.31 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

101- Inland Fisheries -

02- Management and Development of Reservoir
Fisheries-
Non-Plan

O 16.33

9.31 9.28 (-)0.03

R (-)7.02

Reduction in provision by ₹ 7.02 lakh through reappropriation/surrender in March 2016 was mainly due to less expenditure on outsourced staff, less receipt of medical reimbursement claims and less expenditure on electricity, water and telephone bills.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

05- Management and Development of Inland
Fisheries Statistics-
Centrally Sponsored Scheme
Plan

O	22.00			
		0.75	0.74	(-)0.01
R	(-)21.25			

Reduction in provision by ₹ 21.25 lakh through surrender in March 2016 was due to non filling up of vacant post.

06- Rashtriya Krishi Vikas Yojna-
Plan

O	95.00			
		19.82	19.82	..
R	(-)75.18			

Reduction in provision by ₹ 75.18 lakh through reappropriation/surrender in March 2016 was due to less claims received from beneficiaries partly counter balanced by excess due to increase in the plan ceiling.

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

O	10.00			
	
R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2016 due to non receipt of central share.

800- Other Expenditure -
02- Welfare of Fishermen-
Centrally Sponsored Scheme
Plan

O	26.00			
		16.52	16.51	(-)0.01
R	(-)9.48			

Reduction in provision by ₹ 9.48 lakh through surrender in March 2016 was due to less claims received from beneficiaries. Where as Grant received from Government of India was ₹ 99.72 lakh.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

03- Fisherman Accidental Insurance Scheme-
Plan

O	3.00			
		1.32	1.31	(-)0.01
R	(-)1.68			

Reduction in provision by ₹ 1.68 lakh through surrender in March 2016 was due to less claims received from beneficiaries.

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

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

101- Veterinary Services and Animal Health -

01- Hospitals and Dispensaries-
Plan

O	5,05.00			
		5,72.99	5,72.99	..
R	67.99			

Augmentation in provision by ₹ 67.99 lakh through reappropriation/surrender in March 2016 was due to payments of honorarium on enhanced rates.

02- Disease Investigation Scheme-
Non-Plan

O	75.19			
		1,00.96	1,06.35	+5.39
R	25.77			

Augmentation in provision by ₹ 25.77 lakh through reappropriation/surrender in March 2016 was due to payment of salary of newly created posts.

10- Control of Animal Disease-
Centrally Sponsored Scheme
Plan

O	1,63.00			
		2,23.74	2,23.73	(-)0.01
R	60.74			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Augmentation in provision by ₹ 60.74 lakh through reappropriation/surrender in March 2016 was due to more funds received from Center Government partly counter balanced by saving due to less purchase of material. Where as Grant received from Government of India was ₹ 2,98.31 lakh.

Plan

O	42.00				
		2,23.66	2,23.66		..
R	1,81.66				

Augmentation in provision by ₹ 1,81.66 lakh through reappropriation/surrender in March 2016 was due to increase in the plan ceiling partly counter balanced by saving due to less purchase of material.

11- Rashtriya Pashu Rog Suchna Pranali-
Centrally Sponsored Scheme
Plan

(i)	R	4.99	4.99	4.99	..
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13- Pest Des Petits Ruminants-
Centrally Sponsored Scheme
Plan

(ii)	R	10.00	10.00	10.00	..
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Plan

(iii)	R	10.00	10.00	9.99	(-)0.01
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Augmentation without provision by ₹ 24.99 lakh through reappropriation in March 2016 in the above three cases was due to enhancement in the plan ceiling and more funds received from Central Government. Funds were required to be obtained through original/ supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual. Where as Grant received from Government of India was ₹ 2,98.31 lakh.

106- Other Live Stock Development-
02- Rabbit Breeding Scheme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 14- conclud.

O	1.50		6.89	6.89	..
R	5.39				

Augmentation in provision by ₹ 5.39 lakh through reappropriation in March 2016 was due to more purchase of material.

07- Grant to Gauvansh Samvardhan Board-
Plan

(i)	R	10,00.00	10,00.00	10,00.00	..
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800- Other Expenditure -
01- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

(ii)	R	5,81.53	5,81.53	5,81.53	..
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2404- Dairy Development -

191- Assistance to Co-operative and other Bodies -
04- Grant to Dairy Cooperative Societies-
Plan

(iii)	R	3,00.00		3,00.00	..
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2405- Fisheries -

101- Inland Fisheries-
06- Rashtriya Matsya Vikas Yojna-
Centrally Sponsored Scheme
Plan

(iv)	R	19.82		19.82	..
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Augmentation in provision by ₹ 19,01.35 lakh through reappropriation in March 2016 in the above four cases was due to change in funding pattern. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual. Where as in case on. (iv) Grant received from Government of India was ₹ 99.72 lakh.

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILD LIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	81,83,82		
	81,98,51	50,58,88	(-)31,39,63
Supplementary	14,69		
Amount surrendered during the year (31 March 2016)			31,41,02
Capital Section			
Voted			
Original	1,74,69,00		
	2,02,41,37	1,69,97,62	(-)32,43,75
Supplementary	27,72,37		
Amount surrendered during the year (31 March 2016)			32,42,25

NOTES AND COMMENTS

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

- (i) In view of the final saving of ₹ 31,39.63 lakh in the voted provision in the Revenue Section, the surrender of ₹ 31,41.02 lakh proved excessive.
- (ii) In view of the final saving of ₹ 32,43.75 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 27,72.37 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
75- Maintenance of Building of Planning Department- Plan			
O	3.00		
	
R	(-)3.00		

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2016 due to nil maintenance work of buildings.

2202- General Education -

- 01- Elementary Education -
- 101- Government Primary Schools-
- 03- Middle School-
 Non-Plan

O	2,01.03		
		1,72.88	1,72.88
R	(-)28.15		..

Reduction in provision by ₹ 28.15 lakh through surrender in March 2016 was due to conducting of less tournament and less expenditure on water, telephone and electricity charges.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Plan

O	4,90.00			
R	(-)4,90.00	..	..	..

Entire provision of ₹ 4,90.00 lakh was reduced through surrender in March 2016 due to non filling up of vacant posts.

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

O	6,00.00			
R	(-)6,00.00	..	..	..

Entire provision of ₹ 6,00.00 lakh was reduced through surrender in March 2016 due to non purchase of material and nil payment of honorarium to staff.

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

O	10.00			
R	(-)10.00	..	..	..

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2016 due to no grant to Parent Teacher Association.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

101- Health Sub-Centers -

01- Health Sub Centre-
Non-Plan

(i)	O	11,74.34			
	R	(-)3,74.73	7,99.61	7,99.59	(-)0.02

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

103- Primary Health Centers -					
01- Primary Health Centers-					
Non-Plan					
(ii)	O	4,09.53			
			2,28.05	2,27.87	(-)0.18
	R	(-)1,81.48			
104- Community Health Centers -					
01- Community Health Centers-					
Non-Plan					
(iii)	O	1,69.58			
			87.08	86.99	(-)0.09
	R	(-)82.50			

Reduction in provision by ₹ 6,38.71 lakh through surrender in March 2016 in the above three cases was mainly due to non filling up of vacant posts, less purchase of material and equipment.

110- Hospitals and Dispensaries -					
01- Rural Health-					
Non-Plan					
	O	5.25			
			3.34	3.34	..
	R	(-)1.91			

Reduction in provision by ₹ 1.91 lakh through surrender in March 2016 was due to less purchase of material.

06- <i>Public Health</i> -					
101- Prevention and Control of Diseases -					
01- Anti Malaria Organisation-					
Non-Plan					
	O	7.55			
			3.55	3.55	..
	R	(-)4.00			

Reduction in provision by ₹ 4.00 lakh through surrender in March 2016 was due to less purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

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

O	1,33.24			
		68.91	68.86	(-)0.05
R	(-)64.33			

Reduction in provision by ₹ 64.33 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less purchase of material.

2851- Village and Small Industries -

102- Small Scale Industries -
05- Subsidies to Small Scale Industries-
Non-Plan

O	5.00			
		1.90	1.90	..
R	(-)3.10			

Reduction in provision by ₹ 3.10 lakh through surrender in March 2016 was due to receipt of less subsidy cases.

3451- Secretariat-Economic Services -

101- Niti Aayog -
01- Headquarters-
Plan

O	3,97.00			
S	14.69	2,56.68	2,56.68	..
R	(-)1,55.01			

Reduction in provision by ₹ 1,55.01 lakh through surrender in March 2016 was due to non filling up of vacant posts and less expenditure on professional and special services.

02- Evaluation-
Plan

O	2,00.00			
		1,07.73	1,07.66	(-)0.07
R	(-)92.27			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 92.27 lakh through surrender in March 2016 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant charges and less receipt of medical reimbursement claims.

03- Establishment of Regional and District Planning-
Plan

O	5,00.00			
		3,05.30	3,05.19	(-)0.11
R	(-)1,94.70			

Reduction in provision by ₹ 1,94.70 lakh through surrender in March 2016 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenditure on travelling and less expenditure on water, telephone and electricity bills.

07- Perspective Planning Man Power and
Employment-
Plan

(i)	O	66.00			
			40.44	40.91	+0.47
	R	(-)25.56			

08- Establishment of Project I Formulation and
Public Finance Cell-
Plan

(ii)	O	50.00			
			29.61	29.61	..
	R	(-)20.39			

Reduction in provision by ₹ 45.95 lakh through surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

09- Twenty Point Programme-
Plan

O	40.00			
		9.49	9.48	(-)0.01
R	(-)30.51			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 30.51 lakh through surrender in March 2016 was due to non filling up of vacant posts, less expenditure on entertainment expenses, water, telephone, electricity bills and on touring by staff.

19- Skill Development Council-
Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2016 due to nil expenditure on skill development.

20- State Innovation Fund-
Plan

O	1,10.00			
R	(-),17.45	92.55	92.55	..

Reduction in provision by ₹ 17.45 lakh through surrender in March 2016 was due to less expenditure on state innovation fund.

21- Human Development for Bridging Inequalities-
Plan

O	2,32.00			
R	(-),1,40.14	91.86	91.86	..

Reduction in provision by ₹ 1,40.14 lakh through surrender in March 2016 was due to non filling up of vacant posts, less expenditure on entertainment expenses, water, telephone and electricity bills.

22- Himachal Pradesh State Skill Development
Corporation-
Non-Plan

O	5,00.00			
R	(-),3,97.92	1,02.08	1,02.08	..

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 3,97.92 lakh through surrender in March 2016 was due to less expenditure on skill development.

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 -

02- Rural Health Services -

103- Primary Health Centers -

01- Primary Health Centre (Construction)-
Plan

O	4,50.00				
		2,07.87	2,07.88	+0.01	
R	(-)2,42.13				

Reduction in provision by ₹ 2,42.13 lakh through reappropriation/surrender in March 2016 was due to less expenditure on construction of building.

4401- Capital Outlay on Crop Husbandry -

119- Horticulture and Vegetable Crops -

03- Buildings-
Plan

O	55.00				
		
R	(-)55.00				

Entire provision of ₹ 55.00 lakh was reduced through reappropriation in March 2016 due to nil expenditure on construction.

800- Other Expenditure -

01- Buildings-
Plan

(i) O	25.00				
		7.28	7.28	..	
R	(-)17.72				

4403- Capital Outlay on Animal Husbandry -

101- Veterinary Services and Animal Health -

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

	01- Buildings- Plan				
(ii)	O	15.00			
			5.46	5.46	..
	R	(-)9.54			
4406- Capital Outlay on Forestry and Wild Life -					
	01- Forestry -				
	800- Other Expenditure -				
	02- Forestry- Plan				
(iii)	O	55.00			
			32.84	31.34	(-)1.50
	R	(-)22.16			
Reduction in provision by ₹49.42 lakh through reappropriation in March 2016 in the above three cases was due to less expenditure on construction of building.					
4851- Capital Outlay on Village and Small Industries-					
	102- Small Scale Industries -				
	09- Village and Small Industry- Plan				
(i)	O	25.00			
		
	R	(-)25.00			
5002- Capital Outlay on Indian Railways					
Commercial Lines -					
	01- Capital Bearing Dividend Liability -				
	120- Construction of Railway Lines-				
	01- Construction of Railway Lines- Plan				
(ii)	O	10,00.00			
		
	R	(-)10,00.00			

Entire provision of ₹ 10,25.00 lakh was reduced through reappropriation/surrender in March 2016 in the above two cases was due to nil expenditure on constructing of buildings and railway lines respectively. In case no (ii) this is being done since 2010-11.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

5475- Capital Outlay on Other General Economic Services -

800- Other Expenditure -

01- Decentralised Sector Planning-
Plan

O	50,00.00			
S	12,68.15	52,66.15	52,66.15	..
R	(-)10,02.00			

Reduction in provision by ₹ 10,02.00 lakh through surrender in March 2016 was due to less expenditure on construction of building.

02- Members of Legislative Assembly Local Area
Development Fund Scheme-
Non-Plan

O	12,00.00			
R	(-)12,00.00	..	..	..

Entire provision of ₹ 12,00.00 lakh was reduced through surrender in March 2016 due to nil expenditure on construction.

05- Construction of Government Accommodation to
District Planning Officer Staff-
Plan

O	63.00			
R	(-)39.00	24.00	24.00	..

Reduction in provision by ₹ 39.00 lakh through reappropriation in March 2016 was due to less expenditure on construction of building.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 15- conclud.

4202- Capital Outlay on Education, Sports, Art and Culture-					
01- General Education-					
202- Secondary Education-					
06- Construction of Buildings- Plan					
(i)	O	4,30.00			
			4,45.73	4,45.73	..
	R	15.73			
 4215- Capital Outlay on Water Supply and Sanitation -					
01- Water Supply -					
102- Rural Water Supply -					
01- Rural Water Supply Schemes in Various District- Plan					
(ii)	O	8,20.00			
			8,82.12	8,82.11	(-)0.01
	R	62.12			
 4702- Capital Outlay on Minor Irrigation -					
101- Surface Water -					
01- Lift Irrigation Schemes in Various District- Plan					
(iii)	O	20.00			
			73.67	73.67	..
	R	53.67			
 5054- Capital Outlay on Roads and Bridges -					
04- District and other Roads -					
800- Other Expenditure -					
06- Backward Area Roads- Plan					
(iv)	O	21,60.00			
			23,93.84	23,93.85	+0.01
	R	2,33.84			

Augmentation in provision by ₹ 3,65.36 lakh through reappropriation in March 2016 in the above four cases was due to more expenditure on construction of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURE RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	4,08,73,65			
		4,08,73,70	3,75,50,79	(-)33,22,91
Supplementary	5			
Amount surrendered during the year (31 March 2016)				33,22,75
Charged				
<i>Original</i>	..			
		51	51	..
<i>Supplementary</i>	51			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	2,20,99			
		2,91,49	2,90,50	(-)99
Supplementary	70,50			
Amount surrendered during the year (31 March 2016)				99
Charged				
<i>Original</i>	..			
		..	4,25,87	+4,25,87
<i>Supplementary</i>	..			
Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 4,25,87,077 over the charged appropriation in the Capital Section requires regularisation.

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 10,87.14	7,82.52	7,82.52	..
R (-)3,04.62			

Reduction in provision by ₹ 3,04.62 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to increase in wages rate.

- 109- Extension and Training -
20- Training in Soil Conservation (Forest
Department)-

O 34.05	16.09	16.09	..
R (-)17.96			

Reduction in provision by ₹ 17.96 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts.

2406- Forestry and Wild Life -

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

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

(i)	O	10,71.69				
			8,89.71	8,89.71	..	
	R	(-)1,81.98				
02- Circle/Divisional Establishment- Non-Plan						
(ii)	O	2,75,76.76				
			2,11,63.94	2,11,63.94	..	
	R	(-)64,12.82				

Reduction in provision by ₹ 65,94.80 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

101- Forest Conservation, Development and
Regeneration -
01- Consolidation and Demarcation of Forests-
Plan

O	28.00				
		
R	(-)28.00				

Entire provision by ₹ 28.00 lakh was reduced through reappropriation in March 2016 due to non engagement of daily wagers.

03- Integrated Forest Protection-
Centrally Sponsored Scheme
Plan

O	4,48.00				
			1,96.52	1,96.51	(-)0.01
R	(-)2,51.48				

Reduction in provision by ₹ 2,51.48 lakh through reappropriation in March 2016 was mainly due to less engagement of daily waged workers, purchase of less material, less execution of maintenance work and purchase of less machinery.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Plan					
O	33.00		21.36	21.36	..
R	(-)11.64				
Reduction in provision by ₹ 11.64 lakh through reappropriation/surrender in March 2016 was due to less engagement of daily waged staff.					
102- Social and Farm Forestry -					
07- Maintenance of Plantation and Nurseries- Non-Plan					
O	2,06.83		1,64.12	1,64.12	..
R	(-)42.71				
Reduction in provision by ₹ 42.71 lakh through reappropriation/surrender in March 2016 was due to engagement of less daily waged workers.					
28- Swan Catchment- Plan					
O	6,02.00		5,90.56	5,90.44	(-)0.12
R	(-)11.44				
Reduction in provision by ₹ 11.44 lakh through reappropriation in March 2016 was due to non filling up of vacant posts and purchase of less material partly offset by excess mainly due to enhancement of execution of work.					
34- Implementation of National Afforestation Programme by State Forest Development Agency- Centrally Sponsored Scheme Plan					
O	4,38.00		..	..	..
R	(-)4,38.00				
Entire provision of ₹ 4,38.00 lakh was reduced through reappropriation in March 2016 due to non release of grant from Government of India. Where as Government of India has released ₹ 3,02.16 lakh as central grant.					

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

105-	Forest Produce -				
02-	Timber and other Produce Removed from Forest by Consumers and Purchasers- Non-Plan				
	O	23.83			
			17.48	17.48	..
	R	(-)6.35			
	Reduction in provision by ₹ 6.35 lakh through reappropriation in March 2016 was due to non payment to van rakha's.				
800-	Other Expenditure -				
06-	New Forestry Scheme (Sanjhi Van Yojna)- Plan				
	O	28.00			
			12.44	12.44	..
	R	(-)15.57			
	Reduction in provision by ₹ 15.57 lakh through reappropriation in March 2016 was due to engagement of less daily waged workers and purchase of less material.				
02-	<i>Environmental Forestry and Wild Life -</i>				
110-	Wild Life Preservation -				
01-	Wild Life- Non-Plan				
	O	10,13.68			
			8,17.05	8,17.04	(-)0.01
	R	(-)1,96.63			
	Reduction in provision by ₹ 1,96.63 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and non payment of salary for the month of March in the same month.				
10-	Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan				
	O	5,48.00			
	S	0.01	2,83.36	2,83.36	..
	R	(-)2,64.65			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 2,64.65 lakh through reappropriation in March 2016 was due to change in funding pattern by the Government of India. Where as Grant received from Government of India was ₹ 4,31.84 lakh.

111- Zoological Park -

01- Development of Himalayan Zoological Park and Peasantries- Non-Plan

O	1,65.74				
		1,36.20	1,36.20		..
R	(-)29.54				

Reduction in provision by ₹ 29.54 lakh through surrender in March 2016 was due to non filling up of vacant posts and non payment of salary for the month of March in the same month.

(iii) Above saving was partly 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 -			
12- Protective Afforestation Soil Conservation and Demonstration (Forest Department) - Plan			
O	3,70.00		
		3,95.00	3,94.99
R	25.00		(-)0.01

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2016 was due to increase in wages rates and purchase of more material partly counter balanced by saving due to less expenditure on electricity, water and telephone bills.

2406- Forestry and Wild Life -

01- Forestry -
070- Communications and Buildings -
01- Repairs of Roads, Bridges and Paths- Plan

O	1,05.00				
		2,96.50	2,96.50		..
R	1,91.50				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Augmentation in provision by ₹ 1,91.50 lakh through reappropriation in March 2016 was due to repair of more buildings and roads.

101-	Forest Conservation, Development and Regeneration -				
04-	Working Plan Organisation- Plan				
	O	20.00			
			39.00	39.00	..
	R	19.00			

Augmentation in provision by ₹ 19.00 lakh through reappropriation in March 2016 was due to engagement of more daily waged workers.

08-	Himachal Pradesh Forest Eco-System Climate Proofing Project- Plan				
	O	0.01			
	S	0.01	2,39.52	2,39.51	(-)0.01
	R	2,39.50			

Augmentation in provision by ₹ 2,39.50 lakh through reappropriation in March 2016 was due to implementation of Himachal Pradesh forest eco-system climate proofing project in mid financial year.

102-	Social and Farm Forestry -				
04-	Improvement of Tree Cover- Plan				
	O	9,90.00			
			12,90.00	12,90.00	..
	R	3,00.00			

Augmentation in provision by ₹ 3,00.00 lakh through reappropriation in March 2016 was due to more execution of maintenance work and more purchase of barbed wire.

05-	Raising Nurseries for Departmental Planting and Public Distribution- Plan				
	O	30.00			
			80.00	80.00	..
	R	50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2016 was due to more plantation under improvement of tree cover scheme and purchase of more material.

30- World Bank aided Mid-Himalayan Watershed
Development Project-
Plan

O	44,89.00			
		84,89.00	84,89.00	..
R	40,00.00			

Augmentation in provision by ₹ 40,00.00 lakh through reappropriation in March 2016 was due to execution of more works, purchase of more material and more claims received from beneficiaries partly offset by saving due to non filling up of vacant posts, less expenditure on electricity, water, telephone bills, less receipt of travel expenses and medical reimbursement claims.

33- Mission for Integrated Development of
Horticulture-National Bamboo Mission-
Plan

S	0.01			
		7.40	7.40	..
R	7.39			

Augmentation in provision by ₹ 7.39 lakh through reappropriation in March 2016 was due to execution of more plantation works.

105- Forest Produce -
03- Drift Wood and Confiscated Forest Produce-
Non-Plan

O	16.42			
		25.30	25.30	..
R	8.88			

Augmentation in provision by ₹ 8.88 lakh through reappropriation in March 2016 was due to more expenditure on account of driftwood and seized timber.

05- Establishment of Shuttle and Bobbin Factory-
Plan

O	1.00			
		9.00	9.00	..
R	8.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- conclud.

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2016 was due to purchase of more material.

800-	Other Expenditure -				
02-	Amenities to Staff and Labour- Plan				
	O	10.00		22.85	22.85
	R	12.85			..

Augmentation in provision by ₹ 12.85 lakh through reappropriation in March 2016 was due to execution of more amenities work, engagement of more daily waged workers and purchase of more material.

02-	<i>Environmental Forestry and Wild Life -</i>				
110-	Wild Life Preservation -				
10-	Assistance for Development of National Parks and Sanctuaries- Plan				
	S	0.01		23.12	23.11
	R	23.11			(-)0.01

Augmentation in provision by ₹ 23.11 lakh through reappropriation in March 2016 was due to change in funding pattern by the Government of India.

Capital Section

(iv)	Excess in the charged appropriation occurred mainly under the following heads:-				
	Head		Total	Actual	Excess (+)
			appropriation	expenditure	Saving (-)
				(₹ in lakhs)	
4406-	Capital Outlay on Forestry and Wild Life -				
01-	<i>Forestry -</i>				
070-	Communication and Buildings -				
01-	Road and Bridges- Plan				
		..		4,25.87	+4,25.87

Substantial expenditure of ₹ 4,25.87 lakh without provision was incurred in March 2016 reasons for which were awaited (July 2016).

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	16,62,70			
		31,17,33	30,40,05	(-)77,28
Supplementary	14,54,63			
Amount surrendered during the year (31 March 2016)				77,70

NOTES AND COMMENTS

(i) In view of the final saving of ₹ 77.28 lakh in the voted provision in the revenue section, surrender of ₹ 77.70 lakh proved excessive.

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

		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -				
101- Election Commission -				
01- State Election Commission- Non-Plan				
(i)	O	1,30.59		
			1,04.23	1,04.23
	R	(-)26.36		..
102- Electoral Officers -				
01- Chief Electoral Officer and Staff- Non-Plan				
(ii)	O	10,76.83		
	S	7.56	10,15.77	10,15.75
	R	(-)68.62		(-)0.02

Reduction in provision by ₹ 94.98 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 17- conclud.

103- Preparation and Printing of Electoral Rolls -
01- Assembly-
Non-Plan

O	3,80.40			
S	2,54.59	6,15.29	6,15.29	..
R	(-)19.70			

Reduction in provision by ₹ 19.70 lakh through reappropriation/surrender in March 2016 was due to less purchase of office articles and less expenditure on seminar and publicity.

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

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

2015- Elections -

109- Charges for Conduct of Election to Panchayats/
Local Bodies -
01- Charges for Conduct of Election to Panchayats/
Local Bodies-
Non-Plan

O	68.73			
S	8,37.31	9,43.73	9,44.17	+0.44
R	37.69			

Augmentation in provision by ₹ 37.69 lakh through reappropriation/surrender in March 2016 was due to organisation of more seminars etc. and payment of more electricity, telephone and water bills partly counter balanced by saving due to non filling up of vacant posts.

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-LOANS FOR OTHER INDUSTRIES AND MINERALS)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	72,28,70		
	72,28,70	60,06,18	(-)12,22,52
Supplementary	..		
Amount surrendered during the year (31 March 2016)			12,17,83
Capital Section			
Voted			
Original	61,83,01		
	67,91,23	67,86,21	(-)5,02
Supplementary	6,08,22		
Amount surrendered during the year (31 March 2016)			5,02

COMMENTS

Revenue Section

(i)	Saving in the voted grant occurred mainly under the following heads:-		
	Head	Total grant	Actual expenditure
		Excess (+) Saving (-)	
		(₹ in lakhs)	
	2057- Supplies and Disposals -		
	101- Purchase -		

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

	01-	Establishment of Store Purchase Organisation- Non-Plan				
(i)	O	1,44.71				
				1,20.62	1,20.55	(-)0.07
	R	(-)24.09				

2216- Housing -05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non-Plan

(ii)	O	2.68				
			
	R	(-)2.68				

2851- Village and Small Industries -

001- Direction and Administration -

01- Directorate-
Non-Plan

(iii)	O	63.87				
				30.14	30.12	(-)0.02
	R	(-)33.73				

Reduction in provision by ₹ 60.50 lakh through reappropriation/surrender in March 2016 in the above three cases was mainly due to non filling up of vacant posts.

102- Small Scale Industries -

13- District Industries Centers-
Non-Plan

	O	13,98.01				
				11,81.24	11,78.79	(-)2.45
	R	(-)2,16.77				

Reduction in provision by ₹ 2,16.77 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less repair of vehicles partly counter balanced by excess due to payment of professional and special services, more engagement of outsourced employees and receipt of rent, rate and tax bills.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

15- Establishment of Software Technology Park -
Non-Plan

O	5.12			
		2.25	2.27	+0.02
R	(-)2.87			

Reduction in provision by ₹ 2.87 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts

19- Information Technology and e-Governance-
Plan

O	6,00.00			
		5,37.21	5,36.28	(-)0.93
R	(-)62.79			

Reduction in provision by ₹ 62.79 lakh through reappropriation/surrender in March 2016 was mainly due to less purchase of machinery and equipment partly offset by excess due to organising of more seminar etc.

22- National Mission for Food Processing-
Centrally Sponsored Scheme
Plan

(i)	O	2,24.00			
		
	R	(-)2,24.00			

103- Handloom Industries -

25- National Handloom Development Programme-
Centrally Sponsored Scheme
Plan

(ii)	O	1,84.00			
		
	R	(-)1,84.00			

Entire provision of ₹ 4,08.00 lakh was reduced through surrender in March 2016 in the above two cases mainly due to non implementation of scheme.

107- Sericulture Industries -

01- Development of Sericulture Industries-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

O	6,06.07			
		4,26.90	4,26.74	(-)0.16
R	(-)1,79.17			

Reduction in provision by ₹ 1,79.17 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and engagement of less daily wagers.

02- Development of Sericulture Industries under
Rastriya Krishi Vikas Yojna-
Plan

O	75.00			
		22.93	22.93	..
R	(-)52.07			

Reduction in provision by ₹ 52.07 lakh through reappropriation/surrender in March 2016 was due to less claims received from beneficiaries.

2852- Industries -

80- *General -*

102- Industrial Productivity-

01- Development of Industrial Areas and Promotion
Scheme-
Plan

O	78.00			
		39.04	39.04	..
R	(-)38.96			

Reduction in provision by ₹ 38.96 lakh through reappropriation/surrender in March 2016 was due to payment of less compensation cases.

**2853- Non-Ferrous Mining and Metallurgical
Industries -**

02- *Regulation and Development of Mines -*

102- Mineral Exploration -

01- Minerals Exploration Staff and other Activities-
Non-Plan

O	8,73.06			
		6,47.69	6,47.04	(-)0.65
R	(-)2,25.37			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Reduction in provision by ₹ 2,25.37 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and purchase of less machinery and equipments partly offset by excess due to more payment of professional and special services.

Plan				
O	21.00			
		5.50	5.50	..
R	(-)15.50			

Reduction in provision by ₹ 15.50 lakh through surrender in March 2016 was due to purchase of less machinery and equipments.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2851- Village and Small Industries -				
102- Small Scale Industries -				
19- Information Technology and e-Governance- Non-Plan				
O	5.76			
		8.96	8.72	(-)0.24
R	3.20			

Augmentation in provision by ₹ 3.20 lakh through reappropriation/surrender in March 2016 was due to clearance of pending electricity, telephone and water bills and more expenditure on repair of vehicles partly offset by saving due to less receipt of rent, rate and taxes bills.

103- Handloom Industries -				
01- Development of Handloom Industries- Non-Plan				
O	0.02			
		6.76	6.75	(-)0.01
R	6.74			

Augmentation in provision by ₹ 6.74 lakh through reappropriation in March 2016 was due to more claims received from beneficiaries.

20- Health Package Scheme to Weavers- Plan

APPROPRIATION ACCOUNTS
GRANT NO. 18- conclud.

(i)	R	3.43	3.43	3.43	..
	107- Sericulture Industries -				
	02- Development of Sericulture Industries under				
	Rastriya Krishi Vikas Yojna-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	R	24.45	24.45	24.44	(-)0.01

Augmentation in provision by ₹ 27.88 lakh through reappropriation in March 2016 in the above two cases was due to more claims received from beneficiaries. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without funds was improper and violation of the provision contained in para 12.5 of Himachal Pradesh State Budget Manual.

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/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	6,00,00,03		6,00,00,04	5,52,56,64	(-)47,43,40
Supplementary	1				
Amount surrendered during the year (31 March 2016)					46,68,07
Charged					
Original	..		17	17	..
Supplementary	17				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	9,35,00		9,35,00	10,11,73	+ 76,73
Supplementary	..				
Amount surrendered during the year					..

NOTES AND COMMENTS

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

- (i) The excess of ₹ 76,73,048 over the voted provision in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 47,43.40 lakh in the voted provision in the Revenue Section, the surrender of ₹ 46,68.07 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -			
01- Welfare of Scheduled Castes -			
001- Direction and Administration -			
01- Directorate-Non-Plan			
O	2,07.78		
R	(-)29.64		
		1,78.14	1,78.13
			(-)0.01
Reduction in provision by ₹ 29.64 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on publicity and purchase of new vehicles.			
02- District Staff-Non-Plan			
O	8,23.29		
R	(-)1,93.87		
		6,29.42	6,29.42
			..
03- Welfare of Backward Classes -			
001- Direction and Administration -			
01- Backward Class Commission-Non-Plan			
O	98.87		
R	(-)29.57		
		69.30	69.29
			(-)0.01

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 2,23.44 lakh through reappropriation in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

102- Economic Development -
01- Economic Development of other Backward Class-
Plan

O	2,30.00				
		86.46	86.46		..
R	(-),43.54				

Reduction in provision by ₹ 1,43.54 lakh through surrender in March 2016 was due to organisation of less seminars.

04- *Welfare of Minorities-*
800- Other Expenditure -
01- Corpus Funds for Minorities-
Non-Plan

O	2,00.00				
		2,00.00	..		(-)2,00.00

Entire provision of ₹ 2,00.00 lakh remained unutilised; reasons for which were awaited (July 2016).

2235- Social Security and Welfare -
01- *Rehabilitation -*
202- Other Rehabilitation Schemes -
02- Rehabilitation of Leprous-
Non-Plan

O	1,15.00				
		91.35	91.35		..
R	(-)23.65				

Reduction in provision by ₹ 23.65 lakh through reappropriation in March 2016 was due to receipt of less claims from beneficiaries.

02- *Social Welfare -*
101- Welfare of Handicapped -
03- Upliftment of Handicapped-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

O	1,12.78			
		86.58	86.60	+0.02

R (-)26.20

Reduction in provision by ₹ 26.20 lakh through reappropriation in March 2016 was due to less receipt of cases from the beneficiaries and non filling up of vacant posts.

Plan

O	3,49.00			
		2,94.71	2,94.64	(-)0.07

R (-)54.29

Reduction in provision by ₹ 54.29 lakh through surrender in March 2016 was mainly due to less purchase of material and supply, less receipt of cases from the beneficiaries and non filling up of vacant posts.

102- Child Welfare -
03- Children's Home-
Non-Plan

O	2,74.12			
		2,46.64	2,46.64	..

R (-)27.48

Reduction in provision by ₹ 27.48 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to receipt of more claims from beneficiaries.

05- Integrated Child Care Services-
Centrally Sponsored Scheme
Plan

O	1,18,46.00			
		1,15,83.95	1,16,66.52	+82.57

R (-)2,62.05

In view of the final excess of ₹ 82.57 lakh the reduction in provision by ₹ 2,62.05 lakh through reappropriation/surrender in March 2016 was mainly due to organising of less seminars, less claims of honorarium and purchase of less material proved excessive. Where as Grant received from Government of India was ₹ 1,95,07.32 lakh.

Reasons for the final excess of ₹ 82.57 lakh were awaited (July 2016).

Plan

O	11,70.00			
		9,91.05	9,89.44	(-)1.61

R (-)1,78.95

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 1,78.95 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts, less claim of honorarium and non implementation of scheme.

11- Honorarium to Anganwari Workers/Helpers-
Non-Plan

O	15,65.56			
		15,24.97	15,30.16	+5.19
R	(-)40.59			

Reduction in provision by ₹ 40.59 lakh through surrender in March 2016 was due to less receipt of honorarium cases.

14- Integrated Child Protection Scheme-
Centrally Sponsored Scheme
Plan

O	19,98.00			
	
R	(-)19,98.00			

Entire provision of ₹ 19,98.00 lakh was reduced through reappropriation/surrender in March 2016 due to non receipt of claims from beneficiaries. Where as Grant received from Government of India was ₹ 1,95,07.32 lakh.

18- State Commission for Child Protection-
Non-Plan

O	29.80			
		8.00	8.00	..
R	(-)21.80			

Reduction in provision by ₹ 21.80 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts.

103- Women's Welfare -
01- State Homes-
Plan

O	10,73.00			
		8,68.18	8,68.17	(-)0.01
R	(-)2,04.82			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 2,04.82 lakh through reappropriation/surrender in March 2016 was mainly due to less receipt of claims from beneficiaries.

- 07- Nutrition Provision under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls - Plan

O	6,73.00			
		2,71.36	2,71.36	..
R	(-)4,01.64			

Reduction in provision by ₹ 4,01.64 lakh through reappropriation/surrender in March 2016 was due to purchase of less materials.

- 10- Indira Gandhi Mother Help Scheme- Centrally Sponsored Scheme Plan

O	4,98.00			
		3,87.79	3,87.79	..
R	(-)1,10.21			

Reduction in provision by ₹ 1,10.21 lakh through reappropriation/surrender in March 2016 was mainly due to organisation of less seminars. Where as Grant received from Government of India was ₹ 5,37.11 lakh.

- 12- Scheme for Providing Alternative Opportunities to Women in Moral Danger- Plan

O	1,25.00			
		75.00	75.00	..
R	(-)50.00			

Reduction in provision by ₹ 50.00 lakh through reappropriation in March 2016 was due to receipt of less claims from beneficiaries.

- 13- Mahilaon Ke Liye Rajya Sansadhan Kendra- Centrally Sponsored Scheme Plan

O	1,98.00			
		91.60	91.60	..
R	(-)1,06.40			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 1,06.40 lakh through reappropriation/surrender in March 2016 was due to organising of less seminars and less receipt of claims from beneficiaries.

107- Assistance to Voluntary Organisations -
04- Parivar Sahayata -
Plan

(i)	O	4,50.00			
			3,51.70	3,51.70	..
	R	(-)98.30			

05- Kishori Shakti Yojna-
Centrally Sponsored Scheme
Plan

(ii)	O	73.00			
			5.54	5.54	..
	R	(-)67.46			

Reduction in provision by ₹ 1,65.76 lakh through reappropriation/surrender in March 2016 in the above two cases was due to receipt of less claims from beneficiaries.

60- *Other Social Security and Welfare Programmes -*
102- Pensions under Social Security Schemes -
01- Old Age Pension under Social Security Scheme-
Non-Plan

	O	1,06,88.20			
			1,03,16.18	1,03,16.17	(-)0.01
	R	(-)3,72.02			

Reduction in provision by ₹ 3,72.02 lakh through reappropriation in March 2016 was due to less receipt of cases from beneficiaries.

02- Widow Pension under Social Security Scheme-
Non-Plan

	O	73,14.47			
			63,79.63	63,79.62	(-)0.01
	R	(-)9,34.84			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 9,34.84 lakh through reappropriation/surrender in March 2016 was due to receipt of less claims from beneficiaries.

104-	Deposit Linked Insurance Scheme-Government Provident Fund -				
01-	Payment under Deposit Linked Insurance Scheme- Non-Plan				
	O	2,35.78			
			1,64.75	1,86.05	+21.30
	R	(-)71.03			

Reduction in provision by ₹ 71.03 lakh through reappropriation/surrender in March 2016 was due to less organisation of seminars and less purchase of office articles.

Final excess of ₹ 21.30 lakh was due to receipt of more cases than anticipated.

800-	Other Expenditures -				
06-	Pensioners of Funds Reserves with Finance Department- Non-Plan				
	O	25,00.00			
		
	R	(-)25,00.00			

Entire provision of ₹ 25,00.00 lakh was reduced through reappropriation in March 2016 due to non receipt of medical reimbursement claims. This process is being done since 2012-13.

68-	Pensioners of General Administration Department- Non-Plan				
(i)	O	5.77			
			4.08	4.08	..
	R	(-)1.69			
82-	Pensioners of Urban Development Department- Non-Plan				
(ii)	O	7.51			
			1.81	1.81	..
	R	(-)5.70			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

90-	Pensioner of Health Safety and Regulation- Non-Plan				
(iii)	O	5.00			
			1.50	1.62	+0.12
	R	(-)3.50			

Reduction in provision by ₹ 10.89 lakh through reappropriation/surrender in March 2016 in the above three cases was due to receipt of less medical reimbursement claims.

91-	Renovation of Ashrams- Non-Plan				
	O	5,00.00			
			1,50.81	1,50.81	..
	R	(-)3,49.19			

Reduction in provision by ₹ 3,49.19 lakh through reappropriation/surrender in March 2016 was due to less repair of office buildings.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages -*

101- Special Nutrition Programmes -

05- Nutrition Scheme-
Centrally Sponsored Scheme
Plan

(i)	O	29,98.00			
			23,97.60	23,97.60	..
	R	(-)6,00.40			
	Plan				
(ii)	O	19,73.00			
			10,84.18	10,84.18	..
	R	(-)8,88.82			

Reduction in provision by ₹ 14,89.22 lakh through reappropriation/surrender in March 2016 in the above two cases was due to purchase of less materials.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
09- Maintenance Expenditure of Social and Women Welfare Department- Non-Plan			
O	0.01		
		2.30	14.98
R	2.29		+12.68

In view of the final excess of ₹ 12.68 lakh the augmentation in provision by ₹ 2.29 lakh through reappropriation in March 2016 was due to more expenditure on repair of office buildings proved inadequate.

Reasons for the final excess of ₹ 12.68 lakh were awaited (July 2016).

77- Maintenance of Women and Child Development Department Buildings- Plan

S	0.01		
		1,50.00	1,44.05
R	1,49.99		(-)5.95

Augmentation in provision by ₹ 1,49.99 lakh through reappropriation in March 2016 was due to more expenditure on repair of office buildings.

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

 03- Welfare of Backward Classes -
102- Economic Development -
 01- Economic Development of other Backward Class- Non-Plan

O	1.82		
		9.82	9.82
R	8.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 8.00 lakh through reappropriation in March 2016 was due to more expenditure on travelling by staff.

2235- Social Security and Welfare -

02- *Social Welfare -*

102- Child Welfare -

01- Grant-in-Aid to State Social Welfare Advisory Board-
Non-Plan

O	77.76			
		1,17.01	1,17.01	..
R	39.25			

Augmentation in provision by ₹ 39.25 lakh through reappropriation in March 2016 was due to payment of salary and dearness allowance installments etc.

03- Children's Home-
Plan

O	1,00.00			
		1,24.09	1,24.10	+0.01
R	24.09			

Augmentation in provision by ₹ 24.09 lakh through reappropriation/surrender in March 2016 was due to payment of salary and dearness allowance installments and organisation of more seminars.

15- To open Shelter in Urban and semi urban areas and Existing Shishughar being run by Non Government Organisations under Integrated Child Protection Scheme- Centrally Sponsored Scheme Plan

R	6,04.04	6,04.04	6,04.04	..
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Augmentation without provision by ₹ 6,04.04 lakh through reappropriation in March 2016 was due to payment of salary and dearness allowance installments etc. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

103- Women's Welfare-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 1,61.22 lakh through reappropriation in March 2016 in the above five cases was due to more organising seminars and receipt of more claims from beneficiaries. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

60- *Other Social Security and Welfare Programmes -*

105- Government Employees Insurance Scheme -

02- Indexed Group Personnel Accident Insurance
Scheme for Government Employees-
Non-Plan

O	1,90.57				
		2,14.40	2,13.80	(-)0.60	
R	23.83				

Augmentation in provision by ₹ 23.83 lakh through reappropriation in March 2016 was due to more organisation of seminars.

200- Other Programmes -

12- Ex-Gratia Payment to Families of Government
Servants-
Non-Plan

(i)	O	4,72.50			
			5,12.21	5,15.09	+2.88
	R	39.71			

15- Payment of Compensation of No Fault Liability
for Motor Accident-
Non-Plan

(ii)	O	31.76			
			1,16.41	1,16.41	..
	R	84.65			

Augmentation in provision by ₹ 1,24.36 lakh through reappropriation in March 2016 in the above two cases was due to receipt of more claims from beneficiaries.

800- Other Expenditures -

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	03-	Pensioners of Irrigation and Public Works Department- Non-Plan				
(i)	O	2,02.12				
				3,89.41	3,89.41	..
	R	1,87.29				
	04-	Pensioners of Economics and Statistic Department- Non-Plan				
(ii)	O	11.55				
				16.27	16.27	..
	R	4.72				
	05-	Pensioners of Treasuries and Accounts Department- Non-Plan				
(iii)	O	28.87				
				73.80	73.80	..
	R	44.93				
	07-	Pensioners of Fisheries Department- Non-Plan				
(iv)	O	5.77				
				15.34	15.34	..
	R	9.57				
	08-	Pensioners of Tourism and Civil Aviation Department- Non-Plan				
(v)	O	2.89				
				5.80	5.80	..
	R	2.91				
	09-	Pensioners of Social Justice and Empowerment- Non-Plan				
(vi)	O	9.82				
				18.09	18.09	..
	R	8.27				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	10-	Pensioners of Town and Country Planning Department- Non-Plan				
(vii)	O	4.04				
				8.03	8.03	..
	R	3.99				
	11-	Pensioners of Technical Education Department- Non-Plan				
(viii)	O	25.41				
				96.48	96.48	..
	R	71.07				
	12-	Pensioners of Agriculture Department- Non-Plan				
(ix)	O	69.30				
				1,69.08	1,69.08	..
	R	99.78				
	13-	Pensioners of Printing and Stationary Department- Non-Plan				
(x)	O	8.08				
				16.08	16.08	..
	R	8.00				
	14-	Pensioners of Horticulture Department- Non-Plan				
(xi)	O	20.79				
				1,45.40	1,45.40	..
	R	1,24.61				
	15-	Pensioners of Animal Husbandry Department- Non-Plan				
(xii)	O	69.30				
				1,38.88	1,38.88	..
	R	69.58				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	16-	Pensioners of Industry Department- Non-Plan				
(xiii)	O	18.48				
				70.46	70.58	+0.12
	R	51.98				
	17-	Pensioners of Food and Supply Department- Non-Plan				
(xiv)	O	20.79				
				55.45	55.45	..
	R	34.66				
	18-	Pensioners of Transport Department- Non-Plan				
(xv)	O	40.42				
				90.38	90.38	..
	R	49.96				
	19-	Pensioners of Consumer Redressal Forum- Non-Plan				
(xvi)	O	0.12				
				0.81	0.81	..
	R	0.69				
	20-	Pensioners of Prison Department- Non-Plan				
(xvii)	O	6.93				
				18.93	18.93	..
	R	12.00				
	21-	Pensioners of Home Guard Department- Non-Plan				
(xviii)	O	9.24				
				22.16	22.16	..
	R	12.92				
	22-	Pensioners of Sainiik Welfare Department Hamirpur- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xix)	O	0.58			
			9.00	9.00	..
	R	8.42			
23-	Pensioners of Public Relation Department- Non-Plan				
(xx)	O	17.32			
			42.78	42.78	..
	R	25.46			
24-	Pensioners of Himachal Institute Public Administration- Non-Plan				
(xxi)	O	1.15			
			4.15	4.15	..
	R	3.00			
26-	Pensioners of Rural Development Department- Non-Plan				
(xxii)	O	51.97			
			1,10.55	1,11.57	+1.02
	R	58.58			
27-	Pensioners of Secretariat Administration Department- Non-Plan				
(xxiii)	O	1,15.50			
			1,85.50	1,85.50	..
	R	70.00			
28-	Pensioners of Resident Commissioner New Delhi- Non-Plan				
(xxiv)	O	1.73			
			6.00	6.00	..
	R	4.27			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	29-	Pensioners of Panchayati Raj Department- Non-Plan					
(xxv)	O	23.10					
				32.74	32.74	..	
	R	9.64					
	30-	Pensioners of Language Art and Culture Department- Non-Plan					
(xxvi)	O	1.85					
				12.84	12.85	+0.01	
	R	10.99					
	31-	Pensioners of Police Department- Non-Plan					
(xxvii)	O	1,73.25					
				3,74.05	3,74.05	..	
	R	2,00.80					
	33-	Pensioners of Secondary Education Department- Non-Plan					
(xxviii)	O	4,33.12					
				9,12.30	9,12.30	..	
	R	4,79.18					
	34-	Pensioners of Ayurveda Department- Non-Plan					
(xxix)	O	23.10					
				68.53	68.55	+0.02	
	R	45.43					
	35-	Pensioners of Health Department- Non-Plan					
(xxx)	O	2,02.90					
				3,60.53	3,60.62	+0.09	
	R	1,57.63					
	36-	Pensioners of Election Department- Non-Plan					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xxxi)	O	3.81			
			10.84	10.84	..
	R	7.03			
37-	Pensioners of Governor's Secretariat- Non-Plan				
(xxxii)	O	4.04			
			7.95	7.95	..
	R	3.91			
38-	Pensioners of High Court and Subordinate Courts- Non-Plan				
(xxxiii)	O	51.97			
			1,36.91	1,36.86	(-)0.05
	R	84.94			
39-	Pensioners of Public Service Commission- Non-Plan				
(xxxiv)	O	4.62			
			9.62	9.62	..
	R	5.00			
40-	Pensioners of Land Record Department- Non-Plan				
(xxxv)	O	41.00			
			1,88.36	1,88.26	(-)0.10
	R	1,47.36			
42-	Pensioners of Labour and Employment Department- Non-Plan				
(xxxvi)	O	15.01			
			31.99	31.99	..
	R	16.98			
43-	Pensioners of Local Audit Department- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(xxxvii)	O	1.15			
			3.65	3.65	..
	R	2.50			
44-	Pensioners of Consolidation of Holdings- Non-Plan				
(xxxviii)	O	8.08			
			19.33	19.33	..
	R	11.25			
46-	Pensioners of Consolidation Dharamshala- Non-Plan				
(xxxix)	O	5.77			
			9.96	9.96	..
	R	4.19			
48-	Pensioners of Prosecution Department- Non-Plan				
(xl)	O	12.70			
			18.70	18.53	(-)0.17
	R	6.00			
49-	Pensioners of Excise and Taxation Department- Non-Plan				
(xli)	O	23.10			
			54.03	54.03	..
	R	30.93			
50-	Pensioners of Co-Operation Department- Non-Plan				
(xlii)	O	40.42			
			1,08.46	1,08.56	+0.10
	R	68.04			
51-	Pensioners of Medical Education- Non-Plan				
(xliii)	O	35.80			
			1,04.01	1,11.01	+7.00
	R	68.21			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	53-	Pensioners of Hospitality Organisation- Non-Plan					
(xlv)	O	1.73					
					3.50	3.50	..
	R	1.77					
	58-	Pensioners of Disaster Management Cell- Non-Plan					
(xlv)	O	0.58					
					1.57	1.57	..
	R	0.99					
	59-	Pensioners of Lokayukta- Non-Plan					
(xlvi)	O	0.58					
					2.13	2.13	..
	R	1.55					
	60-	Pensioners of Advocate General- Non-Plan					
(xlvii)	O	1.15					
					3.65	3.65	..
	R	2.50					
	61-	Pensioners of Mountaineering Institute Manali- Non-Plan					
(xlviii)	O	0.23					
					0.63	0.63	..
	R	0.40					
	62-	Pensioners of Sports and Youth Services- Non-Plan					
(xlix)	O	0.92					
					2.01	2.01	..
	R	1.09					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	63-	Pensioners of Tribal Development- Non-Plan			
(1)	O	0.23			
			0.92	0.92	..
	R	0.69			
	64-	Pensioners of Relief and Rehabilitation Department- Non-Plan			
(li)	O	0.12			
			0.84	0.84	..
	R	0.72			
	66-	Pensioners of Small Savings Organisation- Non-Plan			
(lii)	O	0.58			
			2.11	2.11	..
	R	1.53			
	67-	Pensioners of Planning Department- Non-Plan			
(liii)	O	1.15			
			5.59	5.59	..
	R	4.44			
	69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non-Plan			
(liv)	O	13.86			
			32.96	32.96	..
	R	19.10			
	70-	Pensioners of State Election Commission- Non-Plan			
(Iv)	O	0.35			
			2.37	2.37	..
	R	2.02			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	71-	Pensioners of Forest Department- Non-Plan				
(lvi)	O	1,73.25				
	R	2,50.00		4,23.25	4,22.74	(-)0.51
	73-	Pensioners of Elementary Education- Non-Plan				
(lvii)	O	3,81.15				
	R	8,59.62		12,40.77	12,40.80	+0.03
	78-	Pensioners of Public Works Department- Non-Plan				
(lviii)	O	2,07.90				
	R	3,86.15		5,94.05	5,94.05	..
	81-	Pensioners of Judicial Academy- Non-Plan				
(lix)	O	0.58				
	R	0.91		1.49	1.49	..
	86-	Pensioners of Women and Child Development Department- Non-Plan				
(lx)	O	5.77				
	R	9.38		15.15	15.17	+0.02

Augmentation in provision by ₹ 38,69.53 lakh through reappropriation in March 2016 in the above sixty cases was due to more receipt of medical reimbursement claims from retirees.

92- Pensioners of Himachal Pradesh Administrative
Tribunal-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

R	0.12	0.12	..	(-)0.12
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Augmentation in provision by ₹ 0.12 lakh through reappropriation in March 2016 was due to receipt of more medical reimbursement claims from retirees. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

Capital Section

(v) Excess 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 -			
01- Construction of Buildings- Centrally Sponsored Scheme Plan			
R	1,99.27	2,76.00	+76.73

In view of the final excess of ₹ 76.73 lakh the augmentation without provision by ₹ 1,99.27 lakh through reappropriation in March 2016 was due to execution of more work proved inadequate. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

Reasons for the final excess of ₹ 76.73 lakh were awaited (July 2016).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities -			
80- General -			
800- Other Expenditure -			
01- Construction of Buildings- Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 19-concl.

O	2,00.00			
		1,52.73	1,52.73	..
R	(-)47.27			

Reduction in provision by ₹ 47.27 lakh through reappropriation in March 2016 was due to execution of less work.

03- Construction of other Backward Classes Boys/
Girls Hostels-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 was due to non execution of work.

4235- Capital Outlay on Social Security and Welfare -

02- Social Welfare -

800- Other Expenditure -

01- Construction of Buildings-
Plan

O	5,25.00			
		3,75.00	3,75.00	..
R	(-)1,50.00			

Reduction in provision by ₹ 1,50.00 lakh through reappropriation in March 2016 was due to execution of less work

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes, Other Backward Classes
and Minorities-**

01- Welfare of Schedule Castes -

190- Loans to Public Sector and other Undertakings -

01- Interest free Loans to Children of Integrated Rural
Development Programme Families for Higher
Studies-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 was due to non implementation of scheme.

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/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	11,85,07,26				
			11,85,07,33	9,76,33,42	(-)2,08,73,91
Supplementary	7				
Amount surrendered during the year (31 March 2016)					2,08,51,83
Charged					
Original	..				
			58,96	58,96	..
Supplementary	58,96				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	1,35,00				
			5,45,85	5,45,85	..
Supplementary	4,10,85				
Amount surrendered during the year					..

COMMENTS

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(i)	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2216- Housing -			
	03- Rural Housing -			
	102- Provision of House Site to the Landless -			
	01- Indira Awas Yojna- Centrally Sponsored Scheme Plan			
	O	42,88.00		
			1,78.48	1,78.48
	R	(-)41,09.52		..
	Reduction in provision by ₹ 41,09.52 lakh through surrender in March 2016 was due to less receipt of center share from Government of India.			
	Plan			
	O	9,41.00		
			8,59.13	8,59.13
	R	(-)81.87		..
	Reduction in provision by ₹ 81.87 lakh through reappropriation in March 2016 was due to less expenditure under the scheme.			
	2230- Labour and Employment -			
	03- Training -			
	003- Training of Craftsmen and Supervisors -			
	01- Tailoring Centre in Himachal Pradesh- Non-Plan			
	O	1,42.90		
			1,10.70	1,09.81
	R	(-)32.20		(-)0.89
	Reduction in provision by ₹ 32.20 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.			
	2501- Special Programmes for Rural Development -			
	06- Self Employment Programmes -			
	101- Swaranajayanti Gramin Swarojgar Yojna-			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

03- District Rural Development Agencies-
Centrally Sponsored Scheme
Plan

O	11,93.00			
		3,94.87	3,94.87	..
R	(-)7,98.13			

Reduction in provision by ₹ 7,98.13 lakh through surrender in March 2016 was due to less receipt of central share from Government of India.

Plan

(i) O	2,62.00			
		77.35	77.35	..
R	(-)1,84.65			

05- National Rural Livelihood Mission Scheme-
Centrally Sponsored Scheme
Plan

(ii) O	6,73.00			
S	0.01	48.69	48.69	..
R	(-)6,24.32			

Plan

(iii) O	1,30.00			
		5.41	5.41	..
R	(-)1,24.59			

Reduction in provision by ₹ 9,33.56 lakh through reappropriation/surrender in March 2016 in the above three cases was mainly due to less expenditure under the scheme.

06- Aajeevika Skill under National Rural Livelihood
Mission-
Centrally Sponsored Scheme
Plan

(i) O	4,48.00			
	
R	(-)4,48.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(ii)	Plan				
	O	33.00			
	R	(-)33.00			

Entire provision of ₹ 4,81.00 lakh was reduced through reappropriation/surrender in March 2016 in the above two cases due to non implementation of the scheme.

800- Other Expenditure -
04- Integrated Watershed Management Programme -
Centrally Sponsored Scheme
Plan

(i)	O	79,98.00			
	R	(-)65,72.00	14,26.00	14,26.00	..

Plan

(ii)	O	5,26.00			
	R	(-)3,67.56	1,58.44	1,58.44	..

Reduction in provision by ₹ 69,39.56 lakh through reappropriation / surrender in March 2016 in the above two cases was due to less expenditure under the scheme.

2505- Rural Employment -

02- *Rural Employment Guarantee Scheme -*
101- National Rural Employment Guarantee Scheme -
01- Mahatma Gandhi National Rural Employment
Guarantee Scheme-
Centrally Sponsored Scheme
Plan

	O	3,99,98.00			
	R	(-)3,87.68	3,96,10.32	3,96,10.32	..

Reduction in provision by ₹ 3,87.68 lakh through surrender in March 2016 was due to less receipt of central share from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

03- Material for Conversion for Kacha Water Tanks
to Poly Lined/Pucca Tanks-
Non-Plan

O	20,00.00			
		19,48.72	..	(-)19,48.72
R	(-)51.28			

In view of the final saving of ₹ 19,48.72 lakh the reduction in provision by ₹ 51.28 lakh through reappropriation in March 2016 due to less expenditure on material for conversion for Kacha/pucca water tanks proved unrealistic.

Reasons for the final saving of ₹ 19,48.72 lakh were awaited (July 2016).

2515- Other Rural Development Programmes -

003- Training -

01- Panchayati Raj Training Centre-
Non-Plan

O	1,38.59			
		1,21.23	1,21.22	(-)0.01
R	(-)17.36			

Reduction in provision by ₹ 17.36 lakh through reappropriation in March 2016 was due to non filling up of vacant posts.

101- Panchayati Raj -

01- Panchayat Raj Department-
Non-Plan

O	19,03.02			
		14,76.81	14,80.74	+3.93
R	(-)4,26.21			

Reduction in provision by ₹ 4,26.21 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less receipt of medical reimbursement claim bills, telephone, electricity, water bills, petrol, oil and lubricant charges.

09- Backward Region Grant Fund -
Plan

O	25,14.00			
	
R	(-)25,14.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Entire provision of ₹ 25,14.00 lakh was reduced through reappropriation/surrender in March 2016 was due to nil expenditure under the scheme.

13- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan -
Centrally Sponsored Scheme
Plan

O	33,73.00			
R	(-)33,73.00	..	..	..

Entire provision of ₹ 33,73.00 lakh was reduced through surrender in March 2016 due to non compilation of codal formalities.

102- Community Development -
01- Department of Rural Integrated Development-
Non-Plan

O	86,01.89			
R	(-)22,29.65	63,72.24	63,45.38	(-)26.86

In view of the final saving of ₹ 26.86 lakh the reduction in provision by ₹ 22,29.65 lakh through reappropriation/surrender in March 2016 mainly due to less receipt of medical reimbursement claim bills and less touring by the staff partly offset by excess due to more engagement of daily waged workers and purchase of new vehicle proved inadequate.

Reasons for the final saving of ₹ 26.86 lakh were awaited (July 2016).

10- Construction of Rural Latrines-
Centrally Sponsored Scheme
Plan

O	59,98.00			
R	(-)1,78.86	58,19.14	58,19.14	..

Reduction in provision by ₹ 1,78.86 lakh through reappropriation/surrender in March 2016 was due to less receipt of central share from Government of India.

197- Assistance to Panchayat Samities -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

02- Grants to Panchayat Samities under Third State
Finance Commission-
Non-Plan

O	40,94.39				
		40,74.47	40,74.47	..	
R	(-)19.92				

Reduction in provision by ₹ 19.92 lakh through reappropriation in March 2016 was due to less expenditure under the scheme.

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

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

2216- Housing -

03- Rural Housing -

102- Provision of House Site to the Landless -

05- Scheme for Repair of Houses under Rajiv Awas Yojana for General Category below Poverty Line Persons in Rural Area-
Plan

(i)	S	0.01			
			3,00.00	3,00.00	..
	R	2,99.99			

2501- Special Programmes for Rural Development -

06- Self Employment Programmes -

800- Other Expenditure -

03- Matri Shakti Beema Yojna-
Non-Plan

(ii)	O	80.85			
			1,49.00	1,49.00	..
	R	68.15			

06- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme
Plan

(iii)	S	0.01			
			3,45.00	3,45.00	..
	R	3,44.99			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Augmentation in provision by ₹ 7,13.13 lakh through reappropriation in March 2016 in the above three cases was due to more expenditure under concerned schemes.

2505- Rural Employment -

02- *Rural Employment Guarantee Scheme -*

101- National Rural Employment Guarantee Scheme -

03- Material for Conversion for Kacha Water Tanks
to Poly Lined/Pucca Tanks-
Plan

..	..	19,48.72	+19,48.72
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Reasons for incurring expenditure of ₹ 19,48.72 lakh without provision were awaited (July 2016).

2515- Other Rural Development Programmes -

101- Panchayati Raj -

02- Assistance to Panchayat Raj Institutions-
Non-Plan

O	82.01			
		1,32.01	1,32.01	..
R	50.00			

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2016 was due to more expenditure on assistance to panchayat raj institutions.

10- Grant-in-Aid in Lieu of Royalty on Minerals
under Panchayati Raj Act-
Non-Plan

O	0.01			
		39.86	39.86	..
R	39.85			

Augmentation in provision by ₹ 39.85 lakh through reappropriation in March 2016 was due to more expenditure on royalty on minerals under the scheme.

13- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan -
Non-Plan

(i)	S	0.01			
			50.00	50.00	..
	R	49.99			

APPROPRIATION ACCOUNTS
GRANT NO. 20- conclud.

	Plan				
(ii)	O	7,40.00			
	S	0.02	9,20.00	9,20.00	..
	R	1,79.98			

Augmentation in provision by ₹ 2,29.97 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure under the scheme.

102- Community Development -
10- Construction of Rural Latrines-
Plan

	O	13,16.00			
			19,39.71	19,39.71	..
	R	6,23.71			

Augmentation in provision by ₹ 6,23.71 lakh through reappropriation in March 2016 was due to more receipt of central share from Government of India.

16- Construction/Renovation of Office Buildings/
Stores-
Plan

	O	72.00			
			1,21.11	1,21.11	..
	R	49.11			

Augmentation in provision by ₹ 49.11 lakh through reappropriation in March 2016 was due to more expenditure on renovation of official buildings.

198- Assistance to Gram Panchayats -
03- Grants to Gram Panchayats under Fourteenth
Finance Commission-
Non-Plan

	O	1,95,39.00			
			1,95,64.70	1,95,64.70	..
	R	25.70			

Augmentation in provision by ₹ 25.70 lakh through reappropriation in March 2016 was due to more expenditure on gram panchayats.

APPROPRIATION ACCOUNTS

GRANT NO. 21 - CO-OPERATION

(HEADS 2059-PUBLIC WORKS AND 2425-CO-OPERATION)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	29,56,67			
		39,81,82	31,36,36	(-)8,45,46
Supplementary	10,25,15			
Amount surrendered during the year (31 March 2016)				8,21,15

NOTES AND COMMENTS

(i) In view of the final saving of ₹ 8,45.46 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 10,25.15 lakh obtained in March 2016 proved excessive.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -				
01- Office Buildings -				
053- Maintenance and Repairs -				
06- Maintenance of Office Buildings- Non-Plan				
O	0.01			
S	8.64	8.64	1.67	(-)6.97
R	(-)0.01			

Reasons for the final saving of ₹ 6.97 lakh were awaited (July 2016).

2425- Co-operation -

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

APPROPRIATION ACCOUNTS
GRANT NO. 21- contd.

O	3,58.80			
S	25.70	3,23.71	3,06.29	(-)17.42
R	(-)60.79			

In view of the final saving of ₹ 17.42 lakh the reduction in provision by ₹ 60.79 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on rent, rates and taxes proved inadequate.

Reasons for the final saving of ₹ 17.42 lakh were awaited (July 2016).

02- District Staff-
Non-Plan

O	17,81.72			
S	64.19	13,47.98	13,48.05	+0.07
R	(-)4,97.93			

Reduction in provision by ₹ 4,97.93 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

101- Audit of Co-operatives -
01- Audit Staff-
Non-Plan

O	7,48.19			
S	1.70	4,89.47	4,89.48	+0.01
R	(-)2,60.42			

Reduction in provision by ₹ 2,60.42 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

109- Agriculture Credit Stabilisation Fund -
01- Expenditure on Integrated Cooperative
Development Projects-
Centrally Sponsored Scheme
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

	Plan	
(ii)	O	1.00
	R	(-)1.00

Entire provision of ₹ 2.00 lakh wasx reduced through surrender in above two cases in March 2016 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS

GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES AND 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	2,31,74,45			
		2,31,74,47	1,84,12,25	(-)47,62,22
Supplementary	2			
Amount surrendered during the year (31 March 2016)				47,60,89
Capital Section				
Voted				
Original	2,63,02			
		3,17,85	3,17,77	(-)8
Supplementary	54,83			
Amount surrendered during the year (31 March 2016)				8

COMMENTS

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2236- Nutrition -				
02- Distribution of Nutritious Food and Beverages -				

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

101- Special Nutrition Programmes -

06- Annapurna Scheme-
Plan

O	30.00			
		9.52	9.52	..
R	(-)20.48			

Reduction in provision by ₹ 20.48 lakh through surrender in March 2016 was due to purchase of less material.

2408- Food Storage and Warehousing -

01- Food -

001- Direction and Administration -

02- Staff of District Forum-
Non-Plan

O	4,78.26			
		3,94.01	3,92.86	(-)1.15
R	(-)84.25			

Reduction in provision by ₹ 84.25 lakh through reappropriation in March 2016 was due to payment of dearness allowance installment partly offset by excess mainly due to receipt of more medical reimbursement claims.

102- Food Subsidies -

11- Procurement of Pulses, Wheat, Rice, Oils and
Iodised Salt on Subsidies-
Non-Plan

O	2,10,00.00			
		1,67,88.00	1,67,88.00	..
R	(-)42,12.00			

Reduction in provision by ₹ 42,12.00 lakh through reappropriation/surrender in March 2016 was due to receipt of less claims from beneficiaries.

3456- Civil Supplies -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	3,54.22			
		2,98.70	2,98.52	(-)0.18
R	(-)55.52			

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Reduction in provision by ₹ 55.52 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly counter balanced by excess due to purchase of new vehicles, purchase of more equipments and more expenditure on repair, petrol oil and lubricant charges.

02- District Offices-
Non-Plan

O	8,46.26			
		5,28.89	5,28.89	..
R	(-)3,17.37			

Reduction in provision by ₹ 3,17.37 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly counter balanced by excess due to enhancement of claims from beneficiaries and more organisation of training programmes.

04- Consumer Awareness-
Centrally Sponsored Scheme
Plan

O	98.00			
		19.77	19.77	..
R	(-)78.23			

Reduction in provision by ₹ 78.23 lakh through reappropriation/surrender in March 2016 was due to less organisation of camps and seminars etc.

3475- Other General Economic Services -

106- Regulation of Weights and Measures -

01- Weights and Measures Organisation-
Non-Plan

O	3,01.65			
		2,05.62	2,05.62	..
R	(-)96.03			

Reduction in provision by ₹ 96.03 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to payment of more rent, rates and taxes bills.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 22- conclud.

3456- Civil Supplies -

001- Direction and Administration -

05- Computerization of Targeted Public Distribution
System-
Centrally Sponsored Scheme
Plan

S	0.01				
		98.00	98.00		..
R	97.99				

Augmentation in provision by ₹ 97.99 lakh through reappropriation in March 2016 was due to more expenditure on electricity, water and telephone bills.

06- Strengthening of Price Monitoring Cell -
Centrally Sponsored Scheme
Plan

S	0.01				
		4.68	4.68		..
R	4.67				

Augmentation in provision by ₹ 4.67 lakh through reappropriation in March 2016 was due to more expenditure on electricity, water and telephone bills.

APPROPRIATION ACCOUNTS

GRANT NO. 23 - POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
Original	4,44,86,69				
			9,72,46,38	9,70,97,49	(-)1,48,89
Supplementary	5,27,59,69				
Amount surrendered during the year (31 March 2016)					1,35,42
Charged					
<i>Original</i>	..				
			48,33	48,33	..
<i>Supplementary</i>	48,33				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	3,84,59,01				
			3,84,59,01	4,21,84,74	+37,25,73
Supplementary	..				
Amount surrendered during the year (31 March 2016)					1,00,88,02

NOTES AND COMMENTS

- (i) The excess of ₹ 37,25,73,000 over the voted provision in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 1,48.89 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 5,27,59.69 lakh obtained in March 2016 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

- (iii) In view of the final excess of ₹ 37,25.73 lakh in the voted provision in the Capital Section, the surrender of ₹ 1,00,88.02 lakh proved injudicious.

Revenue Section

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

2045- Other Taxes and Duties on Commodities and Services -

103- Collection Charges-Electricity Duty -

01- Electrical Inspectorate-
Non-Plan

O	2,94.44				
		1,92.35	1,79.34	(-)13.01	
R	(-)1,02.09				

In view of the final saving of ₹ 13.01 lakh the reduction in provision by ₹ 1,02.09 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 13.01 lakh were awaited (July 2016).

2801- Power -

80- *General -*

001- Direction and Administration -

01- Directorate of Energy-
Non-Plan

O	4,98.16				
		4,08.54	4,08.09	(-)0.45	
R	(-)89.62				

Reduction in provision by ₹ 89.62 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on repair of vehicles, petrol, oil and lubricant charges partly offset by excess due to engagement of more outsourced employees.

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

78- Maintenance of Electrical Office-
Non-Plan

O	0.01				
		3.87	3.87	..	
R	3.86				

Augmentation in provision by ₹ 3.86 lakh through reappropriation in March 2016 was due to repair of office buildings.

2801- Power -

01- Hydel Generation -

101- Purchase of Power -

01- Satluj Jal Vidhut Nigam Limited-
Non-Plan

S	1,23,98.85				
		1,24,49.97	1,24,49.97	..	
R	51.12				

Augmentation in provision by ₹ 51.12 lakh through reappropriation in March 2016 was due to more payments to Satluj Jal Vidhut Nigam Limited.

80- General -

800- Other Expenditure -

03- Expenditure on Payment of Arbitration Fee-
Non-Plan

O	6.05				
		10.23	10.23	..	
R	4.18				

Augmentation in provision by ₹ 4.18 lakh through reappropriation in March 2016 was due to engagement of lawyers in more cases.

Capital Section

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

4801- Capital Outlay on Power Projects -01- *Hydel Generation -*190- Investments in Public Sector and other
Undertakings -06- Equity Contribution to Himachal Pradesh Power
Corporation -
Plan

O	1,03,15.00				
		1,14,40.00	1,14,40.00	..	
R	11,25.00				

Augmentation in provision by ₹ 11,25.00 lakh through reappropriation in March 2016 was due to more investment under the scheme.

6801- Loans for Power Projects -

190- Loans to Public Sector and other Undertakings -

01- Loan to Himachal Pradesh Power Corporation-
Non-Plan

O	0.01				
		..	2,19,64.74	+2,19,64.74	
R	(-)0.01				

Entire amount of ₹ 2,19,64.74 lakh was incurred without provision; reasons for which were awaited (July 2016).

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

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

4801- Capital Outlay on Power Projects -01- *Hydel Generation -*190- Investments in Public Sector and other
Undertakings -07- Equity Contribution to Himachal Pradesh
Transmission Corporation Limited-
Plan

O	17,93.00				
		6,68.00	6,68.00	..	
R	(-)11,25.00				

APPROPRIATION ACCOUNTS
GRANT NO. 23- conclud.

Reduction in provision by ₹ 11,25.00 lakh through reappropriation in March 2016 was due to less investment.

6801- Loans for Power Projects -

190- Loans to Public Sector and other Undertakings -

01- Loan to Himachal Pradesh Power Corporation-
Plan

O	1,82,39.00		
		81,50.99	.. (-)81,50.99
R	(-)1,00,88.01		

In view of the final saving of ₹ 81,50.99 lakh the reduction in provision by ₹ 1,00,88.01 lakh through surrender in March 2016; reasons for which were not intimated proved inadequate.

Entire provision of ₹ 81,50.99 lakh remained unutilized reasons for which were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS AND 2216-HOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	25,59,72			
		26,39,35	24,18,09	(-)2,21,26
Supplementary	79,63			
Amount surrendered during the year (31 March 2016)				2,09,45

NOTES AND COMMENTS

(i) In view of the final saving of ₹ 2,21.26 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 79.63 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
2058- Stationery and Printing -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	1,42.02			
		92.40	92.01	(-)0.39
R	(-)49.62			

Reduction in provision by ₹ 49.62 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

102- Printing, Storage and Distribution of Forms -
01- Supply of Forms-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 24- conclud.

O	14.92			
		8.16	12.40	+4.24
R	(-)6.76			

Reduction in provision by ₹ 6.76 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

103- Government Presses -
01- Himachal Pradesh Government Press-
Non-Plan

O	16,44.19			
S	74.78	15,74.16	15,67.35	(-)6.81
R	(-)1,44.81			

Reduction in provision by ₹ 1,44.81 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on printing of advertising material of various departments and purchase of machinery and equipments.

104- Cost of Printing by other Sources -
01- Private Presses-
Non-Plan

(i)	O	13.09			
			6.10	6.10	..
	R	(-)6.99			

02- Other Government Presses-
Non-Plan

(ii)	O	18.25			
			12.34	12.34	..
	R	(-)5.91			

Reduction in provision by ₹ 12.90 lakh through surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS

GRANT NO. 25 - ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT AND 5055-CAPITAL OUTLAY ON ROADS TRANSPORT)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,72,67,77			
		3,53,45,40	3,52,02,87	(-)1,42,53
Supplementary	1,80,77,63			
Amount surrendered during the year (31 March 2016)				1,42,56
Capital Section				
Voted				
Original	35,35,00			
		35,35,00	35,34,00	(-)1,00
Supplementary	..			
Amount surrendered during the year (31 March 2016)				1,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,42.53 lakh in the voted provision in the Revenue section, the supplementary grant of ₹ 1,80,77.63 lakh obtained in March 2016 proved excessive.

Revenue Section

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

3055- Road Transport -
001- Direction and Administration -

APPROPRIATION ACCOUNTS
Grant No -25 -contd.

01- Directorate-
Non-Plan

O	8,71.99			
S	6.50	7,24.30	7,24.24	(-)0.06
R	(-)1,54.19			

Reduction in provision by ₹ 1,54.19 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to payment of outsourced services and engagement of more daily wagers.

3056- Inland Water Transport -

001- Direction and Administration -

01- Providing of Staff for Inland Water Transport-
Non-Plan

O	6.97			
		5.55	5.55	..
R	(-)1.42			

Reduction in provision by ₹ 1.42 lakh was reduced through surrender in March 2016 mainly due to non filling up of vacant posts.

Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh through surrender in March 2016 was due to non organisation of training programmes.

(iii) Above saving was partly 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

APPROPRIATION ACCOUNTS
Grant No -25 -concl.

O	3,24.26			
S	3,02.93	6,41.24	6,41.33	+0.09
R	14.05			

Augmentation in provision by ₹ 14.05 lakh through reappropriation in March 2016 was due to purchase of cascades for transportation of compressed natural gas partly offset by saving mainly due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)	
5055- Capital Outlay on Roads Transport -			
050- Lands and Buildings -			
06- Construction of Institute of Driving and Training Research at Sarkaghat-Centrally Sponsored Scheme Plan			
O	1.00	..	..
R	(-)1.00	..	..

Entire provision of ₹ 1.00 lakh reduced through surrender in March 2016 was 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	37,37,82			
			37,97,60	37,66,94	(-)30,66
	Supplementary	59,78			
Amount surrendered during the year (31 March 2016)					29,89
Capital Section					
Voted					
	Original	2,90,00			
			5,67,07	5,67,07	..
	Supplementary	2,77,07			
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 30.66 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 59.78 lakh obtained in March 2016 proved excessive.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | | | | Total
grant | Actual
expenditure | Excess (+)
Saving (-) |
|-------------------------------|-------------------------------------|--|----------------|-----------------------|--------------------------|
| | | | (₹ in lakhs) | | |
| 3053- Civil Aviation - | | | | | |
| | 80- General - | | | | |
| | 001- Direction and Administration - | | | | |
| | 01- Headquarter Staff-
Non-Plan | | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 26 - conclud.

O	49.27				
		32.00	31.99	(-)0.01	
R	(-17.27)				

Reduction in provision by ₹ 17.27 lakh through reappropriation in March 2016 was due to non filling up of vacant posts and less touring by the staff.

3452- Tourism -

80- General -

001- Direction and Administration -

02- Field Staff-
Non-Plan

O	3,07.11				
		2,86.23	2,85.47	(-)0.76	
R	(-)20.88				

Reduction in provision by ₹ 20.88 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, and less receipt of medical reimbursement bills.

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

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

3053- Civil Aviation -

80- General -

800- Other Expenditure -

03- Development of Aero sports-
Plan

S	59.78				
		76.18	76.18	..	
R	16.40				

Augmentation in provision by ₹ 16.40 lakh through reappropriation in March 2016 was due to more expenditure on establishment.

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	2,12,11,62		
	2,12,11,66	1,48,39,27	(-)63,72,39
Supplementary	4		
Amount surrendered during the year (31 March 2016)			63,64,99
Capital Section			
Voted			
Original	81,06,01		
	81,06,02	66,83,76	(-)14,22,26
Supplementary	1		
Amount surrendered during the year (31 March 2016)			14,22,26

NOTES AND COMMENTS

- (i) There was an overall saving of ₹ 63,72.39 lakh in the voted provision in the Revenue Section, the surrender of ₹ 63,64.99 lakh in March 2016 proved inadequate.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

2203- Technical Education -

001- Direction and Administration -

01- Directorate-
Non-Plan

O	1,92.34			
		1,61.25	1,61.25	..
R	(-)31.09			

Reduction in provision by ₹ 31.09 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less receipt of medical reimbursement claims.

105- Polytechnics -

01- Government Polytechnics-
Non-Plan

O	25,89.78			
		23,01.92	23,01.92	..
R	(-)2,87.86			

Reduction in provision by ₹ 2,87.86 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.

04- Upgradation of Existing Polytechnics-
Centrally Sponsored Scheme
Plan

O	3,48.00			
	
R	(-)3,48.00			

Entire provision of ₹ 3,48.00 lakh was reduced through reappropriation/surrender in March 2016 due to less purchase of machinery and equipments.

05- Government Polytechnics under Central
Assistance in **CDTP** Scheme-
Centrally Sponsored Scheme
Plan

O	98.00			
	
R	(-)98.00			

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Entire provision of ₹ 98.00 lakh was reduced through surrender in March 2016 due to less receipt of grant-in-aid cases.

112- Engineering/Technical Colleges and Institutes -
01- Government Engineering College-
Non-Plan

O	4,91.48				
		4,27.81	4,27.81		..
R	(-)63.67				

Reduction in provision by ₹ 63.67 lakh through reappropriation in March 2016 was mainly due to less requirement of machinery and equipments and non filling up of vacant posts.

02- Government Engineering Colleges under World
Bank Project (Centrally Sponsored Scheme
Technical Education Quality Improvement
Programme Phase II)-
Centrally Sponsored Scheme
Plan

O	2,38.00				
		2,09.25	2,09.25		..
R	(-)28.75				

Reduction in provision by ₹ 28.75 lakh through reappropriation in March 2016 was mainly due to organization of less training programmes, requirement of less machinery, equipments and material.

Plan

O	25.00				
	
R	(-)25.00				

Entire provision of ₹ 25.00 lakh through reappropriation in March 2016 was mainly due to requirement of less machinery, equipment and organising of less training programmes.

03- Grant to Private Industrial Training Institutes-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

O	30.00			
R	(-)30.00	..	..	..

Entire provision of ₹ 30.00 lakh was reduced through reappropriation in March 2016 mainly due to non receipt of applications from private industrial training institutes for grant-in-aid.

2230- Labour and Employment -

01- Labour -

001- Direction and Administration -

01- Headquarter Staff-
Non-Plan

O	1,16.46			
R	(-)26.84	89.62	89.62	..

Reduction in provision by ₹ 26.84 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

101- Industrial Relations -

01- Enforcement of Labour Laws-
Non-Plan

O	3,39.63			
R	(-)42.35	2,97.28	2,97.28	..

Reduction in provision by ₹ 42.35 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to requirement of more office items.

02- Settlement of Disputes-
Non-Plan

O	1,27.87			
R	(-)18.35	1,09.52	1,02.12	(-)7.40

Reduction in provision by ₹ 18.35 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to receipt of more medical reimbursement bills.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

102- Working Conditions and Safety -
01- Inspectorate of Factories-
Non-Plan

(i)	O	11.86				
			5.09	5.09	..	
	R	(-)6.77				

02- *Employment Services* -
004- Research, Survey and Statistics -
01- Collection of Employment Market Information-
Non-Plan

(ii)	O	73.63				
			41.04	41.04	..	
	R	(-)32.59				

Reduction in provision by ₹ 39.36 lakh through surrender in March 2016 in above two cases was due to non filling up of vacant posts.

101- Employment Services -
01- Extension of Coverage of Employment Services-
Non-Plan

	O	8,11.99				
			6,04.42	6,04.42	..	
	R	(-)2,07.57				

Reduction in provision by ₹ 2,07.57 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to engagement of more daily wagers.

02- Vocational Guidance and Employment Counseling-
Non-Plan

	O	27.73				
			20.87	20.87	..	
	R	(-)6.86				

Reduction in provision by ₹ 6.86 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

O	15.00				
		8.83	8.83		..
R	(-)6.17				

Reduction in provision by ₹ 6.17 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to organization of more seminars etc.

03- University Employment and Guidance Bureau-
Non-Plan

O	6.07				
		1.37	1.37		..
R	(-)4.70				

Reduction in provision by ₹ 4.70 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

03- *Training -*
001- Direction and Administration -
01- Staff at Directorate of Technical Education,
Vocational and Industrial Training-
Non-Plan

O	30.96				
		23.85	23.85		..
R	(-)7.11				

Reduction in provision by ₹ 7.11 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.

003- Training of Craftsman and Supervisors -
05- Training of Craftsman and Supervisors-
Non-Plan

O	36,73.05				
		33,92.91	33,92.91		..
R	(-)2,80.14				

Reduction in provision by ₹ 2,80.14 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less organization of seminars and camps.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

08- Skill Development Incentive Scheme-
Centrally Sponsored Scheme
Plan

O	1,48.00			
		74.88	74.88	..
R	(-)73.12			

Reduction in provision by ₹ 73.12 lakh through reappropriation/surrender in March 2016 was mainly due to organization of less seminar and camps.

09- Skill Development Allowance-
Non-Plan

O	99,00.00			
		40,91.70	40,91.70	..
R	(-)58,08.30			

Reduction in provision by ₹ 58,08.30 lakh through surrender in March 2016 was mainly due to organization of less meetings, seminars, camps and less expenditure on advertisement of departmental schemes.

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

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

2203- Technical Education -

105- Polytechnics -

01- Government Polytechnics-
Plan

O	5,50.00			
		5,76.19	5,76.19	..
R	26.19			

Augmentation in provision by ₹ 26.19 lakh through reappropriation in March 2016 was due to payment of dearness allowance of employees partly offset by saving mainly due to less requirement of machinery, equipments and material.

06- Setting up of New Polytechnic -
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

S	0.01		6,41.50	6,41.50	..
R	6,41.49				

Augmentation in provision by ₹ 6,41.49 lakh through reappropriation in March 2016 was mainly due to more purchase of machinery, equipments and material.

2230- Labour and Employment -

02- *Employment Services -*

101- Employment Services -

04- Model Career Centers-
Centrally Sponsored Scheme
Plan

S	0.01		2.02	2.02	..
R	2.01				

Augmentation in provision by ₹ 2.01 lakh through reappropriation in March 2016 was due to outsourcing of more employees.

03- *Training -*

003- Training of Craftsman and Supervisors -

05- Training of Craftsman and Supervisors-
Plan

O	5,90.00		6,87.21	6,87.21	..
R	97.21				

Augmentation in provision by ₹ 97.21 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance of employees and purchase of more machinery and equipments.

07- Centre of Excellence under World Bank
Assistance-
Centrally Sponsored Scheme
Plan

(i)	S	0.01		91.69	91.69	..
	R	91.68				

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

	Plan				
(ii)	O	10.00			
			77.61	77.61	..
	R	67.61			

Augmentation in provision by ₹ 1,59.29 lakh through reappropriation in March 2016 in the above two cases was mainly due to requirement of more machinery, equipments and material.

10- Upgradation of Industrial Training Institutions to Model Industrial Training Institutes - Centrally Sponsored Scheme
Plan

	S	0.01			
			1,57.00	1,57.00	..
	R	1,56.99			

Augmentation in provision by ₹ 1,56.99 lakh through reappropriation in March 2016 was due to organization of more seminar and camps.

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 -

02- *Technical Education -*

104- Polytechnics -

01- Buildings-

Centrally Sponsored Scheme

Plan

(i)	O	13,98.00			
			1,55.00	1,55.00	..
	R	(-)12,43.00			

02- Construction of Women Hostels- Centrally Sponsored Scheme

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 27-concl'd.

(ii)	O	2,48.00			
			68.76	68.76	..
	R	(-)1,79.24			

Reduction in provision by ₹ 14,22.24 lakh through surrender in March 2016 in the above two cases was due to less expenditure on construction of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 3054-ROADS AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	2,11,29,06			
		2,96,66,33	2,97,01,07	+34,74
Supplementary	85,37,27			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	19,14,00			
		19,14,00	18,73,88	(-)40,12
Supplementary	..			
Amount surrendered during the year (31 March 2016)				40,12

NOTES AND COMMENTS

- (i) The excess of ₹ 34,73,663 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 34.74 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 85,37.27 lakh obtained in March 2016 proved inadequate.

Revenue Section

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

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

2059- Public Works -01- *Office Buildings -*

053- Maintenance and Repairs -

95- Maintenance of Urban Development Department
Building-
Non-Plan

O	0.01				
		1.18	1.18		..
R	1.17				

Augmentation in provision by ₹ 1.17 lakh through reappropriation in March 2016 was due to more expenditure on maintenance and repair.

2215- Water Supply and Sanitation -02- *Sewerage and Sanitation -*

105- Sanitation Services -

04- Maintenance and Repairs-
Plan

O	4,49.00				
		6,89.00	6,89.00		..
R	2,40.00				

Augmentation in provision by ₹ 2,40.00 lakh through reappropriation in March 2016 was due to more expenditure on repair and maintenance of various water supply schemes and sewerage treatment plant in Shimla Town.

2217- Urban Development -80- *General -*

191- Assistance to Municipal Corporation -

01- State Finance Commission Award-
Non Plan

O	21,41.45				
		22,38.42	22,38.42		..
R	96.97				

Augmentation in provision by ₹ 96.97 lakh through reappropriation in March 2016 was due to enhancement of claims received from beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

04- Swaran Jayanti Shahri Rojgar Yojna-
Plan

O	2.96			
		14.89	14.89	..
R	11.93			

Augmentation in provision by ₹ 11.93 lakh through reappropriation in March 2016 was due to release of state share.

41- Funds under Jawahar Lal Nehru National Urban
Renewal Mission-
Centrally Sponsored Scheme
Plan

O	5.00			
S	34,50.26	50,85.00	51,21.82	+36.82
R	16,29.74			

In view of the final excess of ₹ 36.82 lakh the augmentation in provision by ₹ 16,29.74 lakh through reappropriation in March 2016 was due to purchase of eight hundred buses and development of ancillary infrastructure proved inadequate.

Reasons for the final excess of ₹ 36.82 lakh were awaited (July 2016).

Plan

O	1.00			
		15,65.50	15,65.50	..
R	15,64.50			

Augmentation in provision by ₹ 15,64.50 lakh through reappropriation in March 2016 was due to purchase of eight hundred buses and development of ancillary infrastructure.

42- Miscellaneous Grants to Municipal Corporation-
Plan

R	75.00	75.00	75.00	..
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APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Augmentation without provision by ₹ 75.00 lakh through reappropriation in March 2016 was due to payment of street vendors near Sabji Mandi Ground and commissioning/connectivity of water storage tanks. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget was improper and violation of provision contained in Para 12.5 of Himachal Pradesh State Budget Manual.

- 192- Assistance to Municipalities/Municipal Councils -
01- State Finance Commission Award-
Non-Plan

O	51,78.65			
		52,52.75	52,52.75	..
R	74.10			

Augmentation in provision by ₹ 74.10 lakh through reappropriation in March 2016 was due to enhancement of claims received from beneficiaries.

- 12- Specific State Finance Commission Award for
Creation/Upgradation-
Non-Plan

R	2,00.00	2,00.00	2,00.00	..
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Augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2016 was due to newly constituted Nagar Panchayats. Funds were required to be obtained through original budget/supplementary budget estimates. Reappropriation without provision was improper and violation of provision contained in Para 12.5 of Himachal Pradesh State Budget Manual.

- 14- Central Finance Commission Award-
Non-Plan

O	11,22.52			
		15,47.96	15,47.96	..
R	4,25.44			

Augmentation in provision by ₹ 4,25.44 lakh through reappropriation in March 2016 was due to release of basic grant to Urban Local Bodies.

- 193- Assistance to Nagar Panchayats/Notified Area
Committees or Equivalent thereof -

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

01- State Finance Commission Award-
Non-Plan

O	8,22.90				
		8,60.15	8,60.15		..
R	37.25				

Augmentation in provision by ₹ 37.25 lakh through reappropriation in March 2016 was due to enhancement of claims received from beneficiaries.

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

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

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

10- Maintenance Expenditure of Town and Country
Planning Department -
Non-Plan

O	0.01			
S	35.27	32.78	32.78	..
R	(-)2.50			

Reduction in provision by ₹ 2.50 lakh through reappropriation in March 2016 was due to less expenditure on repairs and maintenance.

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-
Centrally Sponsored Scheme
Plan

(i) O	50,00.00			
		24,67.78	24,67.78	..
R	(-)25,32.22			

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

(ii)	O	6,65.00				
			3,07.47	3,07.47	..	
	R	(-)3,57.53				

Reduction in provision by ₹ 28,89.75 lakh through reappropriation in March 2016 in the above two cases was due to reduction in execution of works.

193- Assistance to Nagar Panchayats / Notified Area Committees or Equivalent there of -

02- Urban Infrastructure Development Scheme for Small and Medium Towns- Centrally Sponsored Scheme Plan

(i)	O	4,00.00				
			
	R	(-)4,00.00				

Plan

(ii)	O	30.00				
			
	R	(-)30.00				

Entire provision of ₹ 4,30.00 lakh was reduced through reappropriation in March 2016 in the above two cases was due to non receipt of central share.

80- *General -*

001- Direction and Administration -

01- Directorate of Urban Local Bodies- Non-Plan

	O	2,67.11				
			1,84.17	1,84.14	(-)0.03	
	R	(-)82.94				

Reduction in provision by ₹ 82.94 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts.

02- Directorate of Town and Country Planning Organisation- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

O	11,53.93			
S	23.67	8,88.00	8,85.96	(-)2.04
R	(-)2,89.60			

Reduction in provision by ₹ 2,89.60 lakh through reappropriation in March 2016 was due to non filling up of vacant posts and non payment of salary for March in same month.

191- Assistance to Municipal Corporations-
05- Rajeev Gandhi Awas Yojna to below Poverty
Line in Urban Area-
Centrally Sponsored Scheme
Plan

(i)	O	5,00.00			
			14.96	14.96	..
	R	(-)4,85.04			

Plan

(ii)	O	50.00			
			3.74	3.74	..
	R	(-)46.26			

Reduction in provision by ₹ 5,31.30 lakh through reappropriation in March 2016 in the above two cases was due to receipt of less claims from beneficiaries.

192- Assistance to Municipalities/Municipal Councils -
09- Integrated Housing and Slum Development under
Jawahar Lal Nehru National Urban Renewal
Mission -
Centrally Sponsored Scheme
Plan

(i)	O	18.00			
		
	R	(-)18.00			

Plan

(ii)	O	2.00			
		
	R	(-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 28- conclud.

Entire provision of ₹ 20.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to non receipt of claims from beneficiaries.

13- Central Finance Commission Award-
Non-Plan

O	3,86.08				
		2,76.11	2,76.11		..
R	(-),09.97				

Reduction in provision by ₹ 1,09.97 lakh through reappropriation in March 2016 was due to receipt of less claims from beneficiaries.

Capital Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
4217- Capital Outlay on Urban Development -				
03- <i>Integrated Development of Small and Medium Towns -</i>				
051- Construction -				
05- Preparation of Draft Development Plan- Plan				
O	1,19.00			
		78.88	78.88	
R	(-),40.12			

Reduction in provision by ₹ 40.12 lakh through surrender in March 2016 was due to reduction in execution of works.

APPROPRIATION ACCOUNTS

GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 2235-SOCIAL SECURITY AND WELFARE, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

		Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	41,13,40,30			
		41,13,40,46	38,84,46,17	(-)2,28,94,29
Supplementary	16			
Amount surrendered during the year (31 March 2016)				1,76,05,81
Charged				
Original	29,50,00,00			
		31,07,86,42	31,54,99,81	+47,13,39
Supplementary	1,57,86,42			
Amount surrendered during the year (31 March 2016)				21,09,86
Capital Section				
Voted				
Original	11,57,50			
		11,57,50	6,37,18	(-)5,20,32
Supplementary	..			
Amount surrendered during the year (31 March 2016)				4,98,36

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Charged

<i>Original</i>	15,02,77,47		16,28,56,63	39,47,73,25	+23,19,16,62
<i>Supplementary</i>	1,25,79,16				

Amount surrendered during the year

..

NOTES AND COMMENTS

- (i) The excess of ₹ 47,13,39,212 over the charged appropriation in the Revenue Section requires regularisation.
- (ii) The excess of ₹ 23,19,16,61,797 over the charged appropriation in the Capital Section requires regularisation.
- (iii) In view of the final saving of ₹ 2,28,94.29 lakh in the voted provision in the Revenue Section, the surrender of ₹ 1,76,05.81 lakh in March 2016 proved inadequate.
- (iv) In view of the final excess of ₹ 47,13.39 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 1,57,86.42 lakh obtained in March 2016 proved inadequate and surrender of ₹ 21,09.86 lakh unrealistic, which point out the need for good budgeting and better control over expenditure.
- (v) In view of the final excess of ₹ 23,19,16.62 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 1,25,79.16 lakh obtained in March 2016 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 -

095- Directorate of Accounts and Treasuries -

01- Headquarters Organisation-
Non-Plan

O	6,36.83		
		5,82.70	5,82.67
R	(-)54.13		(-)0.03

Reduction in provision by ₹ 54.13 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts, less expenditure on outsource service professional and special services.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

097- Treasury Establishment -

01- District Treasury and Sub-Treasuries-
Non-Plan

O	28,02.78				
		18,98.02	19,47.46	+49.44	
R	(-)9,04.76				

In view of the final excess of ₹ 49.44 lakh the reduction in provision by ₹ 9,04.76 lakh through reappropriation in March 2016 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularisation of daily wagers proved excessive .

Reasons for the final excess of ₹ 49.44 lakh were awaited (July 2016).

098- Local Fund Audit -

01- Local Fund Audit Organisation-
Non-Plan

O	7,84.67				
		5,52.09	5,52.09	..	
R	(-)2,32.58				

Reduction in provision by ₹ 2,32.58 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less receipts of bills from outsourced services.

2071- Pensions and other Retirement benefits -

01- Civil -

101- Superannuation and Retirement Allowances -

03- Superannuation from 1.11.1966-
Non-Plan

O	20,39,95.56				
		18,08,04.10	18,53,05.50	+45,01.40	
R	(-)2,31,91.46				

Reduction in provision by ₹ 2,31,91.46 lakh through reappropriation/surrender in March 2016 due to based on actual expenditure.

Final excess of ₹ 45,01.40 lakh was due to receipt of more cases than anticipated as Government withdraw the extension policy after 31 March 2015.

102- Commuted value of Pensions -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

02-	Payments from 1.11.1966-				
	Non-Plan				
	O	3,54,83.12			
			3,77,04.36	3,41,93.68	(-35,10.68)
	R	22,21.24			

Augmentation in provision by ₹ 22,21.24 lakh through reappropriation in March 2016 was due to based on actual expenditure.

Final saving of ₹ 35,10.68 lakh was due to receipt of less cases than anticipated.

104-	Gratuities -				
02-	Payments from 1.11.1966 Gratuities-				
	Non-Plan				
	O	5,66,28.54			
			6,02,26.53	5,60,17.49	(-42,09.04)
	R	35,97.99			

Augmentation in provision by ₹ 35,97.99 lakh through reappropriation in March 2016 was due to based on actual expenditure.

Final saving of ₹ 42,09.04 lakh was due to receipt of less cases than anticipated.

105-	Family Pensions -				
01-	Payments before 1.11.1966-				
	Non-Plan				
	O	9,43.28			
			7,63.93	7,86.86	+22.93
	R	(-1,79.35)			

Reduction in provision by ₹ 1,79.35 lakh through reappropriation in March 2016 was due to based on actual expenditure.

Final excess of ₹ 22.93 lakh was due to receipt of more cases than anticipated.

02-	Payments from 1.11.1966-				
	Non-Plan				
	O	5,94,32.37			
			4,60,07.13	4,67,22.28	+7,15.15
	R	(-1,34,25.24)			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 1,34,25.24 lakh through reappropriation in March 2016 was due to based on actual expenditure.

Final excess of ₹ 7,15.15 lakh was due to release of dearness allowance twice during the year.

2235- Social Security and Welfare -

60- *Other Social Security and Welfare programmes -*

102- Pensions under Social Security Schemes -

05- Contribution towards Pension under
Swavalamban Scheme-
Non-Plan

O 10,00.00

R (-)10,00.00

..

Entire provision of ₹ 10,00.00 lakh was reduced through surrender in March 2016 was due to non availability of subscribers.

3451- Secretariat-Economic Services -

091- Attached Offices -

01- Directorate of Institutional of Finance and Public
Enterprises-
Non-Plan

O 10,00.00

R (-)3,91.00

6,09.00 6,09.01 +0.01

Reduction in provision by ₹ 3,91.00 lakh through reappropriation/surrender in March 2016 was due to less demand from corporation for making payment of pension liability of retirees partly offset by excess due to making payments of fees to advocates.

3454- Census Surveys and Statistics -

02- *Surveys and Statistics -*

111- Vital Statistics -

01- Headquarters and District Staff-
Non-Plan

(i) O 8,49.46

R (-)2,02.07

6,47.39 6,47.37 (-)0.02

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

02- Establishment of Machine /Calculator Tabulation					
Units-					
Non-Plan					
(ii)	O	30.36			
			15.61	15.60	(-)0.01
	R	(-)14.75			
03- Establishment of Improvement of State Income					
Estimates Units-					
Non-Plan					
(iii)	O	19.81			
			14.58	14.58	..
	R	(-)5.23			
Reduction in provision by ₹ 2,22.05 lakh through reappropriation in March 2016 in the above three cases was mainly due to non filling up of vacant posts					
(vii)	Above saving was partly counter balanced with excess occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -					
01- Office Buildings -					
053- Maintenance and Repairs -					
05- Maintenance Expenditure of Treasury and Accounts Department-					
Non-Plan					
(i)	O	0.01			
			15.55	22.54	+6.99
	R	15.54			
43- Expenditure of Local Audit Department -					
Non-Plan					
(ii)	O	0.01			
			7.08	7.08	..
	R	7.07			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in provision by ₹ 22.61 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on maintenance and repairs.

2071- Pensions and other Retirement benefits -

01- Civil -

111- Pensions to Legislatores -

01- State Legislatures-
Non-Plan

O	9,10.47				
		11,00.85	11,02.27	+1.42	
R	1,90.38				

Augmentation in provision by ₹ 1,90.38 lakh through reappropriation in March 2016 was due to based on actual expenditure of the year.

115- Leave Encashment Benefits -

01- Leave Encashment-
Non-Plan

O	3,28,84.93				
		4,36,11.12	4,07,44.45	(-)28,66.67	
R	1,07,26.19				

In view of the final saving of ₹ 28,66.67 lakh augmentation in provision by ₹ 1,07,26.19 lakh through reappropriation in March 2016 was due to based on actual expenditure of the year proved excessive.

Reasons for the final saving of ₹ 28,66.67 lakh were awaited (July 2016).

117- Government Contribution for Defined
Contribution Pension Scheme -

01- Contributory Pension Scheme-
Non-Plan

O	1,37,93.73				
		1,87,70.49	1,87,71.15	+0.66	
R	49,76.76				

Augmentation in provision by ₹ 49,76.76 lakh through reappropriation in March 2016 was due to increase in number of employees.

3454- Census Surveys and Statistics -

02- Surveys and Statistics -

112- Economic Advice and Statistics -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- Expenditure on Economic Services-
Centrally Sponsored Scheme
Plan

S	0.06				
		6.45	6.45		..
R	6.39				

Augmentation in provision by ₹ 6.39 lakh through reappropriation in March 2016 was due to release of central share.

03- Strengthening of Statistical Infrastructure under
Thirteenth Finance Commission -
Non-Plan

O	0.01				
S	0.07	2,37.60	2,37.60		..
R	2,37.52				

Augmentation in provision by ₹ 2,37.52 lakh through reappropriation in March 2016 was due to release of funds.

04- Urban Statistics for Human Resources and
Assessment-
Centrally Sponsored Scheme
Plan

S	0.01				
		14.53	14.53		..
R	14.52				

Augmentation in provision by ₹ 14.52 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

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

2049- Interest Payments -

- 01- Interest on Internal Debt -
- 101- Interest on Market Loans -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

17-	8.91 Percent H.P. State Development Loan 2022-Non-Plan				
(i)	<i>O</i>	38,31.30	38,31.30	47,22.30	+8,91.00
69-	9.23 Percent H.P. State Development Loan 2024-Non-Plan				
(ii)	<i>O</i>	18,46.00	18,46.00	44,94.25	+26,48.25
83-	8.03 Percent H.P. State Development Loan 2018-Non-Plan				
(iii)	<i>O</i>	24,09.00	24,09.00	28,13.09	+4,04.09
Reasons for the final excess of ₹ 39,43.34 lakh in the above three cases were awaited (July 2016).					
98-	9.5 Percent H.P. State Development Loan 2024-Non-Plan				
(i)	..	..	..	14,25.00	+14,25.00
99-	9.00 Percent H.P. State Development Loan 2024-Non-Plan				
(ii)	..	..	..	6,75.00	+6,75.00
A1-	8.13 Percent H.P. State Development Loan 2025-Non-Plan				
(iii)	..	..	..	28,22.80	+28,22.80
A2-	8.07 Percent H.P. State Development Loan 2025-Non-Plan				
(iv)	..	..	..	26,22.75	+26,22.75
A3-	8.50 Percent SBI/ICICI/Stock Holding Corporation of India Loan 2015-Non-Plan				
(v)	..	..	..	14.93	+14.93
A4-	8.50 Percent SBI/ICICI/Stock Holding Corporation of India Loan 2016-Non-Plan				
(vi)	..	..	..	14.93	+14.93

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

A5-	8.32 Percent H.P State Development Loan 2023- Non-Plan				
(vii)	..	..	13,98.00	+13,98.00	

Reasons for incurring expenditure without appropriation of ₹ 89,73.41 lakh in the above seven cases were awaited (July 2016).

116-	Interest on Fourteen Days Treasury Bills -				
01-	Interest on Fourteen Days Treasury Bills- Non-Plan				
	<i>S</i>	0.01			
			40.00	13,19.03	+12,79.03
	<i>R</i>	39.99			

In view of the final substantial excess of ₹ 12,79.03 lakh the augmentation in appropriation by ₹ 39.99 lakh through reappropriation in March 2016 was due to provision made under wrong minor head i.e. 103 proved inadequate.

Reasons for the substantial final excess of ₹ 12,79.03 lakh were awaited (July 2016).

123-	Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government -				
01-	Special Securities issued to National Small Saving Fund of the Central Government by State Government- Non-Plan				
	<i>S</i>	70,38.61			
			6,43,67.67	6,43,67.67	..
	<i>R</i>	5,73,29.06			

Augmentation in appropriation by ₹ 5,73,29.06 lakh through reappropriation in March 2016 was due to provision made under wrong minor head i.e. 122.

200-	Interest on other Internal Debts -				
05-	Loans from National Co-Operative Development Corporation- Non-Plan				
	<i>O</i>	5,00.00			
			9,48.96	9,48.96	..
	<i>R</i>	4,48.96			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in appropriation by ₹ 4,48.96 lakh through reappropriation in March 2016 was due to making payment of interest.

08- Interest on Ways and Means Advances and Over
Drafts from Reserve Bank of India-
Non-Plan

(i)	<i>O</i>	1.00		1.00	6,40.11	+6,39.11
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305- Management of Debt -
01- Management of Debt-
Non-Plan

(ii)	<i>O</i>	3,00.00		3,00.00	3,53.46	+53.46
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Reasons for the final excess of ₹ 6,92.57 lakh in the above two cases were awaited (July 2016).

03- *Interest on Small Savings, Provident Funds etc. -*

104- Interest on State Provident Funds -
01- General Provident Fund-
Non-Plan

	<i>O</i>	7,00,00.00				
	<i>S</i>	12,23.68		8,40,00.00	8,87,50.73	+47,50.73
	<i>R</i>	1,27,76.32				

Augmentation in appropriation by ₹ 1,27,76.32 lakh through reappropriation in March 2016 was due to payment of more interest.

Final excess for ₹ 47,50.73 lakh was due to receipt of more cases from retirees for retaining of General Provident Fund with Government under retention policy of Government of Himachal Pradesh.

03- All India Services Provident Fund-
Non-Plan

	<i>O</i>	3,00.00				
	<i>S</i>	50.00		3,50.00	3,62.82	+12.82

Final excess of ₹ 12.82 lakh was due to increase in subscription of General Provident Fund by the subscribers.

108- Interest on Insurance and Pension Fund -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- Himachal Pradesh Government Employees Group
Insurance Scheme-
Non-Plan

<i>O</i>	17,57.75		18,53.25	19,41.41	+88.16
<i>S</i>	95.50				

Reasons for the final excess of ₹ 88.16 lakh were awaited (July 2016).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2049- Interest Payments -

01- Interest on Internal Debt -

101- Interest on Market Loans -

19- 8.91 Percent H.P. State Development Loan 2022-
Non-Plan

(i)	<i>O</i>	17,82.00	17,82.00	8,91.00	(-)8,91.00
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25- 8.08 Percent H.P State Development Loan 2025 -
Non-Plan

(ii)	<i>S</i>	7,67.60	7,67.60	3,83.80	(-)3,83.80
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26- 8.07 Percent H.P State Development Loan 2025-
Non-Plan

(iii)	<i>S</i>	26,22.75	26,22.75	..	(-)26,22.75
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51- 8.50 Percent Power Bond-
Non-Plan

(iv)	<i>O</i>	74.64	74.64	..	(-)74.64
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62- 9.30 Percent H.P. State Development Loan 2018-
Non-Plan

(v)	<i>O</i>	8,08.17	8,08.17	4,04.09	(-)4,04.08
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65- 9.32 Percent H.P. State Development Loan 2023-
Non-Plan

(vi)	<i>O</i>	27,96.00	27,96.00	13,98.00	(-)13,98.00
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APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

67-	9.50 Percent H.P. State Development Loan 2024-Non-Plan				
(vii)	<i>O</i>	28,50.00	28,50.00	14,25.00	(-)14,25.00
68-	9.63 Percent H.P. State Development Loan 2024-Non-Plan				
(viii)	<i>O</i>	52,96.50	52,96.50	26,48.25	(-)26,48.25
72-	9.00 Percent H.P. State Development Loan 2024-Non-Plan				
(ix)	<i>O</i>	13,50.00	13,50.00	6,75.00	(-)6,75.00
76-	8.13 Percent H.P. State Development Loan 2024-Non-Plan				
(x)	<i>O</i>	24,39.00	24,39.00	..	(-)24,39.00

Reasons for the final saving of ₹ 1,29,61.27 lakh in the above ten cases were awaited (July 2016).

89-	Percent H.P. State Development Loan-Non-Plan				
	<i>O</i>	1,32,25.28	..	44.78	+44.78
	<i>R</i>	(-)1,32,25.28			

In view of the final excess of ₹ 44.78 lakh entire appropriation of ₹ 1,32,25.28 lakh was reduced through reappropriation/ surrender in March 2016 due to appropriation was made in supplementary grant for payment of new market loans hence appropriation was surrendered proved unjustified. This is being done since 2010-11.

Reasons for incurring the expenditure of ₹ 44.78 lakh without appropriation were awaited (July 2016).

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				
(i)	<i>O</i>	40.00	..	..	..
	<i>R</i>	(-)40.00			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

- 122- Interest on Investment in Special Central
Government Securities against Net Collections of
Small Savings from 01-04-1999 -
01- Interest on Investment in Special Central
Government Security-
Non-Plan

(ii)	<i>O</i>	5,80,00.00				
	<i>R</i>	(-)5,80,00.00	..	..	..	..

Entire appropriation of ₹ 5,80,40.00 lakh was reduced through reappropriation in March 2016 in the above two cases was due to rectification of minor head i.e. from 116 and 123 respectively.

- 200- Interest on other Internal Debts -
07- National Bank for Agriculture and Rural
Development-
Non-Plan

	<i>O</i>	1,45,00.00				
	<i>R</i>	(-)13,64.93	1,31,35.07	1,31,35.07	..	..

Reduction in appropriation by ₹ 13,64.93 lakh through reappropriation/surrender in March 2016 was due to receipt of less loan against projected loan.

- 04- *Interest on Loans and Advances from Central
Government -*
109- Interest on State Plan Loans Consolidated in terms
of Recommendations of the 12th Finance
Commission -
01- Interest on Consolidated Loans Consolidated on
the Recommendations of 12th Finance
Commission -
Non-Plan

	<i>O</i>	32,17.29				
	<i>R</i>	(-)73.49	31,43.80	31,43.80	..	..

Reduction in appropriation by ₹ 73.49 lakh through reappropriation in March 2016 was due to payment of interest on actual basis.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Capital Section

(x)	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	Saving in the voted grant occurred mainly under the following heads:-			
7610-	Loans to Government Servants etc. -			
201-	House Building Advances -			
01-	Advance to Government Servants for House-Plan			
	O 6,00.00			
		2,67.40	2,72.58	+5.18
	R (-)3,32.60			
	Reduction in provision by ₹ 3,32.60 lakh through surrender in March 2016 was due to less receipt of loan cases.			
03-	Advances to Judges of High Court/Lokayukta/ Members of Administrative Tribunal and Chairman/Members of Himachal Pradesh Public Service Commission - Non-Plan			
(i)	O 7.50			
	
	R (-)7.50			
202-	Advances for Purchase of Motor Conveyances -			
03-	Loans to Ministers, Deputy Ministers, Presiding Officer for Purchase of Motor Cars- Non-Plan			
(ii)	O 20.00			
	
	R (-)20.00			
	Entire provision of ₹ 27.50 lakh was reduced through reappropriation in March 2016 in the above two cases due to non receipt of loan cases.			
800-	Other Advances -			
04-	Education Loan- Non-Plan			
	O 5,00.00			
		24.60	27.46	+2.86
	R (-)4,75.40			

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

Reduction in provision by ₹ 4,75.40 lakh through reappropriation/surrender in March 2016 was due to less receipt of education loan cases.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislature- Non-Plan			
O	30.00		
		3,67.14	3,37.14
R	3,37.14		(-)30.00

In view of the final saving of ₹ 30.00 lakh the augmentation in provision by ₹ 3,37.14 lakh through reappropriation in March 2016 was due to grant of loan to Ministers and Chief Parliamentary Secretaries proved excessive.

Reasons for the final saving of ₹ 30.00 lakh were awaited (July 2016).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
110- Ways and Means Advances from the Reserve Bank of India -			
01- Normal Ways and Means Advances and Overdraft Reserve Bank of India.- Non-Plan			
(i) O	1.00	11,69,17.00	+11,69,16.00
03- Shortfall and Overdraft by Reverse Bank of India.- Non-Plan			
(ii) ..	..	11,50,00.82	+11,50,00.82

Reasons for the substantial final excess of ₹ 23,19,16.82 lakh in the above two cases were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	73,32,40			
		77,89,87	63,90,95	(-)13,98,92
Supplementary	4,57,47			
Amount surrendered during the year (31 March 2016)				13,93,63
Capital Section				
Voted				
Original	68,37,01			
		69,74,85	69,74,82	(-)3
Supplementary	1,37,84			
Amount surrendered during the year (31 March 2016)				2

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 13,98.92 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 4,57.47 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

2070- Other Administrative Services -

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

003- Training -
03- Himachal Pradesh Institute of Public
Administration-
Non-Plan

O	4,44.53				
		2,90.55	2,89.99	(-)0.56	
R	(-1,53.98)				

Reduction in provision by ₹ 1,53.98 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to purchase of new vehicles.

04- Training and Research in Rural Department-
Centrally Sponsored Scheme
Plan

(i)	S	35.70			
			17.77	17.76	(-)0.01
	R	(-17.93)			

118- Administration of Citizenship Act -
01- Expenditure on State Information Commission-
Non-Plan

(ii)	O	1,82.55			
	S	0.01	1,63.91	1,63.91	..
	R	(-18.65)			

2202- General Education -

05- *Language Development* -
001- Direction and Administration -
01- Directorate-
Non-Plan

(iii)	O	3,99.25			
			2,64.34	2,61.27	(-)3.07
	R	(-1,34.91)			

102- Promotion of Modern Indian Languages and
Literature -
01- Development of Hindi-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

(iv)	O	53.73			
			38.49	37.67	(-)0.82
	R	(-)15.24			

2204- Sports and Youth Services -

001- Direction and Administration -

01- Directorate-
Non-Plan

(v)	O	8,77.35			
			8,03.09	8,03.14	+0.05
	R	(-)74.26			

Reduction in provision by ₹ 2,60.99 lakh through surrender in March 2016 in the above five cases was mainly due to non filling up of the vacant posts.

02- Expenditure under Panchayat Yuva Krida Aur
Khel Abhiyan -
Centrally Sponsored Scheme
Plan

	O	98.00			
		
	R	(-)98.00			

Entire provision of ₹ 98.00 lakh was reduced through surrender in March 2016 due to non release of funds from Government of India.

Plan

	O	1,21.00			
			71.41	71.41	..
	R	(-)49.59			

Reduction in provision by ₹ 49.59 lakh through surrender in March 2016 was due to non release of funds from Government of India.

104- Sports and Games -

01- Mountaineering Institution and Allied Sports-
Manali-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

O	3,83.32			
		2,89.52	2,89.53	+0.01
R	(-)93.80			

Reduction in provision by ₹ 93.80 lakh through surrender in March 2016 was due to non filling up of vacant posts.

800- Other Expenditure-
04- Himachal Sports Council-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

2205- Art and Culture -

104- Archives -
01- Establishment of State Archive-
Non-Plan

(i)	O	84.92			
			50.12	50.02	(-)0.10
	R	(-)34.80			

107- Museums -
01- Himachal State Museums-
Non-Plan

(ii)	O	2,02.11			
			1,42.88	1,44.62	+1.74
	R	(-)59.23			

Reduction in provision by ₹ 94.03 lakh through reappropriation/surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

2220- Information and Publicity -

01- Films -
001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

01-	Directorate-				
	Non-Plan				
	O	5,19.13			
			4,22.50	4,22.49	(-)0.01
	R	(-)96.63			

Reduction in provision by ₹ 96.63 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts partly offset by excess due to more expenditure on publicity.

02-	District Establishment-				
	Non-Plan				
(i)	O	6,09.42			
			4,86.46	4,86.47	+0.01
	R	(-)1,22.96			

105- Production of Films -
01- Production and Dissemination of Electronic
Publicity Material-
Non-Plan

(ii)	O	1,77.00			
			1,60.84	1,60.85	+0.01
	R	(-)16.16			

Reduction in provision by ₹ 1,39.12 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non filling up of vacant posts.

60- Others -
110- Publications -
01- Expenditure on Publication Scheme-
Non-Plan

	O	1,26.96			
			1,11.23	1,11.22	(-)0.01
	R	(-)15.73			

Reduction in provision by ₹ 15.73 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on publication.

2235- Social Security and Welfare -

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

60- *Other Social Security and Welfare Programmes -*

110- *Other Insurance Schemes -*

03- *Group Accidental Insurance Scheme for Press
Correspondents-
Non-Plan*

O	20.00				
		0.61	0.61	..	
R	(-)19.39				

Reduction in provision by ₹ 19.39 lakh through surrender in March 2016 was due to less expenditure on group accidental insurance scheme.

2250- Other Social Services -

103- *Upkeep of Shrines, Temples etc. -*

01- *Management of Temples-
Non-Plan*

O	1,49.98				
		65.75	65.11	(-)0.64	
R	(-)84.23				

Reduction in provision by ₹ 84.23 lakh through reappropriation/surrender in March 2016 was due to non completion of codal formalities and non filling up of vacant posts.

02- *Grant-in-Aid for Revolving Fund for Temples-
Non-Plan*

O	5,00.00				
		
R	(-)5,00.00				

Entire provision of ₹ 5,00.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

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

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

2059- Public Works -

01- *Office Buildings -*

053- *Maintenance and Repairs -*

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

23- Maintenance Expenditure on Public Relation
Department Buildings-
Non-Plan

O	0.01				
		10.00	10.00	..	
R	9.99				

Augmentation in provision by ₹ 9.99 lakh through reappropriation in March 2016 was due to more expenditure on maintenance of buildings.

2070- Other Administrative Services -

003- Training -

01- Training Expenses of Indian Administrative
Services Probationers-
Non-Plan

O	89.21				
		1,19.20	1,19.21	+0.01	
R	29.99				

Augmentation in provision by ₹ 29.99 lakh through reappropriation in March 2016 was due to more expenditure on council fee bills and more expenditure on salary and dearness allowance for staff.

02- Training Expenses of Himachal Pradesh
Administrative Services Probationers -
Non-Plan

O	50.79				
		1,17.87	1,17.41	(-)0.46	
R	67.08				

Augmentation in provision by ₹ 67.08 lakh through reappropriation in March 2016 was mainly due to more expenditure on salary and dearness allowance for staff.

2205- Art and Culture -

102- Promotion of Arts and Culture -

05- Assistance to Other Institutions-
Non-Plan

O	8.95				
		11.15	11.15	..	
R	2.20				

APPROPRIATION ACCOUNTS
GRANT NO. 30-concl.

Augmentation in provision by ₹ 2.20 lakh through reappropriation in March 2016 was due to more expenditure on assistance to the institutions.

103-	Archaeology -				
01-	Expenditure on Operation of Antiquities and Art Treasure Act 1972- Non-Plan				
	O	1,67.70			
	S	30.22	2,29.71	2,29.19	(-)0.52
	R	31.79			

Augmentation in provision by ₹ 31.79 lakh through reappropriation in March 2016 was due to more receipt of grant-in-aid cases partly offset by saving due to non filling up of vacant posts.

2220- Information and Publicity -

60-	Others -				
101-	Advertising and Visual Publicity -				
01-	Expenditure on Advertising and Visual Publicity- Non-Plan				
	O	9,54.87			
	S	3,50.00	13,26.03	13,26.03	..
	R	21.16			

Augmentation in provision by ₹ 21.16 lakh through reappropriation in March 2016 was due to more expenditure on advertising, publicity and purchase of new vehicles partly offset by saving due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills.

107-	Songs and Drama Services -				
01-	Expenditure on Songs and Drama Services- Non-Plan				
	O	1,52.57			
	R	51.48	2,04.05	2,04.05	..

Augmentation in provision by ₹ 51.48 lakh through reappropriation in March 2016 was due to more expenditure on professional song and drama services partly offset by saving due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS

GRANT NO. 31 - TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3053-CIVIL AVIATION, 3054-ROADS AND BRIDGES, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053 - CAPITAL OUTLAY ON CIVIL AVIATION, 5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROADS TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES AND 6801-LOANS FOR POWER PROJECTS)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	7,74,67,62			
		8,38,00,88	7,14,62,00	(-)1,23,38,88
Supplementary	63,33,26			
Amount surrendered during the year (31 March 2016)				1,16,24,16
Capital Section				
Voted				
Original	2,09,83,62			
		2,09,83,67	1,92,45,44	(-)17,38,23
Supplementary	5			
Amount surrendered during the year (31 March 2016)				14,48,16

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,23,38.88 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 63,33.26 lakh obtained in March 2016 proved unnecessary.
- (ii) In view of the final saving of ₹ 1,23,38.88 lakh in the voted provision in the Revenue Section and ₹ 17,38.23 lakh in Capital Section the surrender of ₹ 1,16,24.16 lakh in Revenue Section and ₹ 14,48.16 lakh in Capital Section respectively proved inadequate which points out the need of more accurate budget and better control over expenditure.

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

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,84.29			
S	0.05	1,38.01	1,37.98	(-)0.03
R	(-)46.33			

Reduction in provision by ₹ 46.33 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

2029- Land Revenue -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	4,00.04			
		4,15.14	3,47.01	(-)68.13
R	15.10			

In view of the final saving of ₹ 68.13 lakh the augmentation in provision by ₹ 15.10 lakh through reappropriation in March 2016 was mainly due to more expenditure on salary and dearness allowance arrear of staff proved unnecessary.

Reasons for the final saving of ₹ 68.13 lakh were awaited (July 2016).

03- Strengthening of Primary and Supervisory Land
Records Agency (District Charges)-
Non-Plan

O	1,28.32			
		1,00.18	78.53	(-)21.65
R	(-)28.14			

In view of the final saving of ₹ 21.65 lakh the reduction in provision by ₹ 28.14 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 21.65 lakh were awaited (July 2016).

Plan

(i)	O	9.00	9.00	3.50	(-)5.50
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2053- District Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

(ii)	O	9,14.28			
	S	27.80	9,39.92	7,74.90	(-)1,65.02
	R	(-)2.16			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 1,70.52 lakh in the above two cases were awaited (July 2016).

02- Expenditure on Sub-Divisional Establishment-
Non-Plan

O	1,05.19				
		90.33	72.83		(-)17.50
R	(-)14.86				

In view of the final saving of ₹ 17.50 lakh the reduction in provision by ₹ 14.86 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less touring by staff proved inadequate.

Reasons for the final saving of ₹ 17.50 lakh were awaited (July 2016).

03- Expenditure on Appointment of Staff (Special
Central Assistance)-
Non-Plan

O	1,78.61				
		1,55.36	1,26.88		(-)28.48
R	(-)23.25				

In view of the final saving of ₹ 28.48 lakh the reduction in provision by ₹ 23.25 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 28.48 lakh were awaited (July 2016).

05- Expenditure on Office of Resident Commissioner
Pangi-
Non-Plan

O	39.14				
		10.11	18.36		+8.25
R	(-)29.03				

In view of the final excess of ₹ 8.25 lakh the reduction in provision by ₹ 29.03 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 8.25 lakh were awaited (July 2016).

2054- Treasury and Accounts Administration-

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on District Treasury and Sub-Treasury Establishment-
Non-Plan

O	3,23.36			
S	0.70	2,13.12	2,04.53	(-)8.59
R	(-)1,10.94			

Reduction in provision by ₹ 1,10.94 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less engagement of daily waged staff.

2055- Police -

796- Tribal Area Sub-Plan -

01- Expenditure on Police Organisation-
Non-Plan

O	29,73.78			
S	7,00.40	33,36.06	33,36.03	(-)0.03
R	(-)3,38.12			

Reduction in provision by ₹ 3,38.12 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to more receipt of medical reimbursement claims of the staff, more expenditure on petrol, oil and lubricant charges and more touring by the staff.

07- Security Related Expenditure-
Non-Plan

O	13.00			
S	2.30	11.08	11.08	..
R	(-)4.22			

Reduction in provision by ₹ 4.22 lakh through reappropriation in March 2016 was mainly due to less receipt of honorarium bills.

2056- Jails -

796- Tribal Area Sub-Plan -

01- Expenditure on Jails Establishment-
Non-Plan

(i)	O	5.11	5.11	0.10	(-)5.01
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2059- Public Works -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	01- Office Buildings -				
	796- Tribal Area Sub-Plan -				
	05- Expenditure for New Supply of Tools and Plants- Non-Plan				
(ii)	O	12.65	12.65	6.85	(-)5.80
	08- Expenditure under Suspense (Stock Manufacturing)- Non-Plan				
(iii)	O	5,00.00	5,00.00	4,61.07	(-)38.93
	11- Maintenance Provision for Adjustment of Recovery- Non-Plan				
(iv)	O	8,29.62	8,29.62	6,61.41	(-)1,68.21

The reasons for the final saving of ₹ 2,17.95 lakh in above four cases were awaited (July 2016).

	80- General -				
	796- Tribal Area Sub-Plan -				
	01- Expenditure on Establishment Relating to Building Programme- Non-Plan				
	O	5,52.49	4,52.48	4,17.14	(-)35.34
	R	(-)1,00.01			

In view of the final saving of ₹ 35.34 lakh the reduction in provision by ₹ 1,00.01 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 35.34 lakh were awaited (July 2016).

	02- Expenditure on Work Charged Staff Converted into Regular Establishment- Non-Plan				
	O	9,50.47	7,00.45	6,89.86	(-)10.59
	R	(-)2,50.02			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 10.59 lakh the reduction in provision by ₹ 2,50.02 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 10.59 lakh were awaited (July 2016).

05- Maintenance of Primary/Middle Schools-
Plan

O	89.99			
		54.92	54.63	(-)0.29
R	(-)35.07			

Reduction in provision by ₹ 35.07 lakh through reappropriation in March 2016 was due to less expenditure on maintenance of schools buildings.

2070- Other Administrative Services -

796- Tribal Area Sub Plan

02- Expenditure on Improvement of Fire Fighting
System-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 was due to non purchase of machinery and equipment.

Plan

O	11.00			
		0.65	0.66	+0.01
R	(-)10.35			

Reduction in provision by ₹ 10.35 lakh through reappropriation in March 2016 was due to less expenditure on purchase of machinery and equipment.

03- Expenditure on District Home Guard Staff-
Non-Plan

O	1,22.55			
S	12.00	1,11.30	1,09.49	(-)1.81
R	(-)23.25			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 23.25 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

04- State Vigilance and Anti Corruption Bureau
Non-Plan

O 1,63.09

R (-)1,63.09

..

Entire provision of ₹ 1,63.09 lakh was reduced through surrender in March 2016 due to correction slip in the list of major and minor head of account.

2202- General Education -

01- Elementary Education -

796- Tribal Area Sub-Plan -

01- Expenditure on District Primary Education
Offices and Staff-
Non-Plan

(i) O 1,59.62

68.65 68.64 (-)0.01

R (-)90.97

02- Expenditure on Block Primary Education Officers
and Staff-
Non-Plan

(ii) O 3,48.21

1,96.48 1,96.48 ..

R (-)1,51.73

Reduction in provisions by ₹ 2,42.70 lakh through reappropriation/ surrender in March 2016 in the above two cases was mainly due to non filling up of vacant posts.

07- Expenditure on District Institute of Education and
Trainings
Plan

O 41.00

8.80 8.80 ..

R (-)32.20

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 32.20 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts and less touring by the staff.

09- Expenditure on Primary Education
Plan

O	6.82				
		2.29	2.29	..	
R	(-)4.53				

Reduction in provision by ₹ 4.53 lakh through reappropriation in March 2016 was due to less expenditure on scholarship under primary education.

10- Grant-in-Aid to Elementary Education under
Parent Teacher Association-
Plan

O	2,58.00				
		84.16	84.15	(-)0.01	
R	(-)1,73.84				

Reduction in provision by ₹ 1,73.84 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant post partly offset by excess due to more expenditure on grant in aid for elementary education.

11- Hot Cooked Meal, Mid Day Meal-
Centrally Sponsored Scheme
Plan

O	7,72.00				
S	5.00	4,59.70	4,59.70	..	
R	(-)3,17.30				

Reduction in provision by ₹ 3,17.30 lakh through reappropriation in March 2016 was mainly due to less purchase of various articles and less organisations of tournament programmes. Where as Grant received from Government of India was ₹ 81,41.23 lakh .

Plan

O	2,29.00				
		47.46	47.46	..	
R	(-)1,81.54				

Reduction in provision by ₹ 1,81.54 lakh through reappropriation in March 2016 was mainly due to less purchase of various articles and less expenditure on honorarium for the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

12- Sarav Shiksha Abhiyan-
Plan

O	7,00.00				
		2,54.04	2,54.04	..	
R	(-)4,45.96				

Reduction in provision by ₹ 4,45.96 lakh through reappropriation/surrender in March 2016 was due to less receipt of grant from Government of India.

19- Urdu and Punjabi Teachers-
Centrally Sponsored Scheme
Plan

O	1.00				
		
R	1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

02- Secondary Education -
796- Tribal Area Sub-Plan -
01- Expenditure on District Education Officer and
Staff-
Non-Plan

O	1,13.18				
		77.23	77.22	(-)0.01	
R	(-)35.95				

Reduction in provision by ₹ 35.95 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Expenditure on Middle School under Minimum
Need Programme-
Non-Plan

O	32,94.61				
		25,44.53	25,44.53	..	
R	(-)7,50.08				

Reduction in provision by ₹ 7,50.08 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on High Schools other than
Minimum Need Programme-
Non-Plan

O	38,24.91				
		32,07.26	32,07.18	(-)0.08	
R	(-)6,17.65				

Reduction in provision by ₹ 6,17.65 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on water, telephone and electricity bills.

09- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

O	2,25.00				
		1,05.09	1,05.09	..	
R	(-)1,19.91				

Reduction in provision by ₹ 1,19.91 lakh through reappropriation in March 2016 was due to less expenditure on grant in aid.

10- Grant-In-Aid to Secondary Education under
Parent Teacher Association-
Plan

O	2,20.00				
		77.62	77.61	(-)0.01	
R	(-)1,42.38				

Reduction in provision by ₹ 1,42.38 lakh through reappropriation in March 2016 was due to non-filling up of vacant posts and less expenditure on grant-in-aid.

12- Expenditure of Upgradation of Merit of
Scheduled Castes/Scheduled Tribes Students-
Centrally Sponsored Scheme
Plan

O	1.50				
		
R	(-)1.50				

Entire provision of ₹ 1.50 lakh was reduced through reappropriation in March 2016 was due to nil expenditure on scholarships.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

16- Expenditure on Vocationalisation of Secondary Education-Plan

O	55.00				
		42.47	42.47		..
R	(-)12.53				

Reduction in provision by ₹ 12.53 lakh through reappropriation in March 2016 was due to less expenditure on Vocationalisation of secondary education.

17- Expenditure on Teacher Education-Plan

O	2.00				
	
R	(-)2.00				

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2016 due to non completion of codal formalities.

18- Pre-Matric Scholarship for Scheduled Tribes Students-Centrally Sponsored Scheme Plan

O	1,80.00				
		96.12	96.12		..
R	(-)83.88				

Reduction in provision by ₹ 83.88 lakh through reappropriation in March 2016 was due to less expenditure on scholarships for Schedule Tribes students.

22- Grant-in-Aid to Information and Communication Technology (Phase I and II)- Centrally Sponsored Scheme Plan

(i)	O	1.00			
		
	R	(-)1.00			

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	O	34.00				
	R	(-)34.00	..	..	..	..

Entire provision of ₹ 35.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to non completion of codal formalities.

03- *University and Higher Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Non-Plan

O	4,85.93				
		3,99.23	3,99.23	..	..
R	(-)86.70				

Reduction in provision by ₹ 86.70 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills.

05- Information and Communication Technology
Phase II-
Centrally Sponsored Scheme
Plan

O	1.00				
S	5,85.57	38.83	38.83	..	..
R	(-)5,47.74				

Reduction in provision by ₹ 5,47.74 lakh through surrender in March 2016 was mainly due to non receipt of funds from Government of India.

08- Rashtriya Uchta Shiksha Abhiyan-
Plan

O	90.00				
		28.36	28.36	..	..
R	(-)61.64				

Reduction in provision by ₹ 61.64 lakh through reappropriation in March 2016 was due to less expenditure under Rashtriya Uchta Shiksha Abhiyan.

04- *Adult Education -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -
02- Sakshar Bharat-
Plan

O 2.00

..

R (-)2.00

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 due to non receipt of matching funds from Government of India.

05- *Language Development* -
796- Tribal Area Sub-Plan -
01- Expenditure on Development of Hindi-
Non-Plan

O 13.57

7.26 7.50 +0.24

R (-)6.31

Reduction in provision by ₹ 6.31 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

O 3.50

2.50 2.50 ..

R (-)1.00

Reduction in provision by ₹ 1.00 lakh through reappropriation in March 2016 was due to less expenditure on development of Hindi Scheme.

80- *General* -
796- Tribal Area Sub-Plan -
01- Environment Orientation to School Education-
Centrally Sponsored Scheme
Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2203- Technical Education -

796- Tribal Area Sub-Plan -

01- Expenditure on Upgradation of Existing
Government Polytechnics-
Centrally Sponsored Scheme
Plan

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

03- Expenditure on Community Development through
Polytechnics-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 in the above two cases due to non receipt of funds from Government of India.

04- Setting up of New Polytechnics-
Plan

	O	10.00					
	R	(-)10.00	..	..	..	..	..

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2016 due to nil expenditure on matching state share and non completion of codal formalities.

2204- Sports and Youth Services-

796- Tribal Area Sub-Plan-

04- National Programme for Youth and Adolescent
Development-
Centrally Sponsored Scheme
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

05- Panchayat Yuva Krida Khel Abhiyan/Rajeev
Gandhi Khel Abhiyan-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 in the above two cases due to non completion of codal formalities.

Plan

(i)	O	17.00				
	R	(-)7.89	9.11	9.11	..	..

06- Grant-in-Aid to Himachal Pradesh University for
National Service Scheme-
Centrally Sponsored Scheme
Plan

(ii)	O	18.00				
	R	(-)7.49	10.51	10.51	..	..

Plan

(iii)	O	6.00				
	R	(-)2.49	3.51	3.50	(-)0.01	(-)0.01

Reduction in provision by ₹ 17.87 lakh through surrender in March 2016 in the above three cases was due to non receipt of funds from Government of India. Where as Grant received from Government of India was ₹ 72.43 lakh in the case no (ii) above.

2205- Art and Culture -

796- Tribal Area Sub-Plan -

01- Expenditure on Public Libraries-
Non-Plan

	O	29.96				
	R	(-)12.29	17.67	17.66	(-)0.01	(-)0.01

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 12.29 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Expenditure on Archaeological Cell-
Non-Plan

O	41.10	41.10	23.17	(-)17.93
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Reasons for the final saving of ₹ 17.93 lakh were awaited (July 2016).

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-
Non-Plan

O	1,27.88			
		80.34	80.12	(-)0.22
R	(-)47.54			

Reduction in provision by ₹ 47.54 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Expenditure on Allopathic Programme-
Non-Plan

O	4,24.07			
		3,41.87	4,01.63	+59.76
R	(-)82.20			

In view of the final excess of ₹ 59.76 lakh the reduction in provision by ₹ 82.20 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 59.76 lakh were awaited (July 2016).

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

796- Tribal Area Sub-Plan -

04- Expenditure on Ayurvedic Programme-
Non-Plan

O	4,78.67			
		3,78.34	4,24.47	+46.13
R	(-)1,00.33			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 46.13 lakh the reduction in provision by ₹ 1,00.33 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less engagement of daily waged staff proved excessive.

Reasons for the final excess of ₹ 46.13 lakh were awaited (July 2016).

Plan

O	2,77.00			
		4,54.30	2,73.23	(-),81.07
R	1,77.30			

In view of the final saving of ₹ 1,81.07 lakh augmentation in provision by ₹ 1,77.30 lakh through reappropriation in March 2016 was due to payment of dearness allowance arrear partly offset by saving mainly due to less engagement of daily waged staff and less purchase of material proved unrealistic.

Reasons for the final saving of ₹ 1,81.07 lakh were awaited (July 2016).

05- *Medical Education, Training and Research-*
796- Tribal Area Sub-Plan -
02- Upgradation of Indira Gandhi Medical College,
Shimla-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-),1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India.

Plan

O	1,76.00			
S	0.04	1,30.33	1,30.33	..
R	(-),45.71			

Reduction in provision by ₹ 45.71 lakh through reappropriation/surrender in March 2016 was due to non approval of centrally sponsored scheme partly offset by excess mainly due to more expenditure on purchase of machinery and equipment, scholarships and stipends and more expenditure on maintenance work.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2211- Family Welfare-

796- Tribal Area Sub Plan-

01- Expenditure on Family Planning Programme-
Centrally Sponsored Scheme
Plan

S	18.00		18.00	12.44	(-) 5.56
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Reasons for the final saving of ₹ 5.56 lakh were awaited (July 2016).

03- Expenditure on Family Welfare Programme-
Centrally Sponsored Scheme
Plan

O	4,00.00				
			2,60.25	2,60.25	..
R	(-)1,39.75				

Reduction in provision by ₹ 1,39.75 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and non completion of codal formalities. Where as Grant received from Government of India was ₹ 26,10.68 lakh.

04- Expenditure on Milk Feeding Centers-
Plan

O	7.00				
			4.00	3.99	(-)0.01
R	(-)3.00				

Reduction in provision by ₹ 3.00 lakh through reappropriation in March 2016 was due to less expenditure on purchase of material.

05- Indira Gandhi Balika Suraksha Yojna-
Plan

O	6.00				
			3.50	2.60	(-)0.90
R	(-)2.50				

Reduction in provision by ₹ 2.50 lakh through reappropriation in March 2016 was due to less expenditure on Indira Gandhi Balika Suraksha Yojna.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- National Rural Health Mission-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	18,28.50	9,62.12	9,62.12	..
	R	(-)8,67.38			
	Plan				
(ii)	O	2,57.00			
	R	(-)59.00	1,98.00	1,98.00	..

Reduction in provision by ₹ 9,26.38 lakh through reappropriation in March 2016 in the above two cases was due to less receipt of grant from Government of India. Where as Grant received from Government of India was ₹ 2,48,56.32 lakh in the case no (i) above.

09- Expenditure on Rashtriya Swasthya Bima Yojna-
Centrally Sponsored Scheme
Plan

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

10- National Ambulance Service-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to non receipt of grant in aid from Government of India.

2215- Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Water Supply Scheme-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	2,78.23			
		2,41.78	2,76.83	+35.05
R	(-)36.45			

In view of the final excess of ₹ 35.05 lakh the reduction in provision by ₹ 36.45 lakh through reappropriation/surrender in March 2016 was mainly due to less expenditure on maintenance of Rural Water Supply Schemes proved unrealistic.

Reasons for the final excess of ₹ 35.05 lakh were awaited (July 2016).

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

O	14,70.77			
		11,21.16	11,13.12	(-)8.04
R	(-)3,49.61			

Reduction in provision by ₹ 3,49.61 lakh through surrender in March 2016 was due to less expenditure on maintenance of buildings.

02- *Sewerage and Sanitation-*
796- Tribal Area Sub-Plan-
01- Expenditure on Sewerage Schemes-
Non-Plan

O	17.00			
		9.88	9.88	..
R	(-)7.12			

Reduction in provision by ₹ 7.12 lakh through reappropriation in March 2016 was due to less expenditure on repair of sewerage and energy charges.

2216- Housing-

03- *Rural Housing-*
796- Tribal Area Sub-Plan-
01- Construction of Tenaments for Homeless Poor
under Gandhi Kutir Yojna/Indira Awas Yojna-
Plan

O	1,29.00			
		40.00	39.67	(-)0.33
R	(-)89.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 89.00 lakh through surrender in March 2016 was due to less expenditure on grant in aid.

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

796- Tribal Area Sub-Plan -

02- Jawahar Lal Nehru National Urban Renewal Mission- Centrally Sponsored Scheme Plan

O 8,10.00

R (-)8,10.00

..

Entire provision of ₹ 8,10.00 lakh was reduced through reappropriation in March 2016 due to discontinuation of scheme from Government of India.

2220- Information and Publicity -

60- *Others -*

796- Tribal Area Sub-Plan -

02- Expenditure on Publicity Programme- Non-Plan

O 1,03.46

S 1.20

R (-)37.36

67.30 67.29 (-)0.01

Reduction in provision by ₹ 37.36 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

O 18.00

R (-)4.57

13.43 13.45 + 0.02

Reduction in provision by ₹ 4.57 lakh through reappropriation in March 2016 was mainly due to less expenditure on water, telephone and electricity bills and less purchase of machinery and equipments.

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-
Non-Plan

O	1,59.74			
		1,08.92	1,01.20	(-)7.72
R	(-)50.82			

Reduction in provision by ₹ 50.82 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

O	13.00			
		5.45	5.45	..
R	(-)7.55			

Reduction in provision by ₹ 7.55 lakh through surrender in March 2016 was due to less proposals under the scheme.

09- Bal Balika Ashram (Department Run)-
Plan

O	27.20			
		14.80	14.80	..
R	(-)12.40			

Reduction in provision by ₹ 12.40 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on food and dress in Balika Ashram.

2230- Labour and Employment-

03- *Training-*

796- Tribal Area Sub-Plan-

04- Expenditure on Rural Industrial Training
Institutes in Himachal Pradesh-
Non Plan

O	48.38			
		34.03	34.02	(-)0.01
R	(-)14.35			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 14.35 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

06- Skill Development Allowance-
Non-Plan

O	1,00.00				
		44.74	38.73	(-)6.01	
R	(-)55.26				

Reduction in provision by ₹ 55.26 lakh through reappropriation/surrender in March 2016 was mainly due to less cases of skill development allowances partly offset by excess due to more engagement of staff on outsource basis.

07- Skill Development Initiative Scheme-
Centrally Sponsored Scheme
Plan

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to less cases of skill development allowances.

2235- Social Security and Welfare-

02- *Social Welfare-*

796- Tribal Area Sub-Plan-

02- Expenditure on Integrated Child Care Services-
Plan

O	10.00				
		
R	(-)10.00				

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

03- Integrated Child Development Scheme-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	16,20.00				
		5,44.17	5,17.17	(-)27.00	
R	(-)10,75.83				

In view of the final saving of ₹ 27.00 lakh the reduction in provision by ₹ 10,75.83 lakh through surrender in March 2016 was mainly due to revision of funding patterns, non filling up of vacant posts, less expenditure on activities under the scheme, less expenditure on telephone, water charges, electricity bills and honorarium of staff proved inadequate. Where as Grant received from Government of India was ₹ 1,95,07.32 lakh.

Reasons for the final saving of ₹ 27.00 lakh were awaited (July 2016).

Plan

O	1,60.00				
		55.59	69.72	+14.13	
R	(-)1,04.41				

In view of the final excess of ₹ 14.13 lakh the reduction in provision by ₹ 1,04.41 lakh through reappropriation/surrender in March 2016 was due to revision of funding patterns partly offset by excess mainly due to receipt of more honorarium bills proved excessive.

Reasons for the final excess of ₹ 14.13 lakh were awaited (July 2016).

06- Rehabilitation Grant to Inmates of Bal/Balika
Ashram-
Plan

O	2.00				
		
R	(-)2.00				

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

08- Expenditure on Widow Re-Marriage-
Plan

O	4.35				
		2.50	2.50	..	
R	(-)1.85				

Reduction in provision by ₹ 1.85 lakh through surrender in March 2016 was due to less cases of widow remarriage.

10- Vishesh Mahila Utthan Yojna-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	O	5.25			
	R	(-)5.25	..	..	..
Entire provision of ₹ 5.25 lakh was reduced through surrender in March 2016 due to no beneficiaries under the scheme.					
13-	Vocational Training to Women in Distress-Plan				
(i)	O	5.00			
	R	(-)5.00	..	..	..
15-	Welfare of Handicapped Children-Centrally Sponsored Scheme Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
16-	Kishori Shakti Yojana-Centrally Sponsored Scheme Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
17-	Indira Gandhi Matritva Sahyog Yojna-Centrally Sponsored Scheme Plan				
(iv)	O	1.00			
	R	(-)1.00	..	..	..
18-	State Resource Centre for Women-Centrally Sponsored Scheme Plan				
(v)	O	1.00			
	R	(-)1.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 9.00 lakh was reduced through surrender in March 2016 in above five cases due to non completion of codal formalities. Where as Grant received from Government of India was ₹ 5,37.11 lakh in the case no (iv) above.

60- *Other Social Security and Welfare Programmes-*

796- Tribal Area Sub-Plan -

01- Expenditure on Social Welfare Programme and Old Age Pension-Plan

O	8,31.14			
		8,00.49	8,00.49	..
R	(-)30.65			

Reduction in provision by ₹ 30.65 lakh through reappropriation/surrender in March 2016 was mainly due to less expenditure on social welfare programme and on social security pension.

05- Indira Gandhi National Disabled Pension Scheme-Plan

O	25.00			
		15.75	15.75	..
R	(-)9.25			

Reduction in provision by ₹ 9.25 lakh through surrender in March 2016 was mainly due to less expenditure on social welfare programme.

2236- Nutrition-

02- *Distribution of Nutritious Food and Beverages-*

796- Tribal Area Sub-Plan-

01- Expenditure on Food Programme-Plan

O	2,70.00			
		2,31.88	2,31.88	..
R	(-)38.12			

Reduction in provision by ₹ 38.12 lakh through reappropriation/surrender in March 2016 was due to revision of funding pattern partly offset by excess due to more expenditure on food programme.

2251- Secretariat-Social Services-

796- Tribal Area Sub-Plan-

02- Expenditure on Office of Tribal Development/Scheduled Caste Commissioner-Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1,34.91			
		97.11	97.10	(-)0.01
R	(-)37.80			

Reduction in provision by ₹ 37.80 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

Plan

O	95.00			
S	0.02	60.66	60.62	(-)0.04
R	(-)34.36			

Reduction in provision by ₹ 34.36 lakh through reappropriation in March 2016 was mainly due to less expenditure on other charges, petrol, oil and lubricant, repair of vehicles, conduct of less meetings and conferences partly offset by excess due to purchase of new vehicles and more engagement of staff on outsource basis.

03- Expenditure on Infrastructure Facilities-
Plan

O	7,01.03			
		39.49	39.48	(-)0.01
R	(-)6,61.54			

Reduction in provision by ₹ 6,61.54 lakh through reappropriation in March 2016 was due to less expenditure on facilities and non completion of codal formalities.

04- Helicopter Facility to Tribal Areas-
Plan

O	10,00.00			
		4,25.05	4,25.04	(-)0.01
R	(-)5,74.95			

Reduction in provision by ₹ 5,74.95 lakh through reappropriation in March 2016 was due to less expenditure on helicopter facility in tribal area.

06- Grant-in-Aid to Institute of Tribal Studies-
Central Plan
Plan

O	4.80			
		3.20	3.20	..
R	(-)1.60			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1.60 lakh through reappropriation in March 2016 was due to less expenditure on grant in aid for institute of tribal studies

2401- Crop Husbandry-

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment Agriculture-
Non-Plan

O	83.25				
		50.67	44.35		(-)6.32
R	(-)32.58				

Reduction in provision by ₹ 32.58 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Expenditure on Agricultural Schemes (Other than
General Agriculture Extension and Training)-
Non-Plan

O	2,33.86				
		1,45.02	1,23.23		(-)21.79
R	(-)88.84				

In view of the final saving of ₹ 21.79 lakh the reduction in provision by ₹ 88.84 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on subsidy of agriculture scheme proved inadequate.

Reasons for the final saving of ₹ 21.79 lakh were awaited (July 2016).

Plan

O	1,17.70				
		76.92	76.92		..
R	(-)40.78				

Reduction in provision by ₹ 40.78 lakh through reappropriation/surrender in March 2016 was mainly due to less expenditure on subsidy of agriculture scheme and purchase of agriculture material.

03- Expenditure on Agriculture Scheme (General
Agriculture Extension and Training)-
Non-Plan

O	50.69				
		49.17	38.21		(-)10.96
R	(-)1.52				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 10.96 lakh were awaited (July 2016).

05- Expenditure on Horticulture Schemes-
Non-Plan

O	7,14.49			
S	3.75	5,73.80	5,22.73	(-)51.07
R	(-)1,44.44			

In view of the final saving of ₹ 51.07 lakh the reduction in provision by ₹ 1,44.44 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts and less expenditure on horticulture schemes proved inadequate.

Reasons for the final saving of ₹ 51.07 lakh were awaited (July 2016).

08- Assistance for Tribal Pockets Expenditure on
Special Central Assistance-
Central Plan
Plan

O	20.00			
		1.49	1.49	..
R	(-)18.51			

Reduction in provision by ₹ 18.51 lakh through surrender in March 2016 was mainly due to less expenditure on subsidy under central assistance for tribal pockets.

09- Expenditure on Horticultural Schemes under
Special Central Assistance-
Central Plan
Plan

O	1,42.05			
		1,10.86	1,20.37	+9.51
R	(-)31.19			

Reduction in provision by ₹ 31.19 lakh through reappropriation in March 2016 was due to less expenditure on subsidy under horticulture schemes.

17- Expenditure on Horticulture Scheme-
Non-Plan

O	1,18.81			
		75.18	64.19	(-)10.99
R	(-)43.63			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 10.99 lakh the reduction in provision by ₹ 43.63 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 10.99 lakh were awaited (July 2016).

20- Macro Management of Agriculture-
Plan

O	2.50			
R	(-)2.50	..	..	..

Entire provision of ₹ 2.50 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

22- Rashtriya Krishi Vikas Yojna-
Plan

O	4,05.00			
S	0.03	69.40	81.80	+12.40
R	(-)3,35.63			

In view of the final excess of ₹ 12.40 lakh the reduction in provision by ₹ 3,35.63 lakh through reappropriation/surrender in March 2016 was mainly due to revision of funding pattern partly offset by excess mainly due to more expenditure on subsidy, seeds and fertilizers under the scheme proved excessive.

Reasons for the final excess of ₹ 12.40 lakh were awaited (July 2016).

23- Rashtriya Krishi Vikas Yojna (Horticulture)-
Plan

O	1,17.00			
S	0.01	36.61	36.60	(-)0.01
R	(-)80.40			

Reduction in provision by ₹ 80.40 lakh through reappropriation in March 2016 was due to less expenditure on subsidy under the scheme.

24- Expenditure on Weather based Crop Insurance for
Apples-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to nil expenditure on grant in aid for weather based crop insurance.

32- Expenditure on Development of Floriculture-
Central Plan
Plan

O	3.00				
		1.70	1.70	..	
R	(-)1.30				

Reduction in provision by ₹ 1.30 lakh through reappropriation in March 2016 was due to less expenditure on subsidy for development of floriculture.

34- Development of Mushrooms-
Central Plan
Plan

O	3.00				
		0.35	0.35	..	
R	(-)2.65				

Reduction in provision by ₹ 2.65 lakh through reappropriation in March 2016 was due to less expenditure on subsidy for development of mushrooms.

35- Expenditure on Training of Farmers-
Central Plan
Plan

O	8.00				
		4.40	4.10	(-)0.30	
R	(-)3.60				

Reduction in provision by ₹ 3.60 lakh through reappropriation in March 2016 was due to less expenditure on subsidy for training of farmers.

36- Expenditure on Distribution of Plants-
Central Plan
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	12.00				
		3.72	3.76	+0.04	
R	(-)8.28				

Reduction in provision by ₹ 8.28 lakh through reappropriation in March 2016 was due to less expenditure on subsidy for distribution of plants.

38- Expenditure on Establishment of New Nurseries -
Central Plan
Plan

O	6.00				
		
R	(-)6.00				

Entire provision of ₹ 6.00 lakh was reduced through reappropriation in March 2016 due to nil expenditure on subsidy for establishment of new nurseries.

39- Expenditure on Distribution of Machinery and
Implements-
Central Plan
Plan

O	4.00				
		0.86	0.86	..	
R	(-)3.14				

Reduction in provision by ₹ 3.14 lakh through reappropriation in March 2016 was due to less expenditure on subsidy for distribution of machinery and equipment.

40- Expenditure on Plant Protection-
Central Plan
Plan

O	2.50				
		
R	(-)2.50				

Entire provision of ₹ 2.50 lakh was reduced through reappropriation in March 2016 due to less expenditure on subsidy for plant protection.

42- Micro Irrigation Scheme under National Mission
on Minor Irrigation-
Plan

O	10.00				
		
R	(-)10.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 10.58 lakh were awaited (July 2016).

02- Soil and Water Conservation Programme (Forest)-
Non-Plan

O	3,41.04			
		2,10.44	2,10.44	..
R	(-),1,30.60			

Reduction in provision by ₹ 1,30.60 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess mainly due to enhancement of daily wages rates.

06- For increasing Agriculture Production Assistance
to Small and Marginal Farmers-
Plan

O	23.00			
		7.00	7.00	..
R	(-),16.00			

Reduction in provision by ₹ 16.00 lakh through surrender in March 2016 was due to less expenditure on minor works under the scheme.

10- Expenditure on Rashtriya Krishi Vikas Yojna-
Plan

O	90.00			
	
R	(-),90.00			

Entire provision of ₹ 90.00 lakh was reduced through surrender in March 2016 due to revision of funding pattern.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Expenditure on District Administration-
Non-Plan

(i)	O	1,69.23			
			1,33.47	1,32.62	(-),0.85
	R	(-),35.76			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02-	Expenditure on Veterinary Schemes- Non-Plan				
(ii)	O	13,06.30			
			12,62.64	12,54.01	(-)8.63
	R	(-)43.66			
03-	Expenditure on Poultry Development- Non-Plan				
(iii)	O	14.35			
			7.99	7.99	..
	R	(-)6.36			
04-	Expenditure on Sheep and Wool Development- Non-Plan				
(iv)	O	1,46.03			
			70.15	68.99	(-)1.16
	R	(-)75.88			
Reduction in provision by ₹ 1,61.66 lakh through surrender in March 2016 in the above four cases was mainly due to non filling up of vacant posts.					
10-	Rashtriya Krishi Vikas Yojna- Plan				
	O	2,25.00			
	S	0.01	75.77	75.77	..
	R	(-)1,49.24			
Reduction in provision by ₹ 1,49.24 lakh through reappropriation in March 2016 was mainly due to less expenditure on grant in aid under the scheme.					
12-	Control of Animal Disease- Centrally Sponsored Scheme Plan				
(i)	O	1.00			
		
	R	(-)1.00			
	Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	O	6.00				
	R	(-)6.00	..	..	..	..

Entire provision of ₹ 7.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to non purchase of various article. Where as Grant received from Government of India was ₹ 2,98.31 lakh in case no (i) above.

2404- Dairy Development -

796- Tribal Area Sub-Plan -

02- Expenditure on Providing Grant-in-Aid to Milk Federation-Centrally Sponsored Scheme Plan

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

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to less expenditure on grant in aid under milk fed.

2405- Fisheries-

796- Tribal Area Sub-Plan-

05- Expenditure on Fisheries under Special Central Assistance for Dispersed Tribes-Central Plan Plan

	O	2.00				
	R	(-)1.00	1.00	1.00	..	..

Reduction in provision by ₹ 1.00 lakh through surrender in March 2016 was due to less expenditure on subsidy of fisheries under special central assistance for dispersed tribes

06- Rashtriya Krishi Vikas Yojna-Plan

	O	16.00				
	S	0.01	2.82	2.81	(-)0.01	
	R	(-)13.19				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 13.19 lakh through reappropriation/surrender in March 2016 was due to revision of funding pattern partly offset by excess due to more expenditure on subsidy under rashtriya krishi vikas yojna.

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff-
Non-Plan

O	10,12.65				
		7,52.27	7,52.26		(-)0.01
R	(-)2,60.38				

Reduction in provision by ₹ 2,60.38 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

02- Forestry Programme-
Non-Plan

O	3,59.76				
S	2,36.00	5,24.01	5,22.95		(-)1.06
R	(-)71.75				

Reduction in provision by ₹ 71.75 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts and less engagement of daily waged staff.

07- Expenditure on Regeneration of Chilgoza Pine-
Non-Plan

O	36.01				
		12.55	12.55		..
R	(-)23.46				

Reduction in provision by ₹ 23.46 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

22- Intensification of Forest Management-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	5.00			
	R	(-)5.00	..	..	..
23-	National Afforestation Programme- Centrally Sponsored Scheme Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
Entire provision of ₹ 7.00 lakh was reduced through surrender in March 2016 in the above three cases due to non approval of centrally sponsored scheme. Where as Grant received from Government of India was ₹ 3,02.16 lakh in the case no (iii) above.					
02-	<i>Environmental Forestry and Wild Life -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Wild Life Management and Nature Conservation- Non-Plan				
	O	39.56			
	R	(-)9.48	30.08	30.08	..
Reduction in provision by ₹ 9.48 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.					
04-	Expenditure on Development of Pin Valley National Park- Centrally Sponsored Scheme Plan				
	O	1.00			
	S	5.51	5.51	5.51	..
	R	(-)1.00			
Reduction in provision by ₹ 1.00 lakh through surrender in March 2016 was due to change of funding patterns from Government of India.					
	Non-Plan				
	O	39.61			
	R	(-)9.03	30.58	30.56	(-)0.02

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 9.03 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

2408- Food Storage and Warehousing -

01- Food -

796- Tribal Area Sub-Plan -

01- Expenditure on Food Organisation-
Non-Plan

O	1,00.87				
		94.92	79.85		(-)15.07
R	(-)5.95				

In view of the final saving of ₹ 15.07 lakh the reduction in provision by ₹ 5.95 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on subsidy for food organisation proved inadequate.

Reasons for the final saving of ₹ 15.07 lakh were awaited (July 2016).

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-
Non-Plan

O	2,35.85				
S	2.42	1,33.73	1,20.03		(-)13.70
R	(-)1,04.54				

In view of the final saving of ₹ 13.70 lakh the reduction in provision by ₹ 1,04.54 lakh through reappropriation in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 13.70 lakh were awaited (July 2016).

2501- Special Programmes for Rural Development-

03- Desert Development Programme-

796- Tribal Areas Sub-Plan-

01- Expenditure on Development of Desert Area-
Centrally Sponsored Scheme
Plan

(i)	O	5,56.00			
	R	(-)5,56.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	1,86.00			
			65.66	65.66	..
	R	(-1,20.34)			

Reduction in provision by ₹ 6,76.34 lakh through surrender in March 2016 in the above two cases was due to discontinuation of scheme.

06- *Self-Employment Programmes-*
796- Tribal Areas Sub-Plan -
02- Integrated Watershed Management Programme-
Centrally Sponsored Scheme
Plan

	O	1.00			
	S	1,07.00	80.00	80.00	..
	R	(-28.00)			

Reduction in provision by ₹ 28.00 lakh through surrender in March 2016 was due to less release of grant from Government of India.

Plan

	O	72.00			
			8.89	8.89	..
	R	(-63.11)			

Reduction in provision by ₹ 63.11 lakh through surrender in March 2016 was due to less receipt of matching centre share.

03- Expenditure on National Rural Livelihood
Mission
Plan

	O	32.00			
			2.27	2.27	..
	R	(-29.73)			

Reduction in provision by ₹ 29.73 lakh through surrender in March 2016 was due to less requirement for state share.

04- Aajivika Skill under National Rural Livelihood
Mission-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	1.00				
	R	(-)1.00			..	..
	Plan					
(ii)	O	5.00			..	..
	R	(-)5.00			..	..

05- District Rural Development Agency
Administration-
Centrally Sponsored Scheme
Plan

(iii)	O	1.00				
	R	(-)1.00				

Entire provision of ₹ 7.00 lakh was reduced through surrender in March 2016 in above three cases due to non completion of codal formalities.

Plan

O	36.00				14.55	14.55	..
R	(-)21.45						

Reduction in provision by ₹ 21.45 lakh through surrender in March 2016 was due to less expenditure on matching state share.

2505- Rural Employment -

01- National Programmes -

796- Tribal Area Sub-Plan -

07- National Rural Employment Guarantee Scheme-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of central share. Where as Grant received from Government of India was ` 3,96,10.32 lakh ..

2506- Land Reforms -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on District Staff-
Non-Plan

O	35.15				
		22.76	22.69	(-)0.07	
R	(-)12.39				

Reduction in provision by ₹ 12.39 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts.

2515- Other Rural Development Programmes -

796- Tribal Area Sub- Plan -

01- Expenditure on Panchayati Schemes-
Non-Plan

O	1,43.53				
		1,39.68	1,12.23	(-)27.45	
R	(-)3.85				

Reasons for the final saving of ₹ 27.45 were awaited in July (2016).

02- Development Programme Expenditure on
Extension of Community-
Central Plan
Plan

O	30.00				
		20.00	20.00	..	
R	(-)10.00				

Reduction in provision by ₹ 10.00 lakh through surrender in March 2016 was mainly due to non completion of codal formalities.

Non-Plan

O	5,22.51				
		5,05.08	3,95.91	(-)1,09.17	
R	(-)17.43				

In view of the final saving of ₹ 1,09.17 lakh the reduction in provision by ₹ 17.43 lakh through surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,09.17 were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

10- Total Sanitation Campaigning-
Plan

O	1,80.00				
		1,06.97	1,06.97		..
R	(-)73.03				

Reduction in provision by ₹ 73.03 lakh through surrender in March 2016 was due to less receipt of matching centre share.

11- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-
Centrally Sponsored Scheme
Plan

O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2016).

Plan

(i)	O	1,01.00			
		
	R	(-)1,01.00			

13- Backward Region Grant Fund-
Plan

(ii)	O	1,40.00			
		
	R	(-)1,40.00			

Entire provision of ₹ 2,41.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to nil expenditure of grant in aid under the scheme.

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

04- Expenditure on Maintenance and Repairs of other
Minor Irrigation Works ordinary Repairs (Flow
Irrigation Scheme)-
Non-Plan

O	1,95.75				
		1,70.95	1,83.25		+12.30
R	(-)24.80				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 12.30 lakh the reduction in provision by ₹ 24.80 lakh through surrender in March 2016 was mainly due to less expenditure on maintenance and repairs of other minor irrigation works and less engagement of daily waged staff proved excessive.

Reasons for the final excess of ₹ 12.30 lakh were awaited (July 2016).

06- Expenditure on Work Charged Staff Converted
into Regular Establishment-
Non-Plan

O	5,82.67				
		4,54.27	4,31.45	(-)22.82	
R	(-)1,28.40				

In view of the final saving of ₹ 22.82 lakh the reduction in provision by ₹ 1,28.40 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 22.82 lakh were awaited (July 2016).

07- Expenditure on Establishment-
Non-Plan

O	4,70.27				
		3,18.52	3,18.52	..	
R	(-)1,51.75				

Reduction in provision by ₹ 1,51.75 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

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

O	4,83.38				
		1,04.44	4,24.17	+3,19.73	
R	(-)3,78.94				

In view of the final excess of ₹ 3,19.73 lakh the reduction in provision by ₹ 3,78.94 lakh through surrender in March 2016 was due to less expenditure on maintenance of buildings proved unnecessary.

Reasons for the final excess of ₹ 3,19.73 lakh were awaited (July 2016).

2851- Village and Small Industries -
796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on District Industrial Centers-
Non-Plan

O	97.70				
		65.57	67.41		+1.84
R	(-)32.13				

Reduction in provision by ₹ 32.13 lakh through reappropriation/surrender in March 2016 was mainly due to non filling up of vacant posts.

11- Expenditure on Handicraft Industries-
Non-Plan

(i)	O	1.32			
		
	R	(-)1.32			

12- Expenditure on Grant in aid to Carpet Centers-
Non-Plan

(ii)	O	1.32			
		
	R	(-)1.32			

Entire provision of ₹ 2.64 lakh was reduced through surrender in March 2016 in above two cases due to non completion of codal formalities.

20- Information Technology and e-Governance-
Plan

O	18.00			
	
R	(-)18.00			

Entire provision of ₹ 18.00 lakh was reduced through reappropriation in March 2016 due to nil expenditure on machinery and equipment for information technology.

21- National Mission for Food Processing-
Centrally Sponsored Scheme
Plan

O	31.00			
	
R	(-)31.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Establishment under Rural Roads
and Bridges Programme-
Non-Plan

O	15,27.30				
		10,46.14	10,61.02	+14.98	
R	(-)4,81.16				

In view of the final excess of ₹ 14.98 lakh the reduction in provision by ₹ 4,81.16 lakh through surrender in March 2016 was due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 14.98 lakh were awaited (July 2016).

02- Expenditure on Work Charged Converted into
Regular Establishment-
Non-Plan

O	58,72.73				
		51,15.53	51,13.51	(-)2.02	
R	(-)7,57.20				

Reduction in provision by ₹ 7,57.20 lakh through surrender in March 2016 was due to non filling up of vacant posts.

03- Expenditure on Maintenance and Repairs of
District Roads-
Non-Plan

O	15,29.36				
		11,99.36	13,19.82	+1,20.46	
R	(-)3,30.00				

In view of the final excess of ₹ 1,20.46 lakh the reduction in provision by ₹ 3,30.00 lakh through surrender in March 2016 was due to less expenditure on repairs of district roads proved excessive.

Reasons for the final excess of ₹ 1,20.46 lakh were awaited (July 2016).

04- Maintenance of District and other Roads-
Non-Plan

O	12,08.32				
		8,88.11	10,39.66	+1,51.55	
R	(-)3,20.21				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 1,51.55 lakh the reduction in provision by ₹ 3,20.21 lakh through surrender in March 2016 was due to less expenditure on maintenance of district and other roads proved excessive.

Reasons for the final excess of ₹ 1,51.55 lakh were awaited (July 2016).

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

(i)	O	50,55.35	50,55.35	35,41.62	(-)15,13.73
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3454- Census Surveys and Statistics-

02- Surveys and Statistics-

796- Tribal Area Sub-Plan-

01- Survey and Evaluation Studies Expenditure on
Staff for Techno Economic-
Non-Plan

(ii)	O	67.44	67.44	44.54	(-)22.90
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Reasons for the final saving of ₹ 15,36.63 lakh in the above two cases were awaited (July 2016).

3456- Civil Supplies-

796- Tribal Area Sub-Plan-

01- Expenditure on District offices of Lahaul and
Spiti District-
Non-Plan

O	3.91	3.91	..	(-)3.91
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Entire provision of ₹ 3.91 lakh remained unutilized; reasons for which were awaited (July 2016).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2015- Elections -

796- Tribal Area Sub-Plan-

05- Expenditure on Charge for the Conduct of
Parliamentary Elections-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	0.06				
		3.92	3.92	..	
R	3.86				

Augmentation in provision by ₹ 3.86 lakh through reappropriation in March 2016 was mainly due to more expenditure on conduct of pending bills of parliamentary elections.

06- Expenditure on Charge for the Conduct of
Elections to Local Bodies-
Non-Plan

O	0.07				
		36.51	37.45	+0.94	
R	36.44				

Augmentation in provision by ₹ 36.44 lakh through reappropriation in March 2016 was mainly due to more touring by staff and more expenditure on conduct of elections of local bodies.

2029- Land Revenue-

796- Tribal Area Sub-Plan-

03- Strengthening of Primary and Supervisory Land
Records Agency (District Charges)-
Centrally Sponsored Scheme
Plan

O	1.00				
		1.00	2.00	+1.00	

Reasons for the final the excess of ₹ 1.00 lakh were awaited (July 2016).

06- Construction of Revenue Buildings-
Plan

O	10.00				
		17.88	17.88	..	
R	7.88				

Augmentation in provision by ₹ 7.88 lakh through reappropriation in March 2016 was due to more expenditure on construction of buildings.

2030- Stamps and Registration-

03- Registration -

796- Tribal Area Sub-Plan -

01- Expenditure on Registration-
Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	0.39				
		2.80	0.56	(-)2.24	
R	2.41				

In view of the final saving of ₹ 2.24 lakh augmentation in provision by ₹ 2.41 lakh through reappropriation in March 2016 was due to payment of dearness allowance arrear proved excessive.

Reasons for the final saving of ₹ 2.24 lakh were awaited (July 2016).

2053- District Administration -

796- Tribal Area Sub-Plan -

03- Expenditure on Appointment of Staff -
Plan

O	1,85.00				
		2,35.84	2,35.82	(-)0.02	
R	50.84				

Augmentation in provision by ₹ 50.84 lakh through reappropriation in March 2016 was due to more expenditure on appointment of staff and more expenditure on petrol, oil and lubricant charges.

05- Expenditure on Office of Resident Commissioner,
Pangi-
Plan

	1.86	+1.86
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Expenditure of ₹ 1.86 lakh incurred without budget provision, reason for which were awaited (July 2016).

09- Expenditure on People Participation in
Development-
Plan

O	75.00				
		1,00.88	1,00.88	..	
R	25.88				

Augmentation in provision by ₹ 25.88 lakh through reappropriation in March 2016 was due to more expenditure on minor works under the scheme.

11- Vidhayak Kshetra Vikas Nidhi Yojna-
Plan

O	1,33.96				
		2,01.00	2,01.00	..	
R	67.04				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 67.04 lakh through reappropriation in March 2016 was due to more expenditure on minor works under the scheme.

12- Expenditure on Office of Additional Deputy
Commissioner, Kaza-
Non-Plan

O	9.90				
		15.34	10.64	(-)4.70	
R	5.44				

In view of the final saving of ₹ 4.70 lakh augmentation in provision by ₹ 5.44 lakh through reappropriation in March 2016 was due to payment of arrear on account of dearness allowance proved excessive.

Reasons for the final saving of ₹ 4.70 lakh were awaited (July 2016).

2055- Police-

796- Tribal Area Sub-Plan-

08- Expenditure on Home Guard Staff Deployed with
Police Department for Law and Order-
Non-Plan

O	1,93.77				
S	33.46	3,43.77	3,43.76	(-)0.01	
R	1,16.54				

Augmentation in provision by ₹ 1,16.54 lakh through reappropriation in March 2016 was due to enhancement of daily wages rates and more touring by the staff.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan-

07- Expenditure under Suspense (Stock)-
Non-Plan

(i)	O	10,00.00			
			10,00.00	13,50.16	+3,50.16

09- Expenditure under Suspense (Miscellaneous
Public Works Department)-
Non-Plan

(ii)	O	5,00.00			
			5,00.00	9,09.02	+4,09.02

Reasons for the final excess of ₹ 7,59.18 lakh in above two cases were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2062- Vigilance -

796- Tribal Area Sub-Plan -

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

S	0.11			
		1,49.15	1,49.15	..
R	1,49.04			

Augmentation in provision by ₹ 1,49.04 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear.

2202- General Education -

01- Elementary Education -

796- Tribal Area Sub-Plan -

03- Expenditure on Primary Schools-
Non-Plan

O	48,96.03			
		51,02.48	51,02.49	+0.01
R	2,06.45			

Augmentation in provision by ₹ 2,06.45 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear partly offset by saving mainly due to less receipt of medical reimbursement claims.

Plan

O	4,54.76			
		6,08.86	6,08.86	..
R	1,54.10			

Augmentation in provision by ₹ 1,54.10 lakh through reappropriation in March 2016 was mainly due to more engagement of daily waged staff and more expenditure on water, telephone and electricity bills partly offset by saving mainly due to non filling up of vacant posts.

12- Sarav Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

O	1.00			
S	1,51.67	6,70.08	6,70.08	..
R	5,17.41			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 5,17.41 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme. Where as Grant received from Government of India was ₹ 1,21,39.13 lakh.

17- Grant-In-Aid to School Management Committee-
Plan

O	26.00			
		1,22.38	1,23.04	+0.66
R	96.38			

Augmentation in provision by ₹ 96.38 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme.

02- *Secondary Education -*
796- Tribal Area Sub-Plan -
02- Expenditure on Middle School under Minimum
Need Programme-
Plan

O	1,89.42			
		4,02.66	4,02.64	(-)0.02
R	2,13.24			

Augmentation in provision by ₹ 2,13.24 lakh through reappropriation/ surrender in March 2016 was mainly due to payment of dearness allowance arrear partly offset by saving mainly due to less engagement of daily waged staff and less expenditure on telephone, water charges and electricity bills.

03- Expenditure on High Schools other than
Minimum Need Programme-
Plan

O	3,05.50			
		7,50.76	7,50.75	(-)0.01
R	4,45.26			

Augmentation in provision by ₹ 4,45.26 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear, more expenditure on scholarships, stipends, water, telephone and electricity bills.

09- Rashtriya Madhyamik Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1.00		4,47.21	4,47.21	..
R	4,46.21				

Augmentation in provision by ₹ 4,46.21 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme. Where as Grant received from Government of India was ₹ 1,25,52.07 lakh.

16- Expenditure on Vocationalisation of Secondary Education- Centrally Sponsored Scheme Plan

O	1.00		1,90.17	1,90.17	..
R	1,89.17				

Augmentation in provision by ₹ 1,89.17 lakh through reappropriation in March 2016 was due to more expenditure on vocationalisation of education.

17- Expenditure on Teacher Education- Centrally Sponsored Scheme Plan

O	2.00		45.00	45.00	..
R	43.00				

Augmentation in provision by ₹ 43.00 lakh through reappropriation in March 2016 was mainly due to more expenditure on the scheme partly offset by saving due to non completion of codal formalities.

19- Inclusive Education to the Disabled at Secondary Stage (Rashtriya Madhyamik Shiksha Abhiyan)- Centrally Sponsored Scheme Plan

O	1.00		4.63	4.63	..
R	3.63				

Augmentation in provision by ₹ 3.63 lakh through reappropriation in March 2016 was due to more expenditure on inclusive education to the disabled.

03- *University and Higher Education -*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Plan

O	17.00			
		1,43.32	1,43.32	..
R	1,26.32			

Augmentation in provision by ₹ 1,26.32 lakh through reappropriation in March 2016 was mainly due to more expenditure on scholarships and stipends.

04- *Adult Education* -
796- Tribal Area Sub-Plan -
02- Sakshar Bharat-
Centrally Sponsored Scheme
Plan

O	1.00			
		12.23	12.23	..
R	11.23			

Augmentation in provision by ₹ 11.23 lakh through reappropriation in March 2016 was due to more expenditure on grant-in-aid to the scheme.

2205- Art and Culture -
796- Tribal Area Sub-Plan -
02- Expenditure on Archaeological Cell-
Plan

O	78.50			
S	0.02	93.50	93.48	(-)0.02
R	14.98			

Augmentation in provision by ₹ 14.98 lakh through reappropriation in March 2016 was mainly due to more expenditure on art and culture activities.

04- Expenditure on Libraries under Special Central
Assistance-
Plan

O	7.00			
		10.31	10.31	..
R	3.31			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 3.31 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear and more engagement of daily waged staff.

2210- Medical and Public Health-

03- *Rural Health Services-Allopathy-*

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-
Plan

O	43.23			
		56.91	46.83	(-)10.08
R	13.68			

In view of the final saving of ₹ 10.08 lakh the augmentation in provision by ₹ 13.68 lakh through reappropriation in March 2016 was mainly due to more expenditure on water, telephone and electricity bills and payment of dearness allowance arrear proved excessive.

Reasons for the final saving of ₹ 10.08 lakh were awaited (July 2016).

02- Expenditure on Allopathic Programme-
Plan

O	3,72.57			
		5,90.36	5,37.51	(-)52.85
R	2,17.79			

In view of the final saving of ₹ 52.85 lakh the augmentation in provision by ₹ 2,17.79 lakh through reappropriation in March 2016 was mainly due to more expenditure on salary, water, telephone, electricity bills, materials, supply and administration proved excessive.

Reasons for the final saving of ₹ 52.85 lakh were awaited (July 2016).

03- Expenditure on Minimum Need Programme
(Primary Health Center)-
Non-Plan

O	4,90.55			
		5,10.39	5,10.29	(-)0.10
R	19.84			

Augmentation in provision by ₹ 19.84 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear.

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	3,93.20				
		7,15.32	6,16.55	(-)98.77	
R	3,22.12				

In view of the final saving of ₹ 98.77 lakh the augmentation in provision by ₹ 3,22.12 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear and more expenditure on water, telephone and electricity bills partly offset by saving mainly due to less administrative expenditure proved excessive.

Reasons for the final saving of ₹ 98.77 lakh were awaited (July 2016).

- 06- *Public Health -*
796- Tribal Area Sub-Plan -
09- Expenditure on Multipurpose Work Scheme
under Minimum Need Programme-
Plan

O	1,38.00				
		2,37.80	2,03.51	(-)34.29	
R	99.80				

In view of the final saving of ₹ 34.29 lakh the augmentation in provision by ₹ 99.80 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear and more expenditure on purchase of material partly offset by saving due to less touring by the staff proved excessive.

Reasons for the final saving of ₹ 34.29 lakh were awaited (July 2016).

- 11- Expenditure on National Programme for
Prevention and Control of Blindness-
Plan

O	8.50				
		12.85	16.95	+4.10	
R	4.35				

Augmentation in provision by ₹ 4.35 lakh through reappropriation in March 2016 was mainly due to more expenditure on purchase of material and filling up of vacant posts.

- 13- Expenditure on Prevention and Control of
Blindness and Development of Primary Health
Centers-
Centrally Sponsored Scheme-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(i)	O	3.00			
			8.24	7.52	(-)0.72
	R	5.24			

2211- Family Welfare -

796- Tribal Area Sub-Plan -

03- Expenditure on Family Welfare Programme-
Plan

(ii)	O	4.95			
			7.47	7.39	(-)0.08
	R	2.52			

Augmentation in provision by ₹ 7.76 lakh through reappropriation in March 2016 in the above two cases was mainly due to payment of dearness allowance arrear.

2215- Water Supply and Sanitation -

01- *Water Supply -*

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Water Supply Scheme-
Plan

	O	59.78			
			2,02.80	2,02.81	+0.01
	R	1,43.02			

Augmentation in provision by ₹ 1,43.02 lakh through reappropriation/surrender in March 2016 was due to payment of dearness allowance arrear partly offset by saving mainly due to less transfer of staff and less touring by the staff.

02- Expenditure on Work Charged Staff converted
into Regular Establishment-
Non-Plan

	O	15,04.98			
			16,86.86	16,86.26	(-)0.60
	R	1,81.88			

Augmentation in provision by ₹ 1,81.88 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04-	Stock- Plan				
(i)	..	..	2,65.29	+2,65.29	
05-	Stock Manufacture- Plan				
(ii)	..	..	3.45	+3.45	
06-	Miscellaneous Public Works Advances- Plan				
(iii)	..	..	7.13	+7.13	

Expenditure of ₹ 2,75.87 lakh in the above three cases incurred without budget provision; reasons for which were awaited (July 2016).

11-	National Rural Drinking Water Programme- Centrally Sponsored Scheme Plan				
(i)	S	0.01			
	R	68.42	68.43	56.66	(-)11.77
	Plan				
(ii)	S	0.01			
	R	50.36	50.37	20.35	(-)30.02

In view of the final saving of ₹ 41.79 lakh the augmentation in provision by ₹ 1,18.78 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on maintenance under the scheme proved excessive.

Reasons for the final saving of ₹ 41.79 lakh in the above two cases were awaited (July 2016).

2217- Urban Development -

03- *Integrated Development of Small and Medium Towns -*

796- Tribal Area Sub-Plan -

03- Expenditure on National Urban Livelihood Mission-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

S	0.01				
		1.73	1.73	..	
R	1.72				

Augmentation in provision by ₹ 1.72 lakh through reappropriation in March 2016 was due to more expenditure under the scheme.

2230- Labour and Employment -

03- Training -

796- Tribal Area Sub-Plan -

02- Expenditure on Tailoring Centers in Himachal Pradesh- Non-Plan

(i)	O	13.25			
			19.14	14.26	(-)4.88
	R	5.89			

03- Expenditure on Government Industrial Training Institutes for Girls- Non-Plan

(ii)	O	7.46			
			12.96	12.96	..
	R	5.50			

Augmentation in provision by ₹ 11.39 lakh through reappropriation in March 2016 in the above two cases was mainly due to payment of dearness allowance arrear.

2235- Social Security and Welfare -

02- Social Welfare -

796- Tribal Area Sub-Plan -

04- Expenditure on Beti Hay Anmol Scheme- Plan

(i)	O	3.70			
			5.18	5.18	..
	R	1.48			

07- Mother Teresa Ashay Maitri Sambal Yojna- Plan

(ii)	O	14.40			
			20.42	20.42	..
	R	6.02			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 7.50 lakh through reappropriation in March 2016 in above two cases was due to more expenditure on the schemes.

11- Assistance to Victims of Rape-
Plan

O	4.00			
		5.50	5.50	..
R	1.50			

Augmentation in provision by ₹ 1.50 lakh through reappropriation in March 2016 was due to more assistance to victims of rape.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

05- Expenditure on Horticulture Schemes-
Plan

O	16.50			
		20.14	19.20	(-)0.94
R	3.64			

Augmentation in provision by ₹ 3.64 lakh through reappropriation in March 2016 was mainly due to more expenditure on telephone, water charges and electricity bills partly offset by saving mainly due to less expenditure on material and supply.

22- Rashtriya Krishi Vikas Yojna (Krishi)-
Centrally Sponsored Scheme
Plan

S	0.03			
		69.40	69.40	..
R	69.37			

Augmentation in provision by ₹ 69.37 lakh through reappropriation in March 2016 was mainly due to more expenditure on subsidy, seeds and fertilizer under the scheme. Where as Grant received from Government of India was ₹ 9,27.67 lakh.

24- Expenditure on Weather based Crop Insurance for
Apples-
Plan

O	36.00			
		83.00	83.00	..
R	47.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 47.00 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme.

27- Expenditure on Fruit Canning Unit-
Plan

O	1.00			
		4.88	4.87	(-)0.01
R	3.88			

Augmentation in provision by ₹ 3.88 lakh through reappropriation in March 2016 was mainly due to more expenditure on material and supply, telephone, water charges and electricity bills.

45- National Mission for Sustainable Agriculture-
Centrally Sponsored Scheme
Plan

O	1.00			
S	0.02	43.68	43.68	..
R	42.66			

Augmentation in provision by ₹ 42.66 lakh through reappropriation/surrender in March 2016 was mainly due to more expenditure on national mission for sustainable agriculture partly offset by saving due to non completion of codal formalities. Where as Grant received from Government of India was ₹ 7,00.00 lakh.

Plan

O	14.00			
S	0.02	36.24	33.74	(-)2.50
R	22.22			

In view of the final saving of ₹ 2.50 lakh the augmentation in provision by ₹ 22.22 lakh through reappropriation/surrender in March 2016 was mainly due to more expenditure on the scheme partly offset by saving due to change of funding pattern proved excessive.

Reasons for the final saving of ₹ 2.50 lakh were awaited (July 2016).

46- National Food Security Mission-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	0.01	19.22	19.22	..
	R	18.21			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	S	0.01			
			19.21	19.21	..
	R	19.20			

Augmentation in provision by ₹ 37.41 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on the scheme. Where as Grant received from Government of India was ₹ 8,54.98 lakh in case no. (i) above.

48- Expenditure on Integrated Development of Horticulture-Plan

	S	0.01			
			36.06	36.06	..
	R	36.05			

Augmentation in provision by ₹ 36.05 lakh through reappropriation in March 2016 was due to more expenditure on subsidy under the scheme.

50- National Mission on Extension and Technology-Centrally Sponsored Scheme Plan

	S	0.02			
			37.03	32.35	(-)4.68
	R	37.01			

In view of the final saving of ₹ 4.68 lakh the augmentation in provision by ₹ 37.01 lakh through reappropriation in March 2016 was due to more expenditure on the scheme proved excessive.

Reasons for the final saving of ₹ 4.68 lakh were awaited (July 2016).

51- On Farm Water Management Scheme (Micro Irrigation Scheme)- Centrally Sponsored Scheme Plan

	O	1.00			
			3.75	3.75	..
	R	2.75			

Augmentation in provision by ₹ 2.75 lakh through reappropriation in March 2016 was due to more expenditure on subsidy under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan

R	1.81		1.81	1.81	..
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Augmentation without provision of ₹ 1.81 lakh through reappropriation in March 2016 was due to release of subsidy for farm water management scheme. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

11- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme
Plan

S	0.01				
			2.61	2.61	..
R	2.60				

Augmentation in provision by ₹ 2.60 lakh through reappropriation in March 2016 was due to more expenditure on repair of buildings.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

05- Expenditure on Veterinary Programme (Under
Special Central Assistance)-
Central Plan
Plan

O	1,10.95				
			1,28.09	1,28.09	..
R	17.14				

Augmentation in provision by ₹ 17.14 lakh through reappropriation in March 2016 was due to more purchase of various article and more expenditure on subsidy for veterinary programmes.

10- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

S	0.01				
			79.31	79.31	..
R	79.30				

Augmentation in provision by ₹ 79.30 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2406- Forestry and Wild Life -01- *Forestry -*

796- Tribal Area Sub-Plan -

25- National Bamboo Mission under Integrated
Horticulture Development Mission-
Centrally Sponsored Scheme
Plan

S 0.01

4.50

4.17

(-)0.33

R 4.49

Augmentation in provision by ₹ 4.49 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid.

02- *Environmental Forestry and Wild Life -*

796- Tribal Area Sub-Plan -

03- Expenditure on Intensive Management of Wild
Life Sanctuaries-
Centrally Sponsored Scheme
Plan

S 30.30

61.78

61.78

..

R 31.48

Augmentation in provision by ₹ 31.48 lakh through reappropriation in March 2016 was mainly due to more expenditure on intensive management of wild life, machinery and equipment.

2425- Co-operation -

796- Tribal Area Sub-Plan -

01- Expenditure on Cooperation Schemes-
Plan

O 44.03

64.76

63.25

(-)1.51

R 20.73

Augmentation in provision by ₹ 20.73 lakh through reappropriation in March 2016 was mainly due to more expenditure on grant in aid under the scheme, telephone, water charges and electricity bills.

2501- Special Programmes for Rural Development-04- *Integrated Rural Energy Planning Programme-*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan -					
01- Expenditure on Integrated Rural Energy Programme-Plan					
O	60.00		70.00	70.00	..
R	10.00				

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme.

06- <i>Self Employment Programmes -</i>					
796- Tribal Area Sub-Plan -					
06- Pradhan Mantri Krishi Sinchayee Yojna-Plan					
R	3.22		3.22	3.22	..

Augmentation without provision by ₹ 3.22 lakh through reappropriation in March 2016 was due more grant released under the scheme. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual .

2515- Other Rural Development Programmes -

796- Tribal Area Sub-Plan -					
01- Expenditure on Panchayati Schemes-Plan					
O	3,56.00		4,24.96	4,24.96	..
R	68.96				

Augmentation in provision by ₹ 68.96 lakh through reappropriation in March 2016 was mainly due to more expenditure on grant in aid under the scheme.

02- Expenditure on Extension of Community-Plan					
O	10.00		1,14.29	1,14.29	..
R	1,04.29				

Augmentation in provision by ₹ 1,04.29 lakh through reappropriation in March 2016 was due to more expenditure on development programme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2702- Minor Irrigation -80- *General -*

796- Tribal Area Sub-Plan -

02- Lift Irrigation Schemes (Special Repair)
Expenditure on Maintenance and Repairs-
Non-Plan

O	15.71				
		13.12	23.10		+9.98
R	(-)2.59				

In view of the final excess of ₹ 9.98 lakh the reduction in provision by ₹ 2.59 lakh through reappropriation in March 2016 was due to less expenditure on maintenance of lift irrigation schemes partly offset by excess due to enhancement of daily wages rates proved unnecessary.

Reasons for the final excess of ₹ 9.98 lakh were awaited (July 2016).

03- Expenditure on Maintenance and Repairs of other
Minor Irrigation Works (Special Repairs)-
Non-Plan

O	1,66.05				
		1,45.81	1,69.19		+23.38
R	(-)20.24				

In view of the final excess of ₹ 23.38 lakh the reduction in provision by ₹ 20.24 lakh through surrender in March 2016 was due to less expenditure on maintenance and repairs of other irrigation works and less engagement of daily waged staff proved unnecessary.

Reasons for the final excess of ₹ 23.38 lakh were awaited (July 2016).

08- Expenditure on Suspense (Stock)-
Plan

(i)	..				
		..	2,30.06		+2,30.06

09- Expenditure on Suspense (Stock Manufacture)-
Plan

(ii)	..				
		..	16.43		+16.43

10- Expenditure on Suspense (Miscellaneous Public
Works Advances)-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(iii)	1,01.52	+1,01.52
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Reasons for the final the excess of ₹ 3,48.01 lakh in above three cases were awaited (July 2016).

2810- New and Renewable Energy -

796- Tribal Area Sub-Plan -

01- Non-conventional Energy Source Expenditure on
Development
Plan

O	10.00			
		25.00	25.00	..
R	15.00			

Augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2016 was due to more expenditure on grant in aid under the scheme.

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Scheme-
Plan

O	0.50			
		5.00	5.00	..
R	4.50			

Augmentation in provision by ₹ 4.50 lakh through reappropriation in March 2016 was due to more expenditure on the scheme.

**2853- Non-Ferrous Mining and Metallurgical
Industries -**

02- *Regulation and Development of Mines -*

796- Tribal Area Sub-Plan -

01- Expenditure on Mineral Development-
Non-Plan

O	36.74			
		47.16	46.78	(-)0.38
R	10.42			

Augmentation in provision by ₹ 10.42 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear.

3452- Tourism -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

80- *General -*

796- Tribal Area Sub-Plan -

02- Expenditure on Field Staff-
Plan

O	5.00			
S	0.01	23.61	23.61	..
R	18.60			

Augmentation in provision by ₹ 18.60 lakh through reappropriation in March 2016 was mainly due to more expenditure on the scheme and payment of dearness allowance arrear.

3475- Other General Economic Services -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff for Weight and Measure in
Kinnaur, Lahaul and Spiti District-
Non-Plan

O	2.58			
		3.57	3.57	..
R	0.99			

Augmentation in provision by ₹ 0.99 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance arrear.

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- Centrally Sponsored Scheme Plan			
(i) O	72.00	..	..
R	(-)72.00	..	..
Plan			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(ii)	O	72.00				
	R	(-72.00)		..	..	..

Reduction in provision by ₹ 1,44.00 lakh through reappropriation in March 2016 in the above two cases was due to discontinuation of scheme. Where as Grant received from Government of India was ₹ 5,30.03 lakh.

4059- Capital Outlay on Public Works -

01- *Office Buildings -*

796- Tribal Area Sub-Plan -

02- Expenditure on other Administration-
Central Plan
Plan

O	55.00					
			1,07.61	54.00		(-53.61)
R	52.61					

In view of the final saving of ₹ 53.61 lakh the augmentation in provision by ₹ 52.61 lakh through reappropriation in March 2016 was due to more expenditure on construction of buildings proved unrealistic.

Reasons for the final saving of ₹ 53.61 lakh were awaited (July 2016).

05- Expenditure on Judiciary-
Plan

O	20.00					
			20.00	..		(-20.00)

Entire provision of ₹ 20.00 lakh remained unutilised; reasons for which were awaited (July 2016).

4202- Capital Outlay on Education, Sports, Art and Culture-

02- *Technical Education -*

796- Tribal Area Sub-Plan -

02- Upgradation/Setting up of New Polytechnics-
Plan

O	10.00					
		
R	(-10.00)					

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2016 due to nil expenditure on setting up of new polytechnic colleges.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final excess of ₹ 4.99 lakh were awaited (July 2016).

05- Expenditure on Old Water Supply Schemes-
Plan

O	1,95.22			
		1,73.28	1,74.53	+1.25
R	(-)21.94			

Reduction in provision by ₹ 21.94 lakh through reappropriation in March 2016 was due to less expenditure on the scheme.

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan-

02- Expenditure on Horticulture Buildings-
Plan

O	13.00			
		7.48	7.48	..
R	(-)5.52			

Reduction in provision by ₹ 5.52 lakh through reappropriation in March 2016 was due to less expenditure on the horticulture buildings.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Building Programme-
Central Plan
Plan

O	10.00			
		3.22	3.22	..
R	(-)6.78			

Reduction in provision by ₹ 6.78 lakh through reappropriation in March 2016 was due to less expenditure on the animal husbandry buildings.

4405- Capital Outlay on Fisheries -

796- Tribal Area Sub-Plan -

01- Building Programme-
Plan

(i)	O	1.50			
		
	R	(-)1.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4408- Capital Outlay on Food Storage and Warehousing -

02- *Storage and Warehousing -*

796- Tribal Area Sub-Plan -

01- Buildings Programme-
Plan

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

Entire provision of ₹ 2.50 lakh was reduced through reappropriation in March 2016 in above two cases due to nil expenditure on the buildings.

4701- Capital Outlay on Medium Irrigation -

02- *Major Irrigation-Non-Commercial -*

796- Tribal Area Sub-Plan -

01- Major Irrigation Schemes-
Centrally Sponsored Scheme
Plan

O	3,65.00	3,65.00	..	(-)3,65.00
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Entire provision of ₹ 3,65.00 lakh remained unutilised; reasons for which were awaited (July 2016).

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

01- Expenditure on Minor Irrigation Schemes-
Plan

O	5.20	1.90	1.90	..
R	(-)3.30			

Reduction in provision by ₹ 3.30 lakh through reappropriation in March 2016 was due to less expenditure on the scheme.

03- Expenditure on Minor Irrigation Schemes (Field Channels)-
Plan

O	10.00	8.00	8.00	..
R	(-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 2.00 lakh through reappropriation in March 2016 was due to less expenditure on the scheme.

08- Expenditure on Minor Irrigation Schemes -
Centrally Sponsored Scheme
Plan

O 7,29.00

..

R (-)7,29.00

Entire provision of ₹ 7,29.00 lakh was reduced through reappropriation in March 2016 due to non receipt of funds from Government of India.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

796- Tribal Area Sub-Plan -

01- Expenditure on Flood Control Works-
Centrally Sponsored Scheme
Plan

O 11,70.00

..

R (-)11,70.00

Entire provision of ₹ 11,70.00 lakh was reduced through reappropriation/ surrender in March 2016 due to non completion of codal formalities and nil expenditure on flood control works.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

796- Tribal Area Sub-Plan -

03- Construction of Roads under Central Road Fund-
Plan

O 4,80.00

..

R (-)4,80.00

Entire provision of ₹ 4,80.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India.

04- *District and other Roads -*

796- Tribal Area Sub Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Rural Roads under Pradhan
Mantri Gram Sadak Yojna-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India.

04- Expenditure on Land Compensation including Net
Present Value-
Plan

S	0.01				
R	6.74	6.75	..	(-)6.75	

In view of the final saving of ₹ 6.75 lakh the augmentation in provision by ₹ 6.74 lakh through reappropriation in March 2016 was due to more expenditure on the scheme proved unnecessary.

Reasons for the final saving of ₹ 6.75 lakh were awaited (July 2016).

80- *General -*
796- Tribal Area Sub-Plan -
06- Expenditure on Ropeways and Cableways-
Plan

O	15.00				
R	(-)1.06	13.94	6.29	(-)7.65	

In view of the final saving of ₹ 7.65 lakh the reduction in provision by ₹ 1.06 lakh through surrender in March 2016 was due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 7.65 lakh were awaited (July 2016).

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -
04- Integrated Transport System-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

O	1.00						
R	(-)1.00						

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India.

(vi) Above saving was partly counter balanced with excess 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 -				
02- Construction of Residential Buildings of Police-Plan				
O	78.00			
		1,80.00	2,83.17	+1,03.17
R	1,02.00			

In view of the final excess of ₹ 1,03.17 lakh the augmentation in provision by ₹ 1,02.00 lakh through reappropriation in March 2016 was due to more expenditure on construction of residential building proved inadequate.

Reasons for the final excess of ₹ 1,03.17 lakh were awaited (July 2016).

4059- Capital Outlay on Public Works -

- 01- Office Buildings -
- 796- Tribal Area Sub-Plan -
- 02- Expenditure on other Administration-Plan

O	1,05.00			
		2,13.17	2,32.26	+19.09
R	1,08.17			

In view of the final excess of ₹ 19.09 lakh the augmentation in provision by ₹ 1,08.17 lakh through reappropriation in March 2016 was due to more expenditure on construction of administration buildings proved inadequate.

Reasons for the final excess of ₹ 19.09 lakh were awaited (July 2016).

4202- Capital Outlay on Education, Sports, Art and Culture -

- 01- General Education -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan -				
01-	Buildings- Centrally Sponsored Scheme Plan				
(i)	S	0.01			
			2.07	2.07	..
	R	2.06			
	Plan				
(ii)	O	1,15.00			
	S	0.01	1,41.59	1,41.59	..
	R	26.58			
03-	Construction of Middle School Buildings- Plan				
(iii)	O	30.00			
			44.98	44.93	(-)0.05
	R	14.98			
Augmentation in provision by ₹ 43.62 lakh through reappropriation in March 2016 in the above three cases was due to more expenditure on construction of buildings.					
02-	<i>Technical Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Upgradation/Setting up of New Polytechnics- Centrally Sponsored Scheme Plan				
	O	1.00			
			15.00	15.00	..
	R	14.00			
Augmentation in provision by ₹ 14.00 lakh through reappropriation in March 2016 was due to more expenditure on setting up of new polytechnic colleges.					
03-	Construction of Women Hostels- Centrally Sponsored Scheme Plan-				
	O	1.00			
			6.65	6.65	..
	R	5.65			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 5.65 lakh through reappropriation in March 2016 was due to more expenditure on construction of women hostels.

04- *Art and Culture -*
796- Tribal Area Sub-Plan -
01- Buildings-
Plan

	O	19.50			
			29.95	29.32	(-)0.63
	R	10.45			

Augmentation in provision by ₹ 10.45 lakh through reappropriation in March 2016 was due to more expenditure on art and culture buildings.

4215- Capital Outlay on Water Supply and Sanitation -

01- *Water Supply -*
796- Tribal Area Sub-Plan-
14- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

	(i)	O	1.00			
		S	0.01	2,16.52	2,46.54	+30.02
		R	2,15.51			
		Plan				
	(ii)	S	0.01	1,83.52	1,95.09	+11.57
		R	1,83.51			

In view of the final excess of ₹ 41.59 lakh augmentation in provision by ₹ 3,99.02 lakh through reappropriation in March 2016 in the above two cases was due to more expenditure on the scheme proved inadequate.

Reasons for the final excess of ₹ 41.59 lakh in the above two cases were awaited (July 2016).

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*
796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on Construction of Residential Buildings (Forest Department)- Plan

O	35.00			
		68.05	68.05	..
R	33.05			

Augmentation in provision by ₹ 33.05 lakh through reappropriation in March 2016 was due to more expenditure on forest department residential buildings.

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Roads- Plan

O	45.00			
		88.30	88.30	..
R	43.30			

Augmentation in provision by ₹ 43.30 lakh through reappropriation in March 2016 was due to more expenditure on construction of roads.

02- Expenditure on Construction of Buildings- Plan

O	25.00			
		75.45	75.45	..
R	50.45			

Augmentation in provision by ₹ 50.45 lakh through reappropriation in March 2016 was due to more expenditure on buildings.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

02- Expenditure on Minor Irrigation Schemes - Plan

O	4,24.80			
		4,77.61	4,77.63	+0.02
R	52.81			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 52.81 lakh through reappropriation in March 2016 was due to more expenditure on the scheme.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

796- Tribal Area Sub-Plan -

01- Expenditure on Flood Control Works-
Plan

O 50.00

78.63 78.65 +0.02

R 28.63

Augmentation in provision by ₹ 28.63 lakh through reappropriation in March 2016 was due to more expenditure on flood control works.

5054- Capital Outlay on Roads and Bridges -

03- *State Highways -*

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of State Highways
under other than Minimum Need Programme-
Plan

O 95.00

2,02.00 2,02.00 ..

R 1,07.00

Augmentation in provision by ₹ 1,07.00 lakh through reappropriation in March 2016 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 31,31.60

31,57.67 31,61.36 +3.69

R 26.07

Augmentation in provision by ₹ 26.07 lakh through reappropriation in March 2016 was due to more expenditure on construction of rural roads.

80- *General-*

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Tools and Plants Expenditure on Machinery and
Equipment-
Plan

O	3,30.00				
		4,26.00	4,26.00		..
R	96.00				

Augmentation in provision by ₹ 96.00 lakh through reappropriation in March 2016 was due to more expenditure on purchase of machinery.

05- Expenditure on Major Bridges-
Plan

O	2,75.00				
		4,20.61	4,20.85		+0.24
R	1,45.61				

Augmentation in provision by ₹ 1,45.61 lakh through reappropriation in March 2016 was due to more expenditure on major bridges.

09- Expenditure on Major Bridge under Rural
Integrated Development Fund/ National Bank for
Agriculture and Rural Development-
Plan

O	80.10				
		1,50.10	1,60.76		+10.66
R	70.00				

In view of the final excess of ₹ 10.66 lakh the augmentation in provision by ₹ 70.00 lakh through reappropriation in March 2016 was due to more expenditure on major bridges proved inadequate.

Reasons for the final excess of ₹ 10.66 lakh were awaited (July 2016).

APPROPRIATION ACCOUNTS
GRANT NO.31- conclud.

(vii) **Suspense Transactions**

(i) The expenditure under this grant includes ₹ 33,44.13 lakh (₹ 33,44.13 lakh under Revenue Section and ₹ 0 under Capital Section) accounted for under "Suspense".

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

(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:-

Heads	Opening balance on 01 April 2015 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2016 Debit(+) Credit(-)
Revenue Section				
2059-Public Works-				
<i>01-Office Buildings-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
<i>07-Expenditure on</i>				
Suspense (Stock)-	(-)17,37.75	13,50.16	21,70.29	(-)25,57.88*
<i>08-Expenditure on</i>				
<i>Suspense (Stock</i>				
<i>Manufacturing)-</i>				
	+61.04	4,61.07	2,47.72	+2,74.39
<i>09-Expenditure on Suspense</i>				
<i>(Miscellaneous Public</i>				
<i>Works Advances)-</i>				
	+26,09.04	9,09.02	3,56.46	+31,61.60
Total	+9,32.33	27,20.25	27,74.47	+8,78.11
2215-Water Supply And Sanitation-				
<i>01-Water Supply-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
<i>04-Stock-</i>				
	(-)4,03.91	2,65.29	3,68.08	(-)5,06.70*
<i>05-Stock Manufacture-</i>				
	+1,46.75	3.45	0.00	+1,50.20
<i>06-Miscellaneous Public</i>				
<i>Works Advances-</i>				
	(-)13.85	7.13	0.00	(-)6.72*
Total	(-)2,71.01	2,75.87	3,68.08	(-)3,63.22*
2702-Minor Irrigation-				
<i>80-General-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
<i>08-Expenditure on</i>				
Suspense (Stock)-	+82.62	2,30.06	3,44.86	(-)32.18*
<i>09-Expenditure on</i>				
<i>Suspense (Stock</i>				
<i>Manufacture)-</i>				
	+81.79	16.43	15.90	+82.32
<i>10-Expenditure on</i>				
<i>Suspense (Miscellaneous</i>				
<i>Public Works Advances)-</i>				
	+1,81.97	1,01.52	84.34	+1,99.15
Total 2702-	+3,46.38	3,48.01	4,45.10	+2,49.29
Total-Revenue Section-	+10,07.70	33,44.13	35,87.65	+7,64.18
Total Demand-	+10,07.70	33,44.13	35,87.65	+7,64.18

* Reasons for the minus expenditure were awaited (July 2016).

APPROPRIATION ACCOUNTS

GRANT NO. 32 - SCHEDULED CASTE SUB PLAN

(HEADS 2029-LAND REVENUE, 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, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2810 -NEW AND RENEWABLE ENERGY, 2851 - VILLAGE AND SMALL INDUSTRIES, 3054-ROADS AND BRIDGES,3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3456-CIVIL SUPPLIES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES,OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425 - CAPITAL OUTLAY ON CO-OPERATION, 4701 - CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION,4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON 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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Voted

Original	5,64,12,50				
		7,49,20,90	7,17,39,42		(-)31,81,48
Supplementary	1,85,08,40				

Amount surrendered during the year
(31 March 2016) 27,81,12

Capital Section**Voted**

Original	6,56,01,01				
		6,88,52,64	5,79,81,70		(-)1,08,70,94
Supplementary	32,51,63				

Amount surrendered during the year
(31 March 2016) 1,05,72,39

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 31,81.48 lakh in the voted provision in the Revenue Section and ₹ 1,08,70.94 lakh in the Capital Section, the surrender of ₹ 27,81.12 lakh and ₹ 1,05,72.39 lakh respectively proved inadequate which points out the need for more accurate budgeting and better control over expenditure.
- (ii) In view of the final saving of ₹ 1,08,70.94 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 32,51.63 lakh obtained in March 2016 proved unnecessary as even the original grant remained substantially unutilized.

Revenue Section

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

2070- Other Administrative Services -

789- Special Component Plan for Scheduled Castes-

01- State Share for Fire Services-
Centrally Sponsored Scheme
Plan

O 1.00

R (-)1.00

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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 reasons for which were not intimated.

Plan

O	31.00			
		1.09	1.09	..
R	(-)29.91			

Reduction in provision by ₹ 29.91 lakh through reappropriation in March 2016 was due to non release of central share, state share could not be utilised.

2202- General Education -

01- Elementary Education -

789- Special Component Plan for Scheduled Castes-

01- Expenditure on Primary Schools-
Plan

O	4,00.00			
		3,69.04	3,69.04	..
R	(-)30.96			

Reduction in provision by ₹ 30.96 lakh through reappropriation in March 2016 was due to less purchase of material, office articles and non filling up of vacant posts.

06- Mid Day Meal-
Plan

O	6,40.00			
		4,00.21	4,00.22	+0.01
R	(-)2,39.79			

Reduction in provision by ₹ 2,39.79 lakh through reappropriation in March 2016 was due to less purchase of material and less engagement of cook-cum-helpers.

07- Sarav Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	45,57.36	33,91.57	33,91.57	..
	R	(-)11,66.79			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	29,78.00			
			12,83.95	12,83.95	..
	R	(-)16,94.05			
Reduction in provision by ₹ 28,60.84 lakh through reappropriation in March 2016 in the above two cases was due to less receipt of grant-in-aid cases. Where as Grant received from Government of India was ₹ 1,21,39.13 lakh.					
08-	Sakshar Bharat Yojna- Plan				
	O	6.00			
		
	R	(-)6.00			
Entire provision of ₹ 6.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant-in-aid cases.					
11-	Expenditure on Grant-in-Aid to Parents Teachers Association- Plan				
	O	6,30.00			
			5,63.44	5,63.44	..
	R	(-)66.56			
Reduction in provision by ₹ 66.56 lakh through reappropriation in March 2016 was due to less receipt of grant-in-aid cases.					
16-	District Institution of Education Trainings- Centrally Sponsored Scheme Plan				
	O	2,22.00			
			1,45.84	1,45.85	+0.01
	R	(-)76.16			
Reduction in provision by ₹ 76.16 lakh through reappropriation/surrender in March 2016 was due to non filling up of vacant posts and less purchase of office articles.					
	Plan				
	O	1,14.00			
			82.92	82.91	(-)0.01
	R	(-)31.08			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 31.08 lakh through reappropriation in March 2016 was due to non filling up of vacant posts, less purchase of office articles and less receipt of medical reimbursement claims.

02- Secondary Education -

789- Special Component Plan for Scheduled Castes-

03- Rashtriya Madhyamik Shiksha Abhiyan-
Plan

O	6,30.00				
		4,60.70	4,60.70		..
R	(-)1,69.30				

Reduction in provision by ₹ 1,69.30 lakh through reappropriation in March 2016 was due to less release of state share in proportion to central share.

04- Expenditure on Information and Communication
Technology-
Plan

O	94.00				
		54.91	54.91		..
R	(-)39.09				

Reduction in provision by ₹ 39.09 lakh through reappropriation in March 2016 was due to change in the sharing pattern.

07- Scholarships to Post Matric Minority Communities-
Centrally Sponsored Scheme
Plan

(i)	O	25.00			
		
	R	(-)25.00			

08- Scholarships to Minority Community on Merit
Basis-
Centrally Sponsored Scheme
Plan

(ii)	O	55.00			
		
	R	(-)55.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

11- Expenditure on Information Communication
Technology-III-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 81.00 lakh was reduced through reappropriation in March 2016 in the above three cases due to non receipt of grant from Government of India. Where as Grant received from Government of India was ₹ 27,00.00 lakh in the case no. (i) above.

Plan

O	31.00								
R	(-)31.00		..	..					..

Entire provision of ₹ 31.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India state share could not be released.

13- Teachers Training Programme-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India.

Plan

O	7.00								
R	(-)7.00		..	..					..

Entire provision of ₹ 7.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India state share could not be released.

14- Vocationalisation of Secondary Education-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	1,26.00		83.12	83.12	..
R	(-)42.88				

Reduction in provision by ₹ 42.88 lakh through reappropriation in March 2016 was due to less release of state share in proportion to central share.

15- Upgradation of Merit for Schedule Caste Students-
Centrally Sponsored Scheme
Plan

(i)	O	3.50			
	R	(-)3.50	..	..	..

16- Pre-Metric Scholarship to Schedule Caste Students-
Centrally Sponsored Scheme
Plan

(ii)	O	4,00.00			
	R	(-)4,00.00	..	..	..

19- Environment Orientation to School Education-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 4,04.50 lakh was reduced through reappropriation in March 2016 in the above three cases due to non receipt of grant from Government of India.

03- *University and Higher Education -*
789- Special Component Plan for Scheduled Castes -
05- Rashtriya Uchttar Shiksha Abhiyan -
Plan

O	2,52.00		70.23	70.23	..
R	(-)1,81.77				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 1,81.77 lakh through reappropriation/surrender in March 2016 was due to less release of state share in proportion to central share.

2203- Technical Education -

789- Special Component Plan for Scheduled Castes -

03- Upgradation of Existing Government Polytechnics-
Centrally Sponsored Scheme
Plan

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

05- Community Development through Polytechnic
Scheme-
Centrally Sponsored Scheme
Plan

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

2204- Sports and Youth Services -

789- Special Component Plan for Scheduled Castes-

04- Panchayat Yuva Krida Aivam Khel Abhiyan-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2016 in the above three cases due to non receipt of grant from Government of India.

Plan

	O	47.00				
			27.28	27.28	..	..
	R	(-19.72)				

Reduction in provision by ₹ 19.72 lakh through reappropriation in March 2016 was due to less release of state share in proportionate to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

789- Special Component Plan for Scheduled Castes-

01- Rural Health-
Plan

O	13,50.00			
		12,41.35	11,83.65	(-)57.70
R	(-)1,08.65			

In view of the final saving of ₹ 57.70 lakh the reduction in provision by ₹ 1,08.65 lakh through reappropriation in March 2016 was due to non filling up of vacant posts and less purchase of material proved inadequate.

Reasons for the final saving of ₹ 57.70 lakh were awaited (July 2016).

03- Rashtriya Suraksha Beema Yojna-
Centrally Sponsored Scheme
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India.

Plan

O	3,02.00			
		2,02.00	2,02.00	..
R	(-)1,00.00			

Reduction in provision by ₹ 1,00.00 lakh through reappropriation/surrender in March 2016 was due to less release of state share in proportion to central share.

04- National Health Mission-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	51,15.55	38,49.36	38,49.36	..
	R	(-)12,67.19			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	7,19.00			
			5,54.00	5,54.00	..
	R	(-)1,65.00			

Reduction in provision by ₹ 14,32.19 lakh through reappropriation/surrender in March 2016 in the above two cases was due to non fulfillment of codal formalities. Where as Grant received from Government of India was ₹ 2,48,56.32 lakh in the case no. (i) above.

05- *Medical Education, Training and Research -*
789- Special Component Plan for Scheduled Castes-
02- Upgradation of Government Medical Colleges-
Centrally Sponsored Scheme
Plan

	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India. Where as Grant received from Government of India was ₹ 31,96.10 lakh.

2211- Family Welfare -

789- Special Component Plan for Scheduled Castes-
02- National Ambulance Service -
Centrally Sponsored Scheme
Plan

	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India.

2217- Urban Development -

04- *Slum Area Improvement-*
789- Special Component Plan for Scheduled Castes-
10- National Urban Livelihood Mission-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

Plan

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

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2016 due to non receipt of central share state share could not be released.

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-

Central Plan

Plan

O	1,05.00			
		10.74	10.74	..
R	(-94.26)			

Reduction in provision by ₹ 94.26 lakh through reappropriation in March 2016 was due to less expenditure on miscellaneous items.

Plan

O	6,06.00			
S	0.01	2,40.92	2,40.90	(-)0.02
R	(-3,65.09)			

Reduction in provision by ₹ 3,65.09 lakh through reappropriation/surrender in March 2016 was due to less expenditure on miscellaneous items and non filling up of vacant posts partly offset by excess due to holding of departmental meetings and more expenditure on maintenance.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

10- Mukhyamantri Adarsh Gram Yojna-
Plan

O	12,00.00			
		11,64.80	11,64.80	..
R	(-)35.20			

Reduction in provision by ₹ 35.20 lakh through reappropriation in March 2016 was due to non completion of codal formalities.

2235- Social Security and Welfare -

02- Social Welfare -

789- Special Component Plan for Scheduled Castes-

01- Integrated Child Development Scheme-
Centrally Sponsored Scheme
Plan

O	45,34.00			
S	0.01	35,03.01	34,18.67	(-)84.34
R	(-)10,31.00			

In view of the final saving of ₹ 84.34 lakh the reduction in provision by ₹ 10,31.00 lakh through reappropriation/surrender in March 2016 was due to change in the sharing pattern of state and center partly offset by excess due to more purchase of material proved inadequate. Where as Grant received from Government of India was ₹ 1,95,07.32 lakh.

Reasons for the final saving of ₹ 84.34 lakh were awaited (July 2016).

Plan

O	4,48.00			
S	0.01	3,67.69	3,74.82	+7.13
R	(-)80.32			

Reduction in provision by ₹ 80.32 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center.

03- Nutrition Provision under Rajiv Gandhi Scheme
for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme
Plan

(i)	O	2,27.00			
	S	0.01	99.45	99.45	..
	R	(-)1,27.56			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	2,27.00			
	S	0.01	99.45	99.45	..
	R	(-)1,27.56			

Reduction in provision by ₹ 2,55.12 lakh through reappropriation/surrender in March 2016 in the above two cases was due to change in the sharing pattern of state and center.

05-	Juvenile Justice Board- Plan				
	O	2.00			
			0.35	0.35	..
	R	(-)1.65			

Reduction in provision by ₹ 1.65 lakh through surrender in March 2016 was due to less purchase of material.

07-	Mukhyamantri Kanya Daan Yojna- Plan				
	O	1,94.00			
			1,54.27	1,54.27	..
	R	(-)39.73			

Reduction in provision by ₹ 39.73 lakh through surrender in March 2016 was due to less expenditure on miscellaneous items.

13-	Mother Teresa Yojna- Centrally Sponsored Scheme Plan				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

	Plan				
	O	2,00.00			
			1,52.72	1,52.72	..
	R	(-)47.28			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 47.28 lakh through reappropriation/surrender in March 2016 was due to less expenditure on miscellaneous items.

18- Welfare of Handicapped Children-
Centrally Sponsored Scheme
Plan

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

19- Kishori Shakti Yojna-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 in the above two cases due to non receipt of grant from Government of India.

60- *Other Social Security and Welfare Programmes-*
789- Special Component Plan for Scheduled Castes-
02- Widow Pension under Social Security Scheme-
Plan

(i)	O	14,50.00			
	R	(-52.66)	13,97.34	13,97.34	..

03- Old Age Pension-
Plan

(ii)	O	31,00.00			
	R	(-32.98)	30,67.02	30,67.01	(-0.01)

Reduction in provision by ₹ 85.64 lakh through surrender in March 2016 in the above two cases was due to less receipt of pension cases.

2236- Nutrition -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

- 02- *Distribution of Nutritious Food and Beverages-*
789- Special Component Plan for Scheduled Castes-
01- Special Nutrition Programme for Scheduled Caste-
Plan

O	7,56.00			
S	0.01	5,53.98	5,53.98	..
R	(-),02.03			

Reduction in provision by ₹ 2,02.03 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center.

2401- Crop Husbandry -

- 789- Special Component Plan for Scheduled Castes-
11- Crop Insurance Scheme-
Plan

O	50.00			
R	(-)50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2016 due to non receipt of insurance claims from the farmers.

- 15- Development of Floriculture-
Central Plan
Plan

O	6.00			
R	(-)1.45	4.55	4.55	..

Reduction in provision by ₹ 1.45 lakh through reappropriation in March 2016 was due to less purchase of horticulture material.

- 17- Project for Mushroom Cultivation-
Central Plan
Plan

O	8.00			
R	(-)3.00	5.00	4.99	(-)0.01

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 3.00 lakh through reappropriation in March 2016 was due to less receipt of petrol, oil, lubricant, repair bills and less demand of compost from beneficiaries.

25- Rashtriya Krishi Vikas Yojna (Agriculture)-
Centrally Sponsored Scheme
Plan

S	1,87.55			
		1,87.54	1,19.39	(-)68.15
R	(-)0.01			

Reasons for the final saving of ₹ 68.15 lakh were awaited (July 2016). Where as Grant received from Government of India was ₹ 9,27.67 lakh.

Plan

O	11,34.00			
S	0.02	1,87.54	2,33.79	+46.25
R	(-)9,46.48			

In view of the final excess of ₹ 46.25 lakh the huge reduction in provision by ₹ 9,46.48 lakh through reappropriation in March 2016 due to change in the sharing pattern of state and center proved excessive.

Reasons for the final excess of ₹ 46.25 lakh were awaited (July 2016).

26- Rashtriya Krishi Vikas Yojna (Horticulture)-
Plan

O	3,27.00			
S	0.01	1,10.51	1,10.51	..
R	(-)2,16.50			

Reduction in provision by ₹ 2,16.50 lakh through reappropriation/surrender in March 2016 was due to change in the sharing pattern of state and center. Where as Grant received from Government of India was ₹ 9,27.67 lakh.

28- Weather based Crop Insurance Scheme for Apple
and Mangoes-
Centrally Sponsored Scheme
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

30-	Micro irrigation Scheme under National Mission- Plan				
(ii)	O	28.00			
	R	(-)28.00	..	..	..

Entire provision of ₹ 29.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to non receipt of grant from Government of India.

35-	National Mission on Sustainable Agriculture- Centrally Sponsored Scheme Plan				
	O	1.00			
	S	3,04.17	1,95.68	1,95.68	..
	R	(-)1,09.49			

Reduction in provision by ₹ 1,09.49 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center. Where as Grant received from Government of India was ₹ 7,00.00 lakh.

36-	National Food Security Mission- Centrally Sponsored Scheme Plan				
	O	1.00			
	S	2,29.73	2,19.74	2,19.74	..
	R	(-)10.99			

Reduction in provision by ₹ 10.99 lakh through reappropriation in March 2016 was due to less expenditure on miscellaneous items and change in the sharing pattern of state and center. Where as Grant received from Government of India was ₹ 8,54.98 lakh.

40-	Protected Cultivation under Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme Plan				
	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 was due to non receipt of grant from Government of India.

2402- Soil and Water Conservation -
789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- On Farm Water Management through Tank
Irrigation -
Central Plan
Plan

O	50.00				
		..	49.87		+49.87
R	(-)50.00				

In view of the final excess of ₹ 49.87 lakh the entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2016 due to non completion of codal formalities proved unnecessary.

Reasons for the final excess of ₹ 49.87 lakh were awaited (July 2016).

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes-

05- Central and District Poultry Farm-
Central Plan
Plan

O	70.00	70.00		..	(-)70.00
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Entire provision of ₹ 70.00 lakh remained unutilised; reasons for which were awaited (July 2016).

09- Rastriya Krishi Vikas Yojna-
Plan

O	6,30.00				
S	0.01	2,10.47	2,10.47		..
R	(-)4,19.54				

Reduction in provision by ₹ 4,19.54 lakh through reappropriation/surrender in March 2016 was due to change in the sharing pattern of state and center.

14- Grant-in-Aid to Veterinary Council under
Professional Efficiency Development Scheme-
Centrally Sponsored Scheme
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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

2404- Dairy Development -

789- Special Component Plan for Scheduled Castes-
02- Integrated Dairy Development Project-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2016 in the above three cases due to non release of central share. Where as Grant received from Government of India was ₹ 9,27.67 lakh in the case no. (i) above .

2405- Fisheries -

789- Special Component Plan for Scheduled Castes-
03- Rastriya Krishi Vikas Yojna-
Plan

	O	44.00			
	S	0.02	8.55	8.55	..
	R	(-35.47)			

Reduction in provision by ₹ 35.47 lakh through reappropriation/surrender in March 2016 was due to change in the sharing pattern of state and center.

05- Development of Inland Fisheries and Aquaculture-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

2406- Forestry and Wild Life -

01- Forestry -
789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

09- National Afforestation Programme-
Centrally Sponsored Scheme
Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2016 due to non receipt of grant from Government of India. Where as Grant received from Government of India was ₹ 3,02.16 lakh.

2425- Co-operation -

789- Special Component Plan for Scheduled Castes-
01- Audit Staff-
Centrally Sponsored Scheme
Plan

(i) O 1.00

..

R (-)1.00

Plan

(ii) O 1.00

..

R (-)1.00

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 in the above two cases due to non receipt of funds from Government of India.

2501- Special Programmes for Rural Development -

01- *Integrated Rural Development Programme-*
789- Special Component Plan for Scheduled Castes-
02- *Integrated Waste Land Development Programme-*
Centrally Sponsored Scheme
Plan

(i) O 1.00

..

R (-)1.00

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	O	2,02.00			
	R	(-),02.00	..	..	..

Entire provision of ₹ 2,03.00 lakh was reduced through reappropriation in March 2016 in the above two cases due to change in head of account.

06- *Self Employment Programmes -*
789- Special Component Plan for Scheduled Castes-
03- National Rural Livelihood Mission-
Plan

O	57.00				
S	0.01		3.13	3.14	+0.01
R	(-),53.88				

Reduction in provision by ₹ 53.88 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center.

04- District Rural Development Agency Administration-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	R	(-),1.00	..	..	..

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

05- Aajeevika Skill under National Rural Livelihood
Mission-
Centrally Sponsored Scheme
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iv)	O	13.00			
	R	(-)13.00	..	..	..

2505- Rural Employment -

01- National Programmes -

789- Special Component Plan for Scheduled Castes-

02- National Rural Employment Guarantee Scheme-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 1,16.00 lakh was reduced through reappropriation/surrender in March 2016 in the above five cases due to non receipt of grant from Government of India. Where as Grant received from Government of India was ₹ 3,96,10.32 lakh in the case no. (v) above.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes-

02- Backward Region Grant Fund-
Plan

	O	8,46.00			
	R	(-)8,46.00	..	..	..

Entire provision of ₹ 8,46.00 lakh was reduced through reappropriation/surrender in March 2016 due to non implementation of scheme.

04- Expenditure on Total Sanitation Programme-
Plan

	O	5,04.00			
	R	(-)2,45.41	2,58.59	2,58.59	..

Reduction in provision by ₹ 2,45.41 lakh through reappropriation in March 2016 was due to less release of state share in proportionate to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-
Centrally Sponsored Scheme
Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

Plan

O	2,83.00			
R	(-)2,83.00	..	..	..

Entire provision of ₹ 2,83.00 lakh was reduced through surrender in March 2016 due to non implementation of scheme.

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes-
10- Development of Sericulture-
Plan

O	82.00			
S	0.01	66.66	66.64	(-)0.02
R	(-)15.35			

Reduction in provision by ₹ 15.35 lakh through reappropriation/surrender in March 2016 was due to change in the sharing pattern of state and center.

17- Computerization of online Departments-
Plan

O	50.00			
R	(-)50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through surrender in March 2016 due to non release of grant by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

20- Subsidy to Small Scale Industry Units-
Plan

O	27.00				
		9.00	9.00		..
R	(-)18.00				

Reduction in provision by ₹ 18.00 lakh through surrender in March 2016 was due to less demand received from the beneficiaries.

21- National Mission for Food Processing Industry-
Centrally Sponsored Scheme
Plan

O	86.00				
	
R	(-)86.00				

Entire provision of ₹ 86.00 lakh was reduced through reappropriation in March 2016 due to discontinuation of scheme.

25- National Handloom Development-
Centrally Sponsored Scheme
Plan

O	71.00				
	
R	(-)71.00				

Entire provision of ₹ 71.00 lakh was reduced through surrender in March 2016 due to releasing funds directly to implementing agency.

Plan

O	24.00				
		6.90	6.90		..
R	(-)17.10				

Reduction in provision by ₹ 17.10 lakh through surrender in March 2016 was due to less demand received from the beneficiaries.

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -				
01- <i>Elementary Education -</i>				
789- Special Component Plan for Scheduled Castes-				
03- Middle Schools- Plan				
O	6,00.00			
		7,30.18	7,30.18	..
R	1,30.18			
<p>Augmentation in provision by ₹ 1,30.18 lakh through reappropriation in March 2016 was mainly due to release of dearness allowance installment partly offset by saving due to less purchase of material, taking over of private schools by Government and non engagement of daily wagers.</p>				
06- Mid Day Meal- Centrally Sponsored Scheme Plan				
O	21,61.00			
S	0.01	21,88.01	21,88.01	..
R	27.00			
<p>Augmentation in provision by ₹ 27.00 lakh through reappropriation in March 2016 was due to more expenditure on mid day meal material and more payment to outsourced services partly offset by saving due to less expenditure on other charges, less engagement of cook-cum-helpers and less purchase of office articles. Where as Grant received from Government of India was ₹ 81,41.23 lakh.</p>				
13- Pre Matric Scholarship to Scheduled Castes- Plan				
S	0.01			
		13.68	13.68	..
R	13.67			
<p>Augmentation in provision by ₹ 13.67 lakh through reappropriation in March 2016 was due to more receipt of applications for scholarship.</p>				
02- <i>Secondary Education -</i>				
789- Special Component Plan for Scheduled Castes-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Secondary Schools-
Plan

O	7,00.00				
		18,64.13	18,64.13		..
R	11,64.13				

Augmentation in provision by ₹ 11,64.13 lakh through reappropriation in March 2016 was mainly due to release of dearness allowance installment, more purchase of material, more demand received from the beneficiaries and coverage of more students for scholarship.

03- Rashtriya Madhyamik Shiksha Abhiyan-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	6,92.01	19,57.67	19,57.67	..
	R	12,64.66			

14- Vocationalisation of Secondary Education-
Centrally Sponsored Scheme
Plan

(ii)	O	1.00			
	S	5,54.43	13,11.39	13,11.39	..
	R	7,55.96			

03- *University and Higher Education -*
789- Special Component Plan for Scheduled Castes-
04- Post Matric Scholarship to Scheduled Castes
Students-
Centrally Sponsored Scheme
Plan

(iii)	O	5,13.00			
	S	3,78.00	28,00.00	28,00.00	..
	R	19,09.00			

Augmentation in provision by ₹ 39,29.62 lakh through reappropriation in March 2016 in the above three cases was due to more receipt of funds from Government of India. Where as Grant received from Government of India was ₹ 1,25,52.07 lakh and ₹ 27,00.00 in the case no. (i) and (iii) above .

Plan

O	5,64.00				
		5,91.23	5,91.23		..
R	27.23				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 27.23 lakh through reappropriation in March 2016 was due to release of state share.

2203- Technical Education -

- 789- Special Component Plan for Scheduled Castes-
04- World Bank Assisted Technical Education Quality
Improvement Programme-
Centrally Sponsored Scheme
Plan

O	1.00			
S	37.50	40.50	40.50	..
R	2.00			

Augmentation in provision by ₹ 2.00 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

2204- Sports and Youth Services -

- 789- Special Component Plan for Scheduled Castes-
05- National Service Scheme-
Plan

O	16.00			
		19.74	19.74	..
R	3.74			

Augmentation in provision by ₹ 3.74 lakh through reappropriation in March 2016 was due to release of state share in proportionate to central share.

2205- Art and Culture -

- 789- Special Component Plan for Scheduled Castes-
02- Expenditure on Operation of Antiquities and Art
Treasure Act 1972-
Plan

O	5.00			
		10.36	10.36	..
R	5.36			

Augmentation in provision by ₹ 5.36 lakh through reappropriation in March 2016 was due to more expenditure on archaeology.

2210- Medical and Public Health -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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

789- Special Component Plan for Scheduled Castes-

01- Ayurvedic Dispensary-
Plan

O	6,87.00			
		9,57.56	7,08.00	(-)2,49.56
R	2,70.56			

In view of the final saving of ₹ 2,49.56 lakh the augmentation in provision by ₹ 2,70.56 lakh through reappropriation in March 2016 was mainly due to payment of dearness allowance installment, more receipt of bills of petrol, oil, lubricant and repair of vehicles and more payment of rent of hired buildings proved excessive.

Reasons for the final saving of ₹ 2,49.56 lakh were awaited (July 2016).

2211- Family Welfare -

789- Special Component Plan for Scheduled Castes-

03- Direction and Administration-
Centrally Sponsored Scheme
Plan

(i)	S	1,30.60			
			1,48.39	1,48.39	..
	R	17.79			

04- Family Welfare Centers in Rural Areas-
Centrally Sponsored Scheme
Plan

(ii)	S	11,02.88			
			11,27.31	11,27.31	..
	R	24.43			

2215- Water Supply and Sanitation -

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes-

03- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

(iii)	S	2,56.29			
			2,84.80	2,84.81	+0.01
	R	28.51			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 70.73 lakh through reappropriation in March 2016 in the above three cases was due to receipt of funds from Government of India.

Plan

S	0.01			
		2,47.02	2,48.95	+1.93
R	2,47.01			

Augmentation in provision by ₹ 2,47.01 lakh through reappropriation in March 2016 was due to release of state share in proportion to central share.

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

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes-

03- Economic Development of Scheduled Castes-
Plan

O	2,48.00			
		2,93.74	2,93.74	..
R	45.74			

Augmentation in provision by ₹ 45.74 lakh through reappropriation in March 2016 was due to more expenditure on miscellaneous items.

05- Housing-
Plan

O	16,78.00			
		17,69.50	17,69.50	..
R	91.50			

Augmentation in provision by ₹ 91.50 lakh through reappropriation in March 2016 was due to more demand received from beneficiaries.

2235- Social Security and Welfare -

02- *Social Welfare -*

789- Special Component Plan for Scheduled Castes-

16- Women Development Corporation-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

S	0.01			
		25.00	25.00	..
R	24.99			

Augmentation in provision by ₹ 24.99 lakh through reappropriation in March 2016 was due to more receipt of grant-in-aid cases.

17- Indira Gandhi Matritva Sahyog Yojna -
Centrally Sponsored Scheme
Plan

O	1.00			
S	0.01	1,49.32	1,49.32	..
R	1,48.31			

Augmentation in provision by ₹ 1,48.31 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center. Where as Grant received from Government of India was ₹ 5,37.11 lakh.

Plan

S	0.01			
		6.24	6.24	..
R	6.23			

Augmentation in provision by ₹ 6.23 lakh through reappropriation in March 2016 was due to release of state share in proportion to central share.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages-*

789- Special Component Plan for Scheduled Castes-

01- Special Nutrition Programme for Scheduled Caste-
Centrally Sponsored Scheme

Plan

O	1.00			
S	7,84.80	9,87.83	9,87.83	..
R	2,02.03			

Augmentation in provision by ₹ 2,02.03 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes-

22- Normal Extension Activities-
Plan

O	7.00			
		10.95	10.93	(-)0.02
R	3.95			

Augmentation in provision by ₹ 3.95 lakh through reappropriation in March 2016 was due to more expenditure on miscellaneous items.

28- Weather based Crop Insurance Scheme for Apple
and Mangoes-
Plan

O	1,01.00			
		2,32.00	2,32.00	..
R	1,31.00			

Augmentation in provision by ₹ 1,31.00 lakh through reappropriation in March 2016 was due to release of state share.

32- National Mission on Oil Seeds and Oil Palm-
Plan

O	2.00			
		..	21.35	+21.35
R	(-)2.00			

In view of the final excess of ₹ 21.35 lakh the reduction of entire provision of ₹ 2.00 lakh through reappropriation in March 2016 was due to non completion of codal formalities proved unrealistic.

Reasons for the final excess of ₹ 21.35 lakh were awaited (July 2016).

33- National Mission on Extension and Technology-
Centrally Sponsored Scheme
Plan

O	1.00			
S	1,57.47	3,00.89	3,00.89	..
R	1,42.42			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 1,42.42 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

Plan

O	1,01.00			
S	0.03	1,70.81	1,70.81	..
R	69.78			

Augmentation in provision by ₹ 69.78 lakh through reappropriation in March 2016 due to release of state share proportionate to central share partly offset by saving due to change in the sharing pattern.

35- National Mission on Sustainable Agriculture-
Plan

(i)	O	38.00			
	S	0.01	3,45.12	3,45.12	..
	R	3,07.11			

36- National Food Security Mission-
Plan

(ii)	S	0.01			
			2,19.18	2,19.74	+0.56
	R	2,19.17			

38- Mission for Integrated Development of
Horticulture-
Centrally Sponsored Scheme
Plan

(iii)	O	1.00			
	S	2,37.35	6,12.35	6,12.35	..
	R	3,74.00			

Plan

(iv)	S	0.01			
			2,79.02	2,79.02	..
	R	2,79.01			

39- On Farm Water Management Scheme-
Centrally Sponsored Scheme
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(v)	O	1.00			
			11.25	11.25	..
	R	10.25			

Augmentation in provision by ₹ 11,89.54 lakh through reappropriation in March 2016 in the above five cases was due to change in the sharing pattern of state and center.

Plan

	R	5.42			
			5.42	5.42	..

Augmentation without provision by ₹ 5.42 lakh through reappropriation in March 2016 was due to change in the sharing pattern of state and center. Funds were required to be obtained through original/supplementary budget estimate. Reappropriation of funds without provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual .

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes-

09- Rastriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

	S	0.01			
			2,20.23	2,20.27	+0.04
	R	2,20.22			

Augmentation in provision by ₹ 2,20.22 lakh through reappropriation in March 2016 was due to change in sharing pattern of state and centre.

11- Assistance of States for Control of Animal
Diseases-
Centrally Sponsored Scheme
Plan

	O	1.00			
	S	0.01	56.09	56.09	..
	R	55.08			

Augmentation in provision by ₹ 55.08 lakh through reappropriation/surrender in March 2016 was due to receipt of funds from Government of India. Where as Grant received from Government of India was ₹ 2,98.31 lakh.

Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	16.00			
S	0.01	54.29	54.29	..
R	38.28			

Augmentation in provision by ₹ 38.28 lakh through reappropriation/surrender in March 2016 was due to release of state share proportionate to central share partly offset by saving due to change in sharing pattern of state and centre.

2405- Fisheries -

789- Special Component Plan for Scheduled Castes-

03- Rastriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

S	0.02			
		8.55	8.55	..
R	8.53			

Augmentation in provision by ₹ 8.53 lakh through reappropriation in March 2016 was due to change in sharing pattern of state and centre.

04- National Scheme of Welfare of Fishermen-
Centrally Sponsored Scheme
Plan

O	1.00			
		11.34	11.33	(-)0.01
R	10.34			

Augmentation in provision by ₹ 10.34 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

Plan

O	7.00			
		11.34	11.33	(-)0.01
R	4.34			

Augmentation in provision by ₹ 4.34 lakh through reappropriation in March 2016 was due to release of state share proportionate to central share.

2406- Forestry and Wild Life -

01- Forestry -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-
10- National Bamboo Mission under Mission for
Integrated Development of Horticulture-
Centrally Sponsored Scheme
Plan

(i)	O	1.00			
	S	17.30	26.88	26.88	..
	R	8.58			

Plan

(ii)	S	0.01			
			2.68	2.68	..
	R	2.67			

02- *Environmental Forestry and Wild Life -*

789- Special Component Plan for Scheduled Castes-
01- Development of National Parks and Sanctuaries-
Plan

(iii)	O	1.00			
	S	0.03	11.16	11.16	..
	R	10.13			

Augmentation in provision by ₹ 21.38 lakh through reappropriation in March 2016 in the above three cases was due to change in the sharing pattern of state and center.

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 Planning-
Central Plan
Plan

	S	0.01			
			1,14.27	1,14.27	..
	R	1,14.26			

Augmentation in provision by ₹ 1,14.26 lakh through reappropriation in March 2016 was due to installation of solar Light Emitting Diode street light.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06- *Self Employment Programmes -*

789- Special Component Plan for Scheduled Castes-
02- Integrated Watershed management Programme-
Plan

S	0.01				
		54.89	54.89		..
R	54.88				

Augmentation in provision by ₹ 54.88 lakh through reappropriation in March 2016 was due to release of state share in proportionate to central share.

06- Pradhan Mantri Krishi Sinchayee Yojana-
Centrally Sponsored Scheme
Plan

S	35.97				
		1,26.00	1,26.00		..
R	90.03				

Augmentation in provision by ₹ 90.03 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

Plan

S	0.01				
		14.00	14.00		..
R	13.99				

Augmentation in provision by ₹ 13.99 lakh through reappropriation in March 2016 was due to release of state share proportionate to central share.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes-
04- Expenditure on Total Sanitation Programme-
Centrally Sponsored Scheme
Plan

O	1.00				
		7,75.75	7,75.75		..
R	7,74.75				

Augmentation in provision by ₹ 7,74.75 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2810- New and Renewable Energy -

789- Special Component Plan for Scheduled Castes-

01- National Biogas and Manure Management
Programme-
Centrally Sponsored Scheme
Plan

S	1.65		1.65	5.29	+3.64
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Reasons for the final excess of ₹ 3.64 lakh were awaited (July 2016).

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes-

19- Rural Engineering Based Industries Centre-
Central Plan
Plan

O	40.00				
			90.00	90.00	..
R	50.00				

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2016 was due to more demand received from beneficiaries.

Capital Section

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

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

4055- Capital Outlay on Police-

789- Special Component Plan for Scheduled Castes-

01- Expenditure Modernisation of Police Force-
Centrally Sponsored Scheme
Plan

(i)	O	2,02.00			
		
	R	(-)2,02.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	2,02.00			
	R	(-),2,02.00	..	..	..
02-	Construction of Building for Indian Reserve Battalion- Centrally Sponsored Scheme Plan				
(iii)	O	1.00			
	R	(-),1.00	..	..	..
	Plan				
(iv)	O	25.00			
	R	(-),25.00	..	..	..

Entire provision of ₹ 4,30.00 lakh was reduced through reappropriation/surrender in March 2016 in the above four cases due to non receipt of funds from Government of India.

4202- Capital Outlay on Education, Sports, Art and Culture -

01- *General Education -*

789- Special Component Plan for Scheduled Castes-

02- Buildings (Secondary Education)-
Plan

	O	10,00.00			
	S	4,38.57	13,26.67	13,26.67	..
	R	(-),1,11.90			

Reduction in provision by ₹ 1,11.90 lakh through reappropriation/surrender in March 2016 was due to non completion of codal formalities.

02- *Technical Education -*

789- Special Component Plan for Scheduled Castes-

03- Construction of Industrial Training Institution Buildings-
Plan

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

O	1,00.00			
S	1,00.00	1,00.00	1,00.00	..
R	(-)1,00.00			

Reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2016 was due to less execution of construction works.

4210- Capital Outlay on Medical and Public Health -

02- *Rural Health Services -*

789- Special Component Plan for Scheduled Castes-

01- Rural Health-
Plan

O	13,00.00			
S	0.01	11,29.59	12,04.09	+74.50
R	(-)1,70.42			

In view of the final excess of ₹ 74.50 lakh the reduction in provision by ₹ 1,70.42 lakh through reappropriation/surrender in March 2016 was due to non completion of codal formalities proved excessive

Reasons for the final excess of ₹ 74.50 lakh were awaited (July 2016).

04- *Public Health -*

789- Special Component Plan for Scheduled Castes-

01- Buildings-
Plan

O	2,15.00	2,15.00	1,17.28	(-)97.72
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Reasons for the final saving of ₹ 97.72 lakh were awaited (July 2016).

4215- Capital Outlay on Water Supply and Sanitation-

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes-

03- Hand Pumps-
Plan

(i)	O	6,00.00			
	R	(-)15.27	5,84.73	5,84.74	+0.01

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Rural Integrated Development Fund/National Bank
of Agriculture and Rural Development-
Plan

(ii)	O	18,64.00			
			18,43.79	18,41.22	(-)2.57
	R	(-)20.21			

Reduction in provision by ₹ 35.48 lakh through reappropriation in March 2016 in the above two cases was due to less execution of works.

**4225- Capital Outlay on Welfare of Scheduled Castes,
Scheduled Tribes, Other Backward and
Minorities Classes -**

80- *General -*

789- Special Component Plan for Scheduled Castes-

01- Construction of Girls Hostel-
Plan

O	2,11.00				
			1,46.18	1,46.18	..
R	(-)64.82				

Reduction in provision by ₹ 64.82 lakh through reappropriation/surrender in March 2016 was due to less receipt of proposals.

4402- Capital Outlay on Soil and Water Conservation-

789- Special Component Plan for Scheduled Castes-

02- Polyhouses and Micro Irrigation-
Plan

O	6,99.00				
			2,99.98	2,99.99	+0.01
R	(-)3,99.02				

Reduction in provision by ₹ 3,99.02 lakh through surrender in March 2016 was due to less demand received from the farmers.

03- Expenditure Under Rashtriya Krishi Vikas Yojna-
Plan

O	2,52.00				
S	0.01		1,26.00	1,25.99	(-)0.01
R	(-)1,26.01				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 1,26.01 lakh through reappropriation/surrender in March 2016 was due to change in funding pattern.

4701- Capital Outlay on Medium Irrigation -				
<i>01- Expenditure on Medium Irrigation -</i>				
789- Special Component Plan for Scheduled Castes-				
06- Expenditure on Koncil Jharera Mandap Project-				
Centrally Sponsored Scheme				
Plan				
(i)	O	4.50	..	..
	R	(-)4.50	..	..
08- Rain Water Harvesting Structure in Parchu Khad-				
Centrally Sponsored Scheme				
Plan				
(ii)	O	4.50	..	..
	R	(-)4.50	..	..
20- <i>Phina Singh Canal Project -</i>				
789- Special Component Plan for Scheduled Castes-				
04- Phina Singh Project-				
Centrally Sponsored Scheme				
Plan				
(iii)	O	2,25.00	..	..
	R	(-)2,25.00	..	..
Plan				
(iv)	O	25.00	..	..
	R	(-)25.00	..	..
21- <i>Nadaun Area Medium Irrigation Project-</i>				
789- Special Component Plan for Scheduled Castes-				
01- Nadaun Area Medium Irrigation Project-				
Centrally Sponsored Scheme				
Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 13,50.00 lakh was reduced through reappropriation/surrender in March 2016 due to non receipt of funds from Government of India.

Plan

O	1,50.00			
		9.65	4.97	(-4.68)
R	(-1,40.35			

Reduction in provision by ₹ 1,40.35 lakh through surrender in March 2016 was due to non receipt of central share, state share could not be released.

07- Diversion Schemes Flow Irrigation Scheme in various Districts- Centrally Sponsored Scheme
Plan

O	6,90.00			
	
R	(-6,90.00			

Entire provision of ₹ 6,90.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India.

Plan

O	77.00			
		20.80	20.81	+0.01
R	(-56.20			

Reduction in provision by ₹ 56.20 lakh through surrender in March 2016 was due to non receipt of funds from Government of India, state share could not be utilized.

10- Rain Water Harvesting Structures-
Plan

O	2,00.00			
	
R	(-2,00.00			

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

**4705- Capital Outlay on Command Area
Development -**

789- Special Component Plan for Scheduled Castes-
01- Command Area Development-
Centrally Sponsored Scheme
Plan

O	1.00				
		60.00	..		(-60.00)
R	59.00				

In view of the final saving of ₹ 60.00 lakh the augmentation in provision by ₹ 59.00 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 60.00 lakh were awaited (July 2016).

Plan

O	6,30.00				
		2,67.09	2,80.94		+13.85
R	(-3,62.91)				

Reduction in provision by ₹ 3,62.91 lakh through reappropriation/surrender in March 2016 was due to less release of state share proportionate to central share.

4711- Capital Outlay on Flood Control Projects -

01- *Flood Control -*

789- Special Component Plan for Scheduled Castes-
06- Channelization of Seer Khad from Jahu Khad to
Bamson (Flood Management Programme)-
Centrally Sponsored Scheme
Plan

(i)	O	1,22.00			
		
	R	(-1,22.00)			

Plan

(ii)	O	52.00			
		
	R	(-52.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1,74.00 lakh was reduced through surrender in March 2016 in the above two cases due to non receipt of funds from Government of India, state share could not be released.

08- Channelization of Sunkar Bata Flood Management Programme- Centrally Sponsored Scheme Plan					
(i)	O	1,30.00			
	R	(-)1,30.00	..	..	..
Plan					
(ii)	O	56.00			
	R	(-)56.00	..	..	..
09- Channelization of Swan down Stream to Punjab Boundary Phase-III - Centrally Sponsored Scheme Plan					
(iii)	O	1,75.00			
	R	(-)1,75.00	..	..	..
Plan					
(iv)	O	75.00			
	R	(-)75.00	..	..	..
10- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries(IV) Flood Management Programme- Centrally Sponsored Scheme Plan					
(v)	O	20,27.80			
	R	(-)20,27.80	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 24,63.80 lakh was reduced through surrender in March 2016 in the above five cases due to non receipt of funds from Government of India, state share could not be released.

Plan

O	8,88.20			
		2,22.04	2,22.04	..
R	(-)6,66.16			

Reduction in provision by ₹ 6,66.16 lakh through surrender in March 2016 was due to non receipt of central share, state share could not be released.

11- Channelization of Linkri Khud in District Una-
Centrally Sponsored Scheme

Plan

O	8.40			
	
R	(-)8.40			

Entire provision of ₹ 8.40 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

Plan

O	3.60			
	
R	(-)3.60			

Entire provision of ₹ 3.60 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India, state share could not be released.

12- Flood Protection Work Chhounchh Khad in Tehsil
Indora (Flood Management Programme)-
Centrally Sponsored Scheme

Plan

O	6,10.40			
	
R	(-)6,10.40			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 6,10.40 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

Plan

O	2,61.60			
R	(-)2,61.60	..	..	..

Entire provision of ₹ 2,61.60 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India state share could not be released.

13- Channelization of Palchan to Aut in Kullu District-
Centrally Sponsored Scheme

Plan

O	1,75.00			
R	(-)1,75.00	..	..	..

Entire provision of ₹ 1,75.00 lakh was reduced through surrender in March 2016 due to non receipt of grant from Government of India.

Plan

O	75.00			
R	(-)75.00	..	..	..

Entire provision of ₹ 75.00 lakh was reduced through surrender in March 2016 due to non receipt of funds from Government of India, state share could not be released.

4851- Capital Outlay on Village and Small Industries -

789- Special Component Plan for Scheduled Castes-

06- District Industries Centre Buildings-

Plan

O	19.00			
R	(-)19.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 19.00 lakh was reduced through surrender in March 2016 due to non completion of codal formalities.

5054- Capital Outlay on Roads and Bridges-

03- *State Highways -*

789- Special Component Plan for Scheduled Castes -

01- State Highways-
Plan

(i)	O	13,44.00			
			6,72.00	4,95.01	(-)1,76.99
	R	(-)6,72.00			
	02- Construction of Roads under National Bank for Agriculture and Rural Development- Plan				
(ii)	O	65,13.00			
			45,53.36	44,85.64	(-)67.72
	R	(-)19,59.64			

In view of the final saving of ₹ 2,44.71 lakh the reduction in provision by ₹ 26,31.64 lakh through reappropriation/surrender in March 2016 in the above two cases was due to diversion of forest land and compensation issues proved inadequate.

Reasons for the final saving of ₹ 2,44.71 lakh in the above two cases were awaited (July 2016).

04- *District and other Roads -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Rural Roads-
Centrally Plan
Plan

	O	1,30.00	1,30.00	1,13.17	(-)16.83
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Reasons for the final saving of ₹ 16.83 lakh were awaited (July 2016).

Plan

	O	61,00.00			
	S	7,83.47	68,94.39	68,66.61	(-)27.78
	R	10.92			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 27.78 lakh the augmentation in provision by ₹ 10.92 lakh through reappropriation in March 2016 was due to execution of some ongoing work proved excessive.

Reasons for the final saving of ₹ 27.78 lakh were awaited (July 2016).

03- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Department)- Plan

O	2,00.00			
		88.12	68.43	(-)19.69
R	(-)1,11.88			

In view of the final saving of ₹ 19.69 lakh the reduction in provision by ₹ 1,11.88 lakh through surrender in March 2016 was due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 19.69 lakh were awaited (July 2016).

08- Pradhan Mantri Gramin Sadak Yojna- Centrally Sponsored Scheme Plan

(i)	O	1.00			
		
	R	(-)1.00			

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes-

04- Integrated Transport System- Centrally Sponsored Scheme Plan

(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2016 in the above two cases due to non receipt of grant from Government of India.

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -				
789- Special Component Plan for Scheduled Castes-				
04- Police Housing- Plan				
O	1,01.00			
S	1,76.00	5,04.00	5,04.00	..
R	2,27.00			

Augmentation in provision by ₹ 2,27.00 lakh through reappropriation in March 2016 was due to execution of some ongoing works.

4202- Capital Outlay on Education, Sports, Art and Culture -

01- *General Education -*

789- Special Component Plan for Scheduled Castes-

05- Construction of College Buildings-
Plan

O	7,56.00			
S	22.60	8,91.24	8,91.24	..
R	1,12.64			

Augmentation in provision by ₹ 1,12.64 lakh through reappropriation in March 2016 was due to execution of more works.

02- *Technical Education -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Buildings-
Plan

O	6,00.00			
		7,00.00	7,00.00	..
R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2016 was due to more execution of construction works.

4210- Capital Outlay on Medical and Public Health -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- *Public Health -*

789- Special Component Plan for Scheduled Castes -

02- Upgradation of Existing Ayush Institutions-
Plan

O	33.00			
		66.98	66.98	..
R	33.98			

Augmentation in provision by ₹ 33.98 lakh through reappropriation in March 2016 was due to release of state share.

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	4,28.00			
		4,77.14	4,77.15	+0.01
R	49.14			

Augmentation in provision by ₹ 49.14 lakh through reappropriation in March 2016 was due to execution of some ongoing works.

08- National Rural Drinking Water Programme-
Centrally Sponsored Scheme
Plan

O	1.00			
S	14,51.34	16,49.16	16,53.94	+4.78
R	1,96.82			

Augmentation in provision by ₹ 1,96.82 lakh through reappropriation in March 2016 was due to receipt of funds from Government of India.

Plan

O	5,00.00			
S	79.00	14,13.73	14,38.00	+24.27
R	8,34.73			

In view of the final excess of ₹ 24.27 lakh the augmentation in provision by ₹ 8,34.73 lakh through reappropriation in March 2016 was due to release of state share proportionate of central share proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final excess of ₹ 24.27 lakh were awaited (July 2016).

4402- Capital Outlay on Soil and Water Conservation-

789- Special Component Plan for Scheduled Castes -
03- Expenditure under Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

S	0.01				
		1,26.00	1,26.00		..
R	1,25.99				

Augmentation in provision by ₹ 1,25.99 lakh through reappropriation in March 2016 was due to change in funding pattern.

4702- Capital Outlay on Minor Irrigation-

789- Special Component Plan for Scheduled Castes-
01- Tube well Schemes in various Districts-
Plan

(i)	O	1,00.00			
			1,29.47	1,32.53	+3.06
	R	29.47			

02- Lift Irrigation Schemes in various Districts-
Plan

(ii)	O	50.00			
			2,04.85	2,07.91	+3.06
	R	1,54.85			

03- Diversion Schemes Flood Irrigation Scheme in
various Districts-
Plan

(iii)	O	1,00.00			
			1,61.16	1,64.60	+3.44
	R	61.16			

Augmentation in provision by ₹ 2,45.48 lakh through reappropriation in March 2016 in the above three cases was due to execution of some ongoing works.

APPROPRIATION ACCOUNTS
GRANT NO. 32- conold.

05- Diversion Schemes Flood Irrigation Scheme in various Districts under National Bank for Agriculture and Rural Development-Plan

O	3,50.00			
		3,87.84	3,71.24	(-)16.60
R	37.84			

In view of the final saving of ₹ 16.60 lakh the augmentation in provision by ₹ 37.84 lakh through reappropriation in March 2016 was due to execution of some ongoing works proved excessive.

Reasons for the final saving of ₹ 16.60 lakh were awaited (July 2016).

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads -

789- Special Component Plan for Scheduled Castes-

02- Link Road to Unconnected Panchayats with Highways-Plan

O	5,68.00			
		5,78.00	6,24.28	+46.28
R	10.00			

In view of the final excess of ₹ 46.28 lakh the augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2016 was due to execution of some ongoing works proved inadequate.

Reasons for the final excess of ₹ 46.28 lakh were awaited (July 2016).

04- Construction of Bridges-Plan

O	10,00.00			
S	6.20	9,89.13	10,17.22	+28.09
R	(-)17.07			

In view of the final excess of ₹ 28.09 lakh the reduction in provision by ₹ 17.07 lakh through surrender in March 2016 was due to non completion of codal formalities proved unnecessary.

Reasons for the final excess of ₹ 28.09 lakh were awaited (July 2016).

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 2015-16.

Number and Name of Grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
1	2	3	4	5	6	7
(₹ in thousands)						
5-Land Revenue and District Administration-	..	..	2,43,23,70*	..	+2,43,23,70	..
10-Public Works- Roads, Bridges and Buildings-	10,06,99,31	..	11,91,80,97	3,95	+1,84,81,66	+3,95
11-Agriculture-	..	37,92,36	..	46,73,33	..	+8,80,97
12-Horticulture-	..	2,31,53	..	13,28,78	..	+10,97,25
13-Irrigation, Water Supply and Sanitation-	6,82,99,01	..	9,25,89,32	..	+2,42,90,31	..
14-Animal Husbandry, Dairy Development and Fisheries-	..	..	..	16	..	+16
31-Tribal Development-	1,16,92,66	..	96,95,55	..	(-)19,97,11	..
Total :-	18,06,90,98	40,23,89	24,57,89,54	60,06,22	+6,50,98,56	+19,82,33

*Deduct amount met from State Disaster Response Funds detail shown in Statement No. 15 of Finance Accounts.

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