



# APPROPRIATION ACCOUNTS

## 2018-19



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH



# **APPROPRIATION ACCOUNTS**

## **2018-19**

**GOVERNMENT OF HIMACHAL PRADESH**



**APPROPRIATION ACCOUNTS  
2018-19  
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2018-19 presents the accounts of sums expended in the year ended 31 March, 2019 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

### **In these Accounts:-**

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

### **Charged appropriations and expenditure are shown in italics.**

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

## SAVING

### **Voted Provision**

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

### **Charged Appropriation**

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

## EXCESS

### **Voted Provision**

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

### **Charged Appropriation**

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





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# **SUMMARY OF APPROPRIATION ACCOUNTS**

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**APPROPRIATION**

**SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
( ₹ in thousands)			
1-	<b>Vidhan Sabha-</b>		
	Voted	42,46,21	7,51,00
	<i>Charged</i>	93,02	..
2-	<b>Governor and Council of Ministers-</b>		
	Voted	19,93,89	..
	<i>Charged</i>	8,53,16	..
3-	<b>Administration of Justice-</b>		
	Voted	1,84,89,71	27,35,55
	<i>Charged</i>	46,49,73	..
4-	<b>General Administration-</b>		
	Voted	2,09,49,14	51,01
	<i>Charged</i>	17,30,05	..
5-	<b>Land Revenue and District Administration-</b>		
	Voted	7,92,98,29	10,00,00
	<i>Charged</i>	3,32	..
6-	<b>Excise and Taxation-</b>		
	Voted	76,06,62	7,00,00
	<i>Charged</i>	6,21,55	..
7-	<b>Police and Allied Organisations-</b>		
	Voted	13,12,63,92	77,27,40
	<i>Charged</i>	22,45	..
8-	<b>Education-</b>		
	Voted	61,24,08,91	1,39,04,93
	<i>Charged</i>	85	..
9-	<b>Health and Family Welfare-</b>		
	Voted	19,94,23,36	2,65,34,98
	<i>Charged</i>	2,00	..
10-	<b>Public Works-Roads, Bridges and Buildings-</b>		
	Voted	33,08,06,08	14,35,88,02
	<i>Charged</i>	20,56	10,51,26

# 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)					
41,39,95	6,05,07	1,06,26	1,45,93	..	..
86,33	..	6,69	..	..	..
18,32,78	..	1,61,11	..	..	..
7,64,61	..	88,55	..	..	..
1,59,69,44	31,43,91	25,20,27	..	..	4,08,36
					(4,08,36,300)
38,55,37	..	7,94,36	..	..	..
1,90,65,83	51,00	18,83,31	1	..	..
14,83,66	..	2,46,39	..	..	..
13,57,86,53	10,00,00	..	..	5,64,88,24	..
				(5,64,88,23,349)	
3,32	..	..	..	..	..
62,27,89	7,00,00	13,78,73	..	..	..
6,21,54	..	1	..	..	..
11,68,81,01	74,36,02	1,43,82,91	2,91,38	..	..
26,50	..	..	..	4,05	..
				(4,05,000)	
51,68,92,43	1,12,87,80	9,55,16,48	26,17,13	..	..
85	..	..	..	..	..
16,63,40,29	2,56,41,23	3,30,83,07	8,93,75	..	..
2,00	..	..	..	..	..
30,39,01,91	14,85,58,26	2,69,04,17	..	..	49,70,24
					(49,70,24,067)
5,93	10,73,69	14,63	..	..	22,43
					(22,43,128)

**APPROPRIATION**

**SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
( ₹ in thousands)			
11-	Agriculture-		
	Voted	4,82,27,40	73,83,97
	Charged	..	..
12-	Horticulture-		
	Voted	3,61,85,38	17,63,13
	Charged	..	..
13-	Irrigation, Water Supply and Sanitation-		
	Voted	25,30,55,93	7,77,82,82
	Charged	..	..
14-	Animal Husbandary, Dairy Development and Fisheries-		
	Voted	4,20,33,79	17,74,41
	Charged	..	..
15-	Planning and Backward Area Sub Plan-		
	Voted	78,15,72	2,84,64,40
	Charged	..	..
16-	Forest and Wild Life-		
	Voted	5,43,35,62	10,06,50
	Charged	1,73	..
17-	Election-		
	Voted	43,84,95	..
	Charged	..	..
18-	Industries,Minerals,Supplies and Information Technology-		
	Voted	1,96,04,65	62,38,00
	Charged	..	..
19-	Social Justice and Empowerment-		
	Voted	9,87,40,30	17,36,51
	Charged	..	..
20-	Rural Development-		
	Voted	15,46,34,90	23,16,50
	Charged	1,11	..

# ACCOUNTS

## APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
( ₹ in thousands)					
4,09,60,58	71,01,45	72,66,82	2,82,52	..	..
..	..	..	..	..	..
3,42,76,34	27,63,10	19,09,04	..	..	9,99,97
					(9,99,96,475)
..	..	..	..	..	..
26,36,88,77	6,26,04,20	..	1,51,78,62	1,06,32,84	..
				(1,06,32,83,708)	
..	..	..	..	..	..
3,52,00,08	11,95,60	68,33,71	5,78,81	..	..
..	..	..	..	..	..
47,58,59	2,83,31,57	30,57,13	1,32,83	..	..
..	..	..	..	..	..
4,13,04,41	9,42,02	1,30,31,21	64,48	..	..
1,73	..	..	..	..	..
43,37,20	..	47,75	..	..	..
..	..	..	..	..	..
1,00,01,22	39,00,05	96,03,43	23,37,95	..	..
..	..	..	..	..	..
9,58,56,13	13,88,65	28,84,17	3,47,86	..	..
..	..	..	..	..	..
11,62,41,88	17,46,50	3,83,93,02	5,70,00	..	..
25,02	..	..	..	23,91	..
				(23,91,308)	

**APPROPRIATION**

**SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
( ₹ in thousands)			
21-	Co-operation-		
	Voted	44,75,63	28,34,95
	Charged	..	..
22-	Food and Civil Supplies-		
	Voted	2,93,10,94	2,01,15
	Charged	..	..
23-	Power Development-		
	Voted	6,36,26,00	6,35,08,01
	Charged	..	..
24-	Printing and Stationery-		
	Voted	30,52,15	41,58
	Charged	..	..
25-	Road and Water Transport-		
	Voted	3,21,19,56	54,84,01
	Charged	..	..
26-	Tourism and Civil Aviation-		
	Voted	98,74,28	55,45,67
	Charged	..	..
27-	Labour Employment and Training-		
	Voted	3,35,04,71	73,57,81
	Charged	..	..
28-	Urban Development, Town and Country Planning and Housing-		
	Voted	5,58,46,77	20,12,00
	Charged	..	..
29-	Finance-		
	Voted	59,94,83,18	12,77,52
	Charged	42,60,00,03	46,22,90,44
30-	Miscellaneous General Services-		
	Voted	1,07,29,45	50,66,03
	Charged	73,97,00	..

# 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)					
41,14,59	28,34,95	3,61,04	..	..	..
..	..	..	..	..	..
3,28,40,39	2,00,97	..	18	35,29,45	..
				(35,29,45,402)	
..	..	..	..	..	..
5,82,81,18	5,03,63,15	53,44,82	1,31,44,86	..	..
..	..	..	..	..	..
29,33,19	41,58	1,18,96	..	..	..
..	..	..	..	..	..
3,18,94,90	54,82,00	2,24,66	2,01	..	..
13,58	..	..	..	13,58	..
				(13,57,907)	
98,52,94	55,45,66	21,34	1	..	..
..	..	..	..	..	..
2,95,11,91	73,57,80	39,92,80	1	..	..
..	..	..	..	..	..
4,40,11,79	19,91,05	1,18,34,98	20,95	..	..
..	..	..	..	..	..
50,54,90,44	6,50,26	9,39,92,74	6,27,26	..	..
40,21,52,04	46,73,34,54	2,38,47,99	..	..	50,44,10
					(50,44,10,196)
98,32,26	46,60,62	8,97,19	4,05,41	..	..
73,97,00	..	..	..	..	..

**APPROPRIATION**

**SUMMARY OF**

Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
( ₹ in thousands)			
31-	Tribal Development-		
	Voted	12,64,92,41	3,81,67,78
	Charged	36,46	19,32
32-	Scheduled Caste Sub Plan-		
	Voted	13,49,89,45	10,77,08,31
	Charged	..	..
Total			
	Voted	3,22,90,09,30	56,46,63,95
	Charged	44,14,33,02	46,33,61,02
Grand Total		3,67,04,42,32	1,02,80,24,97



# ACCOUNTS

## APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
( ₹ in thousands)					
9,39,20,39	2,99,43,20	3,25,72,02	82,24,58	..	..
25,80	18,95	10,66	37	..	..
9,59,02,14	9,23,00,08	3,90,87,31	1,54,08,23	..	..
..	..	..	..	..	..
2,85,22,49,38	50,97,67,75	44,74,10,45	6,12,74,77	7,06,50,53	63,78,57
				(7,06,50,52,459)	(63,78,56,842)
41,64,65,28	46,84,27,18	2,50,09,28	37	41,54	50,66,53
				(41,54,215)	(50,66,53,324)
3,26,87,14,66	97,81,94,93	47,24,19,73	6,12,75,14	7,06,92,07	1,14,45,10
				(7,06,92,06,674)	(1,14,45,10,166)

**APPROPRIATION ACCOUNTS**  
**SUMMARY OF APPROPRIATION ACCOUNTS**  
**contd.**

**No advance was drawn out of the Contingency Fund in 2018-19.**

**The excess over the following Voted Provision requires regularisation:-**

**Revenue Section**

- 05- Land Revenue and District Administration-
- 13- Irrigation, Water Supply and Sanitation-
- 22- Food and Civil Supplies-

**Capital Section**

- 03- Administration of Justice-
- 10- Public Works-Roads, Bridges and Buildings-
- 12- Horticulture-

**The excess over the following Charged appropriation requires regularisation:-**

**Revenue Section**

- 07- Police and Allied Organisations-
- 20- Rural Development-
- 25- Road and Water Transport-

**Capital Section**

- 10- Public Works-Roads, Bridges and Buildings-
- 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 395) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During the year 2018-19 expenditure to the tune of ₹ 39,95,79,827 was incurred without budget provision under six Grants viz. Grant No. 09, 20, 23, 25, 29 and 31. Expenditure without budget provision indicates financial irregularities and attracts violation of financial rules.

Budget provision of ₹ 12,67,93,000 (₹ 12,65,93,000 in voted provision and ₹ 2,00,000 in charged appropriation) was made through re-appropriation in March 2019 in five Grants viz. Grants No. 07, 08, 09, 20 and 27. Whereas funds were required to be obtained through Original/Supplementary budget Estimates. Reappropriation without provision was improper and violation of the provision contained in para 12.5 of Budget Manual of Himachal Pradesh.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2018-19 and that shown in the Finance Accounts for that year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	( ₹ in thousands)			
Total expenditure according to Appropriation Accounts	41,64,65,28	46,84,27,18	2,85,22,49,38	50,97,67,75
Deduct-				
Total of recoveries shown in Appendix	..	..	32,45,03,24	57,21,32
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	41,64,65,28	46,84,27,18	2,52,77,46,14	50,40,46,43

The details of recoveries referred to above are given in Appendix at page 395.



## **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 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

The treasuries, offices and/or departments functioning under the control of the Government of Himachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & 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 2019 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2019.

### **Emphasis of Matter**

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

There was an excess expenditure of ₹ 821.37 crore over the authorization made by the State Legislature under six voted Grants and five Appropriations during the financial year 2018-19. Excess expenditure of ₹ 8,333.35 crore under 21 Grants and 11 Appropriations pertaining to the years 2013-14 to 2017-18 are yet to be regularized by the State Legislature. This is in violation of Article 204 and 205 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriations made by law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

The audit observations on the above issues are detailed in the State Finances Audit Report of the Government of Himachal Pradesh for the year 2018-19.



**(RAJIV MEHRISHI)**

**Comptroller and Auditor General of India**

**Date: 17<sup>th</sup> July 2020**

**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)		
<b>Revenue Section</b>				
<b>Voted</b>				
Original	40,47,78			
		42,46,21	41,39,95	(-)1,06,26
Supplementary	1,98,43			
Amount surrendered during the year (31 March 2019)				1,06,20
<b>Charged</b>				
Original	93,02			
		93,02	86,33	(-)6,69
Supplementary	..			
Amount surrendered during the year (31 March 2019)				6,69
<b>Capital Section</b>				
<b>Voted</b>				
Original	3,05,00			
		7,51,00	6,05,07	(-)1,45,93
Supplementary	4,46,00			
Amount surrendered during the year (31 March 2019)				1,47,73

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 1,06.26 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,98.43 lakh obtained in February 2019 proved excessive.
- (ii) In view of the final saving of ₹ 1,45.93 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 4,46.00 lakh obtained in February 2019 and surrender of ₹ 1,47.73 lakh proved excessive.

**Revenue Section**

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

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

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 1- contd.**

02- *State/Union Territory Legislatures -*

103- *Legislative Secretariat -*

01- *Staff of Legislatures Secretariat-*

Non-Plan

O 17,51.76

14,94.39 14,94.35 (-)0.04

R (-)2,57.37

Reduction in provision by ₹ 2,57.37 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to purchase of new vehicle, conduct of more meetings and conference, more expenditure on petrol, oil, lubricant, repair of vehicle, retainership fee and counsel fee.

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

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

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

02- *State/Union Territory Legislatures -*

101- *Legislative Assembly-*

03- *Himachal Pradesh Vidhan Sabha Members-*

Non-Plan

O 18,36.95

18,67.65 18,67.65 ..

R 30.70

Augmentation in provision by ₹ 30.70 lakh through reappropriation in March 2019 was due to more expenditure on payment of income tax, telephone, water, electricity bills, more touring by the legislative assembly members and expenditure on organizing Regional Commonwealth Parliamentary Association partly offset by saving due to less expenditure on salary.

04- *Free Travel Facility to Ex-Members-*

Non-Plan

O 12.00

22.00 22.00 ..

R 10.00

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2019 was due to more expenditure on travelling by Ex-members of Vidhan Sabha.

**2216- Housing -**

07- *Other Housing -*

053- *Maintenance and Repairs -*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 1-concl'd.**

01- Other Maintenance Expenditure-  
Non-Plan

O	42.07			
S	1,98.43	3,42.06	3,42.06	..
R	1,01.56			

Augmentation in provision by ₹ 1,01.56 lakh through reappropriation in March 2019 was due to more expenditure on maintenance and repairs.

**Capital Section**

(v) Saving in the voted grant 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 -

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

O	20.00			
S	30.00	45.00	45.00	..
R	(-)5.00			

Reduction in provision by ₹ 5.00 lakh through reappropriation/surrender in March 2019 was due to less disbursement of loans for house building advances.

202- Advances for Purchase of Motor Conveyances -

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

(i) O	75.00			
S	3,31.00	2,80.46	2,80.46	..
R	(-)1,25.54			

06- Loans to Ex- Members of Legislative Assembly  
for Purchase of Vehicles-  
Non-Plan

(ii) O	10.00			
S	30.00	22.81	22.81	..
R	(-)17.19			

Reduction in provision by ₹ 1,42.73 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of demand for loans.

## APPROPRIATION ACCOUNTS

### GRANT NO. 2 - GOVERNOR AND COUNCIL OF MINISTERS

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		( ₹ in thousands)		
Revenue Section				
Voted				
	Original	14,88,47		
			19,93,89	18,32,78
	Supplementary	5,05,42		(-)1,61,11
Amount surrendered during the year (31 March 2019)				1,61.11
Charged				
	Original	6,82,82		
			8,53,16	7,64,61
	Supplementary	1,70,34		(-)88,55
Amount surrendered during the year (31 March 2019)				88.21

### NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,61.11 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 5,05.42 lakh obtained in February 2019 proved excessive.
- (ii) In view of the final saving of ₹ 88.55 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 1,70.34 lakh obtained in February 2019 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 (-)
<b>2013- Council of Ministers -</b>					
101-	Salary of Ministers and Deputy Ministers -				
01-	Emoluments of Minister/Deputy Minister- Non-Plan				
	O	10,94.79			
	S	4,30.42	13,54.87	13,54.88	+0.01
	R	(-)1,70.34			

Reduction in provision by ₹ 1,70.34 lakh through reappropriation/surrender in March 2019 was due to non appointment of Parliament Secretary and Chief Parliament Secretary, less touring by the staff, non filling up of vacant posts, less expenditure on electricity, water and telephone bills partly offset by excess due to more expenditure on petrol, oil, lubricants and repair charges.

# **APPROPRIATION ACCOUNTS**

## **GRANT NO. 2- contd.**

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

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

03- Governor/Administrator of Union Territory -

090- Secretariat -

01- Governor's Secretariat Staff-  
Non-Plan

<i>O</i>	3,76.63			
<i>S</i>	2.54	3,39.80	3,39.65	(-)0.15
<i>R</i>	(-)39.37			

Reduction in appropriation by ₹ 39.37 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

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

01- Salaries and allowances of Governor-  
Non-Plan

<i>O</i>	13.20			
<i>S</i>	96.00	1,03.30	1,03.30	..
<i>R</i>	(-)5.90			

Reduction in appropriation by ₹ 5.90 lakh through reappropriation in March 2019 was due to less expenditure on emoluments.

103- Household Establishment -

01- Household Establishment of the Governor-  
Non-Plan

<i>O</i>	2,60.59			
		2,23.19	2,23.00	(-)0.19
<i>R</i>	(-)37.40			

Reduction in appropriation by ₹ 37.40 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on electricity, water and telephone charges.

108- Tour Expenses -

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

<i>O</i>	10.00			
		4.91	4.91	..
<i>R</i>	(-)5.09			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 2- conclud.**

Reduction in appropriation by ₹ 5.09 lakh through surrender in March 2019 was due to less touring by the staff.

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

Entire appropriation of ₹ 3.10 lakh was reduced through reappropriation/surrender in March 2019 due to nil expenditure has been incurred on repair of Hon'ble Governor's residence.

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

Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			( ₹ in lakhs)	
<b>2012- President/Vice-President/Governor/ Administrator of Union Territories -</b>				
03- Governor/Administrator of Union Territory -				
104- Sumptuary Allowances -				
01- Sumptuary Allowance of the Governor-				
	Non-Plan			
	<i>O</i>	2.00		
		4.00	4.00	..
	<i>R</i>	2.00		

Augmentation in appropriation by ₹ 2.00 lakh through reappropriation in March 2019 was due to more expenditure on sumptuary allowance.

800-	Other Expenditure -				
03-	Electricity-				
	Non-Plan				
	<i>O</i>	3.50			
			5.50	5.50	..
	<i>R</i>	2.00			

Augmentation in appropriation by ₹ 2.00 lakh through reappropriation in March 2019 was due to more expenditure on electricity bills.

## APPROPRIATION ACCOUNTS

### GRANT NO. 3 - ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) ( ₹ in thousands)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	1,84,89,67			
			1,84,89,71	1,59,69,44	(-)25,20,27
	Supplementary	4			
Amount surrendered during the year ( 31 March 2019)					
					25,21,51
<b>Charged</b>					
	Original	46,49,73			
			46,49,73	38,55,37	(-)7,94,36
	Supplementary	..			
Amount surrendered during the year ( 31 March 2019)					
					7,91,15
<b>Capital Section</b>					
<b>Voted</b>					
	Original	15,09,00			
			27,35,55	31,43,91	+4,08,36
	Supplementary	12,26,55			
Amount surrendered during the year					
					..

### NOTES AND COMMENTS

- (i) The excess of ₹ 4,08,36,300 over the voted provision in the Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 25,20.27 lakh in the voted provision in the Revenue Section, the surrender of ₹ 25,21.51 lakh in March 2019 proved excessive.
- (iii) In view of the final excess of ₹ 4,08.36 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 12,26.55 lakh obtained in February 2019 proved inadequate.

#### Revenue Section

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
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**2014- Administration of Justice -**  
105- Civil and Session Courts -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 3- contd.**

01- Civil and Session Courts Establishments-

Non-Plan

O	1,35,33.17	1,14,96.91	1,14,96.27	(-)0.64
R	(-)20,36.26			

Substantial reduction in provision by ₹ 20,36.26 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on travelling partly offset by excess due to more expenditure on installation of power station, purchase of new vehicles and more expenditure on petrol, oil, lubricants etc.

114- Legal Advisors and Counsels -

01- Advocate General-

Non-Plan

O	11,39.62	9,21.42	9,21.36	(-)0.06
R	(-)2,18.20			

Reduction in provision by ₹ 2,18.20 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on professional and special services partly offset by excess due to conducting of more training to staff, enhancement in rates of daily wagers and more expenditure on telephone, water and electricity bills.

02- Other Law Officers-

Non-Plan

O	21,20.42	17,43.43	17,43.41	(-)0.02
R	(-)3,76.99			

Reduction in provision by ₹ 3,76.99 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on electricity, water, telephone bills and outsourcing partly offset by excess due to more expenditure on petrol, oil, lubricants charges.

116- State Administrative Tribunals -

01- State Administrative Tribunal-

Non-Plan

O	8,47.45	6,72.49	6,72.31	(-)0.18
R	(-)1,74.96			

Reduction in provision by ₹ 1,74.96 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills and outsourcing partly offset by excess due to more expenditure on rent, rate and taxes.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 3- contd.**

**2070- Other Administrative Services -**

105- Special Commission of Enquiry -

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

O 26.23

3.97 3.97 ..

R (-)22.26

Reduction in provision by ₹ 22.26 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

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

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

**2014- Administration of Justice -**

102- High Courts -

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

O 0.01

1,73.63 1,73.63 ..

R 1,73.62

Augmentation in provision by ₹ 1,73.62 lakh through reappropriation in March 2019 was due to more expenditure under the scheme.

108- Criminal Courts -

01- Road and Diet Money to Witness-  
Non-Plan

O 90.00

1,02.00 1,02.00 ..

R 12.00

Augmentation in provision by ₹ 12.00 lakh through reappropriation in March 2019 was due to more receipt of claims under the scheme .

800- Other Expenditure -

02- Himachal Pradesh State Legal Services Authority-  
Non-Plan

O 3,57.93

S 0.01

4,50.07 4,50.06 (-)0.01

R 92.13

**APPROPRIATION ACCOUNTS****GRANT NO. 3- contd.**

Augmentation in provision by ₹ 92.13 lakh through reappropriation in March 2019 was due to payment of additional dearness allowances and interim relief to staff, more receipt of medical reimbursement claims, more expenditure on rent, rate and taxes, purchase of new vehicles, more touring by staff and more expenditure on petrol, oil and lubricant.

Plan

S	0.01			
		15.00	15.00	..
R	14.99			

Augmentation in provision by ₹ 14.99 lakh through reappropriation in March 2019 was due to more expenditure on installation of transformer.

04- Victim Compensation Scheme-  
Non-Plan

O	12.00			
		29.90	29.90	..
R	17.90			

Augmentation in provision by ₹ 17.90 lakh through reappropriation in March 2019 was due to more expenditure on payment of compensation to victims.

(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	42,76.20			
		35,96.54	35,93.33	(-)3.21
R	(-)6,79.66			

Reduction in appropriation by ₹ 6,79.66 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement bills, less expenditure on rent, rate, taxes and less touring by staff partly offset by excess due to more expenditure on post retirement benefit of the retired Judges and purchase of new vehicle and livery.

**2062- Vigilance -**

103- Lokayukta/Up-Lokayukta -

01- Lokayukta-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 3- conclud.**

Non-Plan				
<i>O</i>	3,73.53		2,62.04	2,62.04 ..
<i>R</i>	(-)1,11.49			

Reduction in appropriation by ₹ 1,11.49 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant charges/repair of vehicles, telephone, water and electricity bills.

**Capital Section**

(vii) Excess in the voted grant occurred mainly under the following head:-

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>4059- Capital Outlay on Public Works -</b>			
01- Office Buildings -			
051- Construction-			
15- Upgradation of Judiciary Infrastructure- Centrally Sponsored Scheme			
Plan			
<i>O</i>	1.00	11.00	4,36.00 +4,25.00
<i>R</i>	10.00		

In view of the final substantial excess of ₹ 4,25.00 lakh, the augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2019 was due to more release of grant under the scheme proved inadequate. Whereas grant of ₹ 4,08.00 lakh was received from Government of India.

Reasons for the substantial final excess of ₹ 4,25.00 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4 - GENERAL ADMINISTRATION**

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) ( ₹ in thousands)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	2,09,49,10			
			2,09,49,14	1,90,65,83	(-)18,83,31
	Supplementary	4			
Amount surrendered during the year (31 March 2019)					
					19,96,13
<b>Charged</b>					
	Original	8,99,66			
			17,30,05	14,83,66	(-)2,46,39
	Supplementary	8,30,39			
Amount surrendered during the year (31 March 2019)					
					1,27,89
<b>Capital Section</b>					
<b>Voted</b>					
	Original	1			
			51,01	51,00	(-)1
	Supplementary	51,00			
Amount surrendered during the year (31 March 2019)					
					1

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 18,83.31 lakh in the voted provision in the Revenue Section, the surrender of ₹ 19,96.13 lakh proved excessive.
- (ii) In view of the final saving of ₹ 2,46.39 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 8,30.39 lakh obtained in February 2019 proved excessive and surrender of ₹ 1,27.89 lakh also proved unrealistic.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

**Revenue Section**

(iii) Saving in the voted grant occurred mainly under the following heads:-		Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
			( ₹ in lakhs)	
<b>2052- Secretariat-General Services -</b>				
090- Secretariat -				
01- Chief Secretariat-				
Non-Plan				
O	66,67.76			
S	0.01	52,73.71	52,73.72	+0.01
R	(-)13,94.06			
Reduction in provision by ₹ 13,94.06 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less touring by staff partly offset by excess due to purchase of electronic equipment to start e-office, more expenditure on meeting, conferences, Vidhan Sabha session, petrol, oil, lubricants charges and enhancement of wages.				
02- Department of Revenue-				
Non-Plan				
(i) O	6,76.72			
		5,25.70	5,25.70	..
R	(-)1,51.02			
03- Department of Excise and Taxation-				
Non-Plan				
(ii) O	1,23.60			
		85.22	85.21	(-)0.01
R	(-)38.38			
04- Department of Home-				
Non-Plan				
(iii) O	3,66.48			
		3,14.18	3,14.18	..
R	(-)52.30			
05- Department of Public Works-				
Non-Plan				
(iv) O	6,18.21			
		4,05.74	4,05.74	..
R	(-)2,12.47			
06- Department of Finance-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

	Non-Plan				
(v)	O	8,27.84			
			7,38.27	7,38.27	..
	R	(-)89.57			

Reduction in provision by ₹ 5,43.74 lakh through reappropriation in March 2019 in the above five cases was mainly due to non filling up of vacant posts.

091- Attached offices -

01- Resident Commissioner-  
Non-Plan

	O	2,61.33			
			1,48.47	1,48.46	(-)0.01
	R	(-)1,12.86			

Reduction in provision by ₹ 1,12.86 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant, repair of vehicles, telephone, water and electricity bills.

**2075- Miscellaneous General Services -**

800- Other Expenditure -

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

	O	6,00.00			
			5,33.97	5,33.97	..
	R	(-)66.03			

Reduction in provision by ₹ 66.03 lakh through reappropriation in March 2019 was due to decrease in number of ex-servicemen pensioners/widows above sixty five year in age.

**2216- Housing -**

05- *General Pool Accommodation -*

800- Other Expenditure -

04- Estate Management-  
Non-Plan

(i)	O	75.05			
			52.76	52.75	(-)0.01
	R	(-)22.29			

**2235- Social Security and Welfare -**

60- *Other Social Security and Welfare Programmes -*

200- Other Programmes-

04- Special Employment Exchange-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

Non-Plan					
(ii)	O	28.74			
			18.58	18.58	..
	R	(-)10.16			

Reduction in provision by ₹ 32.45 lakh through reappropriation in March 2019 in above two cases was mainly due to non filling up of vacant posts.

05-	Himachal Pradesh Freedom Fighters Welfare Fund- Non-Plan				
	O	11,01.60			
			9,67.52	9,67.51	(-)0.01
	R	(-)1,34.08			

Reduction in provision by ₹ 1,34.08 lakh through reappropriation in March 2019 was due to decrease in number of freedom fighters pensioners.

06-	Himachal Pradesh Freedom Fighters Welfare Board- Non-Plan				
	O	3.91			
			0.05	0.05	..
	R	(-)3.86			

Reduction in provision by ₹ 3.86 lakh through reappropriation in March 2019 was due to non constitution of freedom fighter welfare board.

26-	Mukhya Mantri Chikitsa Sahayata Kosh- Non-Plan				
	O	10,00.00			
			..	..	..
	R	(-)10,00.00			

Entire provision of ₹ 10,00.00 lakh was reduced through surrender in March 2019 due to non operationalisation of the scheme.

**2251- Secretariat-Social Services -**

090-	Secretariat -				
01-	Department of Health and Family Welfare- Non-Plan				
(i)	O	3,77.91			
			2,32.53	2,32.53	..
	R	(-)1,45.38			

02- Department of Local Self Government-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

	Non-Plan				
(ii)	O	1,40.66			
			91.91	91.90	(-)0.01
	R	(-)48.75			
03-	Department of Education- Non-Plan				
(iii)	O	3,42.24			
			2,21.72	2,21.72	..
	R	(-)1,20.52			

Reduction in provision by ₹ 3,14.65 lakh through reappropriation/surrender in March 2019 in above three cases was due to non filling up of vacant posts.

**3425- Other Scientific Research -**

60- Others -

001- Direction and Administration -

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

O	2,90.57				
		2,30.02	2,29.45	(-)0.57	
R	(-)60.55				

Reduction in provision by ₹ 60.55 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less touring by staff.

Plan

O	2,50.00				
		1,77.38	1,77.38	..	
R	(-)72.62				

Reduction in provision by ₹ 72.62 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

**3451- Secretariat-Economic Services -**

090- Secretariat -

01- Department of Agriculture-  
Non-Plan

(i)	O	3,02.47			
			2,27.43	2,27.43	..
	R	(-)75.04			

02- Department of Horticulture-



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

	Non-Plan				
(ii)	O	1,47.49			
			1,10.87	1,10.87	..
	R	(-)36.62			
04-	Department of Animal Husbandry- Non-Plan				
(iii)	O	1,22.19			
			1,00.55	1,00.55	..
	R	(-)21.64			
07-	Department of Industries- Non-Plan				
(iv)	O	2,91.99			
			1,67.00	1,67.01	+0.01
	R	(-)1,24.99			
08-	Department of Transport and Tourism- Non-Plan				
(v)	O	1,66.11			
			1,08.50	1,08.50	..
	R	(-)57.61			
11-	Establishment of Public Finance and Public Enterprises Cell- Non-Plan				
(vi)	O	46.31			
			35.08	35.07	(-)0.01
	R	(-)11.23			
13-	Other Secretariat Department- Non-Plan				
(vii)	O	1,44.10			
			1,07.55	1,07.55	..
	R	(-)36.55			

Reduction in provision by ₹ 3,63.68 lakh through reappropriation/Surrender in March 2019 in above seven cases was due to non filling up of vacant posts.

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

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

**2051- Public Service Commission -**  
103- Staff Selection Commission -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

01- Himachal Pradesh Subordinate Service Selection

Board-

Non-Plan

O	5,82.52		7,00.96	7,00.96	..
R	1,18.44				

Augmentation in provision by ₹ 1,18.44 lakh through reappropriation in March 2019 was due to more expenditure on conducting of various types of exams and interviews partly offset by saving due to non filling up of vacant posts.

**2052- Secretariat-General Services -**

090- Secretariat -

07- Department of Law-

Non-Plan

O	4,15.36		4,83.52	4,83.52	..
R	68.16				

Augmentation in provision by ₹ 68.16 lakh through reappropriation in March 2019 was due to payment of dearness allowance and interim relief.

**2053- District Administration -**

800- Other Expenditure -

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

Non-Plan

O	40.00		1,63.16	1,63.16	..
R	1,23.16				

Augmentation in provision by ₹ 1,23.16 lakh through reappropriation in March 2019 was due to more expenditure on celebration of Himachal Day, Republic Day, Independence Day and other functions organized by the State Government.

**2059- Public Works -**

01- Office Buildings -

053- Maintenance and Repairs -

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

(i) O	22.30		3,12.48	3,12.48	..
R	2,90.18				

28- Maintenance Expenditure on Himachal Pradesh  
Resident Commissioners (New Delhi) Buildings-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

	Non-Plan				
(ii)	O	7.21			
			1,15.01	1,15.01	..
	R	1,07.80			
39-	Expenditure on Maintenance of Public Service Commission Buildings- Non-Plan				
(iii)	O	4.22			
			19.22	19.22	..
	R	15.00			
60-	<i>Other Buildings-</i>				
053-	Maintenance and Repairs -				
01-	Sainik Rest House- Non-Plan				
(iv)	O	26.75			
			38.87	38.87	..
	R	12.12			

Substantial augmentation in provision by ₹ 4,25.10 lakh through reappropriation in March 2019 in above four cases was due to more expenditure under the scheme.

**2070- Other Administrative Services -**

115- Guest Houses, Government Hostels etc. -

01- Hospitality Organization- Non-Plan

O	61.21		2,60.87	2,60.87	..
R	1,99.66				

Substantial augmentation in provision by ₹ 1,99.66 lakh through reappropriation in March 2019 was due to more expenditure on hospitality.

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

O	4,00.00		12,08.00	12,08.00	..
R	8,08.00				

Substantial augmentation in provision by ₹ 8,08.00 lakh through reappropriation in March 2019 was due to more grant-in-aid to tourism corporation to meet out the past deficit liabilities.

**2075- Miscellaneous General Services -**

800- Other Expenditure -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

01- Payment of Allowance to the Family and Dependents of Ex-Rulers- Non-Plan				
O	0.07	0.07	3.35	+3.28

Reasons for the final excess of ₹ 3.28 lakh were awaited (July 2019).

04- Assistance to the Families of Killed/Disabled Defence Personnel- Non-Plan				
O	15.00			
		2,66.92	2,66.92	..
R	2,51.92			

Substantial augmentation in provision by ₹ 2,51.92 lakh through reappropriation in March 2019 was due to more release of ex-gratia grant.

09- Assistance to other Miscellaneous Organizations- Non-Plan				
O	5.00			
S	0.01	7.79	7.79	..
R	2.78			

Augmentation in provision by ₹ 2.78 lakh through reappropriation in March 2019 was due to more release of grant-in-aid towards state level awards and Gaurav Puskar to miscellaneous organizations.

13- Assistance to Organizations under Sainik Welfare Department- Non-Plan				
O	6.00			
		35.10	35.10	..
R	29.10			

Augmentation in provision by ₹ 29.10 lakh through reappropriation in March 2019 was due to more organization of army recruitment rallies in the state.

**2216- Housing -**

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure- Non-Plan

O	1,72.87	1,72.87	2,83.07	+1,10.20
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Reasons for the final excess of ₹ 1,10.20 lakh were awaited (July 2019).

**2235- Social Security and Welfare -**

60- Other Social Security and Welfare Programmes -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- contd.**

**200- Other Programmes -**

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

O	4.00			
		6.75	6.75	..
R	2.75			

Augmentation in provision by ₹ 2.75 lakh through reappropriation in March 2019 was due to more receipt of cases for ex-gratia grant.

**2251- Secretariat-Social Services -**

090- Secretariat -

04- Department of Languages, Culture Affairs and  
Welfare-  
Non-Plan

O	1,17.21			
		1,52.71	1,52.71	..
R	35.50			

Augmentation in provision by ₹ 35.50 lakh through reappropriation in March 2019 was due to payment of dearness allowances and interim relief to the staff.

**3425- Other Scientific Research -**

60- Others -

200- Assistance to other Scientific Bodies -

01- Grant-in-aid to Implementing Agencies-  
Non-Plan

O	65.00			
		1,16.00	1,16.00	..
R	51.00			

Augmentation in provision by ₹ 51.00 lakh through reappropriation in March 2019 was due to more release of grant towards scholarship to meritorious students.

**3435- Ecology and Environment -**

03- Environmental Research and Ecological Regeneration-

101- Conservation Programmes -

03- Conservation and Management of Pong Dam Wet Land-  
Centrally Sponsored Scheme  
Plan

S	0.01			
		63.22	63.22	..
R	63.21			

Augmentation in provision by ₹ 63.21 lakh through reappropriation in March 2019 was due to more receipt of grant from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 4- conclud.**

Plan				
S	0.01			
		6.32	6.32	..
R	6.31			

Augmentation in provision by ₹ 6.31 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		( ₹ in lakhs)	
<b>2051- Public Service Commission -</b>			
102- State Public Service Commission -			
01- State Public Service Commission- Non-Plan			
<i>O</i>	8,99.66		
<i>S</i>	7,19.86	14,91.63	14,83.66
<i>R</i>	(-)1,27.89		(-)7.97

Reduction in appropriation by ₹ 1,27.89 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on advertisement, publicity, rent, rate and taxes partly offset by excess due to more expenditure on water, electricity and telephone bills.

**2216- Housing -**

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure- Non-Plan

<i>S</i>	1,10.53	1,10.53	..	(-)1,10.53
----------	---------	---------	----	------------

In view of the final saving of ₹ 1,10.53 lakh, appropriation obtained through supplementary in February 2019 proved unnecessary.

Reasons for non incurring expenditure of ₹ 1,10.53 lakh were awaited (July 2019).

## APPROPRIATION ACCOUNTS

### GRANT NO. 5 - LAND REVENUE AND DISTRICT ADMINISTRATION

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

			Total grant/ appropriation	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	6,80,62,23			
			7,92,98,29	13,57,86,53	+5,64,88,24
	Supplementary	1,12,36,06			
Amount surrendered during the year					..
<b>Charged</b>					
	Original	..			
			3,32	3,32	..
	Supplementary	3,32			
Amount surrendered during the year					..
<b>Capital Section</b>					
<b>Voted</b>					
	Original	10,00,00			
			10,00,00	10,00,00	..
	Supplementary	..			
Amount surrendered during the year					..

### NOTES AND COMMENTS

- (i) The excess of ₹ 5,64,88,23,349 over the voted provision in the Revenue Section requires regularization.
- (ii) In view of the final excess of ₹ 5,64,88.24 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,12,36.06 lakh obtained in February 2019 proved inadequate.
- (iii) Minus budget provision under Major Head 2245-05-901-01 is being made each year, which does not shows true picture of accounts.

#### Revenue Section

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

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

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

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

101-	Cost of Stamps -				
01-	Central Store Nasik-				
	Non-Plan				
	O	2,26.89			
			7,52.20	8,99.17	+1,46.97
	S	5,25.31			

Reasons for the final excess of ₹ 1,46.97 lakh were awaited (July 2019).

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

02-	Floods, Cyclones etc. -				
101-	Gratuitous Relief -				
01-	Cash Doles-				
	Centrally Sponsored Scheme				
	Non Plan				
	O	0.01			
	S	12,00.00	23,93.00	23,93.00	..
	R	11,92.99			

Substantial augmentation in provision by ₹ 11,92.99 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India under National Disaster Response Fund. Whereas grant of ₹ 2,27,29.00 lakh was received from Government of India.

	Non-Plan				
	O	0.01			
			35,00.00	35,00.00	..
	R	34,99.99			

Substantial augmentation in provision by ₹ 34,99.99 lakh through reappropriation in March 2019 was due to more expenditure on cash doles to the accident victims under natural calamities.

102-	Drinking Water Supply -				
01-	Expenditure on Drinking Water-				
	Non-Plan				
	O	0.01			
			10.00	10.00	..
	R	9.99			

Augmentation in provision by ₹ 9.99 lakh through reappropriation in March 2019 was due to more expenditure on providing of drinking water to the drought prone area under natural calamities.



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

104-	Supply of Fodder -				
01-	Expenditure on Supply of Fodder-				
	Non-Plan				
	O	0.01			
			5.00	5.00	..
	R	4.99			

Augmentation in provision by ₹ 4.99 lakh through reappropriation in March 2019 was due to more expenditure on supply of fodder to the drought prone area under natural calamities.

106-	Repairs and Restoration of Damaged Roads and Bridges -				
01-	Repairs of Roads and Bridges-				
	Centrally Sponsored Scheme				
	Non Plan				
	O	0.01			
			36,00.01	86,00.00	+49,99.99
	S	36,00.00			

Reasons for the substantial excess of ₹ 49,99.99 lakh were awaited (July 2019).

109-	Repair and Restoration of Damaged Water Supply				
	Drainage and Sewerage Work -				
01-	Expenditure on Damaged Water Supply Drainage				
	and Sewerage Work-				
	Centrally Sponsored Scheme				
	Non Plan				
	O	0.01			
	S	25,00.00	37,08.59	47,67.00	+10,58.41
	R	12,08.58			

In view of the final excess of ₹ 10,58.41 lakh the augmentation in provision by ₹ 12,08.58 lakh through reappropriation in March 2019 due to more expenditure on repair of damaged water supply drainage and sewerage supplies proved inadequate.

Reasons for the final excess of ₹ 10,58.41 lakh were awaited (July 2019).

	Non-Plan				
	O	0.01			
			31,00.00	31,00.00	..
	R	30,99.99			

Substantial augmentation in provision by ₹ 30,99.99 lakh through reappropriation in March 2019 was due to more expenditure on repair of damaged water supply drainage and sewerage supplies.

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

111- Ex-Gratia Payment to Bereaved Families -

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

(i)	O	0.01			
	S	4,00.00	17,72.00	17,72.00	..
	R	13,71.99			

Non-Plan

(ii)	O	0.01			
	S	7,53.41	73,13.50	73,13.51	+0.01
	R	65,60.08			

Substantial augmentation in provision by ₹ 79,32.07 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on ex-gratia payment to bereaved families.

113- Assistance for Repairs/Reconstruction of Houses -

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

(i)	O	0.01			
	S	3,13.00	23,02.68	23,02.68	..
	R	19,89.67			

Non-Plan

(ii)	O	0.01			
			25,00.00	25,00.01	+0.01
	R	24,99.99			

Substantial augmentation in provision by ₹ 44,89.66 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on repair/construction of houses under natural calamities.

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

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

(i)	O	0.01			
	S	4,00.00	28,89.00	28,89.00	..
	R	24,88.99			

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

(ii)	Non-Plan				
	O	0.01			
			30,00.00	30,00.00	..
	R	29,99.99			

Substantial augmentation in provision by ₹ 54,88.98 lakh through reappropriation in March 2019 in above two cases was due to more expenditure on assistance of local bodies for construction of mahila mandal houses, maintenance of damaged rural roads and rural school buildings under grant received from National Disaster Response Fund. Whereas grant of ₹ 2,27,29.00 lakh was received from Government of India.

05-	<i>State Disaster Response Fund -</i>				
101-	Transfer to Reserve Fund and Deposit Accounts				
	State Disaster Response Fund -				
02-	National Calamity Relief Fund-				
	Centrally Sponsored Scheme				
	Non-Plan				
	O	0.01			
			84,13.01	2,27,29.00	+1,43,15.99
	S	84,13.00			

Reasons for the final substantial excess of ₹ 1,43,15.99 lakh were awaited (July 2019).

80-	<i>General -</i>				
102-	Management of Natural Disaster, Contingency				
	Plans in Disaster Prone Areas -				
01-	Expenditure on Natural Disasters, Contingency				
	Plans in Disaster Prone Areas-				
	Non-Plan				
	O	0.01			
	S	5,00.00	11,74.61	11,74.61	..
	R	6,74.60			

Substantial augmentation in provision by ₹ 6,74.60 lakh through reappropriation in March 2019 was due to more expenditure on natural disaster contingency plans in disaster prone areas.

05-	Capacity Building-				
	Non-Plan				
	O	0.01			
			5,50.00	5,50.00	..
	R	5,49.99			

Augmentation in provision by ₹ 5,49.99 lakh through reappropriation in March 2019 was due to more expenditure on capacity building.

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

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

Head		Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2029- Land Revenue -</b>				
102- Survey and Settlement operations -				
02- Settlement and Demarcation of Forest- Non-Plan				
O	6,43.99			
S	0.08	5,83.64	5,83.61	(-)0.03
R	(-)60.43			
Reduction in provision by ₹ 60.43 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.				
03- Settlement Officer Shimla- Non-Plan				
O	24,43.85			
		17,25.78	17,25.76	(-)0.02
R	(-)7,18.07			
Reduction in provision by ₹ 7,18.07 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and non completion of codal formalities.				
04- Settlement Officer Kangra- Non-Plan				
O	22,24.49			
		17,37.07	17,37.07	..
R	(-)4,87.42			
Reduction in provision by ₹ 4,87.42 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure of stipend for trainee patwaries, less touring by the staff and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on electricity, telephone bills and more engagement of daily wagers.				
103- Land Records -				
01- Superintendence- Non-Plan				
O	3,17.77			
		1,76.70	1,76.69	(-)0.01
R	(-)1,41.07			
Reduction in provision by ₹ 1,41.07 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on electricity/water, telephone bills and non completion of codal formalities.				

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

02- District Establishment Charges-  
Non-Plan

O	1,30,42.79			
S	0.01	1,01,23.10	1,01,22.60	(-)0.50
R	(-)29,19.70			

Reduction in provision by ₹ 29,19.70 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on honorarium to Numberdars, less receipt of medical reimbursement claims, less expenditure on electricity/water and telephone bills, less touring by the staff partly counter balanced by excess due to more payment of stipends for land record Patwaries during training period.

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

O	3,40.93			
		2,71.63	2,71.63	..
R	(-)69.30			

Reduction in provision by ₹ 69.30 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on honorarium to land record patwaries partly counter balanced by excess due to more expenditure on electricity/water and telephone bills.

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

O	21,99.93			
		16,10.63	16,10.62	(-)0.01
R	(-)5,89.30			

Reduction in provision by ₹ 5,89.30 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on electricity/water, telephone bills and less receipt of medical reimbursement claims.

**2053- District Administration -**

093- District Establishments -

01- General Establishment-  
Non-Plan

O	1,47,87.20			
S	4,41.60	1,27,22.45	1,29,35.59	+2,13.14
R	(-)25,06.35			

In view of the final excess of ₹ 2,13.14 lakh the reduction in provision by ₹ 25,06.35 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, regularization of daily wagers, less expenditure on petrol, oil, lubricants/repair charges and professional services, less touring by the staff, less expenditure on electricity/water, telephone bills, rent, rate and taxes proved excessive.

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

Reasons for the final excess of ₹ 2,13.14 lakh were awaited (July 2019).

094- Other Establishments -

01- Sub Divisional Establishment-  
Non-Plan

O	19,52.79			
S	8.49	15,90.90	16,35.74	+44.84
R	(-)3,70.38			

In view of the final excess of ₹ 44.84 lakh the reduction in provision by ₹ 3,70.38 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by the staff proved excessive.

Reasons for the final excess of ₹ 44.84 lakh were awaited (July 2019).

04- Land Acquisition Staff-  
Non-Plan

(i)	O	1,37.85			
	S	20.00	1,32.75	1,32.75	..
	R	(-)25.10			

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

(ii)	O	89.88			
	S	2.30	76.16	76.16	..
	R	(-)16.02			

Reduction in provision by ₹ 41.12 lakh through reappropriation in March 2019 in above two cases was due to non filling up of vacant posts.

**2235- Social Security and Welfare -**

01- Rehabilitation -

202- Other Rehabilitation Schemes -

01- Rehabilitation of Displaced Persons-  
Non-Plan

O	1,17.26			
S	0.87	64.85	63.65	(-)1.20
R	(-)53.28			

Reduction in provision by ₹ 53.28 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less expenditure on maintenance of official buildings.

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

02- Floods, Cyclones etc.

106- Repairs and Restoration of Damaged Roads and Bridges -

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

01- Repairs of Roads and Bridges-  
Non-Plan

O	2,72,99.70		74,00.00	74,00.00	..
R	(-)1,98,99.70				

Reduction in provision by ₹ 1,98,99.70 lakh through reappropriation in March 2019 was due to less expenditure on repair and restoration of damaged roads and bridges during the rainy season.

05- *State Disaster Response Fund-*

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

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

(i)	S	(-) 84,13.00	(-)84,13.00	..	+84,13.00
	Non-Plan				
(ii)	O	(-) 2,73,00.00	(-)2,73,00.00	..	+2,73,00.00

Budget provision of ₹ 3,57,13.00 lakh in the above two cases was kept in minus; Reasons for which were awaited (July 2019).

**2506- Land Reforms -**

102- Consolidation of Holdings -

01- Headquarters Establishment-  
Non-Plan

O	3,77.20		2,50.38	2,50.38	..
R	(-)1,26.82				

Reduction in provision by ₹ 1,26.82 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts and to less receipt of medical reimbursement claims.

02- District Establishments-  
Non-Plan

O	3,23.33		2,18.75	2,18.74	(-)0.01
R	(-)1,04.58				

Reduction in provision by ₹ 1,04.58 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularization of daily wagers.

**APPROPRIATION ACCOUNTS****GRANT NO. 5- contd.****2702- Minor Irrigation -**80- *General -*

800- Other Expenditure -

07- Scheme for Improvement of Irrigation Statistics-

Centrally Sponsored Scheme

Plan

S 3,44.46

3,13.92 3,13.92

..

R (-)30.54

Reduction in provision by ₹ 30.54 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less expenditure on payment of honorarium.

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

110- Gazetteer and Statistical Memoirs -

02- Disaster Management Cell-

Non-Plan

O 58.95

S 2.06

41.01 38.67

(-)2.34

R (-)20.00

Reduction in provision by ₹ 20.00 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.



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

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

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

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds to Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 101- Transfer to Reserve Funds and Deposit Account - State Disaster Response Fund to Major Head 8121-General and Other Reserve Funds, 122- State Disaster Response Funds and 8235- General and Reserve Fund, 125- National Disaster Response Fund (NDRF) respectively. During the year 2018-19, an amount of ₹ 5,00,34.21 lakh was received on account of SDRF/NDRF ( ₹ 2,73,05.21 lakh from State Disaster Response Fund ( ₹ 2,45,70.00 lakh from Government of India and ₹ 27,35.21 lakh from State Share) and ₹ 2,27,29.00 lakh from National Disaster Fund) which was transferred to Major Head 8121- General and Reserve Fund, 122- State Disaster Response Funds and 8235- General and Reserve Fund, 125- National Disaster Response Fund (NDRF) respectively. An expenditure of ₹ 5,07,76.81 lakh was incurred during the year ( ₹ 2,80,53.13 lakh from State Disaster Response Fund and ₹ 2,27,23.68 lakh from National Disaster Response Fund). For detail see statement no. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2018-19.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 6 - EXCISE AND TAXATION**

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		( ₹ in thousands)		
<b>Revenue Section</b>				
<b>Voted</b>				
Original	76,06,61			
		76,06,62	62,27,89	(-)13,78,73
Supplementary	1			
Amount surrendered during the year ( 31 March 2019)				13,78,62
<b>Charged</b>				
Original	1			
		6,21,55	6,21,54	(-)1
Supplementary	6,21,54			
Amount surrendered during the year (31 March 2019)				1
<b>Capital Section</b>				
<b>Voted</b>				
Original	7,00,00			
		7,00,00	7,00,00	..
Supplementary	..			
Amount surrendered during the year				..

**COMMENTS**

**Revenue Section**

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

**2039- State Excise -**

001- Direction and Administration -

01- Expenditure on District Establishment-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 6- contd.**

Non-Plan				
O	6,87.95			
		5,58.88	5,58.88	..
R	(-)1,29.07			

Reduction in provision by ₹ 1,29.07 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on petrol/repair of vehicles.

104- Purchase of Liquor and Spirits -				
02- Clinical Sampling of liquor-				
Non-Plan				
O	45.00			
		8.42	8.42	..
R	(-)36.58			

Reduction in provision by ₹ 36.58 lakh through reappropriation/surrender in March 2019 was due to less expenditure on clinical sampling of liquor.

**2040- Taxes on Sales, Trade etc. -**

101- Collection Charges -				
01- Headquarters and Field Staff-				
Non-Plan				
O	3,62.66			
		1,61.84	1,61.83	(-)0.01
R	(-)2,00.82			

Reduction in provision by ₹ 2,00.82 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills and non completion of codal formalities.

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

104- Collection Charges-Taxes on Goods and				
Passengers -				
01- Headquarters' Establishment-				
Non-Plan				
O	6,48.22			
		6,25.90	6,25.90	..
R	(-)22.32			

Reduction in provision by ₹ 22.32 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on professional and special services.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 6- contd.**

02- District Establishment-  
Non-Plan

O	46,72.54			
		37,96.87	37,96.78	(-)0.09
R	(-)8,75.67			

Reduction in provision by ₹ 8,75.67 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol/repair of vehicles and regularization of daily wagers partly counter balanced by excess due to clearance of pending liabilities.

**2235- Social Security and Welfare -**

60- Other Social Security and Welfare Programmes-

110- Other Insurance Schemes -

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

O	1,00.00			
		..	..	..
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

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

107- Tax on Entry of Goods into Local Area -

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

(i) O	4,63.33			
		4,08.10	4,08.10	..
R	(-)55.23			

02- Grant-in-aid to Panchayats/Rural Bodies-  
Non-Plan

(ii) O	6,18.40			
		5,31.04	5,31.04	..
R	(-)87.36			

Reduction in provision by ₹ 1,42.59 lakh through surrender in March 2019 in above two cases was due to less receipt on account of sale of liquor bottles.

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

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

**2043- Collection Charges under States Goods and Services Tax -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 6- conclud.**

800-	Other Expenditure -				
01-	State Goods and Services Tax-				
	Non-Plan				
	S	0.01			
			1,29.00	1,29.00	..
	R	1,28.99			

Augmentation in provision by ₹ 1,28.99 lakh through reappropriation in March 2019 was due to refund of liquor license fee.

### 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)		
<b>Revenue Section</b>				
<b>Voted</b>				
Original	13,12,63,78			
		13,12,63,92	11,68,81,01	(-)1,43,82,91
Supplementary	14			
Amount surrendered during the year (31 March 2019)				1,43,64,50
<b>Charged</b>				
Original	..			
		22,45	26,50	+4,05
Supplementary	22,45			
Amount surrendered during the year				..
<b>Capital Section</b>				
<b>Voted</b>				
Original	64,43,03			
		77,27,40	74,36,02	(-)2,91,38
Supplementary	12,84,37			
Amount surrendered during the year (31 March 2019)				2,91,35

#### NOTES AND COMMENTS

- (i) The excess of ₹ 4,05,000 over the charged appropriation in Revenue Section requires regularization.
- (ii) In view of the final saving of ₹ 2,91.38 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 12,84.37 lakh obtained in February 2019 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)		
<b>2055- Police -</b>			
001- Direction and Administration -			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

01- Directorate- Non-Plan				
O	18,44.53			
		15,85.42	15,85.42	..
R	(-)2,59.11			

Reduction in provision by ₹ 2,59.11 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant, repair and maintenance of vehicles.

04- Automated Finger Print Identification System- Non-Plan				
O	2,00.00			
		..	..	..
R	(-)2,00.00			

Entire provision of ₹ 2,00.00 lakh was reduced through reappropriation in March 2019 due to non completion of codal formalities.

003- Education and Training -				
01- Police Training Centre- Non-Plan				
O	16,89.40			
		14,76.51	14,76.52	+0.01
R	(-)2,12.89			

Reduction in provision by ₹ 2,12.89 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on purchase of uniforms and conducting of training programme.

101- Criminal Investigation and Vigilance -				
01- Criminal Investigation- Non-Plan				
O	45,34.23			
		42,54.76	42,54.76	..
R	(-)2,79.47			

Reduction in provision by ₹ 2,79.47 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to more expenditure on petrol, oil, lubricant, repair, maintenance of vehicles, telephone, water, electricity bills, rent, rates and taxes.

108- State Headquarters Police -	
01- State Reserve Police-	

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

Non-Plan				
O	93,59.43			
		80,18.40	80,18.37	(-)0.03
R	(-)13,41.03			

Reduction in provision by ₹ 13,41.03 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on travelling and less receipt of medical reimbursement bills partly offset by excess due to more expenditure on purchase of arms, ammunition, uniforms, telephone, water, electricity bills, petrol, oil, lubricant and repair of vehicles.

02- Police for other Government Organization-  
Non-Plan

O	39,59.88			
		28,94.74	28,94.72	(-)0.02
R	(-)10,65.14			

Reduction in provision by ₹ 10,65.14 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

05- Indian Reserve Battalion-  
Non-Plan

O	2,98,00.08			
		2,46,61.39	2,46,61.38	(-)0.01
R	(-)51,38.69			

Reduction in provision by ₹ 51,38.69 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to purchase of new vehicles, more receipt of travelling allowance bills and more expenditure on purchase of arms, ammunition and uniforms.

109- District Police -

01- District Executive Force-  
Non-Plan

O	5,65,29.66			
S	0.01	4,88,65.39	4,88,65.29	(-)0.10
R	(-)76,64.28			

Reduction in provision by ₹ 76,64.28 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement bills, less expenditure on travelling and less engagement of daily wagers partly offset by excess due to more expenditure on outsourcing, purchase of new vehicles, petrol, oil, lubricant, repair of vehicle, maintenance charges, uniforms, arms, ammunition and hiring of private accommodation.

111- Railway Police -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

01- Crime Police- Non-Plan				
O	5,18.84			
		3,98.72	3,98.70	(-)0.02
R	(-)1,20.12			

Reduction in provision by ₹ 1,20.12 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

114- Wireless and Computers -				
01- Police Radio Staff- Non-Plan				
O	24,39.08			
		19,03.59	19,03.58	(-)0.01
R	(-)5,35.49			

Reduction in provision by ₹ 5,35.49 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less receipt of property tax bills.

115- Modernization of Police Force -				
02- Security Related Expenditure- Non-Plan				
O	89.49			
		46.04	46.04	..
R	(-)43.45			

Reduction in provision by ₹ 43.45 lakh through surrender in March 2019 was due to less receipt of honorarium bills.

116- Forensic Science -				
01- State Forensic Science Laboratory- Non-Plan				
O	7,71.70			
		7,00.55	7,00.47	(-)0.08
R	(-)71.15			

Reduction in provision by ₹ 71.15 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly offset by excess due to more expenditure on maintenance, material, petrol, oil, lubricant and repair of vehicles.

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

Entire provision of ₹ 1,50.00 lakh was reduced through surrender in March 2019 due to nil expenditure on machinery and equipment.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

**2056- Jails -**

101- Jails -

01- Jail Establishment-  
Non-Plan

O	28,30.43			
		26,83.32	26,83.32	..
R	(-)1,47.11			

Reduction in provision by ₹ 1,47.11 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly offset by excess due to more expenditure on material, engagement of daily wagers, electricity, telephone, water charges and opening of new gym for pensioners.

02- Modernization of Jails Administration-  
Non-Plan

O	2,71.14			
		1,92.30	1,92.30	..
R	(-)78.84			

Reduction in provision by 78.84 lakh through surrender in March 2019 was 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's Buildings-  
Non-Plan

(i) O	5.32			
		1.30	1.30	..
R	(-)4.02			

31- Maintenance Expenditure on Police Departments Buildings-  
Plan

(ii) O	3,29.00			
		79.00	78.99	(-)0.01
R	(-)2,50.00			

Reduction in provision by ₹ 2,54.02 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less expenditure on maintenance.

**2062- Vigilance -**

104- Vigilance Commission of State/Union Territory -

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

O	29,76.71			
		24,62.71	24,62.91	+0.20
R	(-)5,14.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

Reduction in provision by ₹ 5,14.00 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on outsourcing and uniforms.

02- Directorate of Vigilance-  
Non-Plan

O	60.57			
S	0.01	46.69	46.69	..
R	(-)13.89			

Reduction in provision by ₹ 13.89 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

**2070- Other Administrative Services -**

106- Civil Defense -

01- Headquarter Staff-  
Centrally Sponsored Scheme  
Non-Plan

O	11.89			
		5.99	5.99	..
R	(-)5.90			

Reduction in provision by ₹ 5.90 lakh through surrender in March 2019 was due to non completion of codal formalities.

Non-Plan

O	28.39			
		17.65	17.65	..
R	(-)10.74			

Reduction in provision by ₹ 10.74 lakh through surrender in March 2019 was due to non filling up of vacant posts.

107- Home Guards -

01- Headquarter Staff-  
Centrally Sponsored Scheme  
Non-Plan

O	20.04			
		8.35	8.35	..
R	(-)11.69			

Reduction in provision by ₹ 11.69 lakh through surrender in March 2019 was due to non completion of codal formalities and non filling up of vacant posts.

Non-Plan

O	3,04.24			
		2,78.68	2,78.66	(-)0.02
R	(-)25.56			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

Reduction in provision by ₹ 25.56 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on purchase of articles, telephone, water and electricity bills partly offset by excess due to purchase of new vehicles.

108-	Fire Protection and Control -				
01-	Headquarter Staff-				
	Non-Plan				
	O	83.46			
			62.06	62.08	+0.02
	R	(-)21.40			

Reduction in provision by ₹ 21.40 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and non receipt of medical reimbursement bills partly offset by excess due to hiring of accommodation and more engagement of daily wagers.

<b>2250-</b>	<b>Other Social Services -</b>				
800-	Other Expenditure -				
02-	Grant to Religious Institutions-				
	Non-Plan				
	O	3.50	3.50	..	(-)3.50

Entire provision of ₹ 3.50 lakh remained unutilized; reasons for which were awaited (July 2019).

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

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

<b>2055-</b>	<b>Police -</b>				
001-	Direction and Administration -				
03-	Road Safety Fund-				
	Non-Plan				
	O	2,00.00			
			5,02.00	5,02.00	..
	R	3,02.00			

Augmentation in provision by ₹ 3,02.00 lakh through reappropriation in March 2019 was due to purchase of traffic equipment to the police department.

101-	Criminal Investigation and Vigilance -				
02-	Nationwide Emergency Response System-				
	Centrally Sponsored Scheme				
	Non-Plan				
	S	0.03			
			1,64.68	1,64.68	..
	R	1,64.65			

**APPROPRIATION ACCOUNTS****GRANT NO. 7- contd.**

Augmentation in provision by ₹ 1,64.65 lakh through reappropriation in March 2019 was due to more expenditure on electricity, telephone, water charges and purchase of new vehicles.

Non-Plan				
S	0.01			
		44.76	44.76	..
R	44.75			

Augmentation in provision by ₹ 44.75 lakh through reappropriation in March 2019 was due to more expenditure on outsourcing.

109- District Police -				
02- Expenditure on Panchayat Chowkidars/Home				
Guards (for Service of Summons)-				
Non-Plan				
O	3,00.00			
		3,45.92	3,45.92	..
R	45.92			

Augmentation in provision by ₹ 45.92 lakh through reappropriation in March 2019 was due to grant of annual increments, payment of additional dearness allowance installment, interim relief and remuneration to panchayat chowkidar for serving the warrants/summonses.

03- Expenditure on Home Guard Volunteers				
Deployed for Law and Order Duty with Police-				
Non-Plan				
O	47,01.97			
		57,61.67	57,61.67	..
R	10,59.70			

Augmentation in provision by ₹ 10,59.70 lakh through reappropriation/surrender in March 2019 was due to hike in the rate of wages of daily wagers partly offset by saving due to less expenditure on touring.

115- Modernization of Police Force -				
01- District Executive Force-				
Centrally Sponsored Scheme				
Non-Plan				
O	0.07			
		4,44.43	4,44.43	..
R	4,44.36			

Augmentation in provision by ₹ 4,44.36 lakh through reappropriation in March 2019 was due to purchase of new vehicles and various articles.

Non-Plan				
O	0.06			
		23.24	23.24	..
R	23.18			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

Augmentation in provision by ₹ 23.18 lakh through reappropriation in March 2019 was due to purchase of new vehicles.

02- Security Related Expenditure-  
Centrally Sponsored Scheme

Non-Plan

O	2,45.04	3,13.39	3,13.39	..
R	68.35			

Augmentation in provision by ₹ 68.35 lakh through reappropriation/surrender in March 2019 was due to more expenditure on honorarium partly offset by saving due to less expenditure on telephone, water and electricity bills. Whereas grant of ₹ 5,13.67 lakh was received from Government of India.

03- Expenditure on Crime and Criminal Tracking

Network System-

Centrally Sponsored Scheme

Non-Plan

S	0.02	3,76.10	3,73.10	(-)3.00
R	3,76.08			

Augmentation in provision by ₹ 3,76.08 lakh through reappropriation in March 2019 was due to more expenditure on the scheme.

116- Forensic Science -

02- Cyber Crime Prevention for Women and Children-  
Centrally Sponsored Scheme

Non-Plan

S	0.03	45.71	45.70	(-)0.01
R	45.68			

Augmentation in provision by ₹ 45.68 lakh through reappropriation/surrender in March 2019 was due to more conducting of training programmes.

**2056- Jails -**

001- Direction and Administration -

01- Headquarter Staff-

Centrally Sponsored Scheme

Non-Plan

S	0.01	43.84	43.84	..
R	43.83			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

Augmentation in provision by ₹ 43.83 lakh through reappropriation in March 2019 was due to implementation of projects for the e-prison.

Non-Plan				
O	1,68.89			
		2,24.85	2,24.85	..
R	55.96			

Augmentation in provision by ₹ 55.96 lakh through reappropriation in March 2019 was due to more expenditure on electricity, telephone, water charges and conference of women.

**2070- Other Administrative Services -**

107- Home Guards -

02- District Staff-

Non-Plan

O	27,50.75			
		29,22.74	29,22.72	(-)0.02
R	1,71.99			

Augmentation in provision by ₹ 1,71.99 lakh through reappropriation/surrender in March 2019 was due to more engagement of daily wagers and payment of compensation partly offset by saving due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles.

03- Training Center-

Non-Plan

O	2,41.71			
S	0.01	3,26.42	3,26.41	(-)0.01
R	84.70			

Augmentation in provision by ₹ 84.70 lakh through reappropriation/surrender in March 2019 was due to more engagement of daily wagers partly offset by saving due to non filling up of vacant posts.

108- Fire Protection and Control -

02- District Staff-

Non-Plan

O	27,76.15			
S	0.01	33,91.27	33,91.28	+0.01
R	6,15.11			

Augmentation in provision by ₹ 6,15.11 lakh through reappropriation/surrender in March 2019 was due to purchase of new vehicle, more engagement of daily wagers and more expenditure on property tax partly offset by saving due to non filling up of vacant posts, non receipt of medical reimbursement bills and less expenditure on purchase of articles.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- contd.**

**2216- Housing -**

06- Police Housing -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-  
Non-Plan

O	79.15	79.15	2,44.29	+1,65.14
---	-------	-------	---------	----------

Reasons for the final excess of ₹ 1,65.14 lakh were awaited (July 2019).

Plan

R	2,50.00	2,50.00	73.09	(-)1,76.91
---	---------	---------	-------	------------

In view of the final saving of ₹ 1,76.91 lakh, the augmentation without provision by ₹ 2,50.00 lakh through reappropriation in March 2019 due to more expenditure on maintenance proved excessive. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

Reasons for the final saving of ₹ 1,76.91 lakh were awaited (July 2019).

02- Maintenance of Residential Buildings of State

Forensic Science Laboratory-

Non-Plan

O	0.01			
		5.01	5.01	..
R	5.00			

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2019 was due to more expenditure on maintenance.

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

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

**2055- Police -**

001- Direction and Administration -

01- Directorate-  
Non-Plan

R	2.00	2.00	5.00	+3.00
---	------	------	------	-------

In view of the final excess of ₹ 3.00 lakh, augmentation without appropriation by ₹ 2.00 lakh through reappropriation in March 2019, reasons for which were not intimated, proved inadequate. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 7- conclud.**

Reasons for the final excess of ₹ 3.00 lakh were awaited (July 2019).

**Capital Section**

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

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

**4055- Capital Outlay on Police -**

211- Police Housing -

03- Modernization of Police Force-  
Centrally Sponsored Scheme  
Non-Plan

S	2,29.80				
		1,89.87	1,89.87		..
R	(-)39.93				

Reduction in provision by ₹ 39.93 lakh through surrender in March 2019 was due to less purchase of traffic equipment.

Plan

O	4,74.00				
		4,02.00	4,02.00		..
R	(-)72.00				

Reduction in provision by ₹ 72.00 lakh through surrender in March 2019 was due to less expenditure on construction of buildings.

05- Construction of State Forensic Science Laboratory-  
Centrally Sponsored Scheme  
Non-Plan

(i) S	98.00				
		75.94	75.94		..
R	(-)22.06				

Non-Plan

(ii) O	0.01				
S	2,00.00	74.68	74.68		..
R	(-)1,25.33				

Reduction in provision by ₹ 1,47.39 lakh through surrender in March 2019 in the above two cases was due to less purchase of equipment.

**APPROPRIATION ACCOUNTS****GRANT NO. 8 - EDUCATION**

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

		Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	61,24,08,90			
		61,24,08,91	51,68,92,43	(-)9,55,16,48
Supplementary	1			
Amount surrendered during the year (31 March 2019)				9,55,16,39
<b>Charged</b>				
Original	..			
		85	85	..
Supplementary	85			
Amount surrendered during the year				..
<b>Capital Section</b>				
<b>Voted</b>				
Original	1,05,72,15			
		1,39,04,93	1,12,87,80	(-)26,17,13
Supplementary	33,32,78			
Amount surrendered during the year (31 March 2019)				26,17,13

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 26,17.13 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 33,32.78 lakh obtained in February 2019 proved excessive.

**Revenue Section**

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

**2202- General Education -**  
**01- Elementary Education -**

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

001- Direction and Administration -

01- Directorate-

Non-Plan

O	20,47.09			
		17,08.17	17,08.17	..
R	(-)3,38.92			

Reduction in provision by ₹ 3,38.92 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on electricity, water and telephone bills.

Plan

O	11,38.00			
		2.35	2.35	..
R	(-)11,35.65			

Substantial reduction in provision by ₹ 11,35.65 lakh through reappropriation/surrender in March 2019 was due to less expenditure on electricity, water and telephone bills.

101- Government Primary Schools -

01- Expenditure on Education-

Non-Plan

O	16,46,12.57			
		13,35,29.70	13,35,29.57	(-)0.13
R	(-)3,10,82.87			

Reduction in provision by ₹ 3,10,82.87 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on furniture, less entitlement of students for scholarship and less receipt of medical reimbursement claims.

Plan

O	97.00			
		71.62	71.62	..
R	(-)25.38			

Reduction in provision by ₹ 25.38 lakh through reappropriation/surrender in March 2019 was due to non completion of codal formalities.

Non-Plan

O	11,00,32.37			
		9,66,40.44	9,66,40.44	..
R	(-)1,33,91.93			

Reduction in provision by ₹ 1,33,91.93 lakh through surrender in March 2019 was due to non filling up of vacant posts, less expenditure on furniture, less entitlement of students for scholarship, less receipt of medical reimbursement bills, less engagement of daily wagers and less expenditure on touring by the staff.

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

Plan				
O	37,39.00			
		13,53.75	13,53.74	(-)0.01
R	(-)23,85.25			

Reduction in provision by ₹ 23,85.25 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

11- Expenditure on Urdu and Punjabi Teachers-  
Centrally Sponsored Scheme

Plan				
O	90.00			
		66.90	66.90	..
R	(-)23.10			

Reduction in provision by ₹ 23.10 lakh through surrender in March 2019 was due to less expenditure on honorarium.

12- Atal Vardi Yojna-  
Plan

(i)	O	16,39.00			
			..	..	..
	R	(-)16,39.00			

102- Assistance to Non-Government Primary Schools -

03- Reimbursement of Fee of Weaker Section  
Students in Private School-

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

Entire provision of ₹ 18,39.00 lakh was reduced through surrender in March 2019 in the above two cases due to non completion of codal formalities.

104- Inspection -

01- District Primary Education Officer-  
Non-Plan

O	18,72.91			
		15,83.61	15,83.60	(-)0.01
R	(-)2,89.30			

Reduction in provision by ₹ 2,89.30 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on electricity, water and telephone bills partly offset by excess due to more expenditure on petrol, oil, lubricant, repair of vehicles and outsourcing.

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

02- Block Primary Education Officer-  
Non-Plan

O	52,82.98			
		49,08.34	49,08.33	(-)0.01
R	(-)3,74.64			

Reduction in provision by ₹ 3,74.64 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on electricity, water and telephone bills partly offset by excess due to more engagement of outsourcing and daily wagers.

111- Sarav Shiksha Abhiyan -

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

(i)	O	2,36,92.00			
			1,95,47.87	1,95,47.87	..
	R	(-)41,44.13			

Plan

(ii)	O	26,32.00			
			21,71.99	21,71.99	..
	R	(-)4,60.01			

Reduction in provision by ₹ 46,04.14 lakh through surrender in March 2019 in the above two cases was due to less expenditure under the scheme. Whereas grant of ₹ 2,01,27.87 lakh was received at sr. no.(i) from Government of India.

800- Other Expenditure -

01- Midday Meal-  
Centrally Sponsored Scheme  
Plan

O	61,07.00			
		51,96.43	51,96.44	+0.01
R	(-)9,10.57			

Reduction in provision by ₹ 9,10.57 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of articles, honorarium, electricity, water and telephone bills partly offset by excess due to more purchase of kitchen material. Whereas grant of ₹ 53,57.03 lakh was received from Government of India.

06- Grant-in-aid to School Management Committee-  
Plan

O	11,19.00			
		10,14.46	10,14.46	..
R	(-)1,04.54			

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

Reduction in provision by ₹ 1,04.54 lakh through surrender in March 2019 was due to less expenditure on salary of teachers under parent teachers association.

02-	Secondary Education -				
001-	Direction and Administration -				
01-	Directorate-				
	Non-Plan				
	O	18,60.82			
			15,48.43	15,48.42	(-)0.01
	R	(-)3,12.39			

Reduction in provision by ₹ 3,12.39 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

109-	Government Secondary Schools -				
01-	Secondary Schools-				
	Non-Plan				
	O	20,05,30.11			
			18,12,48.19	18,12,48.29	+0.10
	R	(-)1,92,81.92			

Reduction in provision by ₹ 1,92,81.92 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on electricity, water and telephone bills, rent, rate and taxes and less engagement of daily wagers partly offset by excess due to more expenditure on salary for teachers and more receipt of medical reimbursement claims. Reasons for reduction of ₹ 5,63.10 lakh for scholarship and stipends were not intimated (July 2019).

	Plan				
	O	13,05.00			
			10,36.59	10,36.59	..
	R	(-)2,68.41			

Reduction in provision by ₹ 2,68.41 lakh through surrender in March 2019 was due less expenditure on purchase of articles and equipments. Reasons for reduction of ₹ 2,30.00 lakh for scholarship and stipends were not intimated (July 2019).

05-	Information and Communication Technology Programme-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	35,93.00			
			19,74.00	19,74.00	..
	R	(-)16,19.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 8- contd.**

	Plan				
(ii)	O	3,55.00			
			..	..	..
	R	(-)3,55.00			

Reduction in provision of ₹ 19,74.00 lakh through surrender in March 2019 in the above two cases was due to non completion of codal formalities.

06- Rashtriya Madhyamic Shiksha Abhiyan-  
Centrally Sponsored Scheme

	Plan				
(i)	O	1,21,42.00			
			79,52.88	79,52.88	..
	R	(-)41,89.12			

	Plan				
(ii)	O	13,49.00			
			8,83.66	8,83.66	..
	R	(-)4,65.34			

Reduction in provision by ₹ 46,54.46 lakh through surrender in March 2019 in the above two cases was due to less receipt of central share, hence state share could not be released. Whereas grant of ₹ 71,77.43 lakh was received at sr. no.(i) from Government of India.

10- Vocationalisation of Secondary Education-  
Centrally Sponsored Scheme

	Plan				
(i)	O	70,65.00			
			..	..	..
	R	(-)70,65.00			

	Plan				
(ii)	O	7,85.00			
			..	..	..
	R	(-)7,85.00			

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

	Plan				
(iii)	O	95.00			
			..	..	..
	R	(-)95.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 8- contd.**

	Plan				
(iv)	O	11.00			
			..	..	..
	R	(-)11.00			

Entire provision of ₹ 79,56.00 lakh was reduced through surrender in March 2019 in the above four cases due to merger of scheme to Samagra Shiksha Abhiyan.

15- Student Digital Yojna (Laptop/Tablet)-

	Plan				
	O	11,85.00			
			..	..	..
	R	(-)11,85.00			

Entire provision of ₹ 11,85.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

21- Mukhya Mantri Gian Deep Yojna-  
Non-Plan

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

Entire provision of ₹ 3,00.00 lakh was reduced through surrender in March 2019 due to non receipt of subsidy cases from the beneficiaries.

22- Chief Minister Uniform Yojna-  
Plan

(i)	O	8,56.00			
			..	..	..
	R	(-)8,56.00			

23- Establishment of Mathematics Laboratories-  
Plan

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

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

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



**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

25-	Hiring of Close Circuit Television during Board Examinations- Plan				
(iv)	O	1,32.00			
	R	(-),32.00	..	..	..
Entire provision of ₹ 9,90.00 lakh was reduced through surrender in March 2019 in the above four cases due to non completion of codal formalities.					
27-	Medha Protsahan Yojna- Non-Plan				
	O	5,00.00			
	R	(-),65.00	35.00	35.00	..
Reduction in provision by ₹ 4,65.00 lakh through surrender in March 2019 was due to less receipt of applications from student.					
03-	<i>University and Higher Education -</i>				
103-	Government Colleges and Institutes -				
01-	Government Colleges- Non-Plan				
	O	2,93,80.32			
	R	(-),32,49.00	2,61,31.32	2,61,31.33	+0.01
Reduction in provision by ₹ 32,49.00 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less entitlement of student for scholarship, less expenditure on electricity, water, and telephone bills partly offset by excess due to more receipt of medical reimbursement bills.					
02-	Training Colleges- Non-Plan				
	O	3,38.50			
	R	(-),1,23.01	2,15.49	2,15.47	(-)0.02
Reduction in provision by ₹ 1,23.01 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.					
07-	Rashtriya Uchchatar Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
	O	39,49.00			
	R	(-),16,58.76	22,90.24	22,90.24	..

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

Reduction in provision by ₹ 16,58.76 lakh through reappropriation/surrender in March 2019 was due to less receipt of central share from Government of India under the scheme. Whereas grant of ₹ 22,90.24 lakh was received from Government of India.

Plan

O	3,95.00		2,54.47	2,54.47	..
R	(-)1,40.53				

Reduction in provision by ₹ 1,40.53 lakh through surrender in March 2019 was due to less receipt of central share from Government of India state share could not be released.

04- *Adult Education -*

103- Rural Functional Literacy Programmes -

05- Sakshar Bharat Yojna-  
Centrally Sponsored Scheme

Plan

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

Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2019 in the above two cases due to non completion of codal formalities.

05- *Language Development -*

103- Sanskrit Education -

01- Modernization of Sanskrit Pathshalas-  
Non-Plan

O	6,05.48		5,40.92	5,40.92	..
R	(-)64.56				

Reduction in provision by ₹ 64.56 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

80- *General -*

107- Scholarships -

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

- 07- Scholarship to Children of those engaged in  
uncleaned Occupation-  
Centrally Sponsored Scheme  
Plan

O 28.00

.. .. ..

R (-)28.00

Entire provision of ₹ 28.00 lakh was reduced through surrender in March 2019 due to non eligibility of students for scholarship.

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

O 3,50.00

2,00.00 2,00.00 ..

R (-)1,50.00

Reduction in provision by ₹ 1,50.00 lakh through surrender in March 2019 was due to less entitlement of students for scholarship.

- 800- Other Expenditure-

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

O 6.00

4.25 4.25 ..

R (-)1.75

Reduction in provision by ₹ 1.75 lakh through reappropriation/surrender in March 2019 was 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 1,00.00

.. .. ..

R (-)1,00.00

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2202- General Education -</b>				
01- Elementary Education -				
102- Assistance to Non-Government Primary Schools -				
01- Non-Government Primary School- Non-Plan				
S	0.01	13.25	13.25	..
R	13.24			

Augmentation in provision by ₹ 13.24 lakh through reappropriation in March 2019 was due to more expenditure on payment of arrear to teachers.

107- Teachers Training -				
04- Expenditure on District Institutes of Education and Trainings- Centrally Sponsored Scheme				
Plan				
O	14,29.00	15,84.94	15,84.94	..
R	1,55.94			

Augmentation in provision by ₹ 1,55.94 lakh through reappropriation in March 2019 was due to payment of additional interim relief and dearness allowance to staff.

800- Other Expenditure -				
01- Midday - Meal- Plan				
O	10,46.00	13,01.84	13,01.83	(-)0.01
R	2,55.84			

Augmentation in provision by ₹ 2,55.84 lakh through reappropriation/surrender in March 2019 was due to enhancement in rates of honorarium to cook partly offset by saving due to less expenditure on purchase of articles.

05- Grant-in-aid to Elementary Education under Parent Teachers Association- Plan				
O	10,44.00	13,52.26	13,52.26	..
R	3,08.26			

Augmentation in provision by ₹ 3,08.26 lakh through reappropriation in March 2019 was due to more release of grant for salary under the scheme.

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

02- Secondary Education -				
001- Direction and Administration -				
01- Directorate-Plan				
R	10.00	10.00	10.00	..

Augmentation without provision by ₹ 10.00 lakh through reappropriation in March 2019 was due to purchase of new vehicle. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

101- Inspection -				
01- Inspectorate-Non-Plan				
O	14,98.37			
		17,11.17	17,11.16	(-)0.01
R	2,12.80			

Augmentation in provision by ₹ 2,12.80 lakh through reappropriation/surrender in March 2019 was due to payment of interim relief and dearness allowance and more receipt of medical reimbursement bills.

109- Government Secondary Schools -				
20- Grant-in-aid to School Management Committee-Non-Plan				
O	6,05.00			
		7,59.30	7,59.30	..
R	1,54.30			

Augmentation in provision by ₹ 1,54.30 lakh through reappropriation in March 2019 was due to more release of grant to teachers under the scheme.

110- Assistance to Non-Government Secondary Schools -				
01- Non-Government Secondary Schools-Non-Plan				
(i) O	0.01			
		1,03.25	1,03.25	..
R	1,03.24			

800- Other Expenditure -				
01- Grant-in-Aid to Secondary Education under Parent Teachers Association-Non-Plan				
(ii) O	7,00.00			
		10,95.12	10,95.12	..
R	3,95.12			

**APPROPRIATION ACCOUNTS****GRANT NO. 8- contd.**

03-	<i>University and Higher Education -</i>				
102-	<i>Assistance to Universities -</i>				
01-	<i>Himachal Pradesh University- Non-Plan</i>				
(iii)	O	10,00.00			
			20,00.00	20,00.00	..
	R	10,00.00			

800-	<i>Other Expenditure -</i>				
01-	<i>Grant-in-Aid to Government Colleges under Parent Teachers Association - Non-Plan</i>				
(iv)	O	50.00			
			80.48	80.48	..
	R	30.48			

Augmentation in provision by ₹ 15,28.84 lakh through reappropriation in March 2019 in the above four cases was due to more release of grant-in-aid for salary of the staff under the schemes.

80-	<i>General -</i>				
107-	<i>Scholarships -</i>				
08-	<i>Post Matric Scholarship to Other Backward Class Students- Centrally Sponsored Scheme Non-Plan</i>				
	R	4,41.00	4,41.00	4,41.00	..

Augmentation without provision by ₹ 4,41.00 lakh through reappropriation in March 2019 was due to more eligibility of student for scholarship. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

18-	<i>Kalpana Chawala Chhatravriti Yojna- Non-Plan</i>				
(i)	O	2,00.00			
			3,30.55	3,30.55	..
	R	1,30.55			
19-	<i>Mukhya Mantri Protsahan Yojna- Non-Plan</i>				
(ii)	O	3.00			
			1,83.75	1,83.75	..
	R	1,80.75			

Augmentation in provision by ₹ 3,11.30 lakh through reappropriation in March 2019 in the above two cases was due to more eligibility of students for scholarship.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 8- contd.**

800- Other Expenditure -				
08- Expenditure on Sainik Schools-				
Non-Plan				
O	63.99			
		1,75.00	1,75.00	..
R	1,11.01			

Augmentation in provision by ₹ 1,11.01 lakh through reappropriation/surrender in March 2019 was due to more expenditure on maintenance partly offset by saving due to less entitlement of students for scholarship.

11- Grant-in-aid to Sports Association-				
Non-Plan				
O	3.00			
		60.00	60.00	..
R	57.00			

Augmentation in provision by ₹ 57.00 lakh through reappropriation in March 2019 was due to more conducting of training for the students.

17- State Council of Education Research and Training, Solan-				
Non-Plan				
O	3,07.93			
		3,36.46	3,36.46	..
R	28.53			

Augmentation in provision by ₹ 28.53 lakh through reappropriation in March 2019 was due to filling up of vacant posts.

**2205- Art and Culture -**

105- Public Libraries -				
01- State and District Libraries-				
Non-Plan				
O	5,08.02			
		8,47.22	8,47.23	+0.01
R	3,39.20			

Augmentation in provision by ₹ 3,39.20 lakh through reappropriation in March 2019 was due to filling up of vacant posts, more expenditure on telephone, water and electricity bills.

**Capital Section**

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

**4202- Capital Outlay on Education, Sports, Art and Culture -**

01- General Education -

**APPROPRIATION ACCOUNTS****GRANT NO. 8- conclud.**

201- Elementary Education -

06- Construction of Rooms in Elementary Education  
under Sarav Shiksha Abhiyan-  
Plan

S 64.44

.. .. ..

R (-)64.44

Entire provision of ₹ 64.44 lakh obtained through supplementary in February 2019 reduced through surrender in March 2019 due to non completion of codal formalities, proved injudicious.

202- Secondary Education -

05- Construction of Girls Hostel in Educationally  
Backward Blocks in General Areas-  
Centrally Sponsored Scheme

Plan

O 53.00

6.33 6.33 ..

R (-)46.67

Reduction in provision by ₹ 46.67 lakh through surrender in March 2019 was due to less expenditure on construction of buildings.

Plan

O 6.00

.. .. ..

R (-)6.00

Entire provision of ₹ 6.00 lakh was reduced through surrender in March 2019 due to less receipt of central share state share could not be released.

09- Mukhya Mantri Aadarsh Vidya Kendra-

Non-Plan

O 25,00.00

.. .. ..

R (-)25,00.00

Entire provision of ₹ 25,00.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.



**APPROPRIATION ACCOUNTS****GRANT NO. 9 - HEALTH AND FAMILY WELFARE**

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

		Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	19,94,23,21			
		19,94,23,36	16,63,40,29	(-)3,30,83,07
Supplementary	15			
Amount surrendered during the year (31 March 2019)				3,27,88,52
<b>Charged</b>				
Original	..			
		2,00	2,00	..
Supplementary	2,00			
Amount surrendered during the year				..
<b>Capital Section</b>				
<b>Voted</b>				
Original	1,86,77,30			
		2,65,34,98	2,56,41,23	(-)8,93,75
Supplementary	78,57,68			
Amount surrendered during the year (31 March 2019)				8,93,76

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 3,30,83.07 lakh in the voted provision in the Revenue Section, the amount of ₹ 3,27,88.52 lakh surrendered in March 2019 proved inadequate.
- (ii) In view of the final saving of ₹ 8,93.75 lakh in the voted provision in the Capital Section, supplementary grant of ₹ 78,57.68 lakh obtained in February 2019 and surrender of ₹ 8,93.76 lakh proved excessive.

**Revenue Section**

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head                                     | Total<br>grant | Actual<br>expenditure<br>(₹ in lakhs) | Excess (+)<br>Saving (-) |
|------------------------------------------|----------------|---------------------------------------|--------------------------|
| <b>2210- Medical and Public Health -</b> |                |                                       |                          |
| 01- Urban Health Services-Allopathy -    |                |                                       |                          |
| 001- Direction and Administration -      |                |                                       |                          |

**APPROPRIATION ACCOUNTS****GRANT NO. 9- contd.**

01- Directorate- Non-Plan O	27,73.14			
		22,06.09	22,04.98	(-)1.11
R	(-)5,67.05			

Reduction in provision by ₹ 5,67.05 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less conducting of training programmes.

02- District Establishment- Non-Plan O	17,22.47			
		12,30.98	12,30.86	(-)0.12
R	(-)4,91.49			

Reduction in provision by ₹ 4,91.49 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills and non completion of codal formalities.

109- School Health Schemes - 01- School Health Service- Non-Plan O	36.48			
		27.50	27.48	(-)0.02
R	(-)8.98			

Reduction in provision by ₹ 8.98 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

110- Hospital and Dispensaries - 03- Urban Health- Non-Plan O	2,23,45.45			
		1,67,79.38	1,67,78.00	(-)1.38
R	(-)55,66.07			

Reduction in provision by ₹ 55,66.07 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less release of grant-in-aid, less engagement of daily wagers, less expenditure on telephone, water, electricity bills and less receipt of medical reimbursement claims partly offset by excess due to purchase of new vehicles and more expenditure on establishment.

Plan O	59,20.64			
		51,06.42	48,37.29	(-)2,69.13
R	(-)8,14.22			

**APPROPRIATION ACCOUNTS****GRANT NO. 9- contd.**

In view of the final saving of ₹ 2,69.13 lakh reduction in provision by ₹ 8,14.22 lakh through reappropriation in March 2019 due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on maintenance, telephone, water and electricity bills proved inadequate.

Reasons for the final saving of ₹ 2,69.13 lakh were awaited (July 2019).

07- Bio Medical Waste- Non-Plan				
O	55.34			
		32.30	32.29	(-)0.01
R	(-)23.04			

Reduction in provision by ₹ 23.04 lakh through reappropriation/surrender in March 2019 was due to less purchase of machinery and equipment.

02- <i>Urban Health Services-Other Systems of Medicine -</i>				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	4,85.31			
		3,76.87	3,76.80	(-)0.07
R	(-)1,08.44			

Reduction in provision by ₹ 1,08.44 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

02- District Establishment- Non-Plan				
O	74,30.79			
		63,19.30	63,19.08	(-)0.22
R	(-)11,11.49			

Reduction in provision by ₹ 11,11.49 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on diet money, medicine and other articles partly offset by excess due to purchase of various equipment.

101- Ayurveda -				
01- Ayurvedic Hospital- Non-Plan				
O	9,65.63			
		9,12.23	9,12.22	(-)0.01
R	(-)53.40			

**APPROPRIATION ACCOUNTS****GRANT NO. 9- contd.**

Reduction in provision by ₹ 53.40 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on diet money, medicine and other articles partly offset by excess due to more expenditure on telephone, water and electricity bills.

03- Ayurvedic Pharmacy-				
Non-Plan				
O	5,18.80			
		4,25.01	4,24.99	(-)0.02
R	(-)93.79			

Reduction in provision by ₹ 93.79 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

03- Rural Health Services-Allopathy -				
110- Hospitals and Dispensaries -				
01- Rural Health-				
Non-Plan				
O	3,90,18.61			
		2,97,26.08	2,97,24.58	(-)1.50
R	(-)92,92.53			

Reduction in provision by ₹ 92,92.53 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less release of grant to Rogi Kalyan Samiti, less receipt of medical reimbursement claims, less engagement of daily wagers, less expenditure on diet money and medicine partly offset by excess due to more expenditure on outsourcing and more receipt of rent bills.

Plan				
O	61,28.66			
		44,28.79	44,24.57	(-)4.22
R	(-)16,99.87			

Reduction in provision by ₹ 16,99.87 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on equipment, less engagement of daily wagers, less expenditure on diet money, medicine, water, telephone bills and less release of grant to Rogi Kalyan Samiti.

04- Rural Health Services-Other Systems of Medicine -				
101- Ayurveda -				
01- Ayurvedic Hospital-				
Non-Plan				
O	2,54.87			
		2,26.48	2,26.48	..
R	(-)28.39			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

Reduction in provision by ₹ 28.39 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on diet money, medicine and other articles.

02- Ayurvedic Dispensary-  
Non-Plan

O	97,25.31			
S	0.01	89,02.78	89,01.71	(-)1.07
R	(-)8,22.54			

Reduction in provision by ₹ 8,22.54 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less purchase of medicine kits and other articles partly offset by excess due to more expenditure on purchase of equipment.

05- *Medical Education, Training and Research -*

101- Ayurveda -

01- Ayurvedic College-  
Non-Plan

O	17,21.24			
		13,21.59	13,21.59	..
R	(-)3,99.65			

Reduction in provision by ₹ 3,99.65 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less eligibility of students for scholarship.

03- Research in Indian System of Medicine-  
Non-Plan

O	36.90			
		28.52	28.53	+0.01
R	(-)8.38			

Reduction in provision by ₹ 8.38 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

105- Allopathy -

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

O	1,94,09.30			
		1,61,28.50	1,61,26.62	(-)1.88
R	(-)32,80.80			

Reduction in provision by ₹ 32,80.80 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills partly offset by excess due to more release of grant to Rogi Kalyan Samiti, more expenditure on sanitation, laundry services, diet money, rent, rate, taxes bills and outsourcing.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

03- Training in various Health Courses-  
Non-Plan

O	3,91.91			
		3,32.42	3,33.46	+1.04
R	(-)59.49			

Reduction in provision by ₹ 59.49 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

04- Dental College-  
Non-Plan

O	17,26.80			
		14,38.97	14,38.87	(-)0.10
R	(-)2,87.83			

Reduction in provision by ₹ 2,87.83 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills.

05- Directorate Medical Education and Research-  
Non-Plan

O	2,54.91			
		1,32.21	1,32.20	(-)0.01
R	(-)1,22.70			

Reduction in provision by ₹ 1,22.70 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

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

O	1,05,10.34			
		99,53.84	99,53.84	..
R	(-)5,56.50			

Reduction in provision by ₹ 5,56.50 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and non finalization of e-tender.

Plan

O	10,40.00			
		7,75.18	7,75.18	..
R	(-)2,64.82			

Reduction in provision by ₹ 2,64.82 lakh through reappropriation/surrender in March 2019 was due to non completion of codal formalities, non finalization of e-tender and non eligibility of student for scholarship partly offset by excess due to convocation ceremony in medical college.

07- Upgradation of Government Medical Colleges-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

	Plan				
(i)	O	7.00			
			..	..	..
	R	(-)7.00			
08-	Pradhan Mantri Swasthya Suraksha Yojna -II-				
	Plan				
(ii)	O	99.00			
			..	..	..
	R	(-)99.00			

Entire provision of ₹ 1,06.00 lakh was reduced through surrender in March 2019 in the above two cases due to non release of central share hence state share also surrendered.

06-	Public Health -				
001-	Direction and Administration -				
01-	Health Safety and Regulation-				
	Non-Plan				
	O	1,56.20			
			1,29.20	1,29.19	(-)0.01
	R	(-)27.00			

Reduction in provision by ₹ 27.00 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

101-	Prevention and Control of Diseases -				
02-	Tuberculosis Hospital-				
	Non-Plan				
	O	9,28.99			
			7,38.20	7,38.21	+0.01
	R	(-)1,90.79			

Reduction in provision by ₹ 1,90.79 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills.

05-	Mental Health and Rehabilitation Hospital-				
	Plan				
	O	2,35.00			
			1,92.17	1,92.17	..
	R	(-)42.83			

Reduction in provision by ₹ 42.83 lakh through reappropriation in March 2019 was due to non finalization of rate contract, non filling up of vacant posts, regularization of daily wagers and less release of grant to Rogi Kalyan Samiti.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

07- Leprosy Hospital-  
Non-Plan

O	4,23.51			
		2,74.01	2,73.88	(-)0.13
R	(-)1,49.50			

Reduction in provision by ₹ 1,49.50 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

Plan

O	22.00			
		6.89	6.89	..
R	(-)15.11			

Reduction in provision by ₹ 15.11 lakh through surrender in March 2019 was due to less expenditure on telephone, water and electricity bills.

08- Treatment of Goitre-  
Non-Plan

O	23.39			
		11.96	11.96	..
R	(-)11.43			

Reduction in provision by ₹ 11.43 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

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

Plan

O	3.00			
		..	..	..
R	(-)3.00			

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2019 due to non release of central share.

Plan

O	2,09.00			
		97.52	97.52	..
R	(-)1,11.48			

Reduction in provision by ₹ 1,11.48 lakh through reappropriation in March 2019 was due to less expenditure on diet money, medicine and fare to patient.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

23- Expenditure on Trauma Centers-  
Centrally Sponsored Scheme  
Plan

O	5,92.00			
R	(-)5,92.00	..	..	..

Entire provision of ₹ 5,92.00 lakh was reduced through reappropriation in March 2019 due to non receipt of funds from Government of India.

107- Public Health Laboratories -

01- Expenditure on Public Health Laboratory-  
Non-Plan

O	2,25.62			
S	0.01	1,70.61	1,70.62	+0.01
R	(-)55.02			

Reduction in provision by ₹ 55.02 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills partly offset by excess due to more expenditure on maintenance work.

200- Other Systems-

05- Mukhya Mantri Aashirwad Yojna-  
Non-Plan

(i) O	15,00.00			
		1,17.62	1,17.62	..
R	(-)13,82.38			

06- Free Medicines-  
Non-Plan

(ii) O	15,00.00			
		12,83.38	12,83.38	..
R	(-)2,16.62			

Reduction in provision by ₹ 15,99.00 lakh through surrender in March 2019 in the above two cases was due to late finalization of tenders.

**2211- Family Welfare -**

001- Direction and Administration -

01- State Headquarters-  
Centrally Sponsored Scheme  
Plan

(i) O	2,75.00			
		2,49.00	2,40.48	(-)8.52
R	(-)26.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

Non-Plan					
(ii)	O	23.24			
			6.01	6.01	..
	R	(-)17.23			
02- District Headquarters- Centrally Sponsored Scheme Plan					
(iii)	O	1,30.00			
			84.57	84.57	..
	R	(-)45.43			
Reduction in provision by ₹ 88.66 lakh through reappropriation in March 2019 in the above three cases was due to non filling up of vacant posts.					
Non-Plan					
	O	5,26.39			
			3,24.51	3,21.12	(-)3.39
	R	(-)2,01.88			
Reduction in provision by ₹ 2,01.88 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills.					
003- Training -					
01- Training of Auxiliary Nurse Midwife/Dais/ Lady Health Visitor Supervisor etc.- Centrally Sponsored Scheme Plan					
(i)	O	2,20.00			
			1,62.53	1,62.53	..
	R	(-)57.47			
Non-Plan					
(ii)	O	1,79.78			
			1,11.98	1,11.98	..
	R	(-)67.80			
101- Rural Family Welfare Services -					
01- Family Welfare Centre in Rural Areas- Centrally Sponsored Scheme Plan					
(iii)	O	27,50.00			
			22,63.15	22,62.02	(-)1.13
	R	(-)4,86.85			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

Reduction in provision by ₹ 6,12.12 lakh through reappropriation/surrender in March 2019 in the above three cases was due to non filling up of vacant posts.

Non-Plan				
O	94,57.04			
		70,29.89	70,29.61	(-)0.28
R	(-)24,27.15			

Reduction in provision by ₹ 24,27.15 lakh through surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

102- Urban Family Welfare Services -

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

(i)	O	3,85.00			
			3,29.05	3,28.93	(-)0.12
	R	(-)55.95			

	Non-Plan				
(ii)	O	12,90.39			
			9,19.67	9,19.51	(-)0.16
	R	(-)3,70.72			

Reduction in provision by ₹ 4,26.67 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

800- Other Expenditure -

01- Indira Gandhi Balika Suraksha Yojna-  
Non-Plan

	O	20.00			
			2.35	2.35	..
	R	(-)17.65			

Reduction in provision by ₹ 17.65 lakh through surrender in March 2019 was due to less expenditure on other charges.

	Plan				
(i)	O	1,00.00			
			56.60	56.60	..
	R	(-)43.40			

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

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

	Plan				
(ii)	O	60.00			
			45.50	45.50	..
	R	(-)14.50			

Reduction in provision by ₹ 57.90 lakh through reappropriation in March 2019 in the above two cases was due to less expenditure under the scheme.

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

(i)	O	2,26,44.00			
			1,33,16.34	1,33,16.34	..
	R	(-)93,27.66			

05- Rashtriya Swasthya Beema Yojna-  
Centrally Sponsored Scheme  
Plan

(ii)	O	7,90.00			
			3,76.23	3,76.23	..
	R	(-)4,13.77			

Reduction in provision by ₹ 97,41.43 lakh through surrender in March 2019 in the above two cases was due to less release of central share from Government of India. Whereas grant of ₹ 1,29,85.00 lakh at sr. no. (i) above was received from Government of India.

07- National Ambulance Service-  
Centrally Sponsored Scheme  
Plan

	O	15,32.00			
			..	..	..
	R	(-)15,32.00			

Entire provision of ₹ 15,32.00 lakh was reduced through surrender in March 2019 due to non release of central share.

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

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

**2059- Public Works -**

01- Office Buildings -

053- Maintenance and Repairs -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

36- Maintenance of Medical College Buildings-  
Plan

S	0.01		1,00.00	1,00.00	..
R	99.99				

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2019 was due to more expenditure on transfer of staff.

50- Maintenance of Ayurveda Department Buildings-  
Non-Plan

(i) O	0.01		1,00.01	1,00.01	..
R	1,00.00				

52- Maintenance of Indira Gandhi Medical College  
Building under Twelfth Finance Commission-  
Non-Plan

(ii) O	0.01		1,64.58	1,64.58	..
R	1,64.57				

Augmentation in provision by ₹ 2,64.57 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure under the scheme.

**2210- Medical and Public Health -**

01- *Urban Health Services-Allopathy -*

200- Other Health Schemes -

01- Dental Clinic (Urban)-  
Non-Plan

O	40,03.40		44,12.02	44,12.03	+0.01
R	4,08.62				

Augmentation in provision by ₹ 4,08.62 lakh through reappropriation in March 2019 was due to appointment of new medical officer, purchase of dental material and partly offset by saving due to conversion of Rogi Kalyan Samiti employee into Government contract.

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

101- Ayurveda -

02- Ayurvedic Dispensary-  
Plan

..			..	1.57	+1.57
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**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

An amount of ₹ 1.57 lakh was a rectification of error in respect of previous years by way of book adjustment.

05- *Medical Education, Training and Research -*

101- Ayurveda -

05- National Ayurveda, Yoga and Naturopathy,  
Unani, Siddha and Homeopathy Mission-  
Centrally Sponsored Scheme

Plan

O	5,10.00			
S	0.01	6,25.37	6,25.37	..
R	1,15.36			

Augmentation in provision by ₹ 1,15.36 lakh through reappropriation in March 2019 was due to more purchase of medicine, minor equipment, contingency charges and more release of grant-in-aid. Whereas grant of ₹ 19,07.01 lakh was received from Government of India.

Plan

R	69.49	69.49	69.49	..
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Augmentation without provision by ₹ 69.49 lakh through reappropriation in March 2019 was due to more purchase of medicine, equipment, contingency charges and more release of grant-in-aid. 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.

105- Allopathy -

01- Indira Gandhi Medical College, Shimla-

Plan

(i)	O	12,40.00		
			14,08.98	14,08.98
	R	1,68.98		..

04- Dental College-

Plan

(ii)	O	1,32.00		
			2,21.23	2,21.23
	R	89.23		..

Augmentation in provision by ₹ 2,58.21 lakh through reappropriation in March 2019 in the above two cases was due to more entitlement of students for scholarship.

12- Dr.Yashwant Singh Parmar Government Medical  
College Nahan-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

Non-Plan				
O	35,05.49			
		37,31.68	37,31.67	(-)0.01
R	2,26.19			

Augmentation in provision by ₹ 2,26.19 lakh through reappropriation in March 2019 was due to more expenditure on rent, outsourcing, diet money, chemicals, glass ware, plastic ware and procurement of books/journals partly offset by saving due to non filling up of vacant posts and less engagement of daily wagers.

13- Dr. Radhakrishanan Government Medical College

Hamirpur-

Non-Plan

O	76.54			
S	0.03	15,70.22	15,70.14	(-)0.08
R	14,93.65			

Augmentation in provision by ₹ 14,93.65 lakh through reappropriation/surrender in March 2019 was due to more expenditure on salary, furniture, library books, chemicals, glass ware, plastic ware, computer, printer, Photostat machine, telephone, water and electricity bills.

14- Pandit Jawahar Lal Nehru Government Medical

College Chamba-

Non-Plan

O	14,95.85			
		29,90.85	29,90.72	(-)0.13
R	14,95.00			

Augmentation in provision by ₹ 14,95.00 lakh through reappropriation in March 2019 was due to more engagement of outsourcing, more expenditure on salary, rent of building, telephone, water and electricity bills, more funds required to start lap-2 and more release of grant-in-aid.

15- Lal Bahadur Shastri Government Medical College

and Hospital at Ner Chowk-

Centrally Sponsored Scheme

Plan

S	0.01			
		6,18.00	6,18.00	..
R	6,17.99			

Augmentation in provision by ₹ 6,17.99 lakh through reappropriation in March 2019 was due to creation of capital assets for setting up of tertiary care centre.

Non-Plan

O	21,34.79			
		42,45.72	42,44.02	(-)1.70
R	21,10.93			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

Augmentation in provision by ₹ 21,10.93 lakh through reappropriation in March 2019 was due to more expenditure on salary, purchase of furniture, medicine, chemical, diet money, more expenditure on outsourcing and more release of grant-in-aid.

Plan					
S	0.01		68.67	68.67	..
R	68.66				

Augmentation in provision by ₹ 68.66 lakh through reappropriation in March 2019 was due to creation of capital assets for setting up of tertiary care centre under the scheme.

19- National Mental Health Programme-  
Centrally Sponsored Scheme

Plan					
(i) S	0.01		31.05	31.05	..
R	31.04				
Plan					
(ii) S	0.01		3.45	3.45	..
R	3.44				

Augmentation in provision by ₹ 34.48 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on strengthening various department under National Mental Health Programme.

06- *Public Health -*  
200- Other Systems -  
07- Mukhya Mantri Chikitsa Sahayata Kosh-  
Non-Plan

(i) S	0.01		10,00.00	10,00.00	..
R	9,99.99				

**2211- Family Welfare -**

200- Other Services and Supplies -  
01- Ayushman Bharat Pradhan Mantri Jan Arogya Yojna-  
Plan

(ii) S	0.01		80.00	80.00	..
R	79.99				

Substantial augmentation in provision by ₹ 10,79.98 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of claims under new scheme.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

800-	Other Expenditure -				
04-	Provision under National Rural Health Mission-				
	Non-Plan				
	S	0.01			
			4,00.00	4,00.00	..
	R	3,99.99			

Augmentation in provision by ₹ 3,99.99 lakh through reappropriation in March 2019 was due to more expenditure on sanitary napkin upto +2 girls.

05-	Rashtriya Swasthya Beema Yojna-				
	Plan				
	O	1,65.00			
	S	0.01	11,65.00	11,65.00	..
	R	9,99.99			

Augmentation in provision by ₹ 9,99.99 lakh through reappropriation in March 2019 was due to more expenditure to clear the pending liability under the scheme.

07-	National Ambulance Service-				
	Plan				
	O	1,70.00			
			13,61.60	13,61.60	..
	R	11,91.60			

Augmentation in provision by ₹ 11,91.60 lakh through reappropriation in March 2019 was due to release of eighty percent state share under the scheme.

**2216- Housing -**

05-	General Pool Accommodation -				
053-	Maintenance and Repairs -				
05-	Maintenance of the Director of Medical Education				
	Residential Buildings-				
	Non-Plan				
	O	4.80			
			12.77	14.77	+2.00
	R	7.97			

Augmentation in provision by ₹ 7.97 lakh through reappropriation in March 2019 was due to more expenditure on maintenance.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9- contd.**

**Capital Section**

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>4210- Capital Outlay on Medical and Public Health -</b>				
01- Urban Health Services -				
110- Hospital and Dispensaries -				
01- Urban Health Services- Plan				
O	20,53.00			
S	13,33.10	33,39.15	33,39.15	..
R	(-)46.95			

Reduction in provision by ₹ 46.95 lakh through surrender in March 2019 was due to non receipt of estimates from field and non receipt of expenditure sanctions from Administrative department.

02- Rural Health Services -				
110- Hospitals and Dispensaries -				
01- Rural Health- Plan				
O	34,47.00			
S	58.00	33,17.86	33,17.86	..
R	(-)1,87.14			

Reduction in provision by ₹ 1,87.14 lakh through reappropriation/surrender in March 2019 was due to non receipt of estimates from field.

03- Medical Education Training and Research -				
105- Allopathy -				
03- Dr.Rajendra Prasad Medical College Tanda- Non-Plan				
O	28.71			
		..	..	..
R	(-)28.71			

Entire provision of ₹ 28.71 lakh was reduced through surrender in March 2019 due to non finalization of e-tenders.

05- Construction of new Medical College at Nahan-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 9-concl.**

	Plan				
(i)	O	33,17.00			
	S	2,97.75	35,81.83	35,81.83	..
	R	(-)32.92			
07-	Construction of Medical College at Chamba- Centrally Sponsored Scheme				
	Plan				
(ii)	O	33,17.00			
	S	18,30.75	45,63.75	45,63.75	..
	R	(-)5,84.00			

Reduction in provision by ₹ 6,16.92 lakh through surrender in March 2019 in the above two cases was due to funds could not be withdrawn as the scheme has been completed.

### 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 (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	33,08,06,03			
			33,08,06,08	30,39,01,91	(-)2,69,04,17
	Supplementary	5			
Amount surrendered during the year (31 March 2019)					
					6,93,64,84
<b>Charged</b>					
	Original	..			
			20,56	5,93	(-)14,63
	Supplementary	20,56			
Amount surrendered during the year					
					..
<b>Capital Section</b>					
<b>Voted</b>					
	Original	12,16,28,02			
			14,35,88,02	14,85,58,26	+49,70,24
	Supplementary	2,19,60,00			
Amount surrendered during the year					
					..
<b>Charged</b>					
	Original	..			
			10,51,26	10,73,69	+22,43
	Supplementary	10,51,26			
Amount surrendered during the year					
					..

### NOTES AND COMMENTS

- (i) The excess of ₹ 49,70,24,067 over the voted provision in the Capital Section requires regularization.
- (ii) The excess of ₹ 22,43,128 over the charged appropriation in the Capital Section requires regularization.
- (iii) In view of the final saving of ₹ 2,69,04.17 lakh in the voted provision in the Revenue Section, surrender of ₹ 6,93,64.84 lakh proved excessive which points out the need for good budgeting and better control over expenditure.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

- (iv) In view of the final saving of ₹ 14.63 lakh in the charged appropriation in Revenue Section, supplementary grant of ₹ 20.56 lakh obtained in February 2019 proved excessive and no amount was surrendered by the department during the year.
- (v) In view of the final excess of ₹ 49,70.24 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,19,60.00 lakh obtained in February 2019 proved inadequate.
- (vi) In view of the final excess of ₹ 22.43 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 10,51.26 lakh obtained in February 2019 proved inadequate.

**Revenue Section**

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2059- Public Works -</b>				
80- General -				
001- Direction and Administration -				
01- Direction- Non-Plan				
(i)	O	20,09.30		
		14,99.72	15,10.16	+10.44
	R	(-)5,09.58		
03- Designs- Non-Plan				
(ii)	O	5,62.92		
		3,53.58	3,50.42	(-)3.16
	R	(-)2,09.34		
04- Architecture- Non-Plan				
(iii)	O	2,45.16		
		2,11.77	2,11.78	+0.01
	R	(-)33.39		
Reduction in provision by ₹ 7,52.31 lakh through reappropriation/surrender in March 2019 in the above three cases was due to non filling up of vacant posts.				
053- Maintenance and Repairs -				
03- Execution- Non-Plan				
	O	1,31,58.90		
		1,00,13.96	99,40.76	(-)73.20
	R	(-)31,44.94		

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

In view of the final saving of ₹ 73.20 lakh, the reduction in provision by ₹ 31,44.94 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 73.20 lakh were awaited (July 2019).

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

O	28,91.11	28,08.34	27,42.88	(-)65.46
R	(-)82.77			

In view of the final saving of ₹ 65.46 lakh, the reduction in provision by ₹ 82.77 lakh through surrender in March 2019 due to less expenditure on maintenance of official buildings proved inadequate.

Reasons for the final saving of ₹ 65.46 lakh were awaited (July 2019).

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

O	1,15,87.57	94,12.81	90,76.51	(-)3,36.30
R	(-)21,74.76			

In view of the final saving of ₹ 3,36.30 lakh, reduction in provision by ₹ 21,74.76 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 3,36.30 lakh were awaited (July 2019).

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

O	1,15,87.57	94,12.81	78,91.00	(-)15,21.81
R	(-)21,74.76			

In view of the final saving of ₹ 15,21.81 lakh the reduction in provision by ₹ 21,74.76 lakh through surrender in March 2019 due to less expenditure under the scheme proved inadequate.

Reasons for the final saving of ₹ 15,21.81 lakh were awaited (July 2019).

**3054- Roads and Bridges -**

01- National Highways -

337- Road Works -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

01- Maintenance of National Highways-  
Non-Plan

O	5,35.00	5,35.00	4,46.87	(-)88.13
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Reasons for the final saving of ₹ 88.13 lakh were awaited (July 2019).

04- *District and Other Roads -*

105- Maintenance and Repairs-

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

O	62,98.97			
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R	(-)62,98.97	..	..	..
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Entire provision of ₹ 62,98.97 lakh was reduced through reappropriation/surrender in March 2019 due to diversion of funds to Himachal Pradesh Road and other Infrastructure Development Corporation.

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

O	66.86			
		54.48	26.78	(-)27.70

R	(-)12.38			
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In view of the final saving of ₹ 27.70 lakh the reduction in provision by ₹ 12.38 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 27.70 lakh were awaited (July 2019).

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

O	6,85,11.33			
		5,39,57.45	4,76,38.19	(-)63,19.26

R	(-)1,45,53.88			
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In view of the final saving of ₹ 63,19.26 lakh the reduction in provision by ₹ 1,45,53.88 lakh through surrender in March 2019 due to less expenditure under work charge proved inadequate.

Reasons for the final saving of ₹ 63,19.26 lakh were awaited (July 2019).

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

O	6,85,11.33			
		5,39,57.45	5,38,15.58	(-)1,41.87

R	(-)1,45,53.88			
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**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

In view of the final saving of ₹ 1,41.87 lakh, reduction in provision by ₹ 1,45,53.88 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts partly offset by excess due to more receipt of medical reimbursement bills proved inadequate.

Reasons for the final saving of ₹ 1,41.87 lakh were awaited (July 2019).

13-	Other Maintenance Expenditure- Machinery and Equipment- Non-Plan				
(i)	O	3,45.97			
			2,92.55	2,58.52	(-)34.03
	R	(-)53.42			
14-	Other Maintenance Expenditure-Bridges- Non-Plan				
(ii)	O	11,71.77			
			11,19.95	10,89.04	(-)30.91
	R	(-)51.82			

In view of the final saving of ₹ 64.94 lakh in the above two cases, reduction in provision by ₹ 1,05.24 lakh through surrender in March 2019 due to less expenditure under the scheme and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 64.94 lakh in the above two cases were awaited (July 2019).

15-	Other Maintenance Expenditure-Road Works- Non-Plan				
	O	35,33.43	35,33.43	34,28.49	(-)1,04.94

Reasons for the final saving of ₹ 1,04.94 lakh were awaited (July 2019).

19-	Execution- Non-Plan				
	O	1,58,03.39			
			99,02.47	1,21,49.33	+22,46.86
	R	(-)59,00.92			

In view of the final excess of ₹ 22,46.86 lakh, the reduction in provision by ₹ 59,00.92 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 22,46.86 lakh were awaited (July 2019).

20-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O	2,91,96.18			
			1,99,00.30	1,94,96.35	(-)4,03.95
	R	(-)92,95.88			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

In view of the final saving of ₹ 4,03.95 lakh, the reduction in provision by ₹ 92,95.88 lakh through surrender in March 2019 due to less expenditure under work charge proved inadequate.

Reasons for the final saving of ₹ 4,03.95 lakh were awaited (July 2019).

21-	Work Charged Staff converted into Regular Establishment-Machinery and Equipment- Non-Plan				
(i)	O	81,23.86			
			52,51.35	62,49.88	+9,98.53
	R	(-)28,72.51			
22-	Work Charged Staff converted into Regular Establishment-Bridges- Non-Plan				
(ii)	O	83,82.49			
			60,66.63	70,80.38	+10,13.75
	R	(-)23,15.86			
23-	Work Charged Staff converted into Regular Establishment-Road Works- Non-Plan				
(iii)	O	1,26,89.83			
			85,82.32	1,01,63.76	+15,81.44
	R	(-)41,07.51			

In view of the final excess of ₹ 35,93.72 lakh, the reduction in provision by ₹ 92,95.88 lakh through reappropriation/surrender in March 2019 in the above three cases due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 35,93.72 lakh in the above three cases were awaited (July 2019).

26-	Himachal Road Improvement Scheme- Non-Plan				
	O	50,00.00			
			..	..	..
	R	(-)50,00.00			

Entire provision of ₹ 50,00.00 lakh was reduced through surrender in March 2019 due to shifting of scheme to the Capital Section for works.

- 80- General -  
001- Direction and Administration -  
01- Direction and Supervision-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

Non-Plan				
O	54,87.90			
		42,34.86	41,46.47	(-)88.39
R	(-)12,53.04			

In view of the final saving of ₹ 88.39 lakh, the reduction in provision by ₹ 12,53.04 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 88.39 lakh were awaited (July 2019).

05- Architect- Non-Plan				
O	5,81.65			
		4,12.20	4,12.19	(-)0.01
R	(-)1,69.45			

Reduction in provision by ₹ 1,69.45 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

800- Other Expenditure -				
02- Preparation of Departmental Proposal Reports through Outsourcing- Non-Plan				
O	50.00	50.00	34.98	(-)15.02

Reasons for the final saving of ₹ 15.02 lakh were awaited (July 2019).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2059- Public Works -</b>			
80- General -			
052- Machinery and Equipment -			
02- Repairs and Carriage etc.- Non-Plan			
(i) O	44.34	44.34	61.55
			+17.21
799- Suspense -			
01- Stock- Non-Plan			
(ii) O	90,00.00	90,00.00	3,83,26.87
			+2,93,26.87
02- Stock Manufacture- Non-Plan			
(iii) O	40,00.00	40,00.00	56,83.17
			+16,83.17

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

03-	Miscellaneous Public Works Advances- Non-Plan				
(iv)	O	50,00.00	50,00.00	1,83,98.04	+1,33,98.04

Reasons for the final excess of ₹ 4,44,25.29 lakh in the above four cases were awaited (July 2019).

**2216- Housing -**

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-  
Non-Plan

O	19,13.44				
		19,36.76	19,25.99		(-)10.77
R	23.32				

Augmentation in provision by ₹ 23.32 lakh through reappropriation in March 2019 was due to more expenditure on purchase of furniture and fixture.

**3054- Roads and Bridges -**

04- *District and other Roads -*

105- Maintenance and Repairs -

02- Other Maintenance Expenditure Road Works-  
Non-Plan

O	2,46,71.79				
		2,95,66.53	3,09,55.32		+13,88.79
R	48,94.74				

In view of the final excess of ₹ 13,88.79 lakh the augmentation in provision by ₹ 48,94.74 lakh through reappropriation/surrender in March 2019 due to more expenditure on maintenance of various roads partly offset by saving due to regularization of daily wagers proved inadequate.

Reasons for the final excess of ₹ 13,88.79 lakh were awaited (July 2019).

Plan

O	27,40.00	27,40.00	28,13.92		+73.92
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Reasons for the final excess of ₹ 73.92 lakh were awaited (July 2019).

09- Administrative and Contingency Charges out of  
Funds Received from National Highways  
Authority of India-  
Non-Plan

S	0.05				
		4,86.39	4,73.20		(-)13.19
R	4,86.34				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

Substantial augmentation in provision by ₹ 4,86.34 lakh through reappropriation in March 2019 was due to maintenance of various roads, more expenditure on payment of salary, water charges, electricity bills, stationery and other charges.

17- Expenditure on Maintenance of Road-  
Non-Plan

O	19,97.12	19,97.12	20,36.75	+39.63
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Reasons for the final excess of ₹ 39.63 lakh were awaited (July 2019).

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

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

**3054- Roads and Bridges -**

04- District and other Roads -

105- Maintenance and Repairs -

02- Other Maintenance Expenditure Road Works-  
Non-Plan

S	20.56	20.56	5.93	(-)14.63
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Reasons for the final saving of ₹ 14.63 lakh were awaited (July 2019).

**Capital Section**

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

Total grant	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

(i) O	70,00.00	70,00.00	70,71.48	+71.48
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Plan

(ii) O	85,63.00	1,35,78.35	1,36,04.38	+26.03
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S	50,15.35
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Reasons for the final excess of ₹ 97.51 lakh in the above two cases were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

09- Programme Fund and Administrative Expenses  
Fund under Pradhan Mantri Gramin Sadak Yojna

Works-

Centrally Sponsored Scheme  
Plan

O	3,55,37.00			
S	48,00.00	4,39,69.73	4,92,63.00	+52,93.27
R	36,32.73			

In view of the final excess of ₹ 52,93.27 lakh, augmentation in provision by ₹ 36,32.73 lakh through reappropriation in March 2019 was due to more expenditure on construction of various roads under the scheme proved inadequate.

Reasons for the final excess of ₹ 52,93.27 lakh were awaited (July 2019).

10- Improvement of Black Spots-  
Non-Plan

O	50,00.00	50,00.00	50,35.94	+35.94
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Reasons for the final excess of ₹ 35.94 lakh were awaited (July 2019).

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

Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
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**4216- Capital Outlay on Housing -**

01- Government Residential Buildings -

106- General Pool Accommodation -

01- Residential Buildings in Various Districts-  
Non-Plan

O	30,52.00			
		30,30.77	30,35.20	+4.43
R	(-)21.23			

Reduction in provision by ₹ 21.23 lakh through reappropriation in March 2019 was due to less expenditure on construction under the scheme.

**5054- Capital Outlay on Roads and Bridges -**

04- District and other Roads -

101- Bridges -

02- Roads and Bridges Consultancy Charges-  
Plan

(i) O	1,50.00	1,50.00	1,19.71	(-)30.29
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337- Road Works-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

11-	Mukhya Mantri Sadak Yojna- Non-Plan				
(ii)	O	50,00.00	50,00.00	49,21.74	(-)78.26

Reasons for the final saving of ₹ 1,08.55 lakh in the above two cases were awaited (July 2019).

16-	Administrative and Contingency Charges out of Funds Received from National Highways Authority of India- Non-Plan				
	S	20,10.81			
			17,08.33	16,86.42	(-)21.91
	R	(-)3,02.48			

In view of the final saving of ₹ 21.91 lakh, reduction in provision by ₹ 3,02.48 lakh through reappropriation in March 2019 due to less expenditure on construction of various roads proved inadequate.

Reasons for the final saving of ₹ 21.91 lakh were awaited (July 2019).

19-	Construction of Roads under Nation Bank for Agricultural and Rural Development- Plan				
	O	2,66,32.00			
			2,65,66.00	2,63,66.14	(-)1,99.86
	R	(-)66.00			

In view of the final saving of ₹ 1,99.86 lakh, reduction in provision by ₹ 66.00 lakh through reappropriation in March 2019 due to less expenditure on construction of roads under the scheme proved inadequate.

Reasons for the final saving of ₹ 1,99.86 lakh were awaited (July 2019).

20-	Construction of Roads under Central Road Fund- Centrally Sponsored Scheme Plan				
	O	47,05.00			
			97,05.00	96,74.29	(-)30.71
	S	50,00.00			

Reasons for the final saving of ₹ 30.71 lakh were awaited (July 2019).

21-	World Bank State Roads- Plan				
	O	37,40.00			
			5,00.00	5,00.00	..
	R	(-)32,40.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 10- contd.**

Reduction in provision by ₹ 32,40.00 lakh through reappropriation/surrender in March 2019 was due to non finalization of project under the scheme.

23- Himachal Road Improvement Scheme-

Non Plan

O	50,00.00	50,00.00	49,06.91	(-) 93.09
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Reasons for the final saving of ₹ 93.09 lakh were awaited (July 2019).

80- *General -*

003- Training -

01- Training Programme-

Plan

O	1.80			
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R	(-)1.80			
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Entire provision of ₹ 1.80 lakh was reduced through reappropriation in March 2019 due to non completion of codal formalities.

(xii) Excess in the charged appropriation occurred mainly 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	3,02.89	3,02.89	3,25.33	+22.44
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Reasons for the final excess of ₹ 22.44 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO-10- contd.**

**(xiii) Suspense Transactions**

The expenditure under this grant includes ₹ 6,24,08.08( ₹ 6,24,08.08 lakhs in the Revenue Section and ₹ 0.00 lakh in the Capital Section) accounted for under minor head "Suspense".

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

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

**(i) Stock-**

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

**(ii) Miscellaneous Public Works Advances -**

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

**(iii) Workshop Suspense -**

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

An analysis of the "Suspense" transactions accounted for under this grant during the year 2018-19 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2018	Debits	Credits	Closing balance on 31 March 2019
	Debit(+) Credit(-)	( ₹ in lakhs)		Debit(+) Credit(-)

**Revenue Section**

**2059-Public Works-**

80-General-

799-Suspense-

01-Stock-

(-)2,08,55.99

3,83,26.87

4,17,01.71

(-)2,42,30.83\*



**APPROPRIATION ACCOUNTS**  
**GRANT NO-10- conclud.**

Head	Opening balance on 1 April 2018 Debit(+) Credit(-)	Debits ( ₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
02-Stock Manufacture-	+17,24.83	56,83.17	46,29.72	+27,78.28
03-Miscellaneous Public Works Advances-	+4,18,13.03	1,83,98.04	2,49,44.63	+3,52,66.44
04 -Workshop Suspense-	+0.07	0.00	0.00	+0.07
<b>Total 2059-</b>	<b>+2,26,81.94</b>	<b>6,24,08.08</b>	<b>7,12,76.06</b>	<b>+1,38,13.96</b>
<b>Total-Revenue Section</b>	<b>+2,26,81.94</b>	<b>6,24,08.08</b>	<b>7,12,76.06</b>	<b>+1,38,13.96</b>
<b>Capital Section</b>				
<b>5054-Captial Outlay on Roads and Bridges-</b>				
<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*
<b>Total 5054-</b>	<b>(-)2,54.40</b>	<b>0.00</b>	<b>0.00</b>	<b>(-)2,54.40*</b>
<b>Total Capital Section</b>	<b>(-)2,54.40</b>	<b>0.00</b>	<b>0.00</b>	<b>(-)2,54.40*</b>
<b>Total Demand</b>	<b>+2,24,27.54</b>	<b>6,24,08.08</b>	<b>7,12,76.06</b>	<b>+1,35,59.56</b>

\* Reasons for the minus balances were awaited (July 2019).

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

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

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	4,82,27,38			
		4,82,27,40	4,09,60,58	(-)72,66,82
Supplementary	2			
Amount surrendered during the year (31 March 2019)				72,64,16

**Capital Section**

<b>Voted</b>				
Original	73,83,97			
		73,83,97	71,01,45	(-)2,82,52
Supplementary	..			
Amount surrendered during the year (31 March 2019)				2,84,06

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 2,82.52 lakh in the voted provision in the Capital Section the surrender of ₹ 2,84.06 lakh in March 2019 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 (-)
<b>2401- Crop Husbandry -</b>				
	001- Direction and Administration -			
	01- Directorate-Non-Plan			
(i)	O	12,04.09		
			9,92.12	9,92.11
	R	(-)2,11.97		(-)0.01

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

02-	District and Field Staff-				
	Non-Plan				
(ii)	O	23,50.41			
			17,65.17	17,65.16	(-)0.01
	R	(-)5,85.24			

Reduction in provision by ₹ 7,97.21 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

103-	Seeds -				
01-	Distribution of Seed-				
	Non-Plan				
	O	14,39.24			
			10,83.02	10,82.62	(-)0.40
	R	(-)3,56.22			

Reduction in provision by ₹ 3,56.22 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

	Plan				
	O	2,70.00			
			2,46.98	2,46.97	(-)0.01
	R	(-)23.02			

Reduction in provision by ₹ 23.02 lakh through reappropriation in March 2019 was due to less expenditure on repair, purchase of material, less receipt of demand for subsidy and less expenditure on purchase of machines, equipment and maintenance.

104-	Agricultural Farms -				
03-	Mukhya Mantri Khet Sanrakshan Yojna-				
	Non-Plan				
	O	5,00.00			
			4,55.00	4,55.00	..
	R	(-)45.00			

Reduction in provision by ₹ 45.00 lakh through surrender in March 2019 was due to less receipt of applications from farmers for solar fencing.

105-	Manures and Fertilizers -				
02-	Distribution of Fertilizers-				
	Non-Plan				
	O	14.47			
			11.12	11.12	..
	R	(-)3.35			

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

Reduction in provision by ₹ 3.35 lakh through surrender in March 2019 was due to less expenditure on petrol, oil, lubricant and repair of vehicles.

Plan				
O	2,45.00			
		1,26.33	1,26.33	..
R	(-)1,18.67			

Reduction in provision by ₹ 1,18.67 lakh through reappropriation in March 2019 was due to less receipt of subsidy cases.

03- Establishment of Vermi Compost Units-

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

Entire provision of ₹ 3,00.00 lakh was reduced through reappropriation/surrender in March 2019 due to non approval of registration with company and non receipt of demand.

04- Soil Science and Chemistry-  
Non-Plan

(i)	O	5,14.74			
			3,85.32	3,85.31	(-)0.01
	R	(-)1,29.42			

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

(ii)	O	76.03			
			49.35	49.35	..
	R	(-)26.68			

Reduction in provision by ₹ 1,56.10 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

12- Prakritik Khet Khushhal Kisan-  
Non-Plan

	O	10,00.00			
	S	0.01	8,31.11	8,30.99	(-)0.12
	R	(-)1,68.90			

Reduction in provision by ₹ 1,68.90 lakh through surrender in March 2019 was due to less expenditure on promotion and implementation of scheme.

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

107- Plant Protection-

02- Plant Protection Scheme-

Plan

O 18.00

12.85 12.84 (-)0.01

R (-)5.15

Reduction in provision by ₹ 5.15 lakh through reappropriation in March 2019 was due to less organization of camps and less expenditure on material.

109- Extension and Farmers' Training -

25- Normal Extension Activities-

Non-Plan

O 26,58.09

21,13.13 21,13.12 (-)0.01

R (-)5,44.96

Reduction in provision by ₹ 5,44.96 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to purchase of new vehicle for agriculture minister.

Plan

O 1,84.00

1,36.95 1,36.95 ..

R (-)47.05

Reduction in provision by ₹ 47.05 lakh through reappropriation in March 2019 was due to less expenditure on outsourcing.

111- Agricultural Economics and Statistics -

01- Section of Agricultural Statistics (Timely

Reporting Scheme)-

Centrally Sponsored Scheme

Plan

(i) O 80.00

47.71 47.71 ..

R (-)32.29

Non-Plan

(ii) O 1,00.28

59.80 59.80 ..

R (-)40.48

Reduction in provision by ₹ 72.77 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

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

113-	Agricultural Engineering -				
01-	Agriculture Implements and Machinery-				
	Non-Plan				
	O	89.74			
			70.09	70.09	..
	R	(-)19.65			

Reduction in provision by ₹ 19.65 lakh through surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

05-	Rajya Krishi Yantrikaran Programme-				
	Non-Plan				
	O	20,00.00			
			19,44.78	19,44.78	..
	R	(-)55.22			

Reduction in provision by ₹ 55.22 lakh through surrender in March 2019 was due to farmers failed to purchase the machinery for which they applied for subsidy.

115-	Scheme of Small/Marginal Farmers and Agricultural Labour -				
01-	Mukhya Mantri Kisan Aivam Khetihar Mazdoor				
	Jeevan Suraksha Yojna-				
	Plan				
	O	40.00			
			6.10	6.10	..
	R	(-)33.90			

Reduction in provision by ₹ 33.90 lakh through reappropriation in March 2019 was due to less receipt of casualty/compensation cases.

800-	Other Expenditure -				
13-	Rashtriya Krishi Vikas Yojna-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	10,66.00			
			4,82.73	4,82.73	..
	R	(-)5,83.27			
	Plan				
(ii)	O	1,18.00			
			52.97	52.97	..
	R	(-)65.03			

Reduction in provision by ₹ 6,48.30 lakh through reappropriation in March 2019 in the above two cases was due to approval of less number of projects under the scheme and less receipt of funds from Government of India and thus matching state share also remained unutilized. Whereas grant of ₹ 18,24.00 lakh was received from Government of India at sr. no. (i) above.

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

14- Crop Diversification Project Japan International  
Co-Operation Agency-

Plan

O 13,46.00

7,89.20 7,89.20 ..

R (-)5,56.80

Reduction in provision by ₹ 5,56.80 lakh through reappropriation in March 2019 was due to direct payment of consultation charges to the consultants and non payment of interest and construction of commitment charges by Government of India.

15- National Mission for Sustainable Agriculture-  
Centrally Sponsored Scheme

Plan

(i) O 13,03.00

8,41.26 8,41.26 ..

R (-)4,61.74

Plan

(ii) O 1,45.00

92.50 92.50 ..

R (-)52.50

Reduction in provision by ₹ 5,14.24 lakh through reappropriation in March 2019 in the above two cases was due to less receipt of funds from Government of India, hence state share could not utilized.

16- National Food Security Mission-  
Centrally Sponsored Scheme

Plan

O 9,77.00

8,14.88 8,14.88 ..

R (-)1,62.12

Reduction in provision by ₹ 1,62.12 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India.

17- Subsidy of Lift Irrigation Schemes and Borewells-  
Plan

O 7,18.00

6,97.12 6,97.12 ..

R (-)20.88

Reduction in provision by ₹ 20.88 lakh through reappropriation in March 2019 was due to less receipt of application for subsidy.

18- Mukhya Mantri Green House Renovation Scheme-

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

Non-Plan				
O	3,00.00			
		32.56	32.56	..
R	(-)2,67.44			

Reduction in provision by ₹ 2,67.44 lakh through surrender in March 2019 was due to slow response from the farming communities situated in far flung area, funds remained unutilized.

19- Mukhya Mantri Jaivik Kheti Puskar Yojna-

Non-Plan				
O	50.00			
		..	..	..
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through surrender in March 2019 due to non receipt of demand from farmers.

20- Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Project Phase - II-  
Plan

O	1,50.00			
		42.00	40.00	(-)2.00
R	(-)1,08.00			

Reduction in provision by ₹ 1,08.00 lakh through reappropriation in March 2019 was due to less expenditure incurred on preparation of departmental proposal reports.

21- Jal Se Krishi Ko Bal Yojna-  
Non-Plan

O	40,00.00			
		20,43.49	20,43.49	..
R	(-)19,56.51			

Reduction in provision by ₹ 19,56.51 lakh through surrender in March 2019 was due to transfer of funds to irrigation and public health department for implementation of scheme and less receipt of applications from farmers.

22- Flow Irrigation Scheme-  
Non-Plan

O	25,00.00			
		22,26.93	22,26.93	..
R	(-)2,73.07			

Reduction in provision by ₹ 2,73.07 lakh through surrender in March 2019 was due to least response from farmers.

23- Saur Sinchayee Yojna-



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

Non-Plan				
O	30,00.00			
		17,80.06	17,80.00	(-)0.06
R	(-)12,19.94			

Reduction in provision by ₹ 12,19.94 lakh through surrender in March 2019 was due to least response from farmers and also due to bad weather and heavy snowfall funds remained unutilized.

**2402- Soil and Water Conservation -**

101- Soil Survey and Testing -

01- Survey of Cultivable Waste Land (Agriculture Department)-

Non-Plan				
O	2,50.47			
		1,85.05	1,85.05	..
R	(-)65.42			

Reduction in provision by ₹ 65.42 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

02- Investment Subsidy for Setting up Soil Testing Labs in Private Sector-

Non-Plan				
O	20.00			
		..	..	..
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2019 due to non receipt of applications from beneficiaries for the scheme.

102- Soil Conservation -

01- Soil Conservation Agricultural Land (Agriculture Department) -

Non-Plan				
O	21,55.99			
		16,74.93	16,74.92	(-)0.01
R	(-)4,81.06			

Reduction in provision by ₹ 4,81.06 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and regularization of daily wagers.

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

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

	Non-Plan				
(i)	O	54.78			
			43.47	43.47	..
	R	(-)11.31			
04-	Soil Conservation in River Valley Project (Agriculture Department)- Non-Plan				
(ii)	O	1,69.47			
			1,35.14	1,35.14	..
	R	(-)34.33			
Reduction in provision by ₹ 45.64 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.					
10-	Assistance to Small and Marginal Farmers for increasing Agriculture Production (Land Development Scheme Work and Irrigation)- Plan				
	O	3,49.00			
			3,23.91	3,23.91	..
	R	(-)25.09			
Reduction in provision by ₹ 25.09 lakh through reappropriation in March 2019 was due to less receipt of subsidy claims from beneficiaries.					
25-	Soil and Water Conservation on Community Basis and Maintenance of Existing Schemes (Shivalik Hills)- Non-Plan				
(i)	O	5.62			
			..	..	..
	R	(-)5.62			
26-	Soil and Water Conservation on Commercial Basis and Maintenance of Existing Scheme other Areas- Non-Plan				
(ii)	O	5.62			
			..	..	..
	R	(-)5.62			
27-	Repairs and Maintenance of Soil and Water Conservation- Non-Plan				
(iii)	O	1.35			
			..	..	..
	R	(-)1.35			

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

Entire provision of ₹ 12.59 lakh was reduced through surrender in March 2019 in the above three cases due to availability of similar schemes department utilized centre Government fund and met the requirement from calamity relief fund scheme.

800- Other Expenditure -

03- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

O	7,11.00			
		2,62.76	2,62.76	..
R	(-)4,48.24			

Reduction in provision by ₹ 4,48.24 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 18,24.00 lakh was received from Government of India.

Plan

O	79.00			
		29.76	29.77	+0.01
R	(-)49.24			

Reduction in provision by ₹ 49.24 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India, hence state share unutilized in proportionate to central share.

04- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

O	13,03.00			
		7,73.78	7,73.78	..
R	(-)5,29.22			

Reduction in provision by ₹ 5,29.22 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 16,08.66 lakh was received from Government of India.

Plan

O	1,45.00			
		82.25	82.25	..
R	(-)62.75			

Reduction in provision by ₹ 62.75 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India, hence state share remained unutilized in proportionate to central share.

**2403- Animal Husbandry -**

107- Fodder and Feed Development -

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

05- Uttam Chara Utpadan Yojna-  
Plan

O 8,00.00

7,78.25 7,78.25 ..

R (-)21.75

Reduction in provision by ₹ 21.75 lakh through surrender in March 2019 was due to less receipt of demand from field offices.

**2407- Plantations -**

01- Tea -

800- Other Expenditure -

01- Tea Development in Himachal Pradesh-  
Non-Plan

O 1,30.47

95.88 95.88 ..

R (-)34.59

Reduction in provision by ₹ 34.59 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

**2810- New and Renewable Energy -**

01- Bio Energy -

103- Biomass -

01- Installation of Gobar Gas Plant-  
Non-Plan

O 5,44.35

4,48.60 4,48.60 ..

R (-)95.75

Reduction in provision by ₹ 95.75 lakh through surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles.

**Sub-mjr-head of bio-energy under major head 2810- New and Renewable Energy is not appearing in the list of major and minor head which was wrongly operated in last year also.**

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

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

**2401- Crop Husbandry -**

001- Direction and Administration -

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

01- Directorate-  
Plan

O	90.00		2,35.19	2,35.19	..
R	1,45.19				

Augmentation in provision by ₹ 1,45.19 lakh through reappropriation in March 2019 was due to more requirement of field offices to repair the Government residential buildings.

104- Agricultural Farms -

03- Mukhya Mantri Khet Sanrakshan Yojna-  
Plan

O	19,74.00		20,00.51	20,00.51	..
R	26.51				

Augmentation in provision by ₹ 26.51 lakh through reappropriation in March 2019 was due to more receipt of demand for field protection equipment.

109- National Mission on Extension and Technology -

27- Sub-Mission on Agriculture Extension-  
Centrally Sponsored Scheme  
Plan

(i)	O	17,77.00			
	S	0.01	22,28.69	22,28.69	..
	R	4,51.68			
	Plan				
(ii)	O	1,97.00			
			2,65.90	2,65.90	..
	R	68.90			

Substantial augmentation in provision by ₹ 5,20.58 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of funds from Government of India.

**2415- Agricultural Research and Education -**

01- Crop Husbandry -

004- Research -

02- Grant-in-aid to Himachal Pradesh Krishi Vishav  
Vidyalaya for Research-  
Plan

O	39,09.00		64,09.00	64,09.00	..
R	25,00.00				

Augmentation in provision by ₹ 25,00.00 lakh through reappropriation in March 2019 was due to increase in Plan ceiling more funds were provided to defray the liabilities of pension and salary.

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

**Capital Section**

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

**4401- Capital Outlay on Crop Husbandry -**

103- Seeds -

01- Purchase of Improved Seeds-  
Non-Plan

O 39,97.58

38,87.17 38,88.09 +0.92

R (-)1,10.41

Reduction in provision by ₹ 1,10.41 lakh through reappropriation/surrender in March 2019 was due to less purchase of seed material.

**4402- Capital Outlay on Soil and Water  
Conservation -**

102- Soil Conservation -

02- Small Farmers Development Agency (Rural  
Integrated Development Fund)-  
Plan

(i) O 16,60.00

15,35.70 15,36.33 +0.63

R (-)1,24.30

03- Efficient Irrigation through Micro Irrigation  
Systems-  
Plan

(ii) O 10,85.00

10,41.16 10,41.16 ..

R (-)43.84

Reduction in provision by ₹ 1,68.14 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of demands from farmers for installation of polyhouses.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - HORTICULTURE**

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

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	3,44,95,88			
		3,61,85,38	3,42,76,34	(-)19,09,04
Supplementary	16,89,50			
Amount surrendered during the year (31 March 2019 )				19,17,97

**Capital Section**

<b>Voted</b>				
Original	16,93,13			
		17,63,13	27,63,10	+9,99,97
Supplementary	70,00			
Amount surrendered during the year				..

**NOTES AND COMMENTS**

- (i) The excess of ₹ 9,99,96,475 over the voted provision in the Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 19,09.04 lakh in the voted provision in the Revenue Section, supplementary grant of ₹ 16,89.50 lakh obtained in February 2019 proved excessive as even the original grant remained unutilized and surrender of ₹ 19,17.97 lakh proved excessive.
- (iii) In view of the final excess of ₹ 9,99.97 lakh in the voted provision in the Capital Section, supplementary grant of ₹ 70.00 lakh obtained in February 2019 proved inadequate.

**Revenue Section**

(iv)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2401- Crop Husbandry -</b>				
119-	Horticulture and Vegetable Crops -			
01-	Directorate-			
	Non-Plan			
	O	11,67.83		
			9,27.68	
	R	(-)2,40.15	9,27.68	..

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

Reduction in provision by ₹ 2,40.15 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims partly offset by excess due to more receipt of electricity, water and telephone bills.

02- District and Field Staff-  
Non-Plan

O	28,16.56			
		23,15.95	23,15.95	..
R	(-)5,00.61			

Reduction in provision by ₹ 5,00.61 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

05- Horticulture Development-  
Non-Plan

O	16,39.64			
		15,19.18	15,19.18	..
R	(-)1,20.46			

Reduction in provision by ₹ 1,20.46 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of electricity, water and telephone bills.

Plan

O	78.00			
		62.98	62.98	..
R	(-)15.02			

Reduction in provision by ₹ 15.02 lakh through surrender in March 2019 was due to less purchase of material, less expenditure on advertisement.

06- Plant Nutrition Programme-  
Non-Plan

O	1,26.97			
		95.72	95.72	..
R	(-)31.25			

Reduction in provision by ₹ 31.25 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly offset by excess due to more requirement of funds for seasonal work of nurseries and beekeeping station etc.

Plan

O	14.00			
		9.31	9.31	..
R	(-)4.69			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

Reduction in provision by ₹ 4.69 lakh through reappropriation in March 2019 was due to less expenditure on purchase of material.

09- Apiculture Scheme-

Non-Plan

O	3,18.12			
		2,21.16	2,21.16	..
R	(-)96.96			

Reduction in provision by ₹ 96.96 lakh through surrender in March 2019 was due to non filling up of vacant posts.

Plan

O	9.00			
		6.19	6.19	..
R	(-)2.81			

Reduction in provision by ₹ 2.81 lakh through reappropriation in March 2019 was due to less expenditure on purchase of material.

10- Development of Floriculture-

Non-Plan

O	1,35.43			
		1,07.43	1,07.43	..
R	(-)28.00			

Reduction in provision by ₹ 28.00 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

11- Establishment/Maintenance of Government

Orchards/Nurseries-

Non-Plan

O	8,86.64			
		6,31.31	6,31.31	..
R	(-)2,55.33			

Reduction in provision by ₹ 2,55.33 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

Plan

O	28.50			
		20.16	20.16	..
R	(-)8.34			

Reduction in provision by ₹ 8.34 lakh through reappropriation in March 2019 was due to less expenditure on purchase of material.

15- Project for Mushroom Cultivation-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

Non-Plan				
O	2,84.17			
		2,11.46	2,11.46	..
R	(-)72.71			

Reduction in provision by ₹ 72.71 lakh through surrender in March 2019 was due to non filling up of vacant posts and less expenditure on seasonal work of orchards/nurseries.

Plan				
O	37.50			
		12.54	12.54	..
R	(-)24.96			

Reduction in provision by ₹ 24.96 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less expenditure on purchase of material, machinery and equipment.

18- Training of Farmers-				
Plan				
O	30.00			
		22.56	22.56	..
R	(-)7.44			

Reduction in provision by ₹ 7.44 lakh through reappropriation in March 2019 was due to less organization of training programmes/workshops for farmers.

19- Training and Extension-				
Non-Plan				
O	27,53.13			
		19,38.80	19,47.74	+8.94
R	(-)8,14.33			

Reduction in provision by ₹ 8,14.33 lakh through surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

Plan				
O	4.00			
		..	..	..
R	(-)4.00			

Entire provision of ₹ 4.00 lakh was reduced through reappropriation due to non purchase of material.

26- Fruit Processing Schemes-				
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**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

Non-Plan

O	6,72.06	5,46.67	5,46.67	..
R	(-)1,25.39			

Reduction in provision by ₹ 1,25.39 lakh through surrender in March 2019 was due to non filling up of vacant posts, less engagement of daily wagers and less receipt of medical reimbursement claims.

Plan

O	42.47	30.54	30.54	..
R	(-)11.93			

Reduction in provision by ₹ 11.93 lakh through reappropriation in March 2019 was due to less expenditure on purchase of material.

50- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme

Plan

O	4,74.00	2,29.10	2,29.10	..
R	(-)2,44.90			

Reduction in provision by ₹ 2,44.90 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 18,24.00 lakh was received from Government of India.

Plan

O	53.00	25.14	25.14	..
R	(-)27.86			

Reduction in provision by ₹ 27.86 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India matching state share remained unutilized.

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

O	14,48.00	11,52.67	11,52.67	..
R	(-)2,95.33			

Reduction in provision by ₹ 2,95.33 lakh through reappropriation/surrender in March 2019 was due to less receipt of cases for insurance claims from beneficiaries.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

62- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

O	7,24.00			
		4,14.00	4,14.00	..
R	(-)3,10.00			

Reduction in provision by ₹ 3,10.00 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 17,14.00 lakh was received from Government of India.

70- Prakritik Kheti Khushhal Kisan-  
Non-Plan

O	5,00.00			
		1,00.00	1,00.00	..
R	(-)4,00.00			

Substantial reduction in provision by ₹ 4,00.00 lakh through reappropriation/ surrender in March 2019 was due to non implementation of scheme.

71- Baagwani Suraksha Yojna-  
Non-Plan

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

Entire provision of ₹ 10,00.00 lakh was reduced through reappropriation/surrender in March 2019 due to non implementation of scheme.

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

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

**2401- Crop Husbandry -**

119- Horticulture and Vegetable Crops -

04- Plant Protection Scheme-  
Non-Plan

O	0.01			
		99.98	99.98	..
R	99.97			

Augmentation in provision by ₹ 99.97 lakh through reappropriation in March 2019 was due to more receipt of claims from beneficiaries under the scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - contd.**

56- Mission for Integrated Development of  
Horticulture-  
Centrally Sponsored Scheme  
Plan

O	26,05.00			
		27,00.00	27,00.00	..
R	95.00			

Augmentation in provision by ₹ 95.00 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India.

62- Pradhan Mantri Krishi Sinchayee Yojna-  
Plan

O	88.00			
		2,25.76	2,25.76	..
R	1,37.76			

Augmentation in provision by ₹ 1,37.76 lakh through reappropriation in March 2019 was due to more requirement of funds for additional twenty percent subsidy.

74- Subsidy on Anti Hail Net-  
Non-Plan

O	10,00.00			
		23,99.84	23,99.84	..
R	13,99.84			

Substantial augmentation in provision by ₹ 13,99.84 lakh through reappropriation in March 2019 was due to more receipt of subsidy cases from beneficiaries.

**2415- Agricultural Research and Education -**

01- Crop Husbandry -

004- Research -

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

O	50,67.00			
S	16,89.50	77,67.00	77,67.00	..
R	10,10.50			

Augmentation in provision by ₹ 10,10.50 lakh through reappropriation in March 2019 was due to increase in plan ceiling and more funds for pension and salary.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 12 - conclud.**

**Capital Section**

(vi) Excess in the voted grant occurred mainly under the following heads:-				
Head		Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>6401- Loans for Crop Husbandry -</b>				
190- Loans to Public Sector and Other Undertakings -				
02- Loans to Himachal Pradesh Horticultural Produce Marketing and Processing Corporation- Non-Plan				
O	0.01			
		0.04	10,00.00	+9,99.96
R	0.03			

Reasons for the final excess of ₹ 9,99.96 lakh were awaited (July 2019).

### APPROPRIATION ACCOUNTS

#### GRANT NO. 13 - IRRIGATION, WATER SUPPLY AND SANITATION

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

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	25,30,55,93			
			25,30,55,93	26,36,88,77	+1,06,32,84
	Supplementary	..			
Amount surrendered during the year					
..					
<b>Capital Section</b>					
<b>Voted</b>					
	Original	5,79,74,27			
			7,77,82,82	6,26,04,20	(-)1,51,78,62
	Supplementary	2,18,08,55			
Amount surrendered during the year					
(31 March 2019)					
1,51,77,68					

### NOTES AND COMMENTS

- (i) The excess of ₹ 1,06,32,83,708 over the voted provision in the Revenue Section requires regularization.
- (ii) In view of the final saving of ₹ 1,51,78.62 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,18,08.55 lakh obtained in February 2019 and surrender of ₹ 1,51,77.68 lakh proved excessive and inadequate respectively.

#### Revenue Section

- (iii) Excess in the voted grant occurred mainly under the following heads:-
- | Head                                       | Total grant | Actual expenditure<br>(₹ in lakhs) | Excess (+)<br>Saving (-) |
|--------------------------------------------|-------------|------------------------------------|--------------------------|
| <b>2215- Water Supply and Sanitation -</b> |             |                                    |                          |
| 01- Water Supply -                         |             |                                    |                          |
| 102- Rural Water Supply Programmes -       |             |                                    |                          |

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

14- National Rural Drinking Water Programme -  
Centrally Sponsored Scheme  
Plan

O	3,63.15		8,54.27	8,54.27	..
R	4,91.12				

Augmentation in provision by ₹ 4,91.12 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India. Whereas grant of ₹ 48,68,98.00 lakh was received from Government of India.

799- Suspense -

01- Expenditure on Suspense (Stock)-  
Plan

(i)	O	51,75.00		2,80,08.75	2,80,08.75	..
	R	2,28,33.75				

02- Stock Manufacturer-  
Plan

(ii)	O	4,60.00		4,80.42	4,80.42	..
	R	20.42				

Augmentation in provision by ₹ 2,28,54.17 lakh through reappropriation in March 2019 in the above two cases was due to more purchase of material.

03- Miscellaneous Public Works Advances-  
Plan

O	47,15.00		2,49,36.96	3,55,78.59	+1,06,41.63
R	2,02,21.96				

In view of the final excess of ₹ 1,06,41.63 lakh, augmentation in provision by ₹ 2,02,21.96 lakh through reappropriation in March 2019 due to more purchase of material proved inadequate.

Reasons for the final excess of ₹ 1,06,41.63 lakh were awaited (July 2019).

**2701- Medium Irrigation -**

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

101- Maintenance and Repair -

01- Other Maintenance Expenditure-



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

Non-Plan				
O	3,22.43			
		4,35.31	4,35.32	+0.01
R	1,12.88			

Augmentation in provision by ₹ 1,12.88 lakh through reappropriation in March 2019 was due to more execution of maintenance work of medium irrigation schemes.

**2702- Minor Irrigation -**

01- Surface Water -

799- Suspense -

01- Stock-  
Plan

(i)	O	15,00.00			
			24,97.41	24,97.41	..
	R	9,97.41			

**2711- Flood Control and Drainage -**

01- Flood Control -

799- Suspense -

01- Stock-  
Plan

(ii)	O	3,45.00			
			36,08.18	36,08.18	..
	R	32,63.18			

02- Stock Manufacture-  
Plan

(iii)	O	80.50			
			1,04.83	1,04.83	..
	R	24.33			

03- Miscellaneous Public Works Advances-  
Plan

(iv)	O	69.00			
			2,98.03	2,98.03	..
	R	2,29.03			

Substantial augmentation in provision by ₹ 45,13.95 lakh through reappropriation in March 2019 in the above four cases was due to more purchase of material.

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

**2215- Water Supply and Sanitation -**

01- Water Supply -

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

001- Direction and Administration -

01- Direction-  
Non-Plan

O 36,01.25

25,96.16 25,96.16

..

R (-)10,05.09

Reduction in provision by ₹ 10,05.09 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants, repair of vehicles and less receipt of medical reimbursement claims.

02- Execution-  
Non-Plan

O 1,31,56.51

95,44.66 95,43.86

(-)0.80

R (-)36,11.85

Reduction in provision by ₹ 36,11.85 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts, less receipt of medical reimbursement claims and travelling expenses.

005- Survey and Investigation -

01- Survey and Investigation Unit-  
Non-Plan

O 2,49.06

2,12.03 2,12.03

..

R (-)37.03

Reduction in provision by ₹ 37.03 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

101- Urban Water Supply Programmes -

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

O 2,80,35.58

2,03,10.28 2,03,00.12

(-)10.16

R (-)77,25.30

Reduction in provision by ₹ 77,25.30 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, transfer of funds to urban development department to meet out the liability of energy charges of Shimla Jal Prabadhan Nigam.

04- Maintenance Provision for Adjustment of  
Recovery-

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

Non-Plan				
O	1,03,35.58			
		73,73.43	73,73.43	..
R	(-)29,62.15			

Reduction in provision by ₹ 29,62.15 lakh through reappropriation in March 2019 was due to adjustment of recoveries.

05- Expenditure on Material and Daily Wagers- Non-Plan				
O	23,99.35			
		23,47.57	23,47.95	+0.38
R	(-)51.78			

Reduction in provision by ₹ 51.78 lakh through reappropriation in March 2019 was due to less engagement of daily wagers and less expenditure on maintenance of water supply schemes.

102- Rural Water Supply Programmes -				
03- Maintenance and Repair of Rural Water Supply Scheme- Non-Plan				
O	6,41,60.32			
		5,62,92.60	5,62,89.58	(-)3.02
R	(-)78,67.72			

Reduction in provision by ₹ 78,67.72 lakh through reappropriation in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to payment of honorarium and more receipt of medical reimbursement claims.

12- Expenditure Provision for Adjustment of Recovery- Non-Plan				
O	3,97,21.36			
		3,02,43.44	3,02,43.44	..
R	(-)94,77.92			

Reduction in provision by ₹ 94,77.92 lakh through reappropriation in March 2019 was due to adjustment of recoveries.

13- Expenditure on Material and Daily Wager's Wages- Non-Plan				
O	43,06.00			
		41,20.46	41,25.05	+4.59
R	(-)1,85.54			

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

Reduction in provision by ₹ 1,85.54 lakh through reappropriation in March 2019 was due to less engagement of daily wagers and less requirement for repair of water supply schemes.

**2700- Major Irrigation -**

01- *Shahanahar Project (Non Commercial) -*

001- Direction and Administration -

01- Expenditure on Establishment-  
Non-Plan

O 9,78.66

7,32.36 7,32.36 ..

R (-)2,46.30

Reduction in provision by ₹ 2,46.30 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

799- Suspense -

01- Stock -  
Plan

(i) O 2,53.00

0.06 0.06 ..

R (-)2,52.94

02- Stock Manufacture-  
Plan

(ii) O 1,84.00

16.99 16.98 (-)0.01

R (-)1,67.01

03- Public Works Miscellaneous Advance-  
Plan

(iii) O 1,32.25

.. .. ..

R (-)1,32.25

Reduction in provision by ₹ 5,52.20 lakh through reappropriation in March 2019 in the above three cases was due to less purchase of material.

**2701- Medium Irrigation -**

11- *Giri Bata Project (Non Commercial) -*

001- Direction and Administration -

01- Expenditure on Establishment-  
Non-Plan

O 35.33

3.67 3.67 ..

R (-)31.66

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

Reduction in provision by ₹ 31.66 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	3.00			
			..	..	..
	R	(-)3.00			
02-	Stock Manufacture-				
	Plan				
(ii)	O	1.00			
			..	..	..
	R	(-)1.00			
03-	Public Works Miscellaneous Advance-				
	Plan				
(iii)	O	1.00			
			..	..	..
	R	(-)1.00			

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in March 2019 in the above three cases due to non purchase of material.

*12- Balh Valley Project (Non Commercial)-*

001- Direction and Administration -

01- Expenditure on Establishment-  
Non-Plan

O	89.71				
		27.49	27.49		..
R	(-)62.22				

Reduction in provision by ₹ 62.22 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of travel expense claims.

799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	3.00			
			..	..	..
	R	(-)3.00			
02-	Stock Manufacture-				
	Plan				
(ii)	O	1.00			
			..	..	..
	R	(-)1.00			

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

03-	Public Works Miscellaneous Advances- Plan				
(iii)	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 6.00 lakh was reduced through reappropriation in March 2019 in the above three cases due to non purchase of material.

*13- Bhabour Sahib Project (Non Commercial) -*

001-	Direction and Administration -				
01-	Expenditure on Establishment- Non-Plan				
	O	16.16			
	R	(-)4.33	11.83	11.82	(-)0.01

Reduction in provision by ₹ 4.33 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

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

001-	Direction and Administration -				
01-	Expenditure on Establishment- Non-Plan				
	O	60.40			
	R	(-)26.30	34.10	35.58	+1.48

Reduction in provision by ₹ 26.30 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

799-	Suspense -				
01-	Stock- Plan				
(i)	O	20.00			
	R	(-)20.00	..	..	..
02-	Stock Manufacture- Plan				
(ii)	O	4.00			
	R	(-)4.00	..	..	..

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

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

Entire provision of ₹ 25.50 lakh was reduced through reappropriation in March 2019 in the above three cases due to non purchase of material.

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

001- Direction and Administration -

01- Expenditure on Establishment-  
Non-Plan

O	3,22.30				
		2,12.16	2,12.16		..
R	(-)1,10.14				

Reduction in provision by ₹ 1,10.14 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

799- Suspense -

01- Stock-  
Plan

(i)	O	85.00			
	R	(-)85.00	..	..	..

02- Stock Manufacture-  
Plan

(ii)	O	15.00			
	R	(-)15.00	..	..	..

03- Public Works Miscellaneous Advances-  
Plan

(iii)	O	35.00			
	R	(-)35.00	..	..	..

Entire provision of ₹ 1,35.00 lakh was reduced through reappropriation in March 2019 in the above three cases due to non purchase of material.

20- *Phina Singh Project (Non Commercial)-*

799- Suspense -

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

01-	Stock-					
	Plan					
(i)	O	2,00.00		1,75.14	1,75.14	..
	R	(-)24.86				
02-	Stock Manufacture-					
	Plan					
(ii)	O	50.00		18.94	18.94	..
	R	(-)31.06				
03-	Public Works Miscellaneous Advances-					
	Plan					
(iii)	O	32.00		0.01	..	(-)0.01
	R	(-)31.99				

Reduction in provision by ₹ 87.91 lakh through reappropriation in March 2019 in the above three cases was due to less purchase of material.

21-	<i>Halti Sunrang Batanta Medium Irrigation Project (Non Commercial) -</i>					
799-	Suspense -					
02-	Stock Manufacture-					
	Plan					
(i)	O	10.00		..	..	..
	R	(-)10.00				
03-	Public Works Miscellaneous Advances-					
	Plan					
(ii)	O	4.50		..	..	..
	R	(-)4.50				

Entire provision of ₹ 14.50 lakh was reduced through reappropriation in March 2019 in the above two cases due to non purchase of material.

**2702- Minor Irrigation -**

01-	Surface Water -					
799-	Suspense -					
02-	Stock Manufacture-					
	Plan					
(i)	O	4,00.00		1,30.44	1,30.44	..
	R	(-)2,69.56				



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

03-	Public Works Miscellaneous Advances- Plan				
(ii)	O	3,00.00			
			1,53.55	1,53.55	..
	R	(-)1,46.45			

Reduction in provision by ₹ 4,16.01 lakh through reappropriation in March 2019 in the above two cases was due to less purchase of material.

80-	General -				
001-	Direction and Administration -				
01-	Expenditure on Establishment- Non-Plan				
	O	1,06,83.06			
			86,72.91	86,72.59	(-)0.32
	R	(-)20,10.15			

Reduction in provision by ₹ 20,10.15 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on electricity, water, telephone, petrol, oil, lubricant and repair of vehicles.

02-	Work Charge Staff Converted into Regular Establishments- Non-Plan				
	O	2,49,25.38			
			1,93,32.70	1,93,30.21	(-)2.49
	R	(-)55,92.68			

Reduction in provision by ₹ 55,92.68 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

06-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O	2,49,25.38			
			1,93,89.07	1,93,89.07	..
	R	(-)55,36.31			

Reduction in provision by ₹ 55,36.31 lakh through reappropriation in March 2019 was due to adjustment of recovery.

07-	Expenditure on Material and Daily Paid Staff- Non-Plan				
	O	15,88.96			
			13,28.96	13,28.96	..
	R	(-)2,60.00			

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

Reduction in provision by ₹ 2,60.00 lakh through reappropriation in March 2019 was due to less execution of maintenance work and less engagement of daily wagers.

**2711- Flood Control and Drainage -**

01- Flood Control -

001- Direction and Administration -

01- Direction-  
Non-Plan

O 4,47.27

3,24.15 3,24.14 (-)0.01

R (-)1,23.12

Reduction in provision by ₹ 1,23.12 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant, repair of vehicles and non-receipt of rate, rent and tax bills.

**Capital Section**

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

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

**4215- Capital Outlay on Water Supply and Sanitation -**

01- Water Supply -

102- Rural Water Supply -

16- Rural Infrastructure Development Fund/ National  
Bank for Agriculture and Rural Development-  
Plan

O 83,51.43

S 2,74.81

86,01.24 86,00.76 (-)0.48

R (-)25.00

Reduction in provision by ₹ 25.00 lakh through reappropriation in March 2019 was due to less execution of construction works.

23- National Rural Drinking Water Programme-  
Centrally Sponsored Scheme  
Plan

O 44,16.85

40,14.71 40,15.28 +0.57

R (-)4,02.14

Reduction in provision by ₹ 4,02.14 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India.

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

- 24- Chief Minister Rural Drinking Water Supply  
under Externally Aided Projects (National  
Development Bank)-

Plan

O 6,58.00

28.32

28.32

..

R (-)6,29.68

Reduction in provision by ₹ 6,29.68 lakh through surrender in March 2019 was due to less approval of schemes under externally aided project.

- 25- Sewerage Scheme under Externally Aided  
Projects-

Plan

O 1.00

..

..

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2019 due to non-approval of schemes under externally aided project.

**4701- Capital Outlay on Major and Medium Irrigation -**

- 20- *Phina Singh Project (Non Commercial )-*

- 800- Other Expenditure -

- 02- Other Expenditure-  
Centrally Sponsored Scheme

Plan

O 23,03.95

33.00

33.21

+0.21

R (-)22,70.95

Reduction in provision by ₹ 22,70.95 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

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

- 800- Other Expenditure -

- 01- Nadaun area Medium Irrigation Project-  
Centrally Sponsored Scheme

Plan

O 23,03.00

..

..

..

R (-)23,03.00

Entire provision of ₹ 23,03.00 lakh was reduced through reappropriation in March 2019 due to non receipt of funds from Government of India.

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

	Plan				
	O	3,50.00			
	S	42,00.00	42,00.00	42,00.00	..
	R	(-),3,50.00			
Reduction in provision by ₹ 3,50.00 lakh through reappropriation/surrender in March 2019 was due to non release of funds from Government of India, hence matching state share remained unutilized.					
23-	<i>Koncil Jharera Mandap Project (Non-Commercial)-</i>				
800-	Other Expenditure -				
01-	Expenditure on Koncil Jharea Mandap Project- Centrally Sponsored Scheme				
	Plan				
(i)	O	65.81			
	R	(-),65.81	..	..	..
	Plan				
(ii)	O	10.00			
	R	(-),10.00	..	..	..
24-	<i>Rain Harvesting on Parchu Khud Project (Non Commercial)-</i>				
800-	Other Expenditure -				
01-	Construction of Rain Harvesting Structure on Left and Right Banks of Parchu Khud- Centrally Sponsored Scheme				
	Plan				
(iii)	O	65.81			
	R	(-),65.81	..	..	..
	Plan				
(iv)	O	10.00			
	R	(-),10.00	..	..	..
25-	<i>Medium Irrigation Project (Sukka Har)/(Non Commercial)-</i>				
800-	Other Expenditure -				
01-	Construction of Medium Irrigation Project, Sukka Har in District Kangra- Centrally Sponsored Scheme				

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

	Plan				
(v)	O	65.81			
	R	(-)65.81	..	..	..
	Plan				
(vi)	O	10.00			
	R	(-)10.00	..	..	..
26-	<i>Medium Irrigation Project Prini (Non-Commercial)-</i>				
800-	Other Expenditure -				
01-	Construction of Medium Irrigation Project Prini				
	(District Kullu)-				
	Centrally Sponsored Scheme				
	Plan				
(vii)	O	65.81			
	R	(-)65.81	..	..	..
	Plan				
(viii)	O	10.00			
	R	(-)10.00	..	..	..
27-	<i>Medium Irrigation Project Jawalamukhi-</i>				
800-	Other Expenditure -				
01-	Medium Irrigation Project Jawalamukhi District				
	Kangra-				
	Centrally Sponsored Scheme				
	Plan				
(ix)	O	65.81			
	R	(-)65.81	..	..	..
	Plan				
(x)	O	10.00			
	R	(-)10.00	..	..	..

Entire provision of ₹ 3,79.05 lakh was reduced through surrender in March 2019 in the above ten cases due to non receipt of funds from Government of India, hence state share also remained unutilized.

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

**4702- Capital Outlay on Minor Irrigation -**

101- Surface Water -

03- Lift Irrigation Schemes in various Districts-  
Plan

O	39,65.00			
S	1,00.00	39,65.00	39,65.78	+0.78
R	(-)1,00.00			

Reduction in provision by ₹ 1,00.00 lakh through surrender in March 2019 was due to less execution of works.

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

Plan

O	39,49.00			
		34,38.96	34,38.66	(-)0.30
R	(-)5,10.04			

Reduction in provision by ₹ 5,10.04 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

Plan

O	5,26.00			
		3,82.09	3,82.06	(-)0.03
R	(-)1,43.91			

Reduction in provision by ₹ 1,43.91 lakh through surrender in March 2019 was due to less receipt of funds from Government of India, hence matching state share remained unutilized.

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

Plan

O	26,32.00			
		13,44.29	13,44.71	+0.42
R	(-)12,87.71			

Reduction in provision by ₹ 12,87.71 lakh through surrender in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 2,31,95.08 lakh was received from Government of India.

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

Plan				
O	3,62.00			
		1,49.37	1,48.59	(-)0.78
R	(-)2,12.63			

Reduction in provision by ₹ 2,12.63 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India hence matching state share remained unutilized.

**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	52,65.00			
		..	..	..
R	(-)52,65.00			

Entire provision of ₹ 52,65.00 lakh was reduced through surrender in March 2019 due to non release of funds from Government of India.

Plan				
O	37,26.00			
		32,00.00	32,01.73	+1.73
R	(-)5,26.00			

Reduction in provision by ₹ 5,26.00 lakh through surrender in March 2019 was due to non release of funds from Government of India hence matching state share remained unutilized.

**4711- Capital Outlay on Flood Control Projects -**

01- Flood Control -

800- Other Expenditure-

10- Channelization of Seer Khud from Barshawad to Jahu in Mandi and Hamirpur under Flood Management Programme- Centrally Sponsored Scheme Plan

(i)	O	1,78.00			
			..	..	..
	R	(-)1,78.00			

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

	Plan				
(ii)	O	22.40			
	R	(-)22.40	..	..	..
12-	Channelization of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme-Centrally Sponsored Scheme				
	Plan				
(iii)	O	2,96.00			
	R	(-)2,96.00	..	..	..
14-	Channelization of Lunkhari Khud in District Una under Flood Management Programme-Centrally Sponsored Scheme				
	Plan				
(iv)	O	36.00			
	R	(-)36.00	..	..	..
	Plan				
(v)	O	4.00			
	R	(-)4.00	..	..	..
16-	Channelization of Palchan to Aut in District Kullu-Centrally Sponsored Scheme				
	Plan				
(vi)	O	6.00			
	R	(-)6.00	..	..	..
17-	Channelization of Pabbar River in District Shimla-Centrally Sponsored Scheme				
	Plan				
(vii)	O	2,96.00			
	R	(-)2,96.00	..	..	..
	Plan				
(viii)	O	37.00			
	R	(-)37.00	..	..	..



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

18- Channelization of River Beas and its Tributaries in Tehsil Nadaun (Hamirpur) and Jawalamukhi and Rakkar (Kangra)- Centrally Sponsored Scheme Plan				
(ix)	O	6.00	..	..
	R	(-)6.00	..	..
19- Channelization of Jaber and Gareli Khud in District Kangra- Centrally Sponsored Scheme Plan				
(x)	O	6.00	..	..
	R	(-)6.00	..	..
21- Flood Protection Work to Suketi Khud along with Tributaries under Vyas River Catchment in District Mandi- Centrally Sponsored Scheme Plan				
(xi)	O	6.00	..	..
	R	(-)6.00	..	..

Entire provision of ₹ 8,93.40 lakh was reduced through surrender in March 2019 in the above eleven cases due to non release of funds from Government of India, hence matching state share remained unutilized.

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

**4215- Capital Outlay on Water Supply and Sanitation -**

01- Water Supply -

102- Rural Water Supply -

01- Rural Water Supply Schemes in various Districts-  
Plan

O	9,69.00			
S	78.00	10,72.00	10,72.00	..
R	25.00			

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

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2019 was due to funds provided for laying the water supply scheme.

**4702- Capital Outlay on Minor Irrigation -**

101- Surface Water -

01- Lift Irrigation Schemes in various Districts-  
Plan

O	4,50.00			
S	5.00	5,55.00	5,54.97	(-)0.03
R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2019 was due to funds provided for reconstruction and re-modeling of various lift irrigation schemes.

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

**(vii) Suspense Transactions**

(i) The expenditure under this grant includes ₹ 7,11,21.34 lakh (₹ 7,11,21.34 lakh under Revenue Section and ₹ 0.00 under Capital section) accounted for under minor head "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works - Roads, Bridges and Buildings at Para No. (xiii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2018-19 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2018 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
<b>Revenue Section</b>				
<b>2215-Water Supply and Sanitation-</b>				
<i>01-Water Supply-</i>				
799-Suspense-				
01- Stock-	(-)6,39.45	2,80,08.75	2,52,75.21	+20,94.09
02-Stock Manufacture-	+18,96.16	4,80.42	2,13.82	+21,62.76
03-Miscellaneous Public Works Advances-	+3,35,74.65	3,55,78.59	2,59,09.86	+4,32,43.38
<b>Total 2215-</b>	<b>+3,48,31.36</b>	<b>6,40,67.76</b>	<b>5,13,98.89</b>	<b>+4,75,00.23</b>
<b>2700-Major Irrigation-</b>				
<i>01-Shahnahar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock -	+6,05.17	0.06	16.98	+5,88.25
02-Stock Manufacture-	+15.53	16.99	0.00	+32.52
03-Miscellaneous Public Works Advances -	(-)30.44	0.00	0.00	(-)30.44*
<b>Total 2700-</b>	<b>+5,90.26</b>	<b>17.05</b>	<b>16.98</b>	<b>+5,90.33</b>
<b>2701-Medium Irrigation</b>				
<i>11-Giri Bata Project (Non Commercial)</i>				
799-Suspense-				
01-Stock-	(-)3.96	0.00	0.00	(-) 3.96*
02-Stock Manufacture-	(-)8.41	0.00	0.00	(-) 8.41*
03-Miscellaneous Public Works Advances-	+35.11	0.00	0.00	+ 35.11
<b>Total 2701-11</b>	<b>+22.74</b>	<b>0.00</b>	<b>0.00</b>	<b>+ 22.74</b>
<i>15-Changer Area Irrigation Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(-)0.54	0.00	0.00	(-) 0.54*
02-Stock Manufacture-	(-)2.42	0.00	0.00	(-) 2.42*
03-Miscellaneous Public Works Advances-	+5.93	0.00	0.00	+ 5.93
<b>Total 2701-15-</b>	<b>+2.97</b>	<b>0.00</b>	<b>0.00</b>	<b>+2.97</b>

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

Heads	Opening balance on 01 April 2018 Debit(+) Credit(-)	Debits ( ₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
<i>16- Flow irrigation Scheme Sidhata (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+2.09	0.00	0.00	+2.09
02-Stock Manufacture-	+1.75	0.00	0.00	+1.75
03-Miscellaneous Public				
Works Advances-	(-)3.93	0.00	0.00	(-)3.93*
<b>Total 2701-16</b>	<b>(-)0.09</b>	<b>0.00</b>	<b>0.00</b>	<b>(-)0.09*</b>
<i>20- Phina Singh Canal Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+9,41.69	1,75.14	2,52.48	+8,64.35
02-Stock Manufacture-	+19.56	18.94	0.00	+38.50
03-Miscellaneous Public				
Works Advances-	0.00	0.00	0.00	0.00
<b>Total 2701-20-</b>	<b>+9,61.25</b>	<b>1,94.08</b>	<b>2,52.48</b>	<b>+9,02.85</b>
<i>21- Halti Sunrag Batanta Nadaun Area Medium Irrigation (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	0.00	50.00	50.00	+0.00
02-Stock Manufacture-	+2.01	0.00	0.00	+2.01
03-Miscellaneous Public				
Works Advances-	(-)0.01	0.00	0.00	(-)0.01*
<b>Total 2701-21-</b>	<b>+2.00</b>	<b>50.00</b>	<b>50.00</b>	<b>+2.00</b>
<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
<b>Total 2701-80-</b>	<b>+2,83.84</b>	<b>0.00</b>	<b>0.00</b>	<b>+2,83.84</b>
<b>Total 2701-</b>	<b>+12,72.71</b>	<b>2,44.08</b>	<b>3,02.48</b>	<b>+12,14.31</b>
<i>2702-Minor Irrigation-</i>				
<i>01-Surface Water-</i>				
799-Suspense-				
01-Stock-	+67.69	24,97.41	25,19.37	+45.73
02-Stock Manufacture-	+1,41.18	1,30.44	92.33	+1,79.29
03-Miscellaneous Public				
Works Advances-	+27.13	1,53.55	3,40.51	(-)1,59.83*
<b>Total 2702-01-</b>	<b>+2,36.00</b>	<b>27,81.40</b>	<b>29,52.21</b>	<b>+65.19</b>
<i>80-General-</i>				
799-Suspense-				
01-Stock-	(-)6,28.73	0.00	0.00	(-)6,28.73*
02-Stock Manufacture-	+5,53.79	0.00	0.00	+5,53.79
03-Miscellaneous Public				
Works Advances-	+3,15.57	0.00	0.00	+3,15.57

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

Heads	Opening balance on 01 April 2018 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
<b>Total 2702-80-</b>	<b>+2,40.63</b>	<b>0.00</b>	<b>0.00</b>	<b>+2,40.63</b>
<b>Total 2702-</b>	<b>+4,76.63</b>	<b>27,81.40</b>	<b>29,52.21</b>	<b>+3,05.82</b>
<b>2711-Flood Control and Drainage-</b>				
<i>01-Flood Control-</i>				
799-Suspense-				
01-Stock-	+58,49.73	36,08.18	24,61.89	+69,96.02
02-Stock Manufacture-	+3,85.86	1,04.83	10.44	+4,80.25
03-Miscellaneous Public Works Advances-	+1,63.50	2,98.04	45.44	+4,16.10
<b>Total 2711-</b>	<b>+63,99.09</b>	<b>40,11.05</b>	<b>25,17.77</b>	<b>+78,92.37</b>
<b>Total-Revenue Section-</b>	<b>+4,35,70.05</b>	<b>7,11,21.34</b>	<b>5,71,88.33</b>	<b>+5,75,03.06</b>
<b>Capital Section-</b>				
<b>4215-Capital Outlay on Water Supply and Sanitation-</b>				
<i>01-Water Supply-</i>				
799-Suspense-				
01-Stock-	+30.71	0.00	0.00	+30.71
<b>Total 4215-</b>	<b>+30.71</b>	<b>0.00</b>	<b>0.00</b>	<b>+30.71</b>
<b>4700-Capital Outlay on Major Irrigation-</b>				
<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
<b>Total 4700-</b>	<b>+1,72.85</b>	<b>0.00</b>	<b>0.00</b>	<b>+1,72.85</b>
<b>4701-Capital Outlay on Medium Irrigation-</b>				
<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
<b>Total 4701-01-</b>	<b>+24.21</b>	<b>0.00</b>	<b>0.00</b>	<b>+24.21</b>
<i>15-Changer Area Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+83.49	0.00	0.00	+83.49
02-Stock Manufacture-	+2.98	0.00	0.00	+2.98
03-Miscellaneous Public Works Advances-	(-)2.72	0.00	0.00	(-)2.72*

# **APPROPRIATION ACCOUNTS**

## **GRANT NO.13- conclud.**

Heads	Opening balance on 01 April 2018 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
<b>Total 4701-15-</b>	<b>+83.75</b>	<b>0.00</b>	<b>0.00</b>	<b>+83.75</b>
<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
<b>Total 4701-16-</b>	<b>+86.74</b>	<b>0.00</b>	<b>0.00</b>	<b>+86.74</b>
<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
<b>Total 4701-80-</b>	<b>+21.47</b>	<b>0.00</b>	<b>0.00</b>	<b>+21.47</b>
<b>Total 4701-</b>	<b>+2,16.17</b>	<b>0.00</b>	<b>0.00</b>	<b>+2,16.17</b>
<b>4702-Capital Outlay on Minor Irrigation-</b>				
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
<b>Total 4702-</b>	<b>(-)56.44</b>	<b>0.00</b>	<b>0.00</b>	<b>(-)56.44*</b>
<b>4711-Capital Outlay on Flood Control-</b>				
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
<b>Total 4711-</b>	<b>+29.09</b>	<b>0.00</b>	<b>0.00</b>	<b>+29.09</b>
<b>Total-Capital Section</b>	<b>+3,92.38</b>	<b>0.00</b>	<b>0.00</b>	<b>+3,92.38</b>
<b>Total Demand</b>	<b>+4,39,62.43</b>	<b>7,11,21.34</b>	<b>5,71,88.33</b>	<b>+5,78,95.44</b>

\* Reasons for the minus balances were awaited (July 2019).

### APPROPRIATION ACCOUNTS

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

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	3,85,97,17			
		4,20,33,79	3,52,00,08	(-)68,33,71
Supplementary	34,36,62			
Amount surrendered during the year (31 March 2019)				58,40,18

#### Capital Section

<b>Voted</b>				
Original	16,97,26			
		17,74,41	11,95,60	(-)5,78,81
Supplementary	77,15			
Amount surrendered during the year (31 March 2019)				5,78,81

### NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 68,33.71 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 34,36.62 lakh obtained in February 2019 proved unnecessary where as the original grant remained substantially unutilized and surrender of ₹ 58,40.18 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 5,78.81 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 77.15 lakh obtained in February 2019 proved unnecessary where as 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<br>(₹ in lakhs) | Excess (+)<br>Saving (-) |
|-------------------------------------|-------------|------------------------------------|--------------------------|
| <b>2403- Animal Husbandry -</b>     |             |                                    |                          |
| 001- Direction and Administration - |             |                                    |                          |
| 01- Headquarter Establishment-      |             |                                    |                          |

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

	Non-Plan				
(i)	O	5,05.69			
			4,29.21	4,31.91	+2.70
	R	(-)76.48			

03-	District Administration- Non-Plan				
(ii)	O	12,12.66			
			10,35.71	10,36.59	+0.88
	R	(-)1,76.95			

Reduction in provision by ₹ 2,53.43 lakh through surrender in March 2019 in the above two cases was mainly due to non filling up of vacant posts.

101- Veterinary Services and Animal Health -

01- Hospitals and Dispensaries-  
Non-Plan

	O	2,65,31.30			
			2,25,54.63	2,15,58.15	(-)9,96.48
	R	(-)39,76.67			

In view of the final saving of ₹ 9,96.48 lakh, the reduction in provision by ₹ 39,76.67 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 9,96.48 lakh were awaited (July 2019).

02- Disease Investigation Scheme-  
Non-Plan

	O	1,24.72			
			84.48	84.47	(-)0.01
	R	(-)40.24			

Reduction in provision by ₹ 40.24 lakh through surrender in March 2019 was due to non filling up of vacant posts.

07- Control of Foot and Mouth Diseases-  
Centrally Sponsored Scheme  
Plan

	O	4,64.12			
			4,24.23	4,24.23	..
	R	(-)39.89			

Reduction in provision by ₹ 39.89 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India.

10- Assistance to State for Control of Animal Disease-  
Centrally Sponsored Scheme



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

	Plan				
(i)	O	64.87			
	S	0.02	45.96	45.96	..
	R	(-)18.93			
	Plan				
(ii)	O	6.39			
	S	0.02	3.57	3.57	..
	R	(-)2.84			
Reduction in provision by ₹ 21.77 lakh through surrender in March 2019 in the above two cases was due to less expenditure on purchase of materials.					
102-	Cattle and Buffalo Development -				
02-	Cattle and Buffalo Development -				
	Non-Plan				
(i)	O	5,68.23			
			4,41.15	4,41.14	(-)0.01
	R	(-)1,27.08			
06-	Establishment of Semen Laboratories-				
	Non-Plan				
(ii)	O	5,29.75			
			4,04.01	4,03.98	(-)0.03
	R	(-)1,25.74			
103-	Poultry Development -				
02-	Expenditure on Poultry Development -				
	Non-Plan				
(iii)	O	3,89.25			
			3,25.88	3,25.88	..
	R	(-)63.37			
104-	Sheep and Wool Development -				
01-	Wool Analysis Laboratory Chamba-				
	Non-Plan				
(iv)	O	42.51			
			11.09	11.09	..
	R	(-)31.42			
04-	Expenditure on Sheep and Wool Development -				
	Non-Plan				
(v)	O	4,88.87			
			3,54.57	3,54.57	..
	R	(-)1,34.30			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

107-	Fodder and Feed Development -				
01-	Development of Fodder and Feed-				
	Non-Plan				
(vi)	O	22.66			
			16.32	16.32	..
	R	(-)6.34			

Reduction in provision by ₹ 4,88.25 lakh through reappropriation/surrender in March 2019 in the above six cases was due to non filling up of vacant posts.

109-	Extension and Training -				
02-	Grant-in-aid to Veterinary Council-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	6.00			
			..	..	..
	R	(-)6.00			
	Plan				
(ii)	O	6.00			
			..	..	..
	R	(-)6.00			

Entire provision of ₹ 12.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India and proportionate provision also surrendered.

800-	Other Expenditure -				
01-	Rastriya Krishi Vikas Yojna-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	8,29.00			
			4,98.90	4,98.90	..
	R	(-)3,30.10			
	Plan				
(ii)	O	92.00			
			55.53	55.53	..
	R	(-)36.47			

Reduction in provision by ₹ 3,66.57 lakh through surrender in March 2019 in the above two cases was due to less expenditure incurred according to project approval by state level sanction committee. Whereas grant of ₹ 18,24.00 lakh at sr. no (i) was received from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

**2404- Dairy Development -**

001- Direction and Administration -

01- Headquarters' Establishment-

Non-Plan

O 49.22

28.65 28.65 ..

R (-) 20.57

Reduction in provision by ₹ 20.57 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

191- Assistance to Co-operatives and Other Bodies -

04- Grant to Dairy Cooperative Societies-

Non-Plan

O 3,00.00

.. .. ..

R (-)3,00.00

Entire provision of ₹ 3,00.00 lakh was surrendered/reappropriated in March 2019 due to non receipt of proposal.

**2405- Fisheries -**

001- Direction and Administration-

02- District level-

Non-Plan

O 12,59.69

9,36.22 9,36.20 (-)0.02

R (-)3,23.47

Reduction in provision by ₹ 3,23.47 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

101- Inland Fisheries -

02- Management and Development of Reservoir

Fisheries-

Non-Plan

O 17.36

8.92 8.90 (-)0.02

R (-)8.44

Reduction in provision by ₹ 8.44 lakh through reappropriation/surrender in March 2019 was due to less receipt of medical reimbursement claims and less expenditure on travelling.

03- Development and Maintenance of Sport Fisheries-

Non-Plan

O 16.55

11.63 11.61 (-)0.02

R (-)4.92

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

Reduction in provision by ₹ 4.92 lakh through surrender in March 2019 was due to less purchase of material and less receipt of medical reimbursement claims.

04- Development and Maintenance of Carp Farms-  
Plan

O	48.63			
		22.71	22.70	(-)0.01
R	(-)25.92			

Reduction in provision by ₹ 25.92 lakh through reappropriation/surrender in March 2019 was due to less purchase of carp fish feed.

06- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

(i)	O	44.50			
			18.51	18.51	..
	R	(-)25.99			
	Plan				
(ii)	O	5.00			
			2.62	2.61	(-)0.01
	R	(-)2.38			

Reduction in provision by ₹ 28.37 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of cases for subsidy. Whereas grant of ₹ 18,24.00 lakh at sr. no. (i) was received from Government of India.

07- Blue Revolution-Integrated Development and  
Management of Fisheries-  
Centrally Sponsored Scheme  
Plan

O	3,84.00			
S	39.19	3,34.32	3,34.31	(-)0.01
R	(-)88.87			

Reduction in provision by ₹ 88.87 lakh through reappropriation/surrender in March 2019 was due to change in funding pattern from 80:20 to 90:10. Whereas grant of ₹ 7,36.28 lakh was received from Government of India.

800- Other Expenditure -

01- Risk Fund for Fishermen-  
Plan

O	3.00			
		2.00	1.99	(-)0.01
R	(-)1.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- contd.**

Reduction in provision by ₹ 1.00 lakh through surrender in March 2019 was due to less receipt of claims from fishermen.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2403- Animal Husbandry -</b>				
101- Veterinary Services and Animal Health -				
01- Hospitals and Dispensaries- Plan				
O	7,00.00			
S	4.49	7,21.04	7,21.03	(-)0.01
R	16.55			

Augmentation in provision by ₹ 16.55 lakh through reappropriation in March 2019 was due to payment of honorarium.

103- Poultry Development -				
09- Five thousand Broiler Scheme- Non-Plan				
O	2,00.00			
		2,79.00	2,79.00	..
R	79.00			

Augmentation in provision by ₹ 79.00 lakh through reappropriation in March 2019 was due to more receipt of subsidy cases of poultry units.

<b>2404- Dairy Development -</b>				
191- Assistance to Co-operatives and Other Bodies -				
02- Grant-in-aid to Himachal Pradesh Milk Federation- Non-Plan				
O	1,00.01			
S	10,78.96	12,83.39	12,83.39	..
R	1,04.42			

Augmentation in provision by ₹ 1,04.42 lakh through reappropriation in March 2019 was due to payment of pension and other retirement benefit.

**Capital Section**

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

**4403- Capital Outlay on Animal Husbandry -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 14- conold.**

101- Veterinary Services and Animal Health -

01- Buildings Programme-

Non-Plan

O 7,48.57

1,90.32 1,90.32 ..

R (-)5,58.25

Reduction in provision by ₹ 5,58.25 lakh through surrender in March 2019 was due to less receipt of proposals from field offices for purchase of equipment.

**4405- Capital Outlay on Fisheries -**

101- Inland Fisheries-

05- Construction Work under Rashtriya Krishi Vikas

Yojna-

Centrally Sponsored Scheme

Plan

O 44.50

S 0.01

24.00 24.00 ..

R (-)20.51

Reduction in provision by ₹ 20.51 lakh through reappropriation/surrender in March 2019 was due to change in the sharing pattern under this scheme from 90:10 to 80:20.

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

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

**4405- Capital Outlay on Fisheries -**

001- Direction and Administration -

01- Buildings-

Plan

(i) O 32.81

40.27 40.26 (-)0.01

R 7.46

06- Blue Revolution-Integrated Development and  
Management of Fisheries-

Plan

(ii) O 20.00

S 8.65

33.62 33.62 ..

R 4.97

Augmentation in provision by ₹ 12.43 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of estimates for the construction of buildings.

## APPROPRIATION ACCOUNTS

### GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILD LIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	78,15,72			
		78,15,72	47,58,59	(-)30,57,13
Supplementary	..			
Amount surrendered during the year (31 March 2019 )				30,56,88

### Capital Section

<b>Voted</b>				
Original	2,62,43,45			
		2,84,64,40	2,83,31,57	(-)1,32,83
Supplementary	22,20,95			
Amount surrendered during the year (31 March 2019 )				1,30,93

## NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,32.83 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 22,20.95 lakh obtained in February 2019 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 (-)
------	-------------	-------------------------------------	--------------------------

**2202- General Education -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15 - contd.**

01- *Elementary Education -*

101- Government Primary Schools -

01- Expenditure on Education-

Non-Plan

O 1,58.98

45.64 45.65 +0.01

R (-)1,13.34

Reduction in provision by ₹ 1,13.34 lakh through reappropriation/surrender in March 2019 was due to less purchase of classroom furniture and less expenditure on sports activities etc.

03- Middle School-

Non-Plan

O 1,84.95

48.94 48.94 ..

R (-)1,36.01

Reduction in provision by ₹ 1,36.01 lakh through surrender in March 2019 was due to non finalization of rate contract with Government e-market .

Plan

O 6,00.00

.. .. ..

R (-)6,00.00

Entire provision of ₹ 6,00.00 lakh was reduced through surrender in March 2019 due to booking of salary expenditure in demand no. 08 under non plan by drawing and disbursing officer level.

12- Atal Vardi Yojna-

Plan

O 5,10.00

.. .. ..

R (-)5,10.00

Entire provision of ₹ 5,10.00 lakh was reduced through surrender in March 2019 due to non purchase of school uniform.

800- Other Expenditure -

01- Midday - Meal-

Plan

O 2,00.00

1,42.77 1,42.77 ..

R (-)57.23



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

Reduction in provision by ₹ 57.23 lakh through surrender in March 2019 was due to less release of grant from Government of India for mid day meal.

- 05- Grant-in-aid to Elementary Education under  
Parents Teacher Association-  
Plan

O	25.00			
		15.25	15.25	..
R	(-)9.75			

Reduction in provision by ₹ 9.75 lakh through reappropriation/surrender in March 2019 was due to recruitment of staff under parents teacher association on the contract basis.

**2210- Medical and Public Health -**

- 03- *Rural Health Services-Allopathy -*

- 101- Health Sub-centers -

- 01- Health Sub Centers-  
Non-Plan

O	12,69.61			
		8,36.54	8,36.54	..
R	(-)4,33.07			

Reduction in provision by ₹ 4,33.07 lakh through reappropriation/surrender in March 2019 was due to less purchase of medicine and other articles, less receipt of medical reimbursement claims and less touring by the staff.

- 103- Primary Health Centers -

- 01- Primary Health Centers-  
Non-Plan

O	3,08.67			
		2,44.71	2,44.71	..
R	(-)63.96			

Reduction in provision by ₹ 63.96 lakh through surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenditure on electricity, water and telephone charges.

- 104- Community Health Centers -

- 01- Community Health Centers-  
Non-Plan

O	82.03			
		42.82	42.82	..
R	(-)39.21			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

Reduction in provision by ₹ 39.21 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less purchase of drugs, other articles and equipment expenditure on electricity, water and telephone charges.

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

101- Ayurveda -

02- Ayurvedic Dispensary-  
Non-Plan

O	12,93.50			
		11,15.01	11,14.91	(-)0.10
R	(-)1,78.49			

Reduction in provision by ₹ 1,78.49 lakh through surrender in March 2019 was due to non filling up of vacant posts and regularization of daily wagers.

*06- Public Health -*

101- Prevention and Control of diseases -

01- Anti Malaria Organization-  
Non-Plan

O	4.00			
		1.23	1.23	..
R	(-)2.77			

Reduction in provision by ₹ 2.77 lakh through reappropriation/surrender in March 2019 was due to less receipt of medical reimbursement claims and less expenditure on Anti Malaria organization.

13- Multipurpose Workers Scheme (Minimum Need  
Programme)-

Non-Plan

O	1,14.31			
		61.98	61.95	(-)0.03
R	(-)52.33			

Reduction in provision by ₹ 52.33 lakh through surrender in March 2019 was due to non filling up of vacant posts and less expenditure on multipurpose material.

**2401- Crop Husbandry -**

119- Horticulture and Vegetable Crops -

05- Horticulture Development-  
Non-Plan

O	15.17			
		4.87	4.87	..
R	(-)10.30			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

Reduction in provision by ₹ 10.30 lakh through surrender in March 2019 was due to less purchase of horticulture implements and equipment.

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

O	11.38			
		6.07	6.08	+0.01
R	(-)5.31			

Reduction in provision by ₹ 5.31 lakh through surrender in March 2019 was due to less expenditure on fertilizers/pesticide and less purchase of equipment.

**2851- Village and Small Industries -**

- 102- Small Scale Industries -  
05- Subsidies to Small Scale Industries-  
Non-Plan

O	5.00			
		1.00	1.00	..
R	(-)4.00			

Reduction in provision by ₹ 4.00 lakh through surrender in March 2019 was due to less receipt of demand from beneficiaries.

- 10- Industrial Promotion and Training-  
Non-Plan

(i) O	19.64			
		..	..	..
R	(-)19.64			

- 13- District Industries Centers-  
Non-Plan

(ii) O	33.05			
		..	..	..
R	(-)33.05			

Entire provision of ₹ 52.69 lakh was reduced through surrender in March 2019 in the above two cases due to closing of scheme.

**3451- Secretariat-Economic Services -**

- 101- Niti Aayog -  
01- Headquarters-  
Plan

O	7,61.00			
		5,58.48	5,58.47	(-)0.01
R	(-)2,02.52			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

Reduction in provision by ₹ 2,02.52 lakh through reappropriation/surrender in March 2019 was due to less expenditure on petrol, oil, lubricant, repair charges, furnishing of official building and less receipt of medical reimbursement claims.

02- Evaluation-  
Plan

O	5,62.00			
		4,10.73	4,10.61	(-)0.12
R	(-)1,51.27			

Reduction in provision by ₹ 1,51.27 lakh through surrender in March 2019 was due to less conduct of meetings and seminars, less receipt of medical reimbursement claims and less conduct of training programmes for staff.

20- State Innovation Fund-  
Plan

O	2,20.00			
		22.74	22.74	..
R	(-)1,97.26			

Reduction in provision by ₹ 1,97.26 lakh through surrender in March 2019 was due to less receipt of innovative projects from various departments.

21- Human Development for Bridging Inequalities-  
Plan

O	16.00			
		0.20	0.20	..
R	(-)15.80			

Reduction in provision by ₹ 15.80 lakh through surrender in March 2019 was due to non organizing of seminars and workshops.

22- Himachal Pradesh State Skill Development  
Corporation-  
Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2019 due to transfer of scheme from planning department to technical education department.

**Capital Section**

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

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

**4202- Capital Outlay on Education, Sports, Art and Culture -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

<i>01- General Education -</i>					
201- Elementary Education -					
07- Construction of Buildings- Plan					
(i)	O	6,30.00			
			4,37.93	4,37.93	..
	R	(-)1,92.07			
202- Secondary Education -					
06- Construction of Buildings- Plan					
(ii)	O	5,00.00			
			3,54.01	3,54.01	..
	R	(-)1,45.99			
<b>4210- Capital Outlay on Medical and Public Health -</b>					
<i>02- Rural Health Services -</i>					
103- Primary Health Centers -					
01- Primary Health Centre (Construction)- Plan					
(iii)	O	5,50.00			
			97.85	97.85	..
	R	(-)4,52.15			
<i>03- Medical Education Training and Research -</i>					
101- Ayurveda -					
01- Ayurveda (Construction)- Plan					
(iv)	O	65.00			
			37.43	37.43	..
	R	(-)27.57			
<b>4401- Capital Outlay on Crop Husbandry -</b>					
119- Horticulture and Vegetable Crops -					
03- Buildings- Plan					
(v)	O	70.00			
			1.92	1.92	..
	R	(-)68.08			
800- Other Expenditure -					
01- Buildings- Plan					
(vi)	O	40.00			
			12.72	12.72	..
	R	(-)27.28			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- contd.**

**4406- Capital Outlay on Forestry and Wild Life -**

01-	Forestry -				
800-	Other Expenditure -				
02-	Forestry-				
	Plan				
(vii)	O	70.00			
			51.96	50.04	(-)-1.92
	R	(-)-18.04			

Reduction in provision by ₹ 9,31.18 lakh through reappropriation in March 2019 in the above seven cases was due to less expenditure on construction of buildings.

**4851- Capital Outlay on Village and Small Industries -**

102-	Small Scale Industries -				
09-	Village and Small Industry-				
	Plan				
(i)	O	40.00			
			..	..	..
	R	(-)-40.00			

**5475- Capital Outlay on Other General Economic Services -**

800-	Other Expenditure-				
02-	Member of Legislative Assembly Local Area				
	Development Fund Scheme-				
	Non-Plan				
(ii)	O	16.45			
			..	..	..
	R	(-)-16.45			

Entire provision of ₹ 56.45 lakh was reduced through surrender in March 2019 in the above two cases due to nil expenditure on construction of buildings.

03-	Local District Planning Vikas Main Jan Sahyog-				
	Plan				
	O	21,59.00			
			21,24.95	21,24.96	+0.01
	R	(-)-34.05			

Reduction in provision by ₹ 34.05 lakh through reappropriation in March 2019 was due to less expenditure under the scheme.

05-	Construction of Government Accommodation to				
	District Planning Officer/Staff-				
	Plan				
	O	1,50.00			
			61.05	61.05	..
	R	(-)-88.95			

Reduction in provision by ₹ 88.95 lakh through surrender in March 2019 was due to less construction of government accommodation to district planning officers/staff.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 15- conclud.**

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>4215- Capital Outlay on Water Supply and Sanitation -</b>			
01- Water Supply -			
102- Rural Water Supply -			
01- Rural Water Supply Schemes in various Districts- Plan			
O 10,65.00	12,04.63	12,04.63	..
R 1,39.63			

Augmentation in provision by ₹ 1,39.63 lakh through reappropriation in March 2019 was due to more expenditure on construction of rural water supply schemes in various districts.

<b>4402- Capital Outlay on Soil and Water Conservation -</b>			
800- Other Expenditure -			
01- Agriculture- Plan			
O 45.00	87.82	87.82	..
R 42.82			

Augmentation in provision by ₹ 42.82 lakh through reappropriation in March 2019 was due to more expenditure on construction of buildings of agriculture departments.

<b>4702- Capital Outlay on Minor Irrigation -</b>			
101- Surface Water -			
01- Lift Irrigation Schemes in various Districts- Plan			
O 35.00	86.73	86.73	..
R 51.73			

Augmentation in provision by ₹ 51.73 lakh through reappropriation in March 2019 was due to more expenditure on construction of lift irrigation schemes in various districts.

<b>5054- Capital Outlay on Roads and Bridges -</b>			
800- Other Expenditure -			
06- Backward Area Roads- Plan			
O 28,00.00	35,38.65	35,38.65	..
R 7,38.65			

Augmentation in provision by ₹ 7,38.65 lakh through reappropriation in March 2019 was due to more expenditure on construction of district and other roads.

## APPROPRIATION ACCOUNTS

### GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE)

			Total grant/ appropriation	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	5,43,35,55			
			5,43,35,62	4,13,04,41	(-),30,31,21
	Supplementary	7			
Amount surrendered during the year (31 March 2019)					
					1,31,27,83
<b>Charged</b>					
	Original	..			
			1,73	1,73	..
	Supplementary	1,73			
Amount surrendered during the year					
					..
<b>Capital Section</b>					
<b>Voted</b>					
	Original	10,06,50			
			10,06,50	9,42,02	(-),64,48
	Supplementary	..			
Amount surrendered during the year (31 March 2019)					
					56,87

### NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,30,31.21 lakh in the voted provision in the Revenue Section, original grant remained substantially unutilized and the surrender of ₹ 1,31,27.83 lakh proved excessive.

#### Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head                                       | Total<br>grant | Actual<br>expenditure<br>( ₹ in lakhs) | Excess (+)<br>Saving (-) |
|--------------------------------------------|----------------|----------------------------------------|--------------------------|
| <b>2402- Soil and Water Conservation -</b> |                |                                        |                          |
| 102- Soil Conservation -                   |                |                                        |                          |



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

12- Protective Afforestation Soil Conservation and  
 Demonstration (Forest Department)-

Non-Plan

O	12,50.43	9,51.51	9,50.31	(-)1.20
R	(-)2,98.92			

Reduction in provision by ₹ 2,98.92 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

**2406- Forestry and Wild Life -**

01- Forestry -

001- Direction and Administration -

01- Directorate-

Non-Plan

O	14,60.55	10,58.55	10,58.54	(-)0.01
R	(-)4,02.00			

Reduction in provision by ₹ 4,02.00 lakh through surrender in March 2019 was due to non filling up of vacant posts and non receipt of bills from Forest Research Academy Dehradun.

02- Circle/Divisional Establishment-

Non-Plan

O	3,36,22.30	2,72,82.97	2,72,82.96	(-)0.01
R	(-)63,39.33			

Reduction in provision by ₹ 63,39.33 lakh through surrender in March 2019 was due to non filling up of vacant posts, less expenditure on travelling and less receipt of medical reimbursement claims.

Plan

O	9,75.00			
S	0.01	7,60.09	7,60.07	(-)0.02
R	(-)2,14.92			

Reduction in provision by ₹ 2,14.92 lakh through surrender in March 2019 was due to less expenditure on electricity, petrol, oil, lubricants, repair of vehicles, hospitality and entertainment.

070- Communication and Buildings -

01- Repair of Building, Roads and Paths-

Plan

O	7,80.00	7,40.00	7,40.00	..
R	(-)40.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

Reduction in provision by ₹ 40.00 lakh through reappropriation/surrender in March 2019 was due to less expenditure on furnishing/repair of building.

101- Forest Conservation, Development and Regeneration -

01- Consolidation and Demarcation of Forests-

Non-Plan

O	17.18			
		0.19	0.19	..
R	(-)16.99			

Reduction in provision by ₹ 16.99 lakh was reduced through surrender in March 2019 due to less engagement of daily wagers.

	Plan			
(i)	O	50.00		
			..	..
	R	(-)50.00		

02- Regeneration of Forests-

Non-Plan

(ii)	O	35.70		
			..	..
	R	(-)35.70		

Entire provision of ₹ 85.70 lakh was reduced through surrender in March 2019 in the above two cases due to non engagement of daily wagers and non fulfillment of codal formalities.

03- Integrated Forest Protection Scheme-

Centrally Sponsored Scheme

Plan

O	2,43.00			
		73.13	73.13	..
R	(-)1,69.87			

Substantial reduction in provision by ₹ 1,69.87 lakh through surrender in March 2019 was due to less engagement of daily wagers, less organization of seminars, less execution of maintenance work, less expenditure on electricity, water and telephone bills, less purchase of material, less expenditure on petrol, oil, lubricant and repair of vehicle.

	Plan			
	O	1,29.00		
			7.80	7.80
	R	(-)1,21.20		

Substantial reduction in provision by ₹ 1,21.20 lakh through surrender in March 2019 was due to less engagement of daily wagers.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

04- Working Plan Organization-

Plan

O 40.00

15.92 15.92 ..

R (-)24.08

Reduction in provision by ₹ 24.08 lakh through surrender in March 2019 was due to less engagement of daily wagers and less purchase of material.

08- Himachal Pradesh Forest Eco System Climate

Proofing Project-

Plan

O 16,45.00

12,51.72 13,50.66 (+)98.94

R (-)3,93.28

In view of the final excess of ₹ 98.94 lakh, the reduction in provision by ₹ 3,93.28 lakh through surrender in March 2019 was due to less receipt of claims from beneficiaries, less purchase of material, non engagement of professionals, less expenditure on electricity, water and telephone bills, non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 98.94 lakh were awaited (July 2019).

09- Himachal Pradesh Forest for Prosperity Project-

Plan

O 32,91.00

2,75.77 2,75.74 (-)0.03

R (-)30,15.23

Substantial reduction in provision by ₹ 30,15.23 lakh through surrender in March 2019 was due to less engagement of daily wagers, less organization of seminars, camps etc, non filling up of vacant posts, less execution of maintenance work, non engagement of professionals, less expenditure on petrol, oil, lubricant and repair of vehicle, less purchase of machinery, less organization of training in project, less receipt of travel expense claims, non receipt of rate, rent and taxes bills, less receipt of medical reimbursement claims, less expenditure on electricity, water and telephone bills.

10- Himachal Pradesh Forest Ecosystem Management and

Livelihood Improvement Project-

Plan

O 9,87.00

S 0.04

9,21.24 9,21.23 (-)0.01

R (-)65.81

Reduction in provision by ₹ 65.81 lakh through surrender in March 2019 was due to non filling up of vacant posts and less expenditure on travelling expense claims.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

102- Social and Farm Forestry-  
 04- Improvement of Tree Cover-  
 Plan

O	13,16.00		12,86.00	12,86.00	..
R	(-)30.00				

Reduction in provision by ₹ 30.00 lakh through surrender in March 2019 was due to less engagement of daily wagers, less execution of maintenance work and less purchase of material.

33- Mission for Integrated Development of Horticulture-National  
 Bamboo Mission-  
 Centrally Sponsored Scheme  
 Plan

(i)	O	9.00			
	R	(-)9.00	..	..	..

Plan

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

Entire provision of ₹ 10.00 lakh was reduced through reappropriation/surrender in March 2019 in the above two cases due to non receipt of sanction from Government of India and matching share remained unutilized.

35- Mission on Agro-Forestry under National Mission  
 for Sustainable Agriculture-  
 Centrally Sponsored Scheme  
 Plan

(i)	O	1,67.00			
	R	(-)95.13	71.87	71.88	+0.01

Plan

(ii)	O	20.00			
	R	(-)12.60	7.40	7.39	(-)0.01

Reduction in provision by ₹ 1,07.73 lakh through surrender in March 2019 in the above two cases was due to less release of state share in proportionate to central share.

36- Nagar Van Udyan Yojna-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

Plan				
O	20.00			
		..	..	..
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of funds from Government of India proportionate budget remained unutilized.

37- Integrated Development Project for Source Sustainability and  
Climate Resilient Rain fed Agriculture-

Plan				
O	26,19.00			
		12,54.85	12,54.84	(-)0.01
R	(-)13,64.15			

Substantial reduction in provision by ₹ 13,64.15 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less organization of workshops, non engagement of daily wagers, non engagement of professionals, less expenditure on petrol, oil, lubricants and repair of vehicles.

105- Forest Produce -

01- Timber and other Produce Removed from Forest  
by Government Agency-

Non-Plan

(i)	O	62.73			
			44.90	44.90	..
	R	(-)17.83			

02- Timber and other Produce Removed from Forest  
by Consumers and Purchasers-

Non-Plan

(ii)	O	26.54			
			17.64	17.64	..
	R	(-)8.90			

Reduction in provision by ₹ 26.73 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less engagement of daily wagers and non organization of seminars, camps etc.

05- Establishment of Shuttle and Bobbin Fact-

Plan

O	20.00			
		15.00	15.00	..
R	(-)5.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

Reduction in provision by ₹ 5.00 lakh through reappropriation in March 2019 was due to less purchase of material.

800-	Other Expenditure -				
06-	New Forestry Scheme (Sanjhi Van Yojna)-				
	Plan				
	O	50.00			
			31.17	31.16	(-)0.01
	R	(-)18.83			

Reduction in provision by ₹ 18.83 lakh through surrender in March 2019 was due to less engagement of daily wagers, less organization of seminars, camps and less purchase of material.

08-	Samriti Van Yojna-				
	Plan				
	O	70.00			
			9.47	9.47	..
	R	(-)60.53			

Reduction in provision by ₹ 60.53 lakh through surrender in March 2019 was due to less engagement of daily wagers, non organization of seminars, camps etc. non requirement of maintenance work and less purchase of material.

09-	Vidyarthi Van Mittar Yojna-				
	Plan				
	O	1,00.00			
			76.05	76.05	..
	R	(-)23.95			

Reduction in provision by ₹ 23.95 lakh through surrender in March 2019 was due to non requirement of maintenance and less engagement of daily wagers.

10-	Van Samridhi Jan Samridhi-				
	Plan				
	O	1,00.00			
			45.82	45.82	..
	R	(-)54.18			

Reduction in provision by ₹ 54.18 lakh through reappropriation/surrender in March 2019 was due to less organization of training, seminars and camps partly counter balanced by excess due to more engagement of daily wagers and more purchase of material.

- 02- *Environmental Forestry and Wild Life -*  
110- Wild Life Preservation -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

01- Wild Life-  
Non-Plan

O	12,37.21			
		9,70.53	9,70.52	(-)0.01
R	(-)2,66.68			

Reduction in provision by ₹ 2,66.68 lakh through surrender in March 2019 was due to non filling up of vacant posts, less organization of seminars and camps, less receipt of medical reimbursement claims, less engagement of daily wagers and less expenditure on electricity, water and telephone bills.

Plan

O	2,50.00			
		1,80.55	1,80.55	..
R	(-)69.45			

Reduction in provision by ₹ 69.45 lakh through surrender in March 2019 was due to less receipt of compensation claims, less engagement of daily wagers and less expenditure on electricity, water and telephone bills.

10- Assistance for Development of National Parks  
and Sanctuaries-  
Centrally Sponsored Scheme

Plan

(i)	O	3,41.00			
			2,49.43	2,48.43	(-)1.00
	R	(-)91.57			

Plan

(ii)	O	37.90			
			27.53	27.53	..
	R	(-)10.37			

Reduction in provision by ₹ 1,01.94 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India, hence state share remained unutilized.

111- Zoological Park -

01- Development of Himalayan Zoological Park and  
Peasantries-  
Non-Plan

O	2,01.31			
		1,74.50	1,74.50	..
R	(-)26.81			

Reduction in provision by ₹ 26.81 lakh through surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less execution of maintenance work.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

Plan				
O	1,48.00			
		1,08.03	1,08.03	..
R	(-)39.97			

Reduction in provision by ₹ 39.97 lakh through surrender in March 2019 was due to less expenditure on petrol, oil, lubricant, repair of vehicles, electricity, water and telephone bills and less execution of maintenance work.

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2406- Forestry and Wild Life -</b>			
01- Forestry -			
101- Forest Conservation, Development and Regeneration -			
03- Integrated Forest Protection Scheme- Non-Plan			
O	47.39		
		62.23	62.23
			..
R	14.84		

Augmentation in provision by ₹ 14.84 lakh through reappropriation in March 2019 was due to payment of wages to fire watchers.

102- Social and Farm Forestry -				
07- Maintenance of Plantation and Nurseries- Plan				
O	1,00.00			
		1,39.21	1,39.21	..
R	39.21			

Augmentation in provision by ₹ 39.21 lakh through reappropriation in March 2019 was due to more engagement of daily wagers.

34- Implementation of National Afforestation Programme by State Forest Development Agency- Centrally Sponsored Scheme				
Plan				
O	2,65.00			
		2,92.45	2,92.45	..
R	27.45			

Augmentation in provision by ₹ 27.45 lakh through reappropriation in March 2019 was due to release of funds under national afforestation programme by Government of India. Whereas grant of ₹ 2,92.45 lakh was received from Government of India.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- contd.**

39- Experimental Silvicultural Felling-  
Plan

S	0.01			
		2,45.17	2,45.17	..
R	2,45.16			

Augmentation in provision by ₹ 2,45.16 lakh through reappropriation in March 2019 was due to more engagement of daily wagers, more purchase of material, payment of honorarium and more organization of seminars, camps etc.

**2415- Agricultural Research and Education -**

06- Forestry -

004- Research -

03- Department Forestry Research Scheme-  
Plan

O	5.00			
S	0.01	14.86	14.86	..
R	9.85			

Augmentation in provision by ₹ 9.85 lakh through reappropriation in March 2019 was due to propagation, multiplication, demonstration and field testing of selected genetically superior tree willow clones in Bharmour and Chamba.

**Capital Section**

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

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

**4406- Capital Outlay on Forestry and Wild Life -**

01- Forestry -

070- Communication and building

02- Buildings-  
Plan

O	5,50.00			
		5,20.00	5,20.00	..
R	(-)30.00			

Reduction in provision by ₹ 30.00 lakh through reappropriation/surrender in March 2019 was due to less execution of work through tender system.

02- Environmental Forestry and Wild Life -

110- Wildlife -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 16- conclud.**

03-	Wild Life- Plan				
	O	27.00			
			11.00	11.00	..
	R	(-)16.00			

Reduction in provision by ₹ 16.00 lakh through surrender in March 2019 was due to execution of work through tender system and imposition of model code of conduct.

10-	Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan				
	O	15.00			
			1.80	1.80	..
	R	(-)13.20			

Reduction in provision by ₹ 13.20 lakh through surrender in March 2019 was due to non completion of codal formalities.

**APPROPRIATION ACCOUNTS****GRANT NO. 17 - ELECTION**

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS AND 2070-OTHER ADMINISTRATIVE SERVICES)

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

**Revenue Section****Voted**

Original	24,87,39			
		43,84,95	43,37,20	(-)47,75
Supplementary	18,97,56			

Amount surrendered during the year  
(31 March 2019 )

47,59

**COMMENTS**

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

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

**2015- Elections -**

101- Election Commission -

01- State Election Commission-  
Non-Plan

O	1,74.43			
S	3.29	1,43.88	1,43.86	(-)0.02
R	(-)33.84			

Reduction in provision by ₹ 33.84 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of electricity, water, telephone bills, and medical reimbursement claims.

102- Electoral Officers -

01- Chief Electoral Officer and Staff-  
Non-Plan

O	16,60.46			
		14,30.58	14,30.58	..
R	(-)2,29.88			

Reduction in provision by ₹ 2,29.88 lakh through reappropriation in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on rent, taxes, trainings and utilization of four departmental vehicles for Lok Sabha

105- Charges for Conduct of Elections to Parliament -

01- Parliament-  
Non-Plan

O	0.09			
S	8,10.21	7,51.72	7,51.71	(-)0.01
R	(-)58.58			

**APPROPRIATION ACCOUNTS****GRANT NO. 17 - conclud.**

Reduction in provision by ₹ 58.58 lakh through reappropriation in March 2019 was due to non receipt of bill relating to first level checking of electronic voting machine in Lok Sabha election partly counter balanced by excess due to more expenditure on publication of various performas/books on account of Lok Sabha elections and purchase of election material.

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2015- Elections -</b>				
103-	Preparation and Printing of Electoral Rolls -			
01-	Assembly-			
	Non-Plan			
	O	5,52.83		
	S	39.07	8,80.63	8,80.62
	R	2,88.73		(-)0.01

Augmentation in provision by ₹ 2,88.73 lakh through reappropriation in March 2019 was due to more expenditure on purchase of printing materials of Lok Sabha elections and due to various charges partly counter balanced by saving due to less expenditure on office .

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18 - INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION**  
**TECHNOLOGY**

(HEADS 2057-SUPPLIES AND DISPOSALS, 2059-PUBLIC WORKS, 2216-HOUSING, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND 6885-OTHER LOANS TO INDUSTRIES AND MINERALS)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	1,88,26,76			
		1,96,04,65	1,00,01,22	(-)96,03,43
Supplementary	7,77,89			
Amount surrendered during the year (31 March 2019)				96,03,17

**Capital Section**

<b>Voted</b>				
Original	62,38,00			
		62,38,00	39,00,05	(-)23,37,95
Supplementary	..			
Amount surrendered during the year (31 March 2019)				23,37,95

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 96,03.43 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 7,77.89 lakh obtained in February 2019 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 (-)
<b>2057- Supplies and Disposals -</b>			
101- Purchase -			
01- Establishment of Store Purchase Organization- Non-Plan			
O	1,90.63		
		1,46.44	1,46.29
R	(-)44.19		(-)0.15

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18- contd.**

Reduction in provision by ₹ 44.19 lakh through surrender in March 2019 was due to non filling up of vacant posts.

**2851- Village and Small Industries -**

102- Small Scale Industries -

05- Subsidies to Small Scale Industries-

Plan

O	10.00			
		4.86	4.86	..
R	(-)5.14			

Reduction in provision by ₹ 5.14 lakh through surrender in March 2019 was due to less receipt of demand for subsidy.

10- Industrial Promotion and Training-

Non-Plan

O	1,00.00			
		..	..	..
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through reappropriation/surrender in March 2019 due to non organizing of training camps and workshop.

13- District Industries Centers-

Non-Plan

O	18,51.29			
		14,53.45	14,53.44	(-)0.01
R	(-)3,97.84			

Reduction in provision by ₹ 3,97.84 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on rate, rent, taxes, engagement of outsource, legal matter payment and medical reimbursement claims.

Plan

O	93.00			
		65.54	65.54	..
R	(-)27.46			

Reduction in provision by ₹ 27.46 lakh through surrender in March 2019 was due to discontinuation of scheme.

15- Establishment of Software Technology Park-

Non-Plan

O	6.55			
		0.10	0.10	..
R	(-)6.45			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18- contd.**

Reduction in provision by ₹ 6.45 lakh through reappropriation in March 2019 was due to non filling up of vacant posts.

19- Information Technology and e-Governance-  
Centrally Sponsored Scheme  
Plan

O	4,61.00			
R	(-)4,61.00	..	..	..

Entire provision of ₹ 4,61.00 lakh was reduced through surrender in March 2019 due to non release of funds from Government of India.

24- State Mission for Food Processing-  
Non-Plan

(i)	O	5,00.00			
	R	(-)3,33.00	1,67.00	1,67.00	..
	Plan				
(ii)	O	3,29.00			
	R	(-)35.08	2,93.92	2,93.92	..

Reduction in provision by ₹ 3,68.08 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of demand from the beneficiaries.

25- Interest Subvention to Micro Industries-  
Non-Plan

(i)	O	1,00.00			
	R	(-)1,00.00	..	..	..

26- Incubation Centers-  
Non-Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of demand from beneficiaries.

103- Handloom Industries -

22- Integrated Scheme for Handloom and Handicraft-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18- contd.**

Plan				
O	66.00			
		..	..	..
R	(-)66.00			

Entire provision of ₹ 66.00 lakh was reduced through surrender in March 2019 due to non finalization of scheme.

25- National Handloom Development Programme-

Plan				
O	15.00			
		..	..	..
R	(-)15.00			

Entire provision of ₹ 15.00 lakh was reduced through surrender in March 2019 due to non receipt of demand from beneficiaries.

104- Handicraft Industries -

05- Survey of Handicrafts-

Non-Plan				
O	10.48			
		3.34	3.34	..
R	(-)7.14			

Reduction in provision by ₹ 7.14 lakh was reduced through surrender in March 2019 due to non filling up of vacant posts.

107- Sericulture Industries -

01- Development of Sericulture Industries-

Non-Plan				
O	6,62.37			
		5,44.72	5,44.72	..
R	(-)1,17.65			

Reduction in provision by ₹ 1,17.65 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to more engagement of daily wagers.

800- Other Expenditure -

10- Mukhya Mantri Swavlamban Yojna-

Non-Plan				
O	80,00.00			
		8,50.25	8,50.25	..
R	(-)71,49.75			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18- contd.**

Substantial reduction in provision by ₹ 71,49.75 lakh through reappropriation/surrender in March 2019 was due to less receipt of demand from the beneficiaries as the modal code of conduct was enforced due to Lok Sabha election.

**2852- Industries -**

80- General -

001- Direction and Administration -

01- Directorate-

Non-Plan

O	4,02.03	3,43.26	3,43.26	..
R	(-)58.77			

Reduction in provision by ₹ 58.77 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of fee in the legal matters and more expenditure on training of staff.

102- Industrial Productivity -

01- Development of Industrial Areas and Promotion Scheme-

Non-Plan

O	89.52	56.17	56.17	..
R	(-)33.35			

Reduction in provision by ₹ 33.35 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

800- Other Expenditure -

02- Investment Promotion Scheme-

Plan

O	24.00			
S	7,77.88	99.55	99.55	..
R	(-)7,02.33			

Reduction in provision by ₹ 7,02.33 lakh through surrender in March 2019 was due to less expenditure on preparation of Global Investor Meet held in 2019 and imposing of model code of conduct due to Lok Sabha election.

**2853- Non-Ferrous Mining and Metallurgical Industries -**

02- Regulation and Development of Mines -

102- Mineral Exploration -

01- Minerals Exploration Staff and other Activities-

Non-Plan

O	10,20.39			
S	0.01	8,57.31	8,57.21	(-)0.10
R	(-)1,63.09			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18- contd.**

Reduction in provision by ₹ 1,63.09 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on outsourcing.

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

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

**2851- Village and Small Industries -**

102- Small Scale Industries -

19- Information Technology and e-Governance-  
Non-Plan

O	0.01			
		10.97	10.97	..
R	10.96			

Augmentation in provision by ₹ 10.96 lakh through reappropriation in March 2019 was due to outsourced staff engaged for Chief Minister and Information Technology Minister.

103- Handloom Industries -

01- Development of Handloom Industries-  
Non-Plan

O	25.02			
		68.22	68.22	..
R	43.20			

Augmentation in provision by ₹ 43.20 lakh through reappropriation/surrender in March 2019 was due to more receipt of demand from the beneficiaries.

**2852- Industries -**

80- General -

102- Industrial Productivity -

01- Development of Industrial Areas and Promotion Scheme-  
Plan

O	1.00			
		2,78.00	2,78.00	..
R	2,77.00			

Augmentation in provision by ₹ 2,77.00 lakh through reappropriation in March 2019 was due to payment of compensation.

**Capital Section**

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

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

**4851- Capital Outlay on Village and Small Industries-**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 18-conclld.**

101- Industrial Estates -

02- Creation of State of Art Industrial Area-  
Centrally Sponsored Scheme  
Plan

(i)	O	13,86.00			
			5,77.00	5,77.00	..
	R	(-)8,09.00			

800- Other Expenditure -

01- Expenditure on Development of Industrial Area / Estate-  
Non-Plan

(ii)	O	6,00.00			
			5,21.21	5,21.21	..
	R	(-)78.79			

Plan

(iii)	O	15,71.00			
			15,47.10	15,47.10	..
	R	(-)23.90			

05- Industrial Infrastructure Upgradation Scheme-  
Centrally Sponsored Scheme  
Plan

(iv)	O	12,70.00			
			2,78.00	2,78.00	..
	R	(-)9,92.00			

Reduction in provision by ₹ 19,03.69 lakh was reduced through surrender in March 2019 in the above four cases due to less execution of works.

Plan

O	3,43.00				
			..	..	..
R	(-)3,43.00				

Entire provision of ₹ 3,43.00 lakh was reduced through surrender in March 2019 due to non execution of work.

**6885- Other Loans to Industries and Minerals -**

01- *Loan to Industrial Financial Institutions -*

190- Loans to Public Sector and other Undertakings -

01- Loan to Himachal Pradesh State Financial Corporation-  
Non-Plan

O	5,00.00				
			4,09.71	4,09.71	..
R	(-)90.29				

Reduction in provision by ₹ 90.29 lakh through surrender in March 2019 was due to less receipt of demand from the beneficiaries.

## APPROPRIATION ACCOUNTS

### GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	9,27,11,92			
		9,87,40,30	9,58,56,13	(-)28,84,17
Supplementary	60,28,38			
Amount surrendered during the year (31 March 2019)				28,84,04

### Capital Section

<b>Voted</b>				
Original	17,36,51			
		17,36,51	13,88,65	(-)3,47,86
Supplementary	..			
Amount surrendered during the year (31 March 2019)				3,47,86

## NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 28,84.17 lakh in the voted provision of the Revenue Section, the supplementary grant of ₹ 60,28.38 lakh obtained in February 2019 proved excessive.

### Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head                                                                                                | Total grant | Actual expenditure<br>( ₹ in lakhs) | Excess (+)<br>Saving (-) |
|-----------------------------------------------------------------------------------------------------|-------------|-------------------------------------|--------------------------|
| <b>2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -</b> |             |                                     |                          |
| 01- Welfare of Scheduled Castes -                                                                   |             |                                     |                          |
| 001- Direction and Administration -                                                                 |             |                                     |                          |
| 01- Directorate-                                                                                    |             |                                     |                          |

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

Non-Plan

O	2,52.68			
		2,16.11	2,15.87	(-)0.24
R	(-)36.57			

Reduction in provision by ₹ 36.57 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, outsourcing, purchase and repair of vehicles.

Plan

O	6,68.00			
		27.92	27.92	..
R	(-)6,40.08			

Reduction in provision by ₹ 6,40.08 lakh through reappropriation/surrender in March 2019 was due to purchase of less office articles/server for pension software.

02- District Staff-

Non-Plan

O	10,31.66			
S	0.01	9,04.38	9,04.38	..
R	(-)1,27.29			

Reduction in provision by ₹ 1,27.29 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, regularization of daily wagers, less receipt of medical reimbursement claims, less payment of rent, taxes and less expenditure on outsourcing.

03- *Welfare of Backward Classes -*

001- Direction and Administration -

01- Backward Class Commission-

Non-Plan

O	1,17.24			
S	0.01	82.74	82.52	(-)0.22
R	(-)34.51			

Reduction in provision by ₹ 34.51 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, non appointment of members, non receipt of proposals under the scheme and less receipt of medical reimbursement claims.

102- Economic Development -

01- Economic Development of Other Backward Commission-

Non-Plan

O	3.16			
		..	..	..
R	(-)3.16			

Entire provision of ₹ 3.16 lakh was reduced through surrender in March 2019 due to non receipt of proposals under the scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

Plan				
O	2,18.00		1,81.68	1,81.68
				..
R	(-)36.32			
Reduction in provision by ₹ 36.32 lakh through reappropriation in March 2019 was due to less receipt of proposals under the scheme.				
02- Welfare of Gujjar, Labbana, Gaddi's Welfare Board-				
Plan				
O	15.00		..	..
				..
R	(-)15.00			
Entire provision of ₹ 15.00 lakh was reduced through reappropriation in March 2019 due to non receipt of proposals under the scheme.				
80- General -				
190- Assistance to Public Sector and Other Undertakings -				
01- Grant-in-aid to Minority Development Corporation -				
Centrally Sponsored Scheme				
Plan				
O	63.00		..	..
				..
R	(-)63.00			
Entire provision of ₹ 63.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of proposals under the scheme.				
<b>2235- Social Security and Welfare -</b>				
02- Social Welfare -				
101- Welfare of Handicapped -				
06- Dovetailing of Existing Multifarious Intervention and Additional				
Support for Disabled-				
Non-Plan				
O	50.00		35.00	35.00
				..
R	(-)15.00			
Reduction in provision by ₹ 15.00 lakh through reappropriation/surrender in March 2019 was due to less receipt of proposals from the beneficiaries.				
102- Child Welfare -				
03- Children's Home-				
Non-Plan				
O	3,43.05		1,00.48	1,00.48
				..
R	(-)2,42.57			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

Reduction in provision by ₹ 2,42.57 lakh through reappropriation/surrender in March 2019 was due to less expenditure on payment of salary of staff under Integrated Child Protection Scheme.

05- Integrated Child Care Services-  
Centrally Sponsored Scheme

Plan

O	1,62,22.00			
		1,42,82.35	1,42,82.35	..
R	(-)19,39.65			

Reduction in provision by ₹ 19,39.65 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts of anganwari workers, less purchase of material, less payment of rent and less engagement of daily wagers. Whereas grant of ₹ 2,69,10.08 lakh was received from Government of India.

Plan

O	19,41.00			
		11,80.90	11,80.90	..
R	(-)7,60.10			

Reduction in provision by ₹ 7,60.10 lakh through reappropriation/surrender in March 2019 was due to non organizing of camps, non filling up of vacant posts, less payment of rent and less engagement of part time and daily wagers partly counter balanced by excess due to more funds released by Government of India.

13- Beti Hai Anmol-

Plan

O	8,92.00			
		8,24.85	8,24.85	..
R	(-)67.15			

Reduction in provision by ₹ 67.15 lakh through reappropriation in March 2019 was due to less receipt of proposals/applications from the beneficiaries.

15- To open Shelter in Urban and Semi Urban Areas and Existing  
Shishughars being run by Non Government Organizations' under  
Integrated Child Care Services-  
Centrally Sponsored Scheme

Plan

O	12,27.00			
		10,05.11	10,05.11	..
R	(-)2,21.89			

Reduction in provision by ₹ 2,21.89 lakh through surrender in March 2019 was due to non filling up of vacant posts and less funds released by the Government of India. Whereas grant of ₹ 2,69,10.08 lakh was received from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

	Plan				
	O	1,24.00			
			60.80	60.80	..
	R	(-)63.20			
Reduction in provision by ₹ 63.20 lakh through surrender in March 2019 was due to less funds released by Government of India, non filling up of vacant posts and less expenditure on outsourcing.					
20-	Beti Bachao Beti Padhao- Centrally Sponsored Scheme				
	Plan				
(i)	O	81.00			
			..	..	..
	R	(-)81.00			
	Plan				
(ii)	O	9.00			
			..	..	..
	R	(-)9.00			
Entire provision of ₹ 90.00 lakh was reduced through surrender in March 2019 in the above two cases due to direct funds to Deputy Commissioner by Government of India.					
21-	Rajiv Gandhi National Creche Scheme- Centrally Sponsored Scheme				
	Plan				
	O	3,25.00			
			74.96	74.96	..
	R	(-)2,50.04			
Reduction in provision by ₹ 2,50.04 lakh through surrender in March 2019 was due to closure of creches and availability of sufficient unspent funds.					
103-	Women's Welfare -				
01-	State Homes-				
	Non-Plan				
	O	35.58			
			27.76	27.76	..
	R	(-)7.82			
Reduction in provision by ₹ 7.82 lakh through surrender in March 2019 was due to non filling up of vacant posts, less expenditure on ration and beddings, electricity and water charges etc.					
	Plan				
	O	93.00			
			56.11	56.11	..
	R	(-)36.89			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

Reduction in provision by ₹ 36.89 lakh through reappropriation/surrender in March 2019 was due to less receipt of demands/proposals, less expenditure on ration and beddings, electricity and water charges partly counter balanced by excess due to more expenditure on organizing international women's day and payment of salary of staff of newly constituted Saksham Gudiya Board.

07- Nutrition Provision under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls- Centrally Sponsored Scheme Plan					
(i)	O	24.00			
			..	..	..
	R	(-)24.00			
Plan					
(ii)	O	2.00			
			..	..	..
	R	(-)2.00			

Entire provision of ₹ 26.00 lakh was reduced through surrender in March 2019 in the above two cases due to limiting the scheme to the same age group and availability of sufficient unspent balance.

12- Scheme for Providing Alternative Opportunities to Women in Moral Danger- Plan					
(i)	O	1,10.00			
			..	..	..
	R	(-)1,10.00			
13- State Resources Centre for Women- Centrally Sponsored Scheme Plan					
(ii)	O	1,00.00			
			..	..	..
	R	(-)1,00.00			

Entire provision of ₹ 2,10.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of proposals.

15- Mother Teresa Matri Ashray Sambal Yojna- Non-Plan					
(i)	O	1,02.65			
			27.01	27.01	..
	R	(-)75.64			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

	Plan				
(ii)	O	8,66.55			
			7,13.28	7,13.28	..
	R	(-)1,53.27			

Reduction in provision by ₹ 2,28.91 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of proposals/applications from the beneficiaries and implementation of model code of conduct.

18- Widow Remarriage Scheme-

	Plan				
	O	83.00			
			42.00	42.00	..
	R	(-)41.00			

Reduction in provision by ₹ 41.00 lakh through reappropriation in March 2019 was due to less receipt of proposals/applications from the beneficiaries.

107- Assistance to Voluntary Organizations -

02- Other Voluntary Organization-

	Plan				
	O	5,52.00			
			3,63.42	3,63.42	..
	R	(-)1,88.58			

Reduction in provision by ₹ 1,88.58 lakh through reappropriation/surrender in March 2019 was due to retirement of balwari teachers.

04- Parivar Sahayata-

Centrally Sponsored Scheme

	Plan				
	O	4,00.00			
			3,50.30	3,50.30	..
	R	(-)49.70			

Reduction in provision by ₹ 49.70 lakh through surrender in March 2019 was due to less receipt of applications from the beneficiaries.

05- Kishori Shakti Yojna-

Centrally Sponsored Scheme

	Plan				
(i)	O	3.00			
			..	..	..
	R	(-)3.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

	Plan				
(ii)	O	1.00			
			..	..	..
	R	(-)1.00			
Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2019 in the above two cases due to limiting the scheme to the same age group and availability of sufficient unspent balance.					
200-	Other Programmes -				
01-	Skill Upgradation with Job Outsourcing Guarantee-Plan				
	O	1,00.00			
			53.72	53.72	..
	R	(-)46.28			
Reduction in provision by ₹ 46.28 lakh through reappropriation/surrender in March 2019 was due to less receipt of proposals.					
60-	<i>Other Social Security and Welfare Programmes-</i>				
102-	Pensions under Social Security Schemes -				
02-	Widow Pension under Social Security Scheme-Non-Plan				
(i)	O	1,06,06.50			
			1,03,63.85	1,03,63.85	..
	R	(-)2,42.65			
06-	Transgender Pension under Social Security Scheme-Non-Plan				
(ii)	O	19.90			
			1.37	1.37	..
	R	(-)18.53			
Reduction in provision by ₹ 2,61.18 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of new pension cases.					
104-	Deposit Linked Insurance Scheme-Government Provident Fund -				
01-	Payment under Deposit Linked Insurance Scheme-Non-Plan				
(i)	O	2,20.00			
			1,69.80	1,69.80	..
	R	(-)50.20			
200-	Other Programmes -				
12-	Ex-Gratia Payment to Families of Government Servants-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

	Non-Plan				
(ii)	O	6,00.00			
			5,09.16	5,09.16	..
	R	(-)90.84			
15-	Payment of Compensation of No Fault Liability for Motor Accident-				
	Non-Plan				
(iii)	O	1,00.00			
			51.85	51.85	..
	R	(-)48.15			
Reduction in provision by ₹ 1,89.19 lakh through reappropriation/surrender in March 2019 in the above three cases was due to less receipt of proposals.					
24-	Life Insurance Cover to Safai Karamcharis and Workers of Water Treatment Plants-				
	Non-Plan				
	O	10.00			
			..	..	..
	R	(-)10.00			
Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2019 due to non receipt of proposals.					
800-	Other Expenditure -				
06-	Pensioners of Funds Reserve with Finance Department-				
	Non-Plan				
	O	40,00.00			
			..	..	..
	R	(-)40,00.00			
Entire provision of ₹ 40,00.00 lakh was reduced through reappropriation/surrender in March 2019 due to distribution of funds to all other departments and less receipt of medical reimbursement claims. This process is being done since 2012-13.					
68-	Pensioners of General Administration Department-				
	Non-Plan				
(i)	O	7.34			
			5.81	5.81	..
	R	(-)1.53			
77-	Pensioners of Director Energy-				
	Non-Plan				
(ii)	O	1.46			
			..	..	..
	R	(-)1.46			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

82-	Pensioners of Urban Development Department- Non-Plan				
(iii)	O	9.55			
			2.07	2.07	..
	R	(-)7.48			
90-	Pensioners of Health Safety and Regulation- Non-Plan				
(iv)	O	6.35			
			4.14	4.14	..
	R	(-)2.21			

Reduction in provision by ₹ 12.68 lakh through reappropriation/surrender in March 2019 in the above four cases was due to less receipt of medical reimbursement claims.

(iii)	Above saving was partly counter balanced by 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 on Social Security and Women Welfare-  
Non-Plan

O	0.01				
		6.70	6.70	..	
R	6.69				

Augmentation in provision by ₹ 6.69 lakh through reappropriation in March 2019 was due to more expenditure for maintenance of office.

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

02- Welfare of Scheduled Tribes -

283- Housing -

01- Housing-  
Plan

(i)	O	1,20.00			
			1,59.85	1,59.85	..
	R	39.85			

03- Welfare of Backward Classes -

283- Housing -

01- Housing-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

	Plan				
(ii)	O	3,73.00			
			4,72.70	4,72.70	..
	R	99.70			

Augmentation in provision by ₹ 1,39.55 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of proposals for housing subsidy.

80- *General -*

800- Other Expenditure -

01- Assistance for Civil Services Coaching-  
Non-Plan

O	0.01		5.00	5.00	..
R	4.99				

Augmentation in provision by ₹ 4.99 lakh through reappropriation in March 2019 was due to more receipt of cases of coaching for Civil Services.

**2235- Social Security and Welfare -**

02- *Social Welfare -*

101- Welfare of Handicapped -

03- Upliftment of Handicapped-  
Centrally Sponsored Scheme

Plan

S	0.01		32.01	32.01	..
R	32.00				

Augmentation in provision by ₹ 32.00 lakh through reappropriation in March 2019 was due to more funds received from the Government of India under Accessible India Campaign.

Plan

O	15.00		4,76.98	4,76.98	..
R	4,61.98				

Augmentation in provision by ₹ 4,61.98 lakh through reappropriation in March 2019 was due to more receipt of claims of scholarships and new proposals received from the Non Government Organizations.

102- Child Welfare -

01- Grant-in-aid to State Social Welfare Advisory Board-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

Non-Plan				
O	85.00			
		1,03.86	1,03.86	..
R	18.86			

Augmentation in provision by ₹ 18.86 lakh through reappropriation in March 2019 was due to payment of interim relief, additional dearness allowance and to clear retirement benefits of retirees of social welfare advisory board.

11- Honorary to Anganwari Workers/Helpers-

Non-Plan				
O	41,46.04			
S	8,50.00	50,88.81	50,88.81	..
R	92.77			

Augmentation in provision by ₹ 92.77 lakh through reappropriation in March 2019 was due to revised rates of honorarium.

103- Women's Welfare -

05- State Women Commission-

Non-Plan				
O	78.42			
		98.10	98.10	..
R	19.68			

Augmentation in provision by ₹ 19.68 lakh through reappropriation in March 2019 was due to payment of interim relief, additional dearness allowance and appointment of law officer.

13- State Resource Centre for Women-

Plan				
O	10.00			
		12.95	12.95	..
R	2.95			

Augmentation in provision by ₹ 2.95 lakh through reappropriation in March 2019 was due to clearing of pending liability.

17- Mukhya Mantri Kanyadan Yojna-

Plan				
O	4,65.00			
		7,27.01	7,27.01	..
R	2,62.01			

Augmentation in provision by ₹ 2,62.01 lakh through reappropriation in March 2019 was due to more receipt of proposals/applications from the beneficiaries.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

19- Pradhan Mantri Matri Vandana Yojna-  
Centrally Sponsored Scheme  
Plan

O	1.00		94.00	94.00	..
R	93.00				

Augmentation in provision by ₹ 93.00 lakh through reappropriation in March 2019 was due to more funds received from the Government of India.

20- Sashakt Mahila Yojna-  
Plan

S	0.01		1,00.01	1,00.01	..
R	1,00.00				

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2019 was due to more expenditure on running of Sashakt Mahila Yojna in the state.

21- Mahila Shakti Kendra-  
Centrally Sponsored Scheme  
Plan

(i) S	0.01		1,24.18	1,24.18	..
R	1,24.17				

22- Poshan Abhiyan-  
Centrally Sponsored Scheme  
Plan

(ii) S	30,78.30		41,02.47	41,02.47	..
R	10,24.17				

Augmentation in provision by ₹ 11,48.34 lakh through reappropriation in March 2019 in the above two cases was due to more funds received from the Government of India. Whereas grant of ₹ 1,37.45 lakh was received from Government of India.

Plan S	0.01		1,83.25	1,83.25	..
R	1,83.24				

Augmentation in provision by ₹ 1,83.24 lakh through reappropriation in March 2019 was due to more state share provided in proportion to funds released by the Government of India.

107- Assistance to Voluntary Organizations -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

- 08- Grant to other Voluntary Organizations under  
Scheduled caste/Other Backward Classes and  
Minorities Affairs Department.-

Plan

O	5.00		1,24.63	1,24.63	..
R	1,19.63				

Augmentation in provision by ₹ 1,19.63 lakh through reappropriation in March 2019 was due to new proposals received from the Non Government Organizations.

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

- 102- Pensions under Social Security Schemes -

- 01- Old Age Pension under Social Security Scheme-  
Non-Plan

O	2,75,00.00				
S	21,00.00	2,97,97.51	2,97,97.51		..
R	1,97.51				

Augmentation in provision by ₹ 1,97.51 lakh through reappropriation in March 2019 was due to receipt of new pension cases.

- 200- Other Programmes -

- 16- Assistance to Victims of Disturbances-  
Non-Plan

O	0.01				
S	0.01	30.00	30.00		..
R	29.98				

Augmentation in provision by ₹ 29.98 lakh through reappropriation in March 2019 was due to assistance provided to the families of deceased of Iraq violence and Kasauli shooting incident.

- 800- Other Expenditure -

- 03- Pensioners of Irrigation and Public Works Department-  
Non-Plan

(i)	O	2,56.79		4,96.41	4,96.36	(-)0.05
	R	2,39.62				

- 04- Pensioners of Economics and Statistic Department-  
Non-Plan

(ii)	O	14.67		21.62	21.62	..
	R	6.95				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

05-	Pensioners of Treasury and Accounts Department- Non-Plan				
(iii)	O	36.67			
			66.15	66.11	(-)0.04
	R	29.48			
07-	Pensioners of Fisheries Department- Non-Plan				
(iv)	O	7.33			
			29.83	29.83	..
	R	22.50			
08-	Pensioners of Tourism and Civil Aviation Department- Non-Plan				
(v)	O	3.66			
			6.04	6.04	..
	R	2.38			
09-	Pensioners of Social Justice and Empowerment- Non-Plan				
(vi)	O	12.47			
			22.71	22.56	(-)0.15
	R	10.24			
10-	Pensioners of Town and Country Planning Department- Non-Plan				
(vii)	O	5.13			
			12.62	12.62	..
	R	7.49			
11-	Pensioners of Technical Education Department- Non-Plan				
(viii)	O	32.28			
			55.54	55.54	..
	R	23.26			
12-	Pensioners of Agriculture Department- Non-Plan				
(ix)	O	88.04			
			1,96.53	1,96.53	..
	R	1,08.49			
13-	Pensioners of Printing and Stationary Department- Non-Plan				
(x)	O	10.26			
			22.26	22.25	(-)0.01
	R	12.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

14-	Pensioners of Horticulture Department- Non-Plan				
(xi)	O	26.41			
			1,22.32	1,22.32	..
	R	95.91			
15-	Pensioners of Animal Husbandry Department- Non-Plan				
(xii)	O	88.04			
			1,63.78	1,63.78	..
	R	75.74			
16-	Pensioners of Industry Department- Non-Plan				
(xiii)	O	23.47			
			86.22	86.22	..
	R	62.75			
17-	Pensioners of Food and Supply Department- Non-Plan				
(xiv)	O	26.41			
			55.67	55.46	(-)0.21
	R	29.26			
18-	Pensioners of Transport Department- Non-Plan				
(xv)	O	51.35			
			1,12.24	1,12.24	..
	R	60.89			
19-	Pensioners of Consumer Redressal Form- Non-Plan				
(xvi)	O	0.15			
			1.49	1.49	..
	R	1.34			
20-	Pensioners of Prison Department- Non-Plan				
(xvii)	O	8.81			
			24.81	24.81	..
	R	16.00			
21-	Pensioners of Home Guard Department- Non-Plan				
(xviii)	O	11.74			
			30.45	30.45	..
	R	18.71			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

22-	Pensioners of Sainik Welfare Department Hamirpur-Non-Plan				
(xix)	O	0.74			
			2.49	2.49	..
	R	1.75			
23-	Pensioners of Public Relation Department-Non-Plan				
(xx)	O	22.01			
			34.01	34.01	..
	R	12.00			
24-	Pensioners of Himachal Institute Public Administration-Non-Plan				
(xxi)	O	1.46			
			5.46	5.46	..
	R	4.00			
26-	Pensioners of Rural Development Department-Non-Plan				
(xxii)	O	66.03			
			1,20.47	1,20.44	(-)0.03
	R	54.44			
27-	Pensioners of Secretariat Administration Department-Non-Plan				
(xxiii)	O	1,46.74			
			2,76.74	2,76.58	(-)0.16
	R	1,30.00			
28-	Pensioners of Resident Commissioner New Delhi-Non-Plan				
(xxiv)	O	2.20			
			5.95	7.18	+1.23
	R	3.75			
29-	Pensioners of Panchayati Raj Department-Non-Plan				
(xxv)	O	29.34			
			56.86	56.84	(-)0.02
	R	27.52			
30-	Pensioners of Language Art and Culture Department-Non-Plan				
(xxvi)	O	2.34			
			12.34	12.34	..
	R	10.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

31-	Pensioners of Police Department- Non-Plan				
(xxvii)	O	2,20.11			
			3,94.99	3,94.99	..
	R	1,74.88			
33-	Pensioners of Secondary Education Department- Non-Plan				
(xxviii)	O	5,50.29			
			9,37.69	9,37.68	(-)0.01
	R	3,87.40			
34-	Pensioners of Ayurveda Department- Non-Plan				
(xxix)	O	29.34			
			1,36.20	1,36.20	..
	R	1,06.86			
35-	Pensioners of Health Department- Non-Plan				
(xxx)	O	2,57.77			
			4,37.51	4,37.50	(-)0.01
	R	1,79.74			
36-	Pensioners of Election Department- Non-Plan				
(xxxix)	O	4.84			
			11.82	11.82	..
	R	6.98			
37-	Pensioners of Governor's Secretariat- Non-Plan				
(xxxii)	O	5.13			
			7.13	7.13	..
	R	2.00			
38-	Pensioners of High Court and Subordinate Courts- Non-Plan				
(xxxiii)	O	66.03			
			1,26.03	1,26.03	..
	R	60.00			
39-	Pensioners of Public Service Commission- Non-Plan				
(xxxiv)	O	5.86			
			16.86	16.86	..
	R	11.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

40-	Pensioners of Land Record Department- Non-Plan				
(xxxv)	O	52.08			
			76.01	76.00	(-)0.01
	R	23.93			
42-	Pensioners of Labour and Employment Department- Non-Plan				
(xxxvi)	O	19.07			
			24.98	24.98	..
	R	5.91			
43-	Pensioners of Local Audit Department- Non-Plan				
(xxxvii)	O	1.46			
			6.00	6.00	..
	R	4.54			
44-	Pensioners of Consolidation of Holdings- Non-Plan				
(xxxviii)	O	10.26			
			17.26	17.26	..
	R	7.00			
46-	Pensioners of Settlement Officers, Kangra at Dharamshala- Non-Plan				
(xxxix)	O	7.34			
			17.52	17.52	..
	R	10.18			
47-	Pensioners of Fire Services Department- Non-Plan				
(xL)	O	4.39			
			22.36	22.36	..
	R	17.97			
48-	Pensioners of Prosecution Department- Non-Plan				
(xLi)	O	16.13			
			31.09	31.09	..
	R	14.96			
49-	Pensioners of Excise and Taxation Department- Non-Plan				
(xLii)	O	29.34			
			55.66	55.66	..
	R	26.32			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

50-	Pensioners of Co-Operation Department- Non-Plan				
(xLiii)	O	51.35			
			72.83	72.83	..
	R	21.48			
53-	Pensioners of Hospitality Organization- Non-Plan				
(xLiv)	O	2.20			
			7.70	7.70	..
	R	5.50			
59-	Pensioners of Lokayukta- Non-Plan				
(xLv)	O	0.74			
			1.71	1.71	..
	R	0.97			
60-	Pensioners of Advocate General- Non-Plan				
(xLvi)	O	1.46			
			5.46	5.46	..
	R	4.00			
62-	Pensioners of Sports and Youth Services- Non-Plan				
(xLvii)	O	1.18			
			3.26	3.26	..
	R	2.08			
63-	Pensioners of Tribal Development- Non-Plan				
(xLviii)	O	0.29			
			2.04	2.04	..
	R	1.75			
64-	Pensioners of Relief and Rehabilitation Department- Non-Plan				
(xLix)	O	0.15			
			0.63	0.63	..
	R	0.48			
65-	Pensioners of Settlement Officer, Shimla- Non-Plan				
(L)	O	7.34			
			17.34	17.34	..
	R	10.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

66-	Pensioners of Small Savings Organization- Non-Plan				
(Li)	O	0.74			
			3.63	3.63	..
	R	2.89			
67-	Pensioners of Planning Department- Non-Plan				
(Lii)	O	1.46			
			8.89	8.88	(-)0.01
	R	7.43			
69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non-Plan				
(Liii)	O	17.60			
			30.43	30.43	..
	R	12.83			
70-	Pensioners of State Election Commission- Non-Plan				
(Liv)	O	0.45			
			0.59	0.59	..
	R	0.14			
71-	Pensioners of Forest Department- Non-Plan				
(Lv)	O	2,20.11			
			3,26.16	3,26.16	..
	R	1,06.05			
73-	Pensioners of Elementary Education- Non-Plan				
(Lvi)	O	4,84.24			
			14,28.97	14,28.97	..
	R	9,44.73			
78-	Pensioners of Public Works Department- Non-Plan				
(Lvii)	O	2,64.13			
			7,43.59	7,43.59	..
	R	4,79.46			
81-	Pensioners of Judicial Academy- Non-Plan				
(Lviii)	O	0.74			
			2.44	2.44	..
	R	1.70			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

83-	Pensioners of Revenue Department- Non-Plan				
(Lix)	O	93.62			
			1,98.76	1,98.70	(-)0.06
	R	1,05.14			
84-	Pensioners of Chief Electrical Inspector Department- Non-Plan				
(Lx)	O	0.74			
			1.13	1.13	..
	R	0.39			
86-	Pensioners of Women and Child Development Department- Non-Plan				
(Lxi)	O	7.34			
			22.86	22.86	..
	R	15.52			
87-	Pensioners of Science, Technology and Environment Department- Non-Plan				
(Lxii)	O	0.42			
			1.92	1.92	..
	R	1.50			

Augmentation in provision by ₹ 38,30.18 lakh through reappropriation in March 2019 in the above sixty two cases was due to more receipt of medical reimbursement claims from the retirees.

**2236- Nutrition -**

02- *Distribution of Nutritious Food and Beverages-*

101- Special Nutrition Programmes -

05- Nutrition Scheme-

Centrally Sponsored Scheme  
Plan

O	48,34.00		51,74.04	51,74.04	..
R	3,40.04				

Augmentation in provision by ₹ 3,40.04 lakh through reappropriation in March 2019 was due to more funds released by the Government of India.

**Capital Section**

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

**4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19- contd.**

03- *Welfare of Backward Classes -*

190- Investment in Public Sector and Other Undertakings -

01- Investment in Himachal Backward Classes, Minorities and  
Mahila Finance Development Corporation-  
Plan

O 3,51.00

2,75.50 2,75.50 ..

R (-)75.50

Reduction in provision by ₹ 75.50 lakh through reappropriation/surrender in March 2019 was due to less receipt of proposals.

80- *General -*

800- Other Expenditure -

01- Construction of Buildings-  
Plan

O 2,00.00

1,42.14 1,42.14 ..

R (-)57.86

Reduction in provision by ₹ 57.86 lakh through reappropriation/surrender in March 2019 was due to less execution of works.

03- Construction of Other Backward Classes Boys/  
Girls Hostels-

Centrally Sponsored Scheme

(i) Plan

O 1,52.50

.. .. ..

R (-)1,52.50

Plan

(ii) O 1.00

.. .. ..

R (-)1.00

**4235- Capital Outlay on Social Security and Welfare -**

02- *Social Welfare -*

102- Child Welfare -

03- Residential Institution for Mentally Challenged Children-  
Non-Plan

(iii) O 1.00

.. .. ..

R (-)1.00

Entire provision of ₹ 1,54.50 lakh was reduced through surrender in march 2019 in the above three cases due to non receipt of proposals.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 19-concl.**

190-	Investment in Public Sector and Other Undertaking -				
02-	Women Development Corporation-				
	Plan				
	O	1,42.00			
			1,22.50	1,22.50	..
	R	(-)19.50			

Reduction in provision by ₹ 19.50 lakh through surrender in March 2019 was due to less requirement of loan.

800-	Other Expenditure -				
01-	Construction of Buildings-				
	Centrally Sponsored Scheme				
	Plan				
	O	5,74.00			
			5,42.52	5,42.52	..
	R	(-)31.48			

Reduction in provision by ₹ 31.48 lakh through reappropriation/surrender in March 2019 was due to upgradation and construction of toilets and kitchen, drinking water.

**6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes,  
Other Backward Classes and Minorities -**

01-	<i>Welfare of Schedule Castes -</i>				
190-	Loans to Public Sector and Other Undertakings -				
01-	Interest Free Loans to Children of Integrated Rural Development Programme Families for Higher Studies-				
	Plan				
	O	1.00			
			..	..	..
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2019 due to non receipt of proposals.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - RURAL DEVELOPMENT**

(HEADS 2216-HOUSING, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES)

		Total grant/ appropriation	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	15,46,34,87	15,46,34,90	11,62,41,88	(-)3,83,93,02
Supplementary	3			
Amount surrendered during the year (31 March 2019 )				3,83,94,22
<b>Charged</b>				
Original	..	1,11	25,02	+23,91
Supplementary	1,11			
Amount surrendered during the year				..
<b>Capital Section</b>				
<b>Voted</b>				
Original	23,16,50	23,16,50	17,46,50	(-)5,70,00
Supplementary	..			
Amount surrendered during the year (31 March 2019 )				1,70,00

**NOTES AND COMMENTS**

- (i) The excess of ₹ 23,91,308 over the charged appropriation in Revenue Section requires regularization.
- (ii) In view of the final saving of ₹ 3,83,93.02 lakh in the voted provision in the Revenue Section, surrender of ₹ 3,83,94.22 lakh proved excessive.
- (iii) In view of the final excess of ₹ 23.91 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 1.11 lakh obtained in February 2019 proved inadequate.
- (iv) There was an overall saving of ₹ 5,70.00 lakh in the voted provision in the Capital Section but only ₹ 1,70.00 lakh was surrendered by the department during the year.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

**Revenue Section**

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2216- Housing -</b>			
03- Rural Housing -			
102- Provision of House Site to the Landless-			
01- Indira Awas Yojna- Centrally Sponsored Scheme Plan			
O 22,11.00			
	14,68.94	14,68.94	..
R (-)7,42.06			

Reduction in provision by ₹ 7,42.06 lakh through reappropriation in March 2019 was due to less receipt of cases.

**2230- Labour and Employment -**

03- Training -			
003- Training of Craftsman and Supervisors -			
01- Tailoring Centre in Himachal Pradesh- Non-Plan			
O 1,66.08			
	66.78	66.78	..
R (-)99.30			

Reduction in provision by ₹ 99.30 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

**2501- Special Programmes for Rural Development -**

06- Self Employment Programmes -			
101- Swarnjayanti Gram Swarozgar Yojna -			
05- National Rural Livelihood Mission Scheme- Centrally Sponsored Scheme Plan			
O 13,16.00			
	3,45.30	3,45.30	..
R (-)9,70.70			

Reduction in provision by ₹ 9,70.70 lakh through reappropriation in March 2019 was due to less receipt of central share from Government of India. Whereas grant of ₹ 10,91.14 lakh was received from Government of India.

07- Deen Dayal Upadhyay Gramin Kaushal Yojna-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

Plan				
O	46,07.00			
		1,83.60	1,83.60	..
R	(-)44,23.40			

Reduction in provision by ₹ 44,23.40 lakh through surrender in March 2019 was due to less release of grant by Government of India. Whereas grant of ₹ 77.92 lakh was received from Government of India.

08- Shyama Parshad Mukharji Rurban Mission-  
Centrally Sponsored Scheme

Plan				
O	19,74.00			
		..	..	..
R	(-)19,74.00			

Entire provision of ₹ 19,74.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of central share from Government of India.

09- Mukhya Mantri Rural Livelihood Scheme-  
Non-Plan

O	75,00.00			
		..	..	..
R	(-)75,00.00			

Entire provision of ₹ 75,00.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

10- Mukhya Mantri Yuva Aajeevika Yojna-  
Non-Plan

O	75,00.00			
		1,00.00	1,00.00	..
R	(-)74,00.00			

Reduction in provision by ₹ 74,00.00 lakh through reappropriation/surrender in March 2019 was due to transfer of scheme from rural development department to industry department.

800- Other Expenditure -

07- Balika Gourav Purushkar Yojna-  
Non-Plan

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

Entire provision of ₹ 1,50.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of cases under Balika Gaurav Purskar Yojna.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

**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	3,84,99.00			
		2,21,75.49	2,21,75.49	..
R	(-)1,63,23.51			

Reduction in provision by ₹ 1,63,23.51 lakh through reappropriation/surrender in March 2019 was due to less release of central share from Government of India. Whereas grant of ₹ 2,23,36.20 lakh was received from Government of India.

03- Material for Conversion for Kacha Water Tanks  
to Poly Lined/Pucca Tanks-  
Non-Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through reappropriation in March 2019 due to non receipt of cases for grant under the scheme.

**2515- Other Rural Development Programmes -**

101- Panchayati Raj -

01- Panchayati Raj Department-  
Non-Plan

O	24,92.83			
		22,05.77	22,07.38	+1.61
R	(-)2,87.06			

Reduction in provision by ₹ 2,87.06 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims, less expenditure on petrol, oil, lubricant and repair charges partly counter balanced by excess due to purchase of new vehicles.

102- Community Development -

01- Rural Development Department -  
Non-Plan

O	1,02,10.17			
		80,05.30	80,05.10	(-)0.20
R	(-)22,04.87			

Reduction in provision by ₹ 22,04.87 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to regularization of daily wagers.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

10- Construction of Rural Latrines-  
Centrally Sponsored Scheme

Plan

O 13,16.00

.. .. ..

R (-)13,16.00

Entire provision of ₹ 13,16.00 lakh was reduced through surrender in March 2019 due to non receipt of central share from Government of India under the scheme.

Plan

O 1,32.00

1,00.76 1,00.76 ..

R (-)31.24

Reduction in provision by ₹ 31.24 lakh through reappropriation in March 2019 was due to less release of matching state share against central release under the scheme.

16- Construction/Renovation of Office Buildings/Stores-  
Plan

O 4,00.00

2,63.73 2,63.73 ..

R (-)1,36.27

Reduction in provision by ₹ 1,36.27 lakh through reappropriation in March 2019 was due to less expenditure on construction of office building.

18- Matching Incentive Grant to Mahila Mandal-  
Non-Plan

(i) O 60.00

7.65 7.65 ..

R (-)52.35

Plan

(ii) O 1,00.00

77.88 77.88 ..

R (-)22.12

Reduction in provision by ₹ 74.47 lakh through reappropriation in March 2019 in the above two cases was due to less expenditure on incentive grant to mahila mandals.

20- State Reward under Sanitation Scheme-  
Plan

O 2,36.00

2,01.65 2,01.65 ..

R (-)34.35



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

Reduction in provision by ₹ 34.35 lakh through reappropriation in March 2019 was due to less expenditure on state reward.

22-	Sashakt Mahila Yojna-				
	Non-Plan				
	O	50.00			
			..	..	..
	R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2019 due to transfer of scheme from rural development department to women and child department.

198-	Assistance to Gram Panchayats -				
03-	Grants to Gram Panchayats under 14th Finance Commission-				
	Non-Plan				
	O	4,07,24.00			
			3,61,63.00	3,61,63.00	..
	R	(-)45,61.00			

Reduction in provision by ₹ 45,61.00 lakh through surrender in March 2019 was due to less receipt of central share from Government of India.

04-	Grants to Gram Panchayats under 5th State Finance Commission-				
	Non-Plan				
	O	93,23.33			
			92,90.60	92,90.60	..
	R	(-)32.73			

Reduction in provision by ₹ 32.73 lakh through reappropriation in March 2019 was due to less release of grant to gram panchayats under state finance commission.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>2501- Special Programmes for Rural Development-</b>			
06- Self Employment Programmes -			
101- Swarnjayanti Gram Swarozgar Yojna -			
03- District Rural Development Agencies- Centrally Sponsored Scheme			
Plan			
O	4,61.00		
		5,62.24	5,62.24
R	1,01.24		..

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

Augmentation in provision by ₹ 1,01.24 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India.

Non-Plan				
S	0.01			
		14,55.00	14,55.00	..
R	14,54.99			

Substantial augmentation in provision by ₹ 14,54.99 lakh through reappropriation in March 2019 was due to more release of grant to clear the pending liabilities.

Plan				
O	33.00			
		84.31	84.31	..
R	51.31			

Augmentation in provision by ₹ 51.31 lakh through reappropriation in March 2019 was due to release of funds as matching grant under district rural development agencies.

05- National Rural Livelihood Mission Scheme-  
Plan

O	1,32.00			
		11,32.00	11,32.00	..
R	10,00.00			

Augmentation in provision by ₹ 10,00.00 lakh through reappropriation in March 2019 was due to release of more grant-in-aid to implement the announcement made by Hon'ble Chief Minister.

800- Other Expenditure -  
03- Matri Shakti Beema Yojna-  
Non-Plan

O	2,00.00			
		3,54.00	3,54.00	..
R	1,54.00			

Augmentation in provision by ₹ 1,54.00 lakh through reappropriation in March 2019 was due to more expenditure on the scheme.

06- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

(i) O	1,32.00			
		17,14.00	17,14.00	..
R	15,82.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

(ii)	Plan				
	O	13.00			
			1,90.44	1,90.44	..
	R	1,77.44			

Augmentation in provision by ₹ 17,59.44 lakh through reappropriation in March 2019 in the above two cases was due to receipt of funds from Government of India under the scheme. Whereas grant of ₹ 17,14.00 lakh was received from Government of India.

**2505- Rural Employment -**

01- *National Programmes -*

702- Jawahar Gram Samridhi Yojna -

06- Mahatma Gandhi National Rural Employment

Guarantee Scheme-

Plan

O	42,78.00				
S	0.01	89,89.83	89,89.83		..
R	47,11.82				

Augmentation in provision by ₹ 47,11.82 lakh through reappropriation in March 2019 was due to more release of funds of increased 20 days under the scheme. Whereas grant of ₹ 2,23,36.20 lakh was received from Government of India.

02- *Rural Employment Guarantee Scheme -*

101- National Rural Employment Guarantee Scheme -

04- Operation of Social Audit Unit under Mahatma Gandhi National Rural Employment Guarantee Scheme-

Non-Plan

S	0.01				
		1,60.71	1,60.71		..
R	1,60.70				

Augmentation in provision by ₹ 1,60.70 lakh through reappropriation in March 2019 was due to more expenditure on operation of social audit unit.

**2515- Other Rural Development Programmes -**

003- Training -

01- Panchayati Raj Training Centre-

Non-Plan

O	1,93.26				
		2,16.70	2,16.49		(-)0.21
R	23.44				

Augmentation in provision by ₹ 23.44 lakh through reappropriation in March 2019 was due to release of dearness allowances and interim relief to the staff.

101- Panchayati Raj -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - contd.**

10- Grant-in-Aid in Lieu of Royalty on Minerals under Panchayati

Raj Act-

Non-Plan

O

0.01

53.49

53.49

..

R

53.48

Augmentation in provision by ₹ 53.48 lakh through reappropriation in March 2019 was due to more expenditure on account of grant-in-aid in lieu of royalty on minerals.

15- Rashtriya Gram Swaraj Abhiyan-  
Centrally Sponsored Scheme

Plan

O

1.00

5,96.33

5,96.33

..

R

5,95.33

Augmentation in provision by ₹ 5,95.33 lakh through reappropriation in March 2019 was due to more release of grant under Rashtriya Gram Swaraj Abhiyan. Whereas grant of ₹ 6,99.83 lakh was received from Government of India.

Plan

O

0.50

66.76

66.76

..

R

66.26

Augmentation in provision by ₹ 66.26 lakh through reappropriation in March 2019 was due to more release of grant as state share.

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

Head

Total  
appropriation

Actual  
expenditure  
(₹ in lakhs)

Excess (+)  
Saving (-)

**2515- Other Rural Development Programmes -**

101- Panchayati Raj -

01- Panchayat Raj Department-  
Non-Plan

S

1.11

1.11

13.57

+12.46

Reasons for the final excess of ₹ 12.46 lakh were awaited (July 2019).

102- Community Development -

01- Rural Development Department -  
Non-Plan

..

..

11.45

+ 11.45

Reasons of incurring expenditure of ₹ 11.45 lakh without appropriation were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 20 - conclud.**

**Capital Section**

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

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

**4515- Capital Outlay on Other Rural Development Programmes -**

101- Panchayati Raj -

01- Buildings-  
Non-Plan

R	4,00.00	4,00.00	..	(-)4,00.00
---	---------	---------	----	------------

In view of the final saving of ₹ 4,00.00 lakh augmentation without provision of ₹ 4,00.00 lakh through reappropriation in March 2019 was due to more construction of buildings proved unjustified. 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 of non incurring expenditure of ₹ 4,00.00 lakh were awaited (July 2019 ).

03- Gram Gaurav Patt-  
Non-Plan

O	4,00.00	..	..	..
R	(-)4,00.00			

Entire provision of ₹ 4,00.00 lakh was reduced through reappropriation in March 2019 due to non completion of codal formalities.

103- Rural Development -

02- Mukya Mantri Lok Bhawan-  
Non-Plan

O	12,00.00	10,30.00	10,30.00	..
R	(-)1,70.00			

Reduction in provision by ₹ 1,70.00 lakh through surrender in March 2019 was due to less expenditure on construction of Mukya Mantri lok bhawan योजना.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 21 - CO-OPERATION**

(HEADS 2059-PUBLIC WORKS, 2425-CO-OPERATION AND 6425-LOANS FOR CO-OPERATION)

			Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	33,50,25			
			44,75,63	41,14,59	(-)3,61,04
	Supplementary	11,25,38			
Amount surrendered during the year (31 March 2019)					
					3,59,82

**Capital Section**

<b>Voted</b>					
	Original	..			
			28,34,95	28,34,95	..
	Supplementary	28,34,95			
Amount surrendered during the year					
					..

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 3,61.04 lakh in the voted provision of the Revenue Section, the supplementary grant of ₹ 11,25.38 lakh obtained in February 2019 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 (-)
<b>2425- Co-operation -</b>				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
O	5,05.25			
S	0.01	3,47.97	3,47.96	(-)0.01
R	(-)1,57.29			

Reduction in provision by ₹ 1,57.29 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 21-conclld.**

02- District Staff- Non-Plan					
(i)	O	19,88.81			
			16,21.36	16,19.22	(-)2.14
	R	(-)3,67.45			
101- Audit of Co-operatives -					
01- Audit Staff- Non-Plan					
(ii)	O	7,85.18			
			6,58.99	6,59.91	+0.92
	R	(-)1,26.19			

Reduction in provision by ₹ 4,93.64 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non filling up of vacant posts, less touring by the staff, less receipt of medical reimbursement claims and less expenditure on telephone/water charges, electricity bills and less engagement of daily wagers.

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

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

**2425- Co-operation -**

109- Agriculture Credit Stabilization Fund -

01- Expenditure on Integrated Co-Operative Development Projects-  
Centrally Sponsored Scheme

Plan					
	O	1.00			
	S	11,25.37	14,17.49	14,17.49	..
	R	2,91.12			

Augmentation in provision by ₹ 2,91.12 lakh through reappropriation in March 2019 was due to implementation of integrated Co-operative development projects in Mandi, Solan, Kullu, Kangra and Shimla.

**APPROPRIATION ACCOUNTS****GRANT NO. 22 - FOOD AND CIVIL SUPPLIES**

(HEADS 2059-PUBLIC WORKS, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

			Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	2,61,51,64			
			2,93,10,94	3,28,40,39	+35,29,45
	Supplementary	31,59,30			
Amount surrendered during the year					
					..

**Capital Section**

<b>Voted</b>					
	Original	2,01,15			
			2,01,15	2,00,97	(-)18
	Supplementary	..			
Amount surrendered during the year					
					..

**NOTES AND COMMENTS**

- (i) The excess of ₹ 35,29,45,402 over the voted provision in the Revenue Section requires regularization.
- (ii) In view of the final excess of ₹ 35,29.45 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 31,59.30 lakh obtained in February 2019 proved inadequate.

**Revenue Section**

(iii) Excess in the voted grant occurred mainly under the following heads:-					
	Head		Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2059- Public Works -</b>					
	01- Office Buildings -				
	053- Maintenance and Repairs -				
	17- Maintenance Expenditure of Food and Supply Department- Non-Plan				
	O	0.01			
			29.81	29.81	..
	R	29.80			
Augmentation in provision by ₹ 29.80 lakh through reappropriation in March 2019 was due to construction of parking and maintenance of district office buildings at Mandi and Solan.					



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 22 - contd.**

**2408- Food Storage and Warehousing -**

01- Food -

102- Food Subsidies -

12- Procurement of Sugar-  
Non-Plan

O	0.01			
		82,95.28	82,95.28	..
R	82,95.27			

Augmentation in provision by ₹ 82,95.27 lakh through reappropriation in March 2019 was due to re-imbursement of sugar subsidy to Himachal Pradesh State Civil Supply Corporation for distribution of sugar under public distribution system.

13- Subsidy on Wheat and Rice to Below Poverty Line Families-  
Centrally Sponsored Scheme  
Plan

O	4,57.00			
		23,72.52	47,14.52	+23,42.00
S	19,15.52			

Reasons for the final excess of ₹ 23,42.00 lakh were awaited (July 2019).

Non-Plan

O	1.00			
S	1,66.01	3,00.00	3,00.00	..
R	1,32.99			

Augmentation in provision by ₹ 1,32.99 lakh through reappropriation in March 2019 was due to implementation of " End to End Computerization Project".

Plan

O	66.00			
		1,87.00	7,90.81	+6,03.81
R	1,21.00			

In view of the final excess of ₹ 6,03.81 lakh, the augmentation in provision by ₹ 1,21.00 lakh through reappropriation in March 2019 was due to release of state share under national food security act for handling of food grains and fair price shop dealers margin proved inadequate.

Reasons for the final excess of ₹ 6,03.81 lakh were awaited (July 2019).

800- Other Expenditure -

02- Himachal Grihani Suvidha Yojna-  
Non-Plan

O	12,00.00			
S	10,75.00	24,49.73	30,33.55	+5,83.82
R	1,74.73			

**APPROPRIATION ACCOUNTS****GRANT NO. 22 - contd.**

In view of the final excess of ₹ 5,83.82 lakh the augmentation in provision by ₹ 1,74.73 lakh through reappropriation in March 2019 was due to providing free gas connection to eligible families under the scheme proved inadequate.

Reasons for the final excess of ₹ 5,83.82 lakh were awaited (July 2019).

**3456- Civil Supplies -**

001- Direction and Administration -

04- Consumer Awareness-  
Non-Plan

O 0.02

18.00 18.00 ..

R 17.98

Augmentation in provision by ₹ 17.98 lakh through reappropriation in March 2019 was due to providing of short message services based information to consumers on registered mobile number for availability of food grains at fair price shops.

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

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

**2408- Food Storage and Warehousing -**

01- Food -

001- Direction and Administration -

02- Staff of District Forum-  
Non-Plan

O 6,28.58

5,27.21 5,27.21 ..

R (-)1,01.37

Reduction in provision by ₹ 1,01.37 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

102- Food Subsidies-

11- Procurement of Pulses, Wheat, Rice, Oils and  
Iodized Salt on Subsidies-  
Non-Plan

O 2,20,00.00

1,37,04.72 1,37,04.72 ..

R (-)82,95.28

Reduction in provision by ₹ 82,95.28 lakh through reappropriation in March 2019 was due to less expenditure under state subsidy scheme for purchase of pulses, edible oil and iodized salt.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 22 - concl'd.**

**3456- Civil Supplies -**

001- Direction and Administration -

01- Directorate-

Non-Plan

O 4,19.22

3,91.65 3,91.49 (-)0.16

R (-)27.57

Reduction in provision by ₹ 27.57 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to purchase of new vehicles.

02- District Offices-

Non-Plan

O 9,39.18

8,11.29 8,11.29 ..

R (-)1,27.89

Reduction in provision by ₹ 1,27.89 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of bills of hired taxis, petrol, oil, lubricant and minor repair of vehicles.

04- Consumer Awareness-

Centrally Sponsored Scheme

Plan

(i) O 22.00

.. .. ..

R (-)22.00

Plan

(ii) O 99.00

.. .. ..

R (-)99.00

Entire provision of ₹ 1,21.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non receipt of funds from Government of India, hence state share also could not be released.

**3475- Other General Economic Services -**

106- Regulation of Weights and Measures -

01- Weights and Measures Organization-

Non-Plan

O 3,18.59

2,15.25 2,15.24 (-)0.01

R (-)1,03.34

Reduction in provision by ₹ 1,03.34 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 23 - POWER DEVELOPMENT**

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	5,36,24,07			
		6,36,26,00	5,82,81,18	(-)53,44,82
Supplementary	1,00,01,93			
Amount surrendered during the year ( 31 March 2019)				53,44,85

**Capital Section**

<b>Voted</b>				
Original	4,10,08,01			
		6,35,08,01	5,03,63,15	(-)1,31,44,86
Supplementary	2,25,00,00			
Amount surrendered during the year ( 31 March 2019)				1,82,38,01

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 53,44.82 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,00,01.93 lakh obtained in February 2019 proved excessive.
- (ii) In view of the final saving of ₹ 1,31,44.86 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 2,25,00.00 lakh obtained in February 2019 and surrender of ₹ 1,82,38.01 lakh proved excessive.

**Revenue Section**

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

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

- 103- Collection Charges-Electricity Duty -  
01- Electrical Inspectorate-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 23-contd.**

Non-Plan				
O	2,85.17			
S	2.66	2,11.93	2,11.95	+0.02
R	(-)75.90			

Reduction in provision by ₹ 75.90 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

**2801- Power -**

01- *Hydel Generation -*

101- Purchase of Power -

01- Satluj Jal Vidyut Nigam Limited-

Non-Plan

O	40,00.00			
		..	..	..
R	(-)40,00.00			

Entire provision of ₹ 40,00.00 lakh was reduced through surrender in March 2019 due to non receipt of proposal.

80- *General -*

001- Direction and Administration -

01- Directorate of Energy-

Non-Plan

O	7,01.85			
S	3.27	4,36.22	4,36.22	..
R	(-)2,68.90			

Reduction in provision by ₹ 2,68.90 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

101- Assistance to Electricity Boards -

09- Assistance to Discom for funding of loss as per the Ujjwal

Discom Assurance Yojna Guidelines-

Non-Plan

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

Entire provision of ₹ 10,00.00 lakh was reduced through surrender in March 2019 as the company shown profit for the year 2017-18.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 23-contd.**

**Capital Section**

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

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

**6801- Loans for Power Projects -**

190- Loans to Public Sector and other undertakings -

01- Loan to Himachal Pradesh Power Corporation-  
Plan

O	1,81,72.00	..	..
R	(-)1,81,72.00		

Entire provision of ₹ 1,81,72.00 lakh was reduced through surrender in March 2019 due to non-disbursement of loan.

04- KFW share to Power Projects-  
Plan

O	66.00	..	..
R	(-)66.00		

Entire provision of ₹ 66.00 lakh was reduced through surrender in March 2019 due to availing of direct loan through letter of credit by Himachal Pradesh Power Corporation Limited.

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

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

**6801- Loans for Power Projects -**

190- Loans to Public Sector and other undertakings -

01- Loan to Himachal Pradesh Power Corporation-  
Non-Plan

O	0.01	..	6,61.36
R	(-)0.01		+ 6,61.36

Reasons for incurring expenditure of ₹ 6,61.36 lakh without provision were awaited (July 2019).

02- Loan to Himachal Pradesh Power Transmission  
Corporation Limited-  
Plan

O	82,79.00	3,07,79.00	3,44,42.80
S	2,25,00.00		+36,63.80

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 23-conclld.**

Reasons for the final excess of ₹ 36,63.80 lakh were awaited (July 2019).

03- Loans to Himachal Pradesh State Electricity  
Board Limited-  
Plan

..	..	7,67.99	+7,67.99
----	----	---------	----------

The amount of ₹ 7,67.99 lakh has been transferred from sub- head 01- Loan to Himachal Pradesh Power Corporation by way of book adjustment to rectify the misclassification of past year 2010-11.

**APPROPRIATION ACCOUNTS****GRANT NO. 24 - PRINTING AND STATIONERY**

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS, 2216-HOUSING AND 4058-CAPITAL OUTLAY ON PRINTING AND STATIONERY)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
	Original	27,94,53		
			30,52,15	29,33,19
	Supplementary	2,57,62		(-)1,18,96
Amount surrendered during the year (31 March 2019)				
				1,18,89

**Capital Section**

<b>Voted</b>				
	Original	41,58		
			41,58	41,58
	Supplementary	..		..
Amount surrendered during the year				
				..

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 1,18.96 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 2,57.62 lakh obtained in February 2019 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 (-)
<b>2058- Stationery and Printing -</b>				
103- Government Presses -				
01- Himachal Pradesh Government Press- Non-Plan				
(i)	O	17,75.75		
	S	2,25.80	17,16.21	17,16.14
	R	(-)2,85.34		(-)0.07
104- Cost of Printing by other Sources-				



**APPROPRIATION ACCOUNTS****GRANT NO. 24- conclud.**

02- Other Government Presses-

Non-Plan

(ii)	O	21.07			
			12.61	12.61	..
	R	(-)8.46			

Reduction in provision by ₹ 2,93.80 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

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

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

**2058- Stationery and Printing -**

101- Purchase and Supply of Stationery Stores -

01- Stationery-

Non-Plan

O	4,42.47			
S	4.82	6,41.14	6,41.14	..
R	1,93.85			

Augmentation in provision by ₹ 1,93.85 lakh through reappropriation in March 2019 was due to more purchase of stationery items for Lok Sabha election 2019.

### APPROPRIATION ACCOUNTS

#### GRANT NO. 25 - ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT AND 5055-CAPITAL OUTLAY ON ROAD TRANSPORT)

			Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	2,60,23,81			
			3,21,19,56	3,18,94,90	(-)2,24,66
	Supplementary	60,95,75			
Amount surrendered during the year (31 March 2019)					
					2,24,33
<b>Charged</b>					
	Original	..			
			..	13,58	+13,58
	Supplementary	..			
Amount surrendered during the year					
					..
<b>Capital Section</b>					
<b>Voted</b>					
	Original	54,84,01			
			54,84,01	54,82,00	(-)2,01
	Supplementary	..			
Amount surrendered during the year (31 March 2019)					
					1,01

#### NOTES AND COMMENTS

- (i) The excess of ₹ 13,57,907 over the charged appropriation in Revenue Section requires regularization.
- (ii) In view of the final saving of ₹ 2,24.66 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 60,95.75 lakh obtained in February 2019 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 (-)
------	----------------	----------------------------------------	--------------------------

**2041- Taxes on Vehicles -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 25- contd.**

001-	Direction and Administration -				
01-	Headquarters and Field Staff-				
	Non-Plan				
O	3,33.77				
		2,45.89	2,45.57	(-)0.32	
R	(-)87.88				

Reduction in provision by ₹ 87.88 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and non receipt of proposals from the implementing agencies under road safety scheme.

**2235- Social Security and Welfare -**

60-	Other Social Security and Welfare programmes -				
101-	Personal Accident Insurance Scheme for Poor Families -				
04-	Payment of Ex-Gratia Grant to Passengers-				
	Non-Plan				
O	68.00				
		35.50	35.50	..	
R	(-)32.50				

Reduction in provision by ₹ 32.50 lakh through surrender in March 2019 was due to less receipt of claims.

**3055- Road Transport -**

001-	Direction and Administration -				
01-	Directorate-				
	Non-Plan				
O	10,35.25				
S	95.76	10,32.39	10,32.39	..	
R	(-)98.62				

Reduction in provision by ₹ 98.62 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

190-	Assistance to Public Sector and Other				
	Undertakings -				
05-	Grant-in-aid to Himachal Road Transport				
	Corporation for developing Smart Card System-				
	Plan				
O	1.00				
		..	..	..	
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 25- contd.**

**3056- Inland Water Transport -**

001- Direction and Administration -

01- Providing of Staff for Inland Water Transport-  
Non-Plan

O	9.76			
		6.45	6.45	..
R	(- )3.31			

Reduction in provision by ₹ 3.31 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

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

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

**2041- Taxes on Vehicles -**

001- Direction and Administration -

01- Headquarters and Field Staff-  
Non-Plan

..	..	13.58	+13.58
----	----	-------	--------

Reasons for incurring expenditure of ₹ 13.58 lakh without appropriation were awaited (July 2019).

**Capital Section**

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

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

**5055- Capital Outlay on Road Transport -**

050- Lands and Buildings -

06- Construction of Institute of Driving Training and  
Research at Sarkaghat-  
Centrally Sponsored Scheme

Plan

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

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 25- conclud.**

07-	Transport Nagar-Plan				
(ii)	O	2,63.00			
	R	(-),2,63.00	..	..	..

Entire provision of ₹ 2,64.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non completion of codal formalities.

08-	Model Inspection and Certification Centre-Plan				
	O	1.00	1.00	..	(-),1.00

Reasons for the final saving of ₹ 1.00 lakh were awaited (July 2019 ).

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
190- Investments in Public Sector and Other Undertakings -			
02- Investment in Himachal Roadways Transport Corporation-Plan			
O	36,20.00		
		38,83.00	38,83.00
R	2,63.00		..

Augmentation in provision by ₹ 2,63.00 lakh through reappropriation in March 2019 was due to investment in Himachal Roadways Transport Corporation.

**APPROPRIATION ACCOUNTS****GRANT NO. 26 - TOURISM AND CIVIL AVIATION**

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL OUTLAY ON CIVIL AVIATION AND 5452-CAPITAL OUTLAY ON TOURISM)

			Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	68,88,39			
			98,74,28	98,52,94	(-)21,34
	Supplementary	29,85,89			
Amount surrendered during the year (31 March 2019)					
					21,20

**Capital Section**

<b>Voted</b>					
	Original	55,33,00			
			55,45,67	55,45,66	(-)1
	Supplementary	12,67			
Amount surrendered during the year					
					..

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 21.34 lakh in the voted provision in the Revenue Section, supplementary grant of ₹ 29,85.89 lakh obtained in February 2019 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 (-)
<b>3452- Tourism -</b>					
80- General -					
001- Direction and Administration -					
01- Directorate- Non-Plan					
O	1,94.40				
			1,62.91	1,62.94	+0.03
R	(-)31.49				

Reduction in provision by ₹ 31.49 lakh through reappropriation in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to hike in salary of home guard.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 26-Concl.**

02- Field Staff- Non-Plan				
O	4,38.80			
		3,73.30	3,73.23	(-)0.07
R	(-)65.50			

Reduction in provision by ₹ 65.50 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly offset by excess due to hike in wages of daily wagers.

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

Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>3452- Tourism -</b>			
80- General -			
001- Direction and Administration -			
01- Directorate- Plan			
O	7.00		
		64.70	64.70
R	57.70		..

Augmentation in provision by ₹ 57.70 lakh through reappropriation in March 2019 was due to more receipt of bills in respect of Mashobra resort.

## APPROPRIATION ACCOUNTS

### GRANT NO. 27 - LABOUR EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT, 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 (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	2,90,00,90			
			3,35,04,71	2,95,11,91	(-)39,92,80
	Supplementary	45,03,81			
Amount surrendered during the year (31 March 2019)					
					40,07,13

### Capital Section

<b>Voted</b>					
	Original	71,75,81			
			73,57,81	73,57,80	(-)1
	Supplementary	1,82,00			
Amount surrendered during the year (31 March 2019)					
					1

## NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 39,92.80 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 45,03.81 lakh obtained in February 2019 and surrender of ₹ 40,07.13 lakh proved excessive respectively.

### Revenue Section

(ii) Saving in the voted grant occurred mainly under the following heads:-					
	Head		Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>2203- Technical Education -</b>					
	001- Direction and Administration -				
	01- Directorate- Non-Plan				
	O	2,68.77			
			2,41.39	2,41.39	..
	R	(-)27.38			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 27- contd.**

Reduction in provision by ₹ 27.38 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

105- Polytechnics -

01- Government Polytechnics-  
Non-Plan

O	35,43.80			
		31,64.36	31,64.36	..
R	(-)3,79.44			

Reduction in provision by ₹ 3,79.44 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on outsourcing.

112- Engineering/Technical Colleges and Institutes -

01- Government Engineering College-  
Non-Plan

O	6,79.60			
		5,04.38	5,04.32	(-)0.06
R	(-)1,75.22			

Reduction in provision by ₹ 1,75.22 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

Plan

O	11,64.00			
		10,18.68	10,18.68	..
R	(-)1,45.32			

Reduction in provision by ₹ 1,45.32 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of material, machinery, equipment and less receipt of electricity, telephone and water bills.

03- Grant to Private Industrial Training Institutes-  
Non-Plan

O	10.00			
		..	..	..
R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2019 due to non receipt of applications for grant-in-aid.

**2230- Labour and Employment -**

01- Labour -

001- Direction and Administration -

01- Headquarter Staff-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 27- contd.**

	Non-Plan				
(i)	O	1,50.94			
			1,02.39	1,02.39	..
	R	(-)48.55			
101-	Industrial Relations -				
01-	Enforcement of Labour Laws- Non-Plan				
(ii)	O	4,82.82			
			4,10.43	4,10.40	(-)0.03
	R	(-)72.39			
02-	Employment Services -				
001-	Direction and Administration -				
01-	Staff at Directorate of Employment- Non-Plan				
(iii)	O	73.19			
			51.82	51.82	..
	R	(-)21.37			
101-	Employment Services -				
01-	Extension of Coverage of Employment Services- Non-Plan				
(iv)	O	9,63.47			
			8,39.01	8,39.01	..
	R	(-)1,24.46			
02-	Vocational Guidance and Employment Counseling- Non-Plan				
(v)	O	31.67			
			22.12	22.20	+0.08
	R	(-)9.55			

Reduction in provision by ₹ 2,76.32 lakh through reappropriation/surrender in March 2019 in above five cases was mainly due to non filling up of vacant posts.

Plan

O	34.20			
S	1.20	10.29	10.29	..
R	(-)25.11			

Reduction in provision by ₹ 25.11 lakh through reappropriation in March 2019 was due to less expenditure on outsourcing.

800- Other Expenditure -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 27- contd.**

01- Unemployment Allowance-  
Non-Plan

O 39,00.00

29,41.54 29,41.54 ..

R (-)9,58.46

Reduction in provision by ₹ 9,58.46 lakh through reappropriation/surrender in March 2019 was due to less expenditure on advertising and publicity, organization of seminars and less receipt of electricity and water bills.

03- *Training -*

003- Training of Craftsman and Supervisors -

05- Training of Craftsman and Supervisors-  
Non-Plan

O 50,35.19

44,43.62 44,43.50 (-)0.12

R (-)5,91.57

Reduction in provision by ₹ 5,91.57 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

09- Skill Development Allowance-  
Non-Plan

O 99,00.00

57,00.73 57,00.73 ..

R (-)41,99.27

Reduction in provision by ₹ 41,99.27 lakh through reappropriation/surrender in March 2019 was due to less receipt of proposals and less purchase of office articles.

10- Upgradation of Industrial Training Institutions to  
Model Industrial Training Institutes-  
Plan

O 50.00

.. .. ..

R (-)50.00

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2019 due to non purchase of office articles.

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

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

**2203- Technical Education -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 27- contd.**

105-	Polytechnics -				
05-	Government Polytechnics under Central Assistance in Community Development through Polytechnic Scheme- Centrally Sponsored Scheme Plan				
(i)	R	22.44	22.44	22.44	..
06-	Setting up of New Polytechnics- Centrally Sponsored Scheme Plan				
(ii)	R	73.00	73.00	73.00	..

Augmentation in provision by ₹ 95.44 lakh through reappropriation in March 2019 in the above two cases was due to more purchase of machinery, equipment and more release of funds from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

**2230- Labour and Employment -**

01-	Labour -				
102-	Working Conditions and Safety -				
01-	Inspectorate of Factories- Non-Plan				
(i)	O	4.50	12.47	12.47	..
	R	7.97			
02-	Employment Services -				
101-	Employment Services -				
03-	University Employment and Guidance Bureau- Non-Plan				
(ii)	O	4.35	7.58	7.58	..
	R	3.23			
03-	Training -				
001-	Direction and Administration -				
01-	Staff at Directorate of Technical Education, Vocational and Industrial Training- Non-Plan				
(iii)	O	29.00	39.57	39.57	..
	R	10.57			

**APPROPRIATION ACCOUNTS****GRANT NO. 27- conclud.**

Augmentation in provision by ₹ 21.77 lakh through reappropriation in March 2019 in the above three cases was due to more expenditure on payment of additional dearness allowance and interim relief arrears.

003-	Training of Craftsman and Supervisors -				
05-	Training of Craftsman and Supervisors-				
	Plan				
	O	14,14.00			
			15,34.55	15,49.02	+14.47
	R	1,20.55			

Augmentation in provision by ₹ 1,20.55 lakh through reappropriation in March 2019 due to payment of additional dearness allowance and interim relief arrears.

800-	Other Expenditure -				
01-	Himachal Pradesh Kaushal Vikas Nigam-				
	Plan				
	S	45,02.61			
			71,35.00	71,35.00	..
	R	26,32.39			

Augmentation in provision by ₹ 26,32.39 lakh through reappropriation in March 2019 was due to more receipt of proposals, payment of additional dearness allowance and interim relief arrears.

### APPROPRIATION ACCOUNTS

#### GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 3054-ROADS AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
	Original	4,13,58,86		
		5,58,46,77	4,40,11,79	(-)1,18,34,98
	Supplementary	1,44,87,91		
Amount surrendered during the year (31 March 2019)				
				1,18,34,98

#### Capital Section

<b>Voted</b>				
	Original	20,12,00		
		20,12,00	19,91,05	(-)20,95
	Supplementary	..		
Amount surrendered during the year (31 March 2019)				
				20,95

### NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,18,34.98 lakh in the voted provision in the Revenue Section, the supplementary grant of ₹ 1,44,87.91 lakh obtained in February 2019 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 (-)
<b>2217- Urban Development -</b>				
03-	Integrated Development of Small and Medium Towns -			
192-	Assistance to Municipalities/Municipal Councils -			
02-	Urban Infrastructure Development Scheme for Small and Medium Towns- Centrally Sponsored Scheme Plan			
(i)	O	1.00	..	..
	R	(-)1.00	..	..

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

	Plan				
(ii)	O	3.00			
	S	0.01	..	..	..
	R	(-)3.01			
193-	Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof -				
02-	Urban Infrastructure Development Scheme for Small and Medium Towns- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
	Plan				
(iv)	O	3.00			
	R	(-)3.00	..	..	..

Entire provision of ₹ 8.01 lakh was reduced through surrender in March 2019 in the above four cases due to non receipt of central share and hence state share also surrendered.

80-	<i>General -</i>				
001-	Direction and Administration -				
01-	Directorate of Urban Local Bodies- Non-Plan				
(i)	O	3,02.51			
	S	0.01	2,13.21	2,13.21	..
	R	(-)89.31			
02-	Directorate of Town and Country Plan Organization- Non-Plan				
(ii)	O	14,54.34			
	S	46.29	11,60.73	11,60.73	..
	R	(-)3,39.91			

Reduction in provision by ₹ 4,29.22 lakh through reappropriation/surrender in March 2019 in the above two cases was mainly due to non filling up of vacant posts.

191-	Assistance to Municipal Corporation-				
04-	Deendayal Antodaya Yojna- National Urban Livelihood Mission- Centrally Sponsored Scheme				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

	Plan				
(i)	O	1.00			
			..	..	..
	R	(-)1.00			
	Plan				
(ii)	O	1.00			
			..	..	..
	R	(-)1.00			
41-	Funds under Jawahar Lal Nehru National Urban Renewal Mission- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
			..	..	..
	R	(-)1.00			
	Plan				
(iv)	O	1.00			
			..	..	..
	R	(-)1.00			
Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2019 in the above four cases due to non receipt of central share and state share also surrendered.					
45-	Central Finance Commission Award- Non-Plan				
	O	13,67.76			
			5,32.48	5,32.48	..
	R	(-)8,35.28			
Reduction in provision by ₹ 8,35.28 lakh through surrender in March 2019 was due to non receipt of grant from Government of India.					
47-	Grant-in-aid to Swachh Bharat Mission- Centrally Sponsored Scheme				
	Plan				
(i)	O	2,00.00			
			45.00	45.00	..
	R	(-)1,55.00			
	Plan				
(ii)	O	23.00			
			5.00	5.00	..
	R	(-)18.00			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

48- Atal Mission for Rejuvenation and Urban Transformation- Centrally Sponsored Scheme					
Plan					
(iii)	O	26,18.00			
			13,86.29	13,86.29	..
	R	(-)12,31.71			
Plan					
(iv)	O	2,63.00			
			1,64.53	1,64.53	..
	R	(-)98.47			
49- Smart City Mission- Centrally Sponsored Scheme					
Plan					
(v)	O	75,00.00			
			39,00.00	39,00.00	..
	R	(-)36,00.00			

Reduction in provision by ₹ 51,03.18 lakh through reappropriation/surrender in March 2019 in the above five cases was due to less release of central share from Government of India and state share also surrendered to proportionate. Whereas grant of ₹ 6,20.00 lakh at sr. no.(i), ₹ 40,00.00 lakh at sr. no. (ii) and ₹ 32,40.42 lakh at sr. no. (iii) were received from Government of India.

50- Sardar Patel Urban Housing Scheme- Centrally Sponsored Scheme					
Plan					
(i)	O	6,00.00			
			..	..	..
	R	(-)6,00.00			
Plan					
(ii)	O	67.00			
			..	..	..
	R	(-)67.00			

Entire provision of ₹ 6,67.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of central share and state share also surrendered. Whereas grant of ₹ 11,67.56 lakh at sr. no. (i) was received from Government of India.

55- Establishment of Solid Waste Processing Plant and Development of Land Fill Site-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

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

56- World Bank Aided Greater Shimla Water Supply Scheme-  
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2019 in the above two cases due to token provision was surrendered.

192- Assistance to Municipalities/Municipal Councils -  
04- Swarn Jayanti Shahri Rojgar Yojna-  
Plan

	O	10.00			
	S	16.20	16.21	16.21	..
	R	(-)9.99			

Reduction in provision by ₹ 9.99 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

12- Specific State Finance Commission Award for  
Creation/Upgradation-  
Non-Plan

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

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2019 due to non creation/upgradation of municipal corporation/nagar panchayat in the state.

14- Central Finance Commission Award-  
Non-Plan

	O	26,55.87			
			10,35.02	10,35.02	..
	R	(-)16,20.85			

Reduction in provision by ₹ 16,20.85 lakh through reappropriation/surrender in March 2019 was due to non receipt of second installment of basic grant and performance grant from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

16- Grant-in-aid to Swachh Bharat Mission-  
Centrally Sponsored Scheme

Plan

O	8,00.00		4,96.00	4,96.00	..
R	(-)3,04.00				

Reduction in provision by ₹ 3,04.00 lakh through surrender in March 2019 was due to less release of funds from Government of India.

Plan

O	89.00		55.00	55.00	..
R	(-)34.00				

Reduction in provision by ₹ 34.00 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

17- Atal Mission Rejuvenation and Urban  
Transformation-  
Centrally Sponsored Scheme

Plan

O	11,22.00		5,94.13	5,94.13	..
R	(-)5,27.87				

Reduction in provision by ₹ 5,27.87 lakh through surrender in March 2019 was due to less release of funds from Government of India. Whereas grant of ₹ 32,40.42 lakh was received from Government of India.

Plan

O	1,12.00		70.51	70.51	..
R	(-)41.49				

Reduction in provision by ₹ 41.49 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

18- Sardar Patel Urban Housing Scheme-  
Centrally Sponsored Scheme

Plan

O	20,00.00		5,63.34	5,63.34	..
R	(-)14,36.66				

Reduction in provision by ₹ 14,36.66 lakh through surrender in March 2019 was due to less release of funds from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28- contd.**

Plan				
O	2,22.00			
		54.00	54.00	..
R	(-)1,68.00			

Reduction in provision by ₹ 1,68.00 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

20- Lal Bahadur Shastri Kamgar Evam Shahari Ajeevika Yojna-  
Non-Plan

O	50.00			
		30.00	30.00	..
R	(-)20.00			

Reduction in provision by ₹ 20.00 lakh through surrender in March 2019 was due to less receipt of demand under the scheme from Municipal Councils.

193- Assistance to Nagar Panchayats/Notified Area  
Committees or Equivalent thereof-

04- Swarn Jayanti Shahri Rojgar Yojna-  
Centrally Sponsored Scheme  
Plan

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2019 in the above two cases due to surrender of token provision.

13- Central Finance Commission Award-  
Non-Plan

(i)	O	5,77.37			
			2,24.50	2,24.50	..
	R	(-)3,52.87			

14- Grant-in-aid to Swachh Bharat Mission-  
Centrally Sponsored Scheme  
Plan

(ii)	O	3,47.00			
			79.00	79.00	..
	R	(-)2,68.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28-Contd.**

(iii)	Plan				
	O	38.00			
			9.00	9.00	..
	R	(-)29.00			
16-	Housing for All Sardar Patel Urban Housing Scheme- Centrally Sponsored Scheme				
	Plan				
(iv)	O	7,67.00			
			6,03.00	6,03.00	..
	R	(-)1,64.00			
	Plan				
(v)	O	86.00			
			60.30	60.30	..
	R	(-)25.70			

Reduction in provision by ₹ 8,39.57 lakh through surrender in March 2019 in above five cases was due to less release of funds from Government of India and less release of state share in proportionate to centre share. Whereas grant of ₹ 6,20.00 lakh at sr. no. (ii) and ₹ 11,67.56 lakh at sr. no. (iv) were received from Government of India.

18-	Lal Bahadur Shastri Kamgar Evam Shahri Ajeevika Yojna- Non-Plan				
	O	50.00			
			30.00	30.00	..
	R	(-)20.00			

Reduction in provision by ₹ 20.00 lakh through reappropriation/surrender in March 2019 was due to less receipt of proposals under this scheme.

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

**2217- Urban Development -**

80- General -

191- Assistance to Municipal Corporation-

49- Smart City Mission-

	Plan				
	O	7,50.00			
			11,50.00	11,50.00	..
	R	4,00.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 28-Concl'd.**

Augmentation in provision by ₹ 4,00.00 lakh through reappropriation in March 2019 was due to more release of funds.

53-	Lal Bahadur Shastri Kamgar Evam Shahari Ajeevika Yojna- Non-Plan				
	O	50.00			
			60.00	60.00	..
	R	10.00			

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2019 was due to more receipt of proposals.

56-	World Bank aided Greater Shimla Water Supply Scheme- Non-Plan				
	S	1,43,22.75			
			1,43,53.00	1,43,53.00	..
	R	30.25			

Augmentation in provision by ₹ 30.25 lakh through reappropriation in March 2019 was due to clearance of pending liabilities prior to 1.4.2018 under the scheme.

**Capital Section**

(iv)	Saving in the voted grant occurred mainly under the following heads:-				
	Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	
<b>4217-</b>	<b>Capital Outlay on Urban Development -</b>				
03-	<i>Integrated Development of Small and Medium Towns -</i>				
051-	Construction -				
05-	Preparation of Draft Development Plan- Plan				
	O	1,42.00			
			1,21.05	1,21.05	..
	R	(-)20.95			

Reduction in provision by ₹ 20.95 lakh through surrender in March 2019 was due to non preparation of proposed development plans.

**APPROPRIATION ACCOUNTS****GRANT NO. 29 - FINANCE**

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 2235-SOCIAL SECURITY AND WELFARE, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

		Total grant/ appropriation	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>				
<b>Voted</b>				
Original	59,94,83,17			
		59,94,83,18	50,54,90,44	(-)9,39,92,74
Supplementary	1			
Amount surrendered during the year (31 March 2019)				10,40,83,58
<b>Charged</b>				
Original	42,60,00,00			
		42,60,00,03	40,21,52,04	(-)2,38,47,99
Supplementary	3			
Amount surrendered during the year (31 March 2019)				1,59,99,01
<b>Capital Section</b>				
<b>Voted</b>				
Original	12,77,51			
		12,77,52	6,50,26	(-)6,27,26
Supplementary	1			
Amount surrendered during the year (31 March 2019)				6,30,38
<b>Charged</b>				
Original	31,84,20,33			
		46,22,90,44	46,73,34,54	+50,44,10
Supplementary	14,38,70,11			
Amount surrendered during the year				..

**NOTES AND COMMENTS**

- (i) The excess of ₹ 50,44,10,196 over the charged appropriation in the Capital Section requires regularization.

# **APPROPRIATION ACCOUNTS**

## **GRANT NO. 29- contd.**

- (ii) In view of the final saving of ₹ 9,39,92.74 lakh in the voted provision of the Revenue Section surrender of ₹ 10,40,83.58 lakh proved excessive.
- (iii) There was an overall saving of ₹ 2,38,47.99 lakh in the charged appropriation in the Revenue Section, whereas only ₹ 1,59,99.01 lakh surrendered by the department during the year.
- (iv) In view of the final saving of ₹ 6,27.26 lakh in the voted provision in the Capital Section, the surrender of ₹ 6,30.38 lakh in March 2019 proved excessive.
- (v) In view of the final excess of ₹ 50,44.10 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 14,38,70.11 lakh obtained in February 2019 proved inadequate.

### **Revenue Section**

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

#### **2047- Other Fiscal Services -**

103- Promotion of Small Savings -

01- Small Savings Organization-  
Non-Plan

O 80.03

53.85      53.85      ..

R (-)26.18

Reduction in provision by ₹ 26.18 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles and non-appointment of Vice-Chairman.

#### **2054- Treasury and Accounts Administration -**

095- Directorate of Accounts and Treasuries -

01- Headquarters Organization-  
Non-Plan

O 8,39.46

7,33.71      7,33.71      ..

R (-)1,05.75

Reduction in provision by ₹ 1,05.75 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on professional and special services.

04- World Bank Assisted Integrated Financial  
Management System -  
Plan

O 10,00.00

5,33.85      5,33.85      ..

R (-)4,66.15



**APPROPRIATION ACCOUNTS****GRANT NO. 29- contd.**

Reduction in provision by ₹ 4,66.15 lakh through surrender in March 2019 was due to less expenditure on outsourcing and e-office training, non filling up of vacant posts, less expenditure on petrol, oil, lubricant, repair of vehicles and e-information activities.

## 097- Treasury Establishment -

01- District Treasury and Sub-Treasuries-  
Non-Plan

O	30,55.55			
		25,87.21	25,86.25	(-)0.96
R	(-)4,68.34			

Reduction in provision by ₹ 4,68.34 lakh through surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularization of daily wagers.

## 098- Local Fund Audit -

01- Local Fund Audit Organization-  
Non-Plan

O	9,25.37			
		7,01.54	7,01.54	..
R	(-)2,23.83			

Reduction in provision by ₹ 2,23.83 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on petrol, oil, lubricant and repair of vehicles.

**2071- Pensions and other Retirement benefits -**

## 01- Civil -

## 101- Superannuation and Retirement Allowances -

03- Superannuation from 1.11.1966-  
Non-Plan

O	29,83,13.85			
		27,69,94.36	28,53,11.06	+83,16.70
R	(-)2,13,19.49			

Reduction in provision by ₹ 2,13,19.49 lakh through reappropriation/surrender in March 2019 was due to less receipt of cases.

Final excess of ₹ 83,16.70 lakh was due to more receipt of pension cases than anticipated.

## 102- Commuted value of Pensions -

02- Payments from 1.11.1966-  
Non-Plan

O	7,47,08.00			
		2,63,29.61	2,63,34.16	+4.55
R	(-)4,83,78.39			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Reduction in provision by ₹ 4,83,78.39 lakh through surrender in March 2019 was due to less receipt of cases.

104-	Gratuities -				
02-	Payments from 1.11.1966 Gratuities-Non-Plan				
	O	6,68,79.00			
			4,89,69.38	4,90,49.76	+80.38
	R	(-)1,79,09.62			

Reduction in provision by ₹ 1,79,09.62 lakh through surrender in March 2019 was due to less receipt of cases.

Final excess of ₹ 80.38 lakh was due to more receipt of cases than anticipated.

105-	Family Pensions -				
01-	Payments before 1.11.1966-Non-Plan				
	O	11,82.49			
			9,38.12	9,38.12	..
	R	(-)2,44.37			

Reduction in provision by ₹ 2,44.37 lakh through surrender in March 2019 was due to less receipt of cases.

02-	Payments from 1.11.1966-Non-Plan				
	O	7,52,22.86			
			7,15,56.87	7,15,00.10	(-)56.77
	R	(-)36,65.99			

Reduction in provision by ₹ 36,65.99 lakh through surrender in March 2019 was due to less receipt of cases.

Final saving of ₹ 56.77 lakh was due to less receipt of cases than anticipated.

115-	Leave Encashment Benefits -				
01-	Leave Encashment-Non-Plan				
	O	4,05,33.00			
			3,78,10.66	3,79,02.02	+91.36
	R	(-)27,22.34			

In view of the final excess of ₹ 91.36 lakh reduction in provision by ₹ 27,22.34 lakh through surrender in March 2019 due to less receipt of cases proved excessive.

Reasons for the final excess of ₹ 91.36 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

117- Government Contribution for Defined  
 Contribution Pension Scheme -

01- Contributory Pension Scheme-  
 Non-Plan

O 3,00,00.00

2,22,99.72 2,22,97.40 (-)2.32

R (-)77,00.28

Reduction in provision by ₹ 77,00.28 lakh through surrender in March 2019 was due to less receipt of cases.

**2235- Social Security and Welfare -**

60- *Other Social Security and Welfare Programmes-*

102- Pension under Social Security Schemes -

05- Atal Pension Yojna-  
 Non-Plan

O 10,00.00

3,75.47 3,75.47 ..

R (-)6,24.53

Reduction in provision by ₹ 6,24.53 lakh through surrender in March 2019 was due to non-availability of eligible subscribers under the scheme.

**3451- Secretariat-Economic Services -**

091- Attached Offices -

01- Directorate of Institutional of Finance and Public  
 Enterprises-  
 Non-Plan

O 20,00.00

19,11.30 19,11.30 ..

R (-)88.70

Reduction in provision by ₹ 88.70 lakh through surrender in March 2019 was due to less demand received from the Corporations.

**3454- Census Surveys and Statistics -**

02- *Surveys and Statistics -*

111- Vital Statistics -

01- Headquarters and District Staff-  
 Non-Plan

O 11,82.66

S 0.01

10,21.06 10,20.27 (-)0.79

R (-)1,61.61

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Reduction in provision by ₹ 1,61.61 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts partly counter balanced by excess due to expenditure incurred on the visit of fifteenth finance commission.

02-	Establishment of Machine/Calculator Tabulation Units- Non-Plan				
(i)	O	19.04			
			14.35	14.51	+0.16
	R	(-)4.69			
03-	Establishment of Improvement of State Income Estimates Units- Non-Plan				
(ii)	O	24.30			
			8.04	8.04	..
	R	(-)16.26			

Reduction in provision by ₹ 20.95 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

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

**2059- Public Works -**

01- Office Buildings -

053- Maintenance and Repairs -

04- Maintenance Expenditure of Economics and  
Statistical Department -

Non-Plan

O	0.01				
		1.96	1.96	..	
R	1.95				

Augmentation in provision by ₹ 1.95 lakh through reappropriation in March 2019 was due to repair of sewerage system.

05- Maintenance Expenditure of Treasuries and  
Accounts Department-  
Non-Plan

O	0.01				
		16.73	16.73	..	
R	16.72				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Augmentation in provision by ₹ 16.72 lakh through reappropriation in March 2019 was due to repair and renovation of offices.

43- Expenditure of Local Audit Department-  
Non-Plan

O	0.01		2.67	2.67	..
R	2.66				

Augmentation in provision by ₹ 2.66 lakh through reappropriation in March 2019 was due to construction of steel structure roof.

**2071- Pensions and Other Retirement Benefits -**

01- Civil -

101- Superannuation and Retirement Allowances -

02- Superannuation Before 1.11.1966-  
Non-Plan

(i)	..	..	16,47.58	+16,47.58
-----	----	----	----------	-----------

04- Contributory Pension Scheme-  
Non-Plan

(ii)	..	..	1.04	+1.04
------	----	----	------	-------

Entire expenditure of ₹ 16,48.62 lakh in the above two cases was incurred without provision by Shimla and Una Treasury. References in this regard have been made to concerned treasuries but reasons are still awaited (July 2019).

111- Pensions to Legislators -

01- State Legislators-  
Non-Plan

O	24,53.80		24,86.23	24,96.16	+9.93
R	32.43				

Augmentation in provision by ₹ 32.43 lakh through reappropriation in March 2019 was due to payment of pension.

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

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

**2049- Interest Payments -**

01- Interest on Internal Debt -

101- Interest on Market Loans -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

20-	8.75 Percent Himachal Pradesh State Development Loan 2017 - Non-Plan				
(i)	<i>O</i>	35,00.00			
			..	..	..
	<i>R</i>	(-)35,00.00			
24-	8.31 Percent Himachal Pradesh State Development Loan 2017- Non-Plan				
(ii)	<i>O</i>	10,38.75			
			..	..	..
	<i>R</i>	(-)10,38.75			

Entire appropriation of ₹ 45,38.75 lakh was reduced through reappropriation in March 2019 in the above two cases due to non payment of interest as per schedule.

61-	8.74 Percent Himachal Pradesh State Development Loan 2018 - Non-Plan				
(i)	<i>O</i>	9,00.22			
			4,50.11	4,50.11	..
	<i>R</i>	(-)4,50.11			
62-	9.30 Percent Himachal Pradesh State Development Loan 2018- Non-Plan				
(ii)	<i>O</i>	8,08.17			
			4,04.09	4,04.09	..
	<i>R</i>	(-)4,04.08			

Reduction in appropriation by ₹ 8,54.19 lakh through reappropriation in March 2019 in the above two cases was due to less payment of interest as per schedule.

80-	8.16 Percent Himachal Pradesh State Development Loan 2017- Non-Plan				
(i)	<i>O</i>	12,24.00			
			..	..	..
	<i>R</i>	(-)12,24.00			
81-	8.50 Percent Himachal Pradesh State Development Loan 2017- Non-Plan				
(ii)	<i>O</i>	17,00.00			
			..	..	..
	<i>R</i>	(-)17,00.00			
82-	8.40 Percent Himachal Pradesh State Development Loan 2017- Non-Plan				
(iii)	<i>O</i>	8,40.00			
			..	..	..
	<i>R</i>	(-)8,40.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

83-	8.03 Percent Himachal Pradesh State Development Loan 2018-Non-Plan				
(iv)	<i>O</i>	24,09.00			
			..	..	..
	<i>R</i>	(-)24,09.00			
84-	8.00 Percent Himachal Pradesh State Development Loan 2018-Non-Plan				
(v)	<i>O</i>	21,92.11			
			..	..	..
	<i>R</i>	(-)21,92.11			
85-	8.35 Percent Himachal Pradesh State Development Loan 2018-Non-Plan				
(vi)	<i>O</i>	18,78.75			
			..	..	..
	<i>R</i>	(-)18,78.75			

Entire appropriation of ₹ 1,02,43.86 lakh was reduced through reappropriation in March 2019 in the above six cases due to non payment of interest.

89-	Percent Himachal Pradesh State Development Loan-(New Loan)				
	Non-Plan				
	<i>O</i>	2,01,46.74			
			..	..	..
	<i>R</i>	(-)2,01,46.74			

Entire appropriation of ₹ 2,01,46.74 lakh was reduced through reappropriation/surrender in March 2019 due to provision kept for new loan and non payment of interest as per schedule. Such appropriation is being made since 2010-11.

200-	Interest on Other Internal Debts -				
05-	Loans from National Co-operative Development Corporation-Non-Plan				
	<i>O</i>	10,00.00	10,00.00	9,91.63	(-)8.37

Reasons for the final saving of ₹ 8.37 lakh were awaited (July 2019).

07-	National Bank for Agriculture and Rural Development-Non-Plan				
	<i>O</i>	1,60,00.00			
			1,42,00.00	1,38,15.32	(-)3,84.68
	<i>R</i>	(-)18,00.00			

In view of the final saving of ₹ 3,84.68 lakh, reduction in appropriation by ₹ 18,00.00 lakh through surrender in March 2019 due to less payment of interest as per schedule proved inadequate.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Reasons for the final saving of ₹ 3,84.68 lakh were awaited (July 2019).

15- Interest on Loan from Housing and Urban Development

Corporation-

Non-Plan

*O* 1,00.00

88.00 86.74 (-)1.26

*R* (-)12.00

Reduction in appropriation by ₹ 12.00 lakh through surrender in March 2019 was due to less payment of interest as per schedule.

03- *Interest on Small Savings, Provident Funds etc. -*

104- Interest on State Provident Funds -

01- General Provident Fund-

Non-Plan

*O* 10,61,73.00

11,10,90.60 10,39,73.62 (-)71,16.98

*R* 49,17.60

Augmentation in appropriation by ₹ 49,17.60 lakh through reappropriation in March 2019 was due to payment of interest.

Final saving of ₹ 71,16.98 lakh was due to non increase in rate of interest as per past year.

108- Interest on Insurance and Pension Fund -

01- Himachal Pradesh Government Employees Insurance Scheme-

Non-Plan

*O* 22,80.00

21,33.00 19,44.31 (-)1,88.69

*R* (-)1,47.00

Reduction in appropriation by ₹ 1,47.00 lakh through surrender in March 2019 was due to less payment of interest as per schedule.

Final saving of ₹ 1,88.69 lakh was due to less receipt of cases than anticipated.

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

Head

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

**2049- Interest Payments -**

01- *Interest on Internal Debt -*

101- Interest on Market Loans -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

01-	8.26 Percent Himachal Pradesh State Development Loan 2019-Non-Plan				
(i)	<i>O</i>	16,52.00			
			74,34.00	74,34.00	..
	<i>R</i>	57,82.00			
B6-	7.78 Percent Himachal Pradesh State Development Loan 2021-Non-Plan				
(ii)	<i>S</i>	0.01			
			38,90.00	38,90.00	..
	<i>R</i>	38,89.99			
B7-	7.79 Percent Himachal Pradesh State Development Loan 2022-Non-Plan				
(iii)	<i>S</i>	0.01			
			23,37.00	23,37.00	..
	<i>R</i>	23,36.99			
B8-	8.18 Percent Himachal Pradesh State Development Loan 2020-Non-Plan				
(iv)	<i>S</i>	0.01			
			32,72.00	32,72.00	..
	<i>R</i>	32,71.99			

Augmentation in appropriation by ₹ 1,52,80.97 lakh through reappropriation in March 2019 in the above four cases was due to payment of interest.

115-	Interest on Ways and Means Advances from Reserve Bank of India -				
01-	Interest Charged on Ways and Means Advances from Reserve Bank of India - Non-Plan				
	<i>O</i>	0.01			
			95.76	95.75	(-)0.01
	<i>R</i>	95.75			

Augmentation in appropriation by ₹ 95.75 lakh through reappropriation in March 2019 was due to payment of interest.

116-	Interest on 14 Day Treasury Bills -				
01-	Interest on 14 Day Treasury Bills- Non-Plan				
	<i>O</i>	4,00.00			
			6,09.16	9,78.74	+3,69.58
	<i>R</i>	2,09.16			

In view of the final excess of ₹ 3,69.58 lakh, augmentation in appropriation by ₹ 2,09.16 lakh through reappropriation in March 2019 due to payment of interest proved inadequate.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Reasons for the final excess of ₹ 3,69.58 lakh were awaited (July 2019).

305- Management of Debt -				
01- Management of Debt-				
Non-Plan				
<i>O</i>	5,39.00			
		5,50.00	5,82.07	+ 32.07
<i>R</i>	11.00			

In view of the final excess of ₹ 32.07 lakh, augmentation in appropriation by ₹ 11.00 lakh through reappropriation in March 2019 due to payment of interest proved inadequate.

Reasons for the final excess of ₹ 32.07 lakh were awaited (July 2019).

03- <i>Interest on Small Savings, Provident Funds etc. -</i>				
104- Interest on State Provident Funds -				
03- All India Services Provident Fund-				
Non-Plan				
<i>O</i>	4,08.00			
		9,63.00	4,14.20	(-)5,48.80
<i>R</i>	5,55.00			

Augmentation in appropriation by ₹ 5,55.00 lakh through reappropriation in March 2019 was due to payment of interest as per past year.

Final saving of ₹ 5,48.80 lakh was due to non increase in rates of interest as past year.

04- <i>Interest on Loans and Advances from Central Government -</i>				
101- Interest on Loans for State/Union Territory Plan Schemes -				
01- Interest on Block Loans-				
Non-Plan				
<i>O</i>	58,61.83			
		65,34.70	65,34.70	..
<i>R</i>	6,72.87			

Augmentation in appropriation by ₹ 6,72.87 lakh through reappropriation in March 2019 was due to payment of interest.

**Capital Section**

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>7610- Loans to Government Servants etc. -</b>			
201- House Building Advances -			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

01- Advance to Government Servants for House-  
Centrally Sponsored Scheme  
Plan

S	0.01			
		7.50	..	(-)7.50
R	7.49			

In view of the final saving of ₹ 7.50 lakh, augmentation in provision by ₹ 7.49 lakh through reappropriation in March 2019 due to less receipt of loan advance proposals proved unnecessary.

Reasons for the final saving of ₹ 7.50 lakh were awaited (July 2019).

Plan

O	6,00.00			
		1,33.34	1,43.96	+10.62
R	(-)4,66.66			

Reduction in provision by ₹ 4,66.66 lakh through reappropriation/surrender in March 2019 was due to less receipt of loan advance proposals.

02- Advances to Ministers/Deputy Ministers and  
Presiding Officers of State Legislators-  
Non-Plan

O	50.00			
		..	..	..
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of loan advance proposals.

03- Advances to Judges of High Court/Lokayukta/ Members of  
Administrative Tribunal and Chairman/ Members of Himachal  
Pradesh Public Service Commission for House Building-  
Non-Plan

(i) O	7.50			
		..	..	..
R	(-)7.50			

202- Advances for Purchase of Motor Conveyances -  
03- Loans to Ministers, Deputy Ministers, Presiding  
Officers for Purchase of Motor Cars-  
Non-Plan

(ii) O	20.00			
		..	..	..
R	(-)20.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Entire provision of ₹ 27.50 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of loan advance proposals.

800-	Other Advances -				
04-	Education Loan-				
	Non-Plan				
	O	3,00.00			
			8.54	8.54	..
	R	(-)2,91.46			

Substantial reduction in provision by ₹ 2,91.46 lakh through surrender in March 2019 was due to less receipt of loan advance proposals.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
<b>4059- Capital Outlay on Public Works -</b>			
01- Office Buildings -			
051- Construction-			
08- Treasury Organization-			
Plan			
O	2,50.00		
		3,50.00	3,50.00
			..
R	1,00.00		

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2019 was due to construction of residential building at Hamirpur, Solan and Kullu.

34- Treasury Buildings under World Bank Assisted  
Integrated Financial Management System-

Plan				
O	50.00			
		1,45.26	1,45.26	..
R	95.26			

Augmentation in provision by ₹ 95.26 lakh through reappropriation in March 2019 was due to construction of official buildings of sub-treasuries at Karsog, Amb and Sunni.

**7610- Loans to Government Servants etc. -**

- 202- Advances for Purchase of Motor Conveyances -
- 04- Loans to Judges of High Court/ Lokayukta/ Members of  
Administrative Tribunal and Chairman/Members-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- contd.**

Non-Plan				
O	0.01		2.50	2.50
				..
R	2.49			

Augmentation in provision by ₹ 2.49 lakh through reappropriation in March 2019 was due to receipt of loan advance proposals.

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

**6003- Internal Debt of the State Government -**

108- Loans from National Co-Operative Development Corporation -

02- Loans from National Co-Operative Development Corporation-  
Non-Plan

O	17,00.00		17,24.03	17,24.03	..
R	24.03				

Augmentation in appropriation by ₹ 24.03 lakh through reappropriation in March 2019 was due to repayment of loan.

110- Ways and Means Advances from the Reserve Bank of India -

01- Normal Ways and Means Advance and Over Draft-  
Non-Plan

O	0.01				
S	14,38,70.11	14,44,59.00	14,95,93.00		+51,34.00
R	5,88.88				

In view of the final excess of ₹ 51,34.00 lakh, augmentation in appropriation by ₹ 5,88.88 lakh through reappropriation in March 2019 due to repayment of ways and means from Reserve Bank of India proved inadequate.

Reasons for the final excess of ₹ 51,34.00 lakh were awaited (July 2019).

**6004- Loans and Advances from the Central Government -**

02- Loans for State/Union Territory Plan Schemes-

101- Block Loans -

01- Normal Loans-

Non-Plan				
O	37,39.56		39,26.47	39,26.47
				..
R	1,86.91			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 29- conold.**

Augmentation in appropriation by ₹ 1,86.91 lakh through reappropriation in March 2019 was due to repayment of loan.

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

Head		Total appropriation	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)
<b>6003- Internal Debt of the State Government -</b>				
105- Loans from the National Bank for Agricultural and Rural Development -				
01- Loans from National Bank for Agricultural and Rural Development Board-				
Non-Plan				
<i>O</i>	4,00,00.00			
		3,92,00.00	3,91,10.16	(-)89.84
<i>R</i>	(-)8,00.00			

In view of the final saving of ₹ 89.84 lakh, reduction in appropriation by ₹ 8,00.00 lakh through reappropriation in March 2019 due to repayment of loan as per schedule proved inadequate.

Reasons for the final saving of ₹ 89.84 lakh were awaited (July 2019).

## APPROPRIATION ACCOUNTS

### GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
( ₹ in thousands)				
<b>Revenue Section</b>				
<b>Voted</b>				
Original	89,89,50			
		1,07,29,45	98,32,26	(-)8,97,19
Supplementary	17,39,95			
Amount surrendered during the year (31 March 2019)				8,97,29
<b>Charged</b>				
Original	..			
		73,97,00	73,97,00	..
Supplementary	73,97,00			
Amount surrendered during the year				..
<b>Capital Section</b>				
<b>Voted</b>				
Original	50,66,03			
		50,66,03	46,60,62	(-)4,05,41
Supplementary	..			
Amount surrendered during the year (31 March 2019)				4,05,42

### NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,97.19 lakh in the voted provision in the Revenue Section the supplementary grant of ₹ 17,39.95 lakh obtained in February 2019 and surrender of ₹ 8,97.29 lakh proved excessive.
- (ii) In view of the final saving of ₹ 4,05.41 lakh in the voted provision of Capital Section the surrender of ₹ 4,05.42 lakh proved excessive.

#### Revenue Section

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

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

**2070- Other Administrative Services -**

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

003- Training -				
03- Himachal Pradesh Institute of Public Administration-				
Non-Plan				
O	4,63.05			
		3,66.83	3,66.81	(-)0.02
R	(-)96.22			

Reduction in provision by ₹ 96.22 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly offset by excess due to more expenditure on purchase of furniture, miscellaneous items and enhancement in rates of daily wages.

**2202- General Education -**

05- <i>Language Development</i> -				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
(i) O	4,06.61			
		3,03.57	3,03.74	+0.17
R	(-)1,03.04			

**2204- Sports and Youth Services -**

101- Physical Education -				
01- Physical Education Scheme-				
Non-Plan				
(ii) O	1,02.97			
		67.75	67.74	(-)0.01
R	(-)35.22			
104- Sports and Games -				
01- Mountaineering Institution and Allied Sports-Manali-				
Non-Plan				
(iii) O	4,85.53			
		3,41.98	3,41.98	..
R	(-)1,43.55			

Reduction in provision by ₹ 2,81.81 lakh through reappropriation/surrender in March 2019 in the above three cases was due to non filling up of vacant posts.

**2205- Art and Culture -**

102- Promotion of Arts and Culture-				
02- Expenditure on Festivals-				
Plan				
O	1,97.00			
		1,50.48	1,50.48	..
R	(-)46.52			

Reduction in provision by ₹ 46.52 lakh through surrender in March 2019 was due to imposing of model code of conduct samriti samaroh could not be organized.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

04- Kala Kendras- Non-Plan				
O	33.59			
		24.12	24.11	(-)0.01
R	(-)9.47			

Reduction in provision by ₹ 9.47 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on maintenance.

07- Financial Support to Artists of Documentary Films- Non-Plan				
O	30.00			
		..	..	..
R	(-)30.00			

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

09- Dev Bhoomi Darshan Scheme- Non-Plan				
O	50.00			
		0.69	0.69	..
R	(-)49.31			

Reduction in provision by ₹ 49.31 lakh through surrender in March 2019 was due to non completion of codal formalities.

103- Archaeology-				
01- Expenditure on operation of Antiquities and Art Treasuries Act 1972- Non-Plan				
O	1,89.22			
		1,23.05	1,23.04	(-)0.01
R	(-)66.17			

Reduction in provision by ₹ 66.17 lakh through surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

104- Archieves -				
01- Establishment of State Archive- Non-Plan				
O	91.07			
		65.95	65.95	..
R	(-)25.12			

Reduction in provision by ₹ 25.12 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

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

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2019 due to non conducting of exhibitions and seminars.

107- Museums -				
01- Himachal State Museums- Non-Plan				
O	2,55.66			
		2,24.29	2,24.31	+0.02
R	(-)31.37			

Reduction in provision by ₹ 31.37 lakh through surrender in March 2019 was due to non filling up of vacant posts.

**2220- Information and Publicity -**

01- Films -				
001- Direction and Administration -				
01- Directorate- Non-Plan				
O	6,19.03			
		5,31.75	5,31.74	(-)0.01
R	(-)87.28			

Reduction in provision by ₹ 87.28 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on rent, rate and taxes partly offset by excess due to more receipt of medical reimbursement claims.

02- District Establishment- Non-Plan				
O	8,40.48			
		6,81.90	6,81.89	(-)0.01
R	(-)1,58.58			

Reduction in provision by ₹ 1,58.58 lakh through surrender in March 2019 was due to non filling up of vacant posts.

105- Production of Films -				
01- Production and Dissemination of Electronic Publicity Material- Non-Plan				
O	1,91.84			
		1,62.01	1,62.01	..
R	(-)29.83			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

Reduction in provision by ₹ 29.83 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less expenditure on material and supply.

60- Others -				
102- Information Centers -				
01- Press Information Bank Services- Non-Plan				
O	3,46.86			
		2,99.34	2,99.34	..
R	(-)47.52			

Reduction in provision by ₹ 47.52 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

02- Himachal Pradesh Patrakar Kalyan Yojna- Non-Plan				
O	50.00			
		..	..	..
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through reappropriation/surrender in March 2019 due to non completion of codal formalities.

**2250- Other Social Services -**

103- Upkeep of Shrines, Temples etc. -				
01- Management of Temples- Non-Plan				
O	1,22.13			
		71.20	71.20	..
R	(-)50.93			

Reduction in provision by ₹ 50.93 lakh through surrender in March 2019 was due to non filling up of vacant posts.

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

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

**2059- Public Works -**

01- Office Buildings -				
053- Maintenance and Repairs -				
23- Maintenance Expenditure on Public Relation Department's Buildings- Non-Plan				
O	0.01			
		12.84	12.84	..
R	12.83			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

Augmentation in provision by ₹ 12.83 lakh through reappropriation in March 2019 was due to more expenditure on maintenance of office buildings.

**2070- Other Administrative Services -**

118- Administration of Citizenship Act -

01- Expenditure on State Information Commission-  
Non-Plan

O	2,10.38		2,33.68	2,33.68	..
R	23.30				

Augmentation in provision by ₹ 23.30 lakh through reappropriation in March 2019 was due to more expenditure on rent, rate, taxes and outsourcing partly offset by saving due to non filling up of vacant posts and non completion of codal formalities.

**2202- General Education -**

05- *Language Development* -

001- Direction and Administration -

01- Directorate-  
Plan

O	16.00		20.53	20.53	..
R	4.53				

Augmentation in provision by ₹ 4.53 lakh through reappropriation in March 2019 was due to more expenditure on kavi sammelan.

**2204- Sports and Youth Services -**

001- Direction and Administration -

01- Directorate-  
Non-Plan

O	12,38.10		13,16.66	13,16.65	(-)0.01
R	78.56				

Augmentation in provision by ₹ 78.56 lakh through reappropriation in March 2019 was due to more expenditure on organization of extra sports activities partly offset by saving due to non filling up of vacant posts.

**2205- Art and Culture -**

102- Promotion of Arts and Culture -

05- Assistance to other Institutions-  
Non-Plan

O	10.00		16.80	16.80	..
R	6.80				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

Augmentation in provision by ₹ 6.80 lakh through reappropriation in March 2019 was due to more expenditure on cultural activities.

**2220- Information and Publicity -**

60- *Others -*

107- Song and Drama Services -

01- Expenditure on Songs and Drama Services-  
Non-Plan

O	1,84.13			
		2,29.64	2,29.64	..
R	45.51			

Augmentation in provision by ₹ 45.51 lakh through reappropriation in March 2019 was due to more expenditure on hiring of professional and special services partly offset by saving due to non filling up of vacant posts.

110- Publications -

01- Expenditure on Publication Scheme-  
Non-Plan

O	1,89.52			
		2,39.62	2,39.62	..
R	50.10			

Augmentation in provision by ₹ 50.10 lakh through reappropriation in March 2019 was due to more expenditure on publication works partly offset by saving due to non filling up of vacant posts.

**Capital Section**

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

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

**4202- Capital Outlay on Education, Sports, Art and Culture -**

03- *Sports and Youth Services -*

102- Sports Stadia -

01- Multipurpose Sports Complex-  
Plan

O	3,90.00			
		3,65.00	3,65.00	..
R	(-)25.00			

Reduction in provision by ₹ 25.00 lakh through surrender in March 2019 was due to less expenditure on construction work.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- contd.**

04- Mukhya Mantri Khel Vikas Yojna-  
Non-Plan

O	6,80.00			
		4,60.00	4,60.00	..
R	(-)2,20.00			

Reduction in provision by ₹ 2,20.00 lakh through surrender in March 2019 was due to less expenditure under the scheme.

04- *Art and Culture -*

106- Museums -

01- Building-  
Plan

(i)	O	1,10.00			
			14.14	14.14	..
	R	(-)95.86			

800- Other Expenditure -

01- Building-  
Plan

(ii)	O	1,00.00			
			78.18	78.18	..
	R	(-)21.82			

Reduction in provision by ₹ 1,17.68 lakh through surrender in March 2019 in the above two cases was due to less expenditure on construction work because of implementation of model code of conduct.

**4220- Capital Outlay on Information and Publicity -**

60- *Others -*

101- Buildings-

02- Construction of Press Club Building-  
Non-Plan

O	50.00			
		4.80	4.80	..
R	(-)45.20			

Reduction in provision by ₹ 45.20 lakh through reappropriation/surrender in March 2019 was due to less expenditure on construction work under the scheme.

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

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

**4220- Capital Outlay on Information and Publicity -**

60- *Others -*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 30- conclud.**

101- Buildings -					
01- Public Works-					
Non-Plan					
O	19.00		29.08	29.08	..
R	10.08				

Augmentation in provision by ₹ 10.08 lakh through reappropriation in March 2019 was due to more expenditure on machinery and equipment.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31 - TRIBAL DEVELOPMENT**

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NEW AND RENEWABLE ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 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, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 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, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, AND 6801-LOANS FOR POWER PROJECT)



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

			Total grant/ appropriation	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
<b>Revenue Section</b>					
<b>Voted</b>					
	Original	12,64,91,92			
			12,64,92,41	9,39,20,39	(-)3,25,72,02
	Supplementary	49			
Amount surrendered during the year (31 March 2019)					3,36,54,81
<b>Charged</b>					
	Original	..			
			36,46	25,80	(-)10,66
	Supplementary	36,46			
Amount surrendered during the year					..
<b>Capital Section</b>					
<b>Voted</b>					
	Original	3,54,98,06			
			3,81,67,78	2,99,43,20	(-)82,24,58
	Supplementary	26,69,72			
Amount surrendered during the year (31 March 2019)					80,79,98
<b>Charged</b>					
	Original	..			
			19,32	18,95	(-)37
	Supplementary	19,32			
Amount surrendered during the year					..

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 3,25,72.02 lakh in the voted provision in the Revenue Section, the surrender of ₹ 3,36,54.81 lakh in March 2019 proved excessive.
- (ii) In view of the overall saving of ₹ 10.66 lakh in the charged appropriation in the Revenue Section, the supplementary grant of ₹ 36.46 lakh obtained in February 2019 proved excessive.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

- (iii) In view of the final saving of ₹ 82,24.58 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 26,69.72 lakh obtained in February 2019 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 80,79.98 lakh proved inadequate.

**Revenue Section**

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

**2014- Administration of Justice -**

796- Tribal Area Sub-Plan -

01- Expenditure on Civil and Sessions Courts-  
Non-Plan

O	2,30.42				
		2,06.74	2,06.73		(-)0.01
R	(-)23.68				

Reduction in provision by ₹ 23.68 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

**2015- Elections -**

796- Tribal Area Sub-Plan -

06- Expenditure on Charge for the conduct of  
Elections to Local Bodies-  
Non-Plan

O	33.47				
		3.07	3.07		..
R	(-)30.40				

Reduction in provision by ₹ 30.40 lakh through reappropriation/surrender in March 2019 was due to less touring by the staff, non filling up of vacant posts, less expenditure on telephone, water and electricity bills.

**2029- Land Revenue -**

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-  
Non-Plan

O	5,27.46				
		3,89.48	4,53.01		+63.53
R	(-)1,37.98				

In view of the final excess of ₹ 63.53 lakh, reduction in provision by ₹ 1,37.98 lakh through reappropriation in March 2019 due to non filling up of vacant posts, less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on electricity, water and telephone charges proved excessive.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Reasons for the final excess of ₹ 63.53 lakh were awaited (July 2019).

03- Strengthening of Primary and Supervisory Land

Records Agency (District Charges)-

Non-Plan

O	1,19.12	64.75	68.31	+3.56
R	(-)54.37			

Reduction in provision by ₹ 54.37 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

**2053- District Administration -**

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-

Non-Plan

O	11,31.25	8,39.09	8,77.34	+38.25
R	(-)2,92.16			

In view of the final excess of ₹ 38.25 lakh, reduction in provision by ₹ 2,92.16 lakh through reappropriation in March 2019 due to non filling up of vacant posts, less expenditure on telephone, water and electricity bills and less receipt of medical reimbursement claims partly counter balanced by excess due to enhancement in the rates of wages and more expenditure on petrol, oil, lubricants/repair and maintenance of vehicles proved excessive.

Reasons for the final excess of ₹ 38.25 lakh were awaited (July 2019).

03- Expenditure on Appointment of Staff

(Special Central Assistance)-

Non-Plan

O	1,90.56	1,37.96	1,37.96	..
R	(-)52.60			

Reduction in provision by ₹ 52.60 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricants/repair of vehicle, telephone, water charges and electricity bills.

Plan

O	2,40.00	48.14	48.14	..
R	(-)1,91.86			

Reduction in provision by ₹ 1,91.86 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of articles, petrol, oil, lubricant/repair of vehicle and less receipt of medical reimbursement claims.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

- 13- Expenditure on Office of the Additional Deputy Commissioner/  
 Additional District Magistrate Bharmour-  
 Non-Plan

O	14.33			
		6.18	6.18	..
R	(-)8.15			

Reduction in provision by ₹ 8.15 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

**2054- Treasury and Accounts Administration -**

- 796- Tribal Areas Sub-Plan -

- 01- Expenditure on District Treasury and Sub-  
 Treasury Establishment-  
 Non-Plan

O	3,27.85			
		2,79.90	2,79.79	(-)0.11
R	(-)47.95			

Reduction in provision by ₹ 47.95 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, regularization of daily wagers partly counter balanced by excess due to more expenditure on petrol, oil, lubricant, repair and maintenance of vehicles.

**2055- Police -**

- 796- Tribal Areas Sub-Plan -

- 01- Expenditure on Police Organization-  
 Non-Plan

O	54,68.73			
S	0.01	45,37.88	45,37.89	+0.01
R	(-)9,30.86			

Reduction in provision by ₹ 9,30.86 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, regularization of daily wagers, less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on electricity, water, telephone bills, petrol, oil, lubricant, repair, outsourcing and maintenance of vehicles.

- 04- Expenditure on Police Radio Staff-  
 Non-Plan

O	7,74.32			
		6,78.63	6,78.64	+0.01
R	(-)95.69			

Reduction in provision by ₹ 95.69 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of medical reimbursement claims and more expenditure on electricity, water and telephone bills.

- 07- Security Related Expenditure-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Non-Plan				
O	23.06			
		11.49	11.49	..
R	(-)11.57			

Reduction in provision by ₹ 11.57 lakh through surrender in March 2019 was due to less expenditure on payment of security related honorarium.

**2059- Public Works -**

01- Office Buildings -

796- Tribal Area Sub-Plan -

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

O	10,55.48	10,55.48	8,40.84	(-)2,14.64
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Reasons for the final saving of ₹ 2,14.64 lakh were awaited (July 2019).

13- Maintenance of Health Department Buildings-  
Plan

O	36.00			
		27.18	27.18	..
R	(-)8.82			

Reduction in provision by ₹ 8.82 lakh through reappropriation in March 2019 was due to less expenditure on repair of buildings.

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment Relating to  
Building Programme-  
Non-Plan

(i) O	6,29.30			
		3,46.06	3,66.21	+20.15
R	(-)2,83.24			

02- Expenditure on Work Charged Staff Converted  
into Regular Establishment-  
Non-Plan

(ii) O	10,85.67			
		7,92.04	8,38.45	+46.41
R	(-)2,93.63			

In view of the final excess of ₹ 66.56 lakh, reduction in provision by ₹ 5,76.87 lakh through surrender in March 2019 in the above two cases due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 66.56 lakh in the above two cases were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**2062- Vigilance -**

796- Tribal Area Sub Plan -				
01- State Vigilance and Anti Corruption Bureau-Non-Plan				
O	1,77.54			
		1,32.38	1,32.37	(-)0.01
R	(-)45.16			

Reduction in provision by ₹ 45.16 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts.

**2070- Other Administrative Services -**

796- Tribal Area Sub-Plan -				
01- Expenditure on Fire Station-Non-Plan				
O	1,27.92			
		1,00.45	1,00.45	..
R	(-)27.47			

Reduction in provision by ₹ 27.47 lakh through reappropriation/surrender in March 2019 was mainly due to non filling up of vacant posts and less engagement of daily wagers.

**2202- General Education -**

01- Elementary Education -				
796- Tribal Areas Sub-Plan -				
01- Expenditure on District Primary Education Offices and Staff-Non-Plan				
O	1,15.99			
		92.76	92.76	..
R	(-)23.23			

Reduction in provision by ₹ 23.23 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on petrol, oil and lubricant charges.

02- Expenditure on Block Primary Education Officers and Staff-Non-Plan				
O	4,20.02			
		3,03.82	3,03.82	..
R	(-)1,16.20			

Reduction in provision by ₹ 1,16.20 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on electricity, water and telephone bills.

03- Expenditure on Primary Schools-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Non-Plan				
O	81,99.07			
		69,69.38	69,69.30	(-)0.08
R	(-)12,29.69			
Reduction in provision by ₹ 12,29.69 lakh through surrender in March 2019 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and regularization of daily wagers.				
Plan				
O	6,23.00			
		4,72.78	4,72.79	+0.01
R	(-)1,50.22			
Reduction in provision by ₹ 1,50.22 lakh through reappropriation in March 2019 was due to regularization of daily wagers, less expenditure on articles, electricity, water and telephone bills partly counter balanced by excess due to more expenditure on articles.				
09- Expenditure on Primary Education-				
Plan				
O	2.00			
		1.15	1.15	..
R	(-)0.85			
Reduction in provision by ₹ 0.85 lakh through reappropriation in March 2019 was due to less entitlement of students for scholarship.				
10- Grant-in-aid to Elementary Education under				
Parent Teacher Association-				
Plan				
O	6,41.00			
		3,53.77	3,53.77	..
R	(-)2,87.23			
Reduction in provision by ₹ 2,87.23 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less release of grant-in-aid to parent teachers association.				
11- Hot Cooked Meal, Mid-Day Meal-				
Centrally Sponsored Scheme				
Plan				
O	8,35.00			
		3,13.21	3,13.21	..
R	(-)5,21.79			
Reduction in provision by ₹ 5,21.79 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of mid day meal material, less payment of honorarium, electricity/water, telephone bills and outsourcing partly counter balanced by excess due to more expenditure for grant of honorarium and on purchase of utensils under mid-day meal.				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

12- Sarav Shiksha Abhiyan-  
Centrally Sponsored Scheme  
Plan

O	32,40.00			
		13,11.93	13,11.93	..
R	(-)19,28.07			

Reduction in provision by ₹ 19,28.07 lakh through reappropriation/surrender in March 2019 was due to less receipt of grant from Government of India under Sarav Shiksha Abhiyan. Whereas grant of ₹ 13,59.08 lakh was received from Government of India.

Plan

O	3,60.00			
		1,45.77	1,45.77	..
R	(-)2,14.23			

Reduction in provision by ₹ 2,14.23 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India hence less matching state share provided.

16- Atal Vardi Yojna

Plan

(i)	O	2,24.00			
			..	..	..
	R	(-)2,24.00			

19- Urdu and Punjabi Teachers-  
Centrally Sponsored Scheme

Plan

(ii)	O	12.00			
			..	..	..
	R	(-)12.00			

20- Pre-Matric Scholarship to Unclean Students-  
Centrally Sponsored Scheme

Plan

(iii)	O	4.00			
			..	..	..
	R	(-)4.00			

Entire provision of ₹ 2,40.00 lakh was reduced through reappropriation/surrender in March 2019 in above three cases due to non completion of codal formalities and non receipt of grant from Government of India.

02- Secondary Education -  
796- Tribal Area Sub-Plan -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

02- Expenditure on Middle School under Minimum  
Need Programme-  
Non-Plan

O	44,56.83			
		36,52.34	36,52.34	..
R	(-)8,04.49			

Reduction in provision by ₹ 8,04.49 lakh through surrender in March 2019 was due to non filling up of vacant posts.

Plan

O	2,39.00			
		1,46.76	1,46.76	..
R	(-)92.24			

Reduction in provision by ₹ 92.24 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of articles, non filling up of vacant posts and less receipt of medical reimbursement claims.

03- Expenditure on High Schools other than  
Minimum Need Programme-  
Non-Plan

O	58,25.17			
		48,40.84	48,40.83	(-)0.01
R	(-)9,84.33			

Reduction in provision by ₹ 9,84.33 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

Plan

O	4,11.00			
		2,84.44	2,84.44	..
R	(-)1,26.56			

Reduction in provision by ₹ 1,26.56 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, less expenditure on electricity, water, telephone bills, furniture and less engagement of daily wagers partly counter balanced by excess due to more entitlement of students for scholarship and more expenditure on maintenance.

09- Rashtriya Madhyamic Shiksha Abhiyan-  
Centrally Sponsored Scheme

Plan

O	16,61.00			
		6,97.16	6,97.16	..
R	(-)9,63.84			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Reduction in provision by ₹ 9,63.84 lakh through reappropriation/surrender in March 2019 was due to non release of funds from Government of India and less expenditure under the scheme. Whereas grant of ₹ 6,30.39 lakh was received from Government of India.

Plan

O	1,85.00			
		77.47	77.47	..
R	(-)1,07.53			

Reduction in provision by ₹ 1,07.53 lakh through reappropriation/surrender in March 2019 was due to less expenditure under the scheme.

12- Expenditure on Upgradation of Merit of Schedule  
Caste/Schedule Tribe Students-  
Centrally Sponsored Scheme

Plan

(i)	O	3.00			
			..	..	..
	R	(-)3.00			

13- Student Digital Yojna (Laptop Tablet)-

Plan

(ii)	O	1,62.00			
			..	..	..
	R	(-)1,62.00			

15- Atal/Mukhya Mantri Vardi Yojna-

Plan

(iii)	O	1,17.00			
			..	..	..
	R	(-)1,17.00			

16- Expenditure on Vocationalisation of Secondary  
Education-  
Centrally Sponsored Scheme

Plan

(iv)	O	9,66.00			
	R	(-)9,66.00			

Plan

(v)	O	1,07.00			
			..	..	..
	R	(-)1,07.00			

18- Pre-Matric Scholarship for Schedule Tribe Students-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

	Plan				
(vi)	O	1,06.00			
			38.91	38.91	..
	R	(-)67.09			
19-	Inclusive Education to the Disabled at Secondary Stage- Centrally Sponsored Scheme				
	Plan				
(vii)	O	13.00			
			..	..	..
	R	(-)13.00			
22-	Grant-in-aid to Information and Communication Technology- Centrally Sponsored Scheme				
	Plan				
(viii)	O	4,92.00			
			2,70.00	2,70.00	..
	R	(-)2,22.00			
	Plan				
(ix)	O	49.00			
			..	..	..
	R	(-)49.00			
23-	Hiring of Close Circuit Television during Board Examinations-				
	Plan				
(x)	O	18.00			
			..	..	..
	R	(-)18.00			
03-	<i>University and Higher Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Degree Colleges- Centrally Sponsored Scheme				
	Plan				
(xi)	O	12,15.00			
			7,43.15	7,43.15	..
	R	(-)4,71.85			
Reduction in provision by ₹ 21,95.94 lakh through reappropriation/surrender in March 2019 in the above eleven cases was due to non completion of codal formalities.					
	Non-Plan				
	O	7,41.00			
			5,38.41	5,38.42	+0.01
	R	(-)2,02.59			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Reduction in provision by ₹ 2,02.59 lakh through surrender in March 2019 was due to non completion of codal formalities and non filling up of vacant posts.

08- Rashtriya Uchhtar Shiksha Abhiyan-  
Centrally Sponsored Scheme  
Plan

O	5,40.00			
		2,21.64	2,21.64	..
R	(-)3,18.36			

Reduction in provision by ₹ 3,18.36 lakh through surrender in March 2019 was due to non release of funds from Government of India. Whereas grant of ₹ 2,21.64 lakh was received from Government of India.

Plan

O	54.00			
		24.63	24.63	..
R	(-)29.37			

Reduction in provision by ₹ 29.37 lakh through reappropriation in March 2019 was due to less release of grant-in-aid by Government of India hence less matching share was provided by the state Government.

**2204- Sports and Youth Services -**

796- Tribal Area Sub-Plan -

02- Expense on Mountaineering-  
Plan

O	43.00			
		20.92	38.91	+17.99
R	(-)22.08			

In view of the final excess of ₹ 17.99 lakh, reduction in provision by ₹ 22.08 lakh through surrender in March 2019 due to non filling up of vacant post, less expenditure on purchase of articles for mountaineering and less organizing of seminars/conferences/trainings under mountain training scheme proved excessive.

Reasons for the final excess of ₹ 17.99 lakh were awaited (July 2019).

**2205- Art and Culture -**

796- Tribal Area Sub-Plan -

01- Expenditure on Public Libraries-  
Non-Plan

O	18.04			
		12.80	12.79	(-)0.01
R	(-)5.24			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Reduction in provision by ₹ 5.24 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

02- Expenditure on Archaeological Cell-

Plan

O 1,01.00

78.72 78.72 ..

R (-)22.28

Reduction in provision by ₹ 22.28 lakh through surrender in March 2019 was due to less expenditure on archaeological cell.

**2210- Medical and Public Health -**

03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-

Non-Plan

O 1,66.07

1,32.98 1,32.98 ..

R (-)33.09

Reduction in provision by ₹ 33.09 lakh through surrender in March 2019 was due to non filling up of vacant posts.

Plan

O 94.40

64.60 56.71 (-)7.89

R (-)29.80

Reduction in provision by ₹ 29.80 lakh through reappropriation in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

02- Expenditure on Allopathic Programme-

Non-Plan

(i) O 7,63.59

5,18.54 5,18.02 (-)0.52

R (-)2,45.05

03- Expenditure on Minimum Need Programme

(Primary Health Centre)-

Non-Plan

(ii) O 9,39.80

8,10.24 8,04.90 (-)5.34

R (-)1,29.56

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

796- Tribal Area Sub-Plan -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

04-	Expenditure on Ayurvedic Programme-				
	Non-Plan				
(iii)	O	5,40.62			
			4,30.52	4,21.76	(-)8.76
	R	(-)1,10.10			

Reduction in provision by ₹ 4,84.71 lakh through surrender in March 2019 in above three cases was due to non filling up to vacant posts.

06-	Ayurveda, Yoga and Naturopathy, Unani, Siddha and				
	Homeopathy-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	69.00			
			..	..	..
	R	(-)69.00			
	Plan				
(ii)	O	9.00			
			..	..	..
	R	(-)9.00			

Entire provision of ₹ 78.00 lakh was reduced through surrender in March 2019 in above two cases due to non release of funds from Government of India and hence state share could not be released.

06-	<i>Public Health -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Staff-				
	Non-Plan				
(i)	O	83.69			
			50.67	50.67	..
	R	(-)33.02			
04-	Expenditure on Sexually Transmitted Diseases				
	Control Organization-				
	Non-Plan				
(ii)	O	62.67			
			47.65	55.20	+7.55
	R	(-)15.02			
05-	Expenditure on Expand Programme on				
	Immunization-				
	Non-Plan				
(iii)	O	1,30.15			
			1,14.13	1,06.93	(-)7.20
	R	(-)16.02			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

12-	Establishment of National Leprosy Supervisory Units- Centrally Sponsored Scheme Plan				
(iv)	O	28.00			
			11.35	11.35	..
	R	(-)16.65			

Reduction in provision by ₹ 80.71 lakh through surrender in March 2019 in the above four cases was due to less receipt of medical reimbursement claims and non filling up of vacant posts.

15-	Trauma Centre- Centrally Sponsored Scheme Plan				
(i)	O	81.00			
			..	..	..
	R	(-)81.00			
	Plan				
(ii)	O	9.00			
			..	..	..
	R	(-)9.00			

Entire provision of ₹ 90.00 lakh was reduced through reappropriation/surrender in March 2019 in above two cases due to non release of funds by Government of India and hence matching state share could not be released.

**2211- Family Welfare -**

796- Tribal Area Sub-Plan -

01- Expenditure on Family Planning Programme-  
Non-Plan

	O	50.55			
			30.28	30.28	..
	R	(-)20.27			

Reduction in provision by ₹ 20.27 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

03- Expenditure on Family Welfare Programme-  
Centrally Sponsored Scheme

	Plan				
	O	5,53.00			
			4,55.85	4,54.10	(-)1.75
	R	(-)97.15			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Reduction in provision by ₹ 97.15 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure on purchase of equipment, medicine/articles, repair of equipment under family welfare programme and less touring by the staff.

Plan

O	7.20			
		2.14	2.14	..
R	(-)5.06			

Reduction in provision by ₹ 5.06 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

05- Indira Gandhi Balika Surkasha Yojna-

Plan

O	6.50			
		1.25	1.25	..
R	(-)5.25			

Reduction in provision by ₹ 5.25 lakh through reappropriation in March 2019 was due to less expenditure under the scheme.

06- Additional Development Grant to Gram Panchayats for Best Female Birth Ratio-Centrally Sponsored Scheme

Plan

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

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2019 due to non release of funds by Government of India.

08- National Rural Health Mission-Centrally Sponsored Scheme

Plan

(i)	O	30,97.00			
			12,93.00	12,93.00	..
	R	(-)18,04.00			
	Plan				
(ii)	O	3,44.00			
			2,94.00	2,94.00	..
	R	(-)50.00			

Reduction in provision by ₹ 18,54.00 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less release of grant-in-aid by the Government of India and state share also could not be released proportionately.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

09-	Expenditure on Rashtriya Swasthya Beema Yojna- Centrally Sponsored Scheme Plan				
(i)	O	1,08.00			
			6.52	6.52	..
	R	(-)1,01.48			
10-	National Ambulance Service- Centrally Sponsored Scheme Plan				
(ii)	O	2,10.00			
			..	..	..
	R	(-)2,10.00			

Reduction in provision by ₹ 3,11.48 lakh through surrender in March 2019 in the above two cases was due to non release of funds by Government of India.

**2215- Water Supply and Sanitation -**

01-	Water Supply -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Rural Water Supply Scheme- Plan				
	O	68.00			
			51.43	51.43	..
	R	(-)16.57			

Reduction in provision by ₹ 16.57 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less transfer of the staff and less receipt of medical reimbursement claims.

02-	Expenditure on Work Charged Staff converted into Regular Establishment- Non-Plan				
	O	28,53.61			
			27,85.40	23,91.75	(-)3,93.65
	R	(-)68.21			

In view of the final saving of ₹ 3,93.65 lakh, reduction in provision by ₹ 68.21 lakh through surrender in March 2019 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 3,93.65 lakh were awaited (July 2019).

09-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O	25,77.78			
			11,62.57	15,56.51	+3,93.94
	R	(-)14,15.21			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

In view of the final excess of ₹ 3,93.94 lakh, reduction in provision by ₹ 14,15.21 lakh through surrender in March 2019 due to less expenditure on maintenance proved excessive.

Reasons for the final excess of ₹ 3,93.94 lakh were awaited (July 2019).

02-	<i>Sewerage and Sanitation -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Sewerage Schemes-				
	Non-Plan				
	O	19.42			
			13.71	13.70	(-)0.01
	R	(-)5.71			

Reduction in provision by ₹ 5.71 lakh through surrender in March 2019 was due to less expenditure on energy charges and maintenance of sewerage scheme.

**2216- Housing -**

03-	<i>Rural Housing -</i>				
796-	Tribal Area Sub-Plan -				
01-	Construction of Tenements for Homeless Poor				
	under Gandhi Kutir Yojna/Indira Awas				
	Yojna/Pradhan Mantri Awas Yojna-				
	Centrally Sponsored Scheme				
	Plan				
	O	3,02.00			
			..	..	..
	R	(-)3,02.00			

Entire provision of ₹ 3,02.00 lakh was reduced through reappropriation/surrender in March 2019 due to less receipt of central share and non completion of codal formalities.

	Plan				
	O	54.00			
			41.00	41.00	..
	R	(-)13.00			

Reduction in provision by ₹ 13.00 lakh through reappropriation in March 2019 was due to less release of grant-in-aid by Government of India hence matching state share could not be released.

05-	<i>General Pool Accommodation -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Maintenance and Repair-				
	Plan				
	O	2.00	2.00	..	(-)2.00

Reasons for the final saving of ₹ 2.00 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**2220- Information and Publicity -**

60- *Others -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-  
Non-Plan

O	40.00	28.18	28.19	+0.01
R	(-)11.82			

Reduction in provision by ₹ 11.82 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of medical reimbursement claims.

02- Expenditure on Publicity Programme-  
Non-Plan

O	99.80	72.36	72.35	(-)0.01
R	(-)27.44			

Reduction in provision by ₹ 27.44 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers partly counter balanced by excess due to more expenditure on outsourcing.

Plan

O	16.00	11.36	11.35	(-)0.01
R	(-)4.64			

Reduction in provision by ₹ 4.64 lakh through reappropriation/surrender in March 2019 was due to less expenditure on telephone, water and electricity bills.

**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-  
Plan

O	20.00	9.43	9.43	..
R	(-)10.57			

Reduction in provision by ₹ 10.57 lakh through reappropriation in March 2019 was due to less entitlement of beneficiaries under the scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

12- Computer Application Training-  
Plan

O 60.00

13.84 13.84 ..

R (-)46.16

Reduction in provision by ₹ 46.16 lakh through reappropriation in March 2019 was due to less organization of training programmes.

**2230- Labour and Employment -**

01- Labour -

796- Tribal Area Sub-Plan-

01- Expenditure on Enforcement of Labour Laws-  
Non-Plan

O 30.50

21.39 21.39 ..

R (-)9.11

Reduction in provision by ₹ 9.11 lakh through surrender in March 2019 was due to non filling up of vacant posts.

02- Employment Services -

796- Tribal Area Sub-Plan -

01- Expenditure on Employment Services-  
Non-Plan

O 74.55

30.00 32.34 +2.34

R (-)44.55

Reduction in provision by ₹ 44.55 lakh through surrender in March 2019 was due to non filling up of vacant posts and less engagement of daily wagers.

Plan

O 12.00

8.39 8.57 +0.18

R (-)3.61

Reduction in provision by ₹ 3.61 lakh through reappropriation in March 2019 was due to less expenditure on telephone, water and electricity bills.

02- Unemployment Allowance-  
Non-Plan

O 1,00.00

52.83 52.83 ..

R (-)47.17

Reduction in provision by ₹ 47.17 lakh through surrender in March 2019 was due to less expenditure on purchase of items.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

03- Training -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Tailoring Centres in Himachal Pradesh- Non-Plan				
O	10.48			
		4.76	4.76	..
R	(-)5.72			

Reduction in provision by ₹ 5.72 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

04- Expenditure on Rural Industrial Training Institutes in Himachal Pradesh- Plan				
O	1,29.00			
		81.39	1,00.84	+19.45
R	(-)47.61			

In view of the final excess of ₹ 19.45 lakh, reduction in provision by ₹ 47.61 lakh through reappropriation in March 2019 due to less purchase of equipment, articles on rural industrial training etc. partly counter balanced by excess due to more entitlements for honorarium proved excessive.

Reasons for the final excess of ₹ 19.45 lakh were awaited (July 2019).

06- Skill Development Allowance- Non-Plan				
O	1,03.37			
		25.02	25.02	..
R	(-)78.35			

Reduction in provision by ₹ 78.35 lakh through surrender in March 2019 was due to less receipt of applications for skill development allowance and less expenditure on advertisement and publicity.

**2235- Social Security and Welfare -**

02- Social Welfare -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Social Welfare Programme- Non-Plan				
O	4.50			
		3.24	3.24	..
R	(-)1.26			

Reduction in provision by ₹ 1.26 lakh through surrender in March 2019 was due to less receipt of cases for social security pension.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

02- Expenditure on Integrated Child Care Services-

Plan

O 30.00

.. .. ..

R (-)30.00

Entire provision of ₹ 30.00 lakh was reduced through reappropriation in March 2019 due to non completion of codal formalities.

03- Integrated Child Development Scheme-  
Centrally Sponsored Scheme

Plan

O 22,18.00

6,34.53 6,34.52 (-)0.01

R (-)15,83.47

Reduction in provision by ₹ 15,83.47 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure under integrated child development scheme and on electricity, water, telephone bills and purchase of stationery items.

Plan

O 2,65.00

50.16 50.16 ..

R (-)2,14.84

Reduction in provision by ₹ 2,14.84 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less expenditure under integrated child development scheme and on electricity, water/telephone bills and less engagement of daily wagers.

08- Expenditure on Widow Re-Marriage-

Plan

O 4.50

2.50 2.50 ..

R (-)2.00

Reduction in provision by ₹ 2.00 lakh through surrender in March 2019 was due to less receipt of cases under the scheme.

11- Assistance to Victims of Rape-

Plan

O 2.00

0.75 0.75 ..

R (-)1.25

Reduction in provision by ₹ 1.25 lakh through surrender in March 2019 was due to less expenditure under the scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

15- Welfare of Handicapped Children-  
Centrally Sponsored Scheme

Plan

O 4.00

.. .. ..

R (-)4.00

Entire provision of ₹ 4.00 lakh was reduced through reappropriation/surrender in March 2019 due to less expenditure under the scheme.

19- Integrated Child Protection Scheme-  
Centrally Sponsored Scheme

Plan

O 1,68.00

92.90 92.90 ..

R (-)75.10

Reduction in provision by ₹ 75.10 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India.

Plan

O 17.00

8.36 8.36 ..

R (-)8.64

Reduction in provision by ₹ 8.64 lakh through surrender in March 2019 was due to non release of funds by Government of India hence state share could not be released proportionately.

60- *Other Social Security and Welfare Programmes -*

796- Tribal Area Sub-Plan -

01- Expenditure on Social Welfare Programme and  
Old Age Pension-

Centrally Sponsored Scheme

Plan

O 4,06.00

3,77.33 3,77.34 +0.01

R (-)28.67

Reduction in provision by ₹ 28.67 lakh through reappropriation/surrender in March 2019 was due to less release of funds by Government of India and less receipt of applications under the scheme.

**2251- Secretariat-Social Services -**

796- Tribal Area Sub-Plan-

01- Expenditure on Secretariat Staff-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Non-Plan					
(i)	O	1,06.20			
			56.17	56.17	..
	R	(-)50.03			

02- Expenditure on Office of Tribal Development /  
Scheduled Caste Commissioner-  
Non-Plan

(ii)	O	1,63.00			
			1,18.36	1,18.36	..
	R	(-)44.64			

Reduction in provision by ₹ 94.67 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

Plan					
	O	1,05.20			
			53.85	53.85	..
	R	(-)51.35			

Reduction in provision by ₹ 51.35 lakh through reappropriation/surrender in March 2019 was due to less expenditure on articles, telephone, water and electricity bills, less touring by the staff, less organization of meeting and conferences partly counter balanced by excess due to purchase of new vehicles.

03- Expenditure on Infrastructure Facilities-  
Plan

	O	9,45.00			
			2,71.76	2,71.76	..
	R	(-)6,73.24			

Reduction in provision by ₹ 6,73.24 lakh through surrender in March 2019 was due to less expenditure on infrastructural facilities in tribal area, maintenance of infrastructure and less receipt of central share.

04- Helicopter Facility to Tribal Areas-  
Plan

	O	12,72.00			
			7,89.51	7,89.51	..
	R	(-)4,82.49			

Reduction in provision by ₹ 4,82.49 lakh through surrender in March 2019 was due to less expenditure under the scheme.

06- Grant-in-aid to Institute of Tribal Studies-



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	16.00			
		9.00	9.00	..
R	(-)7.00			

Reduction in provision by ₹ 7.00 lakh through surrender in March 2019 was due to non release of funds by Government of India.

**2401- Crop Husbandry -**

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment Agriculture-  
Non-Plan

(i)	O	94.69			
			41.91	41.81	(-)0.10
	R	(-)52.78			

03- Expenditure on Agriculture Schemes (General  
Agriculture Extension and Training)-  
Non-Plan

(ii)	O	78.21			
			49.91	49.90	(-)0.01
	R	(-)28.30			

04- Expenditure on District Establishment under Horticulture-  
Non-Plan

(iii)	O	78.02			
			48.59	48.58	(-)0.01
	R	(-)29.43			

Reduction in provision by ₹ 1,10.51 lakh through reappropriation/surrender in March 2019 in the above three cases was mainly due to non filling up of vacant posts.

05- Expenditure on Horticulture Schemes-  
Non-Plan

	O	7,97.99			
			5,52.06	5,96.04	+43.98
	R	(-)2,45.93			

In view of the final excess of ₹ 43.98 lakh, reduction in provision by ₹ 2,45.93 lakh through surrender in March 2019 was due to non filling up of vacant posts, less engagement of daily wagers and less expenditure on purchase of various articles proved inadequate.

Reasons for the final excess of ₹ 43.98 lakh were awaited (July 2019).

08- Assistance for Tribal Pockets Expenditure on  
Special Central Assistance-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	10.10			
		6.39	6.39	..
R	(-)3.71			

Reduction in provision by ₹ 3.71 lakh through surrender in March 2019 was due to less eligible applicants under the scheme.

09- Expenditure on Horticultural Schemes under  
Special Central Assistance-  
Plan

O	55.00			
		49.27	54.70	+5.43
R	(-)5.73			

In view of the final excess of ₹ 5.43 lakh, reduction in provision by ₹ 5.73 lakh through surrender in March 2019 due to less eligible applicants under the scheme proved unjustified.

Reasons for the final excess of ₹ 5.43 lakh were awaited (July 2019).

12- Expenditure on Apple Scab Subsidy-  
Plan

O	6.50			
		3.24	3.72	+0.48
R	(-)3.26			

Reduction in provision by ₹ 3.26 lakh through reappropriation in March 2019 was due to less expenditure on procurement of equipment/seeds under the schemes.

17- Expenditure on Horticulture Schemes -  
Non-Plan

O	1,17.21			
		87.02	95.97	+8.95
R	(-)30.19			

Reduction in provision by ₹ 30.19 lakh through surrender in March 2019 was mainly due to non filling up of vacant posts.

22- Rashtriya Krishi Vikas Yojna (Krishi)-  
Centrally Sponsored Scheme  
Plan

(i)	O	1,46.00			
			27.20	27.20	..
	R	(-)1,18.80			
(ii)	Plan				
	O	16.00			
			2.28	2.28	..
	R	(-)13.72			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

23-	Rashtriya Krishi Vikas Yojna (Horticulture)- Centrally Sponsored Scheme Plan				
(iii)	O	65.00			
			6.30	6.30	..
	R	(-)58.70			
Reduction in provision by ₹ 1,91.22 lakh through surrender in March 2019 in the above three cases was due to non release of funds by Government of India.					
	Plan				
	O	7.00			
			0.70	0.70	..
	R	(-)6.30			
Reduction in provision by ₹ 6.30 lakh through reappropriation in March 2019 was due to less entitlement of beneficiaries under the scheme.					
28-	Establishment and Maintenance of Orchards/Nursery- Plan				
	O	14.00			
			8.38	8.78	+0.40
	R	(-)5.62			
Reduction in provision by ₹ 5.62 lakh through reappropriation in March 2019 was due to less expenditure on procurement of machines and packaging material under fruit canning.					
30-	Expenditure on Distribution of Implements and Machinery- Centrally Plan Plan				
(i)	O	14.00			
			10.42	10.42	..
	R	(-)3.58			
31-	Expenditure on Plant Protection- Centrally Plan Plan				
(ii)	O	5.00			
			2.34	2.34	..
	R	(-)2.66			
32-	Expenditure on Development of Floriculture- Centrally Plan Plan				
(iii)	O	2.00			
			0.60	0.60	..
	R	(-)1.40			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

34- Development of Mushrooms- Centrally Plan					
(iv)	O	2.00			
			0.44	0.44	..
	R	(-)1.56			
36- Expenditure on Distribution of Plants- Centrally Plan					
(v)	O	6.00			
			0.63	0.63	..
	R	(-)5.37			
Reduction in provision by ₹ 14.57 lakh through surrender in March 2019 in the above five cases was due to less eligible applicants under the scheme.					
38- Expenditure on Establishment of New Nurseries (Modified Area Development Agency)- Centrally Plan					
(i)	O	3.50			
			..	..	..
	R	(-)3.50			
39- Expenditure on Distribution of Machinery and Implements (Modified Area Development Agency)- Centrally Plan					
(ii)	O	2.50			
			..	..	..
	R	(-)2.50			
40- Expenditure on Plant Protection (Modified Area Development Agency)- Centrally Plan					
(iii)	O	2.00			
			..	..	..
	R	(-)2.00			

Reduction in provision by ₹ 8.00 lakh through reappropriation/surrender in March 2019 in above three cases was due to non eligible applicants under the scheme.

45- National Mission for Sustainable Agriculture- Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

(i)	Plan				
	O	1,78.00			
			53.16	53.16	..
	R	(-)1,24.84			
(ii)	Plan				
	O	20.00			
			5.77	5.77	..
	R	(-)14.23			
46-	National Food Security Mission- Centrally Sponsored Scheme				
	Plan				
(iii)	O	1,34.00			
			47.35	47.35	..
	R	(-)86.65			
(iv)	Plan				
	O	15.00			
			5.05	5.05	..
	R	(-)9.95			
48-	Expenditure on Integrated Development of Horticulture (Modified Integrated Development of Horticulture)- Centrally Sponsored Scheme				
	Plan				
(v)	O	3,56.00			
			1,21.69	1,21.69	..
	R	(-)2,34.31			
Reduction in provision by ₹ 4,69.98 lakh through surrender in March 2019 in above five cases was due to non release of funds by Government of India.					
	Plan				
	O	40.00			
	S	0.01	15.18	15.18	..
	R	(-)24.83			
Reduction in provision by ₹ 24.83 lakh through reappropriation in March 2019 was mainly due to less entitlements of applicants under the scheme.					
50-	National Mission on Extension and Technology- Centrally Sponsored Scheme				
	Plan				
(i)	O	2,43.00			
			1,33.10	1,33.10	..
	R	(-)1,09.90			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

(ii)	Plan				
	O	27.00			
			12.55	12.55	..
	R	(-)14.45			

Reduction in provision by ₹ 1,24.35 lakh through surrender in March 2019 in the above two cases was due to non release of funds by Government of India and less release of state share in proportionate to central share.

52- Lift Irrigation Scheme and Borewells-

Plan				
O	10.00			
		7.53	7.53	..
R	(-)2.47			

Reduction in provision by ₹ 2.47 lakh through surrender in March 2019 was due to less eligible applicants under the scheme.

53- World Bank Assisted Himachal Pradesh  
Horticulture Development Project-

Plan				
O	9,00.00			
		..	..	..
R	(-)9,00.00			

Entire provision of ₹ 9,00.00 lakh was reduced through reappropriation/surrender in March 2019 due to non completion of codal formalities.

54- Pradhan Mantri Krishi Sinchayee Yojna -  
Centrally Sponsored Scheme

Plan				
O	99.00			
		36.00	36.00	..
R	(-)63.00			

Reduction in provision by ₹ 63.00 lakh through surrender in March 2019 was due to non release of funds by Government of India.

56- Mukhya Mantri Khet Sanrakshan Yojna-  
Plan

O	2,70.00			
		2,30.51	2,30.51	..
R	(-)39.49			

Reduction in provision by ₹ 39.49 lakh through surrender in March 2019 was due to less entitlements of applicants for installation of solar fencing.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**2402- Soil and Water Conservation -**

796- Tribal Area Sub-Plan -

01- Agriculture Land Expenditure on Soil Conservation-  
Non-Plan

(i)	O	1,49.90			
			98.94	1,01.64	+2.70
	R	(-)50.96			

02- Soil and Water Conservation Programme (Forest)-  
Non-Plan

(ii)	O	2,74.73			
			2,35.73	2,35.72	(-)0.01
	R	(-)39.00			

Reduction in provision by ₹ 89.96 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.

10- Expenditure on Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

(i)	O	97.00			
			29.89	29.89	..
	R	(-)67.11			

(ii)	Plan O	11.00			
			3.23	3.32	+0.09
	R	(-)7.77			

11- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

(iii)	O	1,78.00			
			45.34	45.34	..
	R	(-)1,32.66			

Reduction in provision by ₹ 2,07.54 lakh through surrender in March 2019 in the above three cases was due to non release of funds by Government of India.

Plan

	O	20.00			
			3.81	3.81	..
	R	(-)16.19			

Reduction in provision by ₹ 16.19 lakh through surrender in March 2019 was due to less eligible applicants under the scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

12- Efficient Irrigation through Micro Irrigation System-  
Plan

O	50.00			
		25.81	25.81	..
R	(-)24.19			

Reduction in provision by ₹ 24.19 lakh through reappropriation/surrender in March 2019 was due to less expenditure on maintenance of efficient irrigation through micro irrigation system.

**2403- Animal Husbandry-**

796- Tribal Area Sub-Plan-

01- Regional Establishment-  
Non-Plan

O	2,44.27			
		2,00.82	1,84.16	(-)16.66
R	(-)43.45			

In view of the final saving of ₹ 16.66 lakh, reduction in provision by ₹ 43.45 lakh through surrender in March 2019 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 16.66 lakh were awaited (July 2019).

02- Hospital and Dispensaries-  
Non-Plan

O	20,71.40			
		18,46.39	17,74.44	(-)71.95
R	(-)2,25.01			

In view of the final saving of ₹ 71.95 lakh, reduction in provision by ₹ 2,25.01 lakh through reappropriation in March 2019 due to non filling up of vacant posts partly counter balanced by excess due to purchase of new vehicle and equipment proved inadequate.

Reasons for the final saving of ₹ 71.95 lakh were awaited (July 2019).

03- Expenditure on Poultry Development-  
Non-Plan

(i) O	15.02			
		9.57	9.56	(-)0.01
R	(-)5.45			

04- Expenditure on Sheep and Wool Development-  
Non-Plan

(ii) O	1,25.57			
		73.82	73.96	+0.14
R	(-)51.75			

Reduction in provision by ₹ 57.20 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

10- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

O	1,13.00	27.10	27.10	..
R	(-)85.90			

Reduction in provision by ₹ 85.90 lakh through surrender in March 2019 was due to less expenditure under the scheme and non release of funds by Government of India.

Plan

O	13.00	3.01	3.01	..
R	(-)9.99			

Reduction in provision by ₹ 9.99 lakh through surrender in March 2019 was due to less expenditure under the scheme.

**2405- Fisheries-**

796- Tribal Area Sub-Plan-

01- Under Fisheries Schemes Expenditure on District  
Administration-  
Non-Plan

O	16.94	11.38	11.38	..
R	(-)5.56			

Reduction in provision by ₹ 5.56 lakh through surrender in March 2019 was due to non filling up of vacant posts.

02- Expenditure on Fisheries Schemes-  
Plan

O	16.80	8.68	8.67	(-)0.01
R	(-)8.12			

Reduction in provision by ₹ 8.12 lakh through reappropriation in March 2019 was due to less procurement of material and less expenditure on electricity, water and telephone bills.

06- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

O	12.00	4.86	4.86	..
R	(-)7.14			

Reduction in provision by ₹ 7.14 lakh through reappropriation/surrender in March 2019 was due to less receipt of funds from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**2406- Forestry and Wild Life -**

01- Forestry -

796- Tribal Area Sub-Plan -

01- Expenditure on Staff-

Non-Plan

O 10,80.85

10,11.30 9,81.77 (-)29.53

R (-)69.55

In view of the final saving of ₹ 29.53 lakh, reduction in provision by ₹ 69.55 lakh through surrender in March 2019 due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on petrol, oil, lubricant, less receipt of medical reimbursement claims and less touring by the staff proved inadequate.

Reasons for the final saving of ₹ 29.53 lakh were awaited (July 2019).

02- Forestry Programme-

Non-Plan

O 4,88.52

4,65.65 4,43.97 (-)21.68

R (-)22.87

In view of the final saving of ₹ 21.68 lakh, reduction in provision by ₹ 22.87 lakh through reappropriation/surrender in March 2019 due to non filling up of vacant posts, less engagement of daily wagers partly counter balanced by excess due to more expenditure on transport subsidy for supply of fuel wood proved inadequate.

Reasons for the final saving of ₹ 21.68 lakh were awaited (July 2019).

07- Expenditure on Regeneration of Chilgoza Pine-

Non-Plan

O 14.80

11.03 11.03 ..

R (-)3.77

Reduction in provision by ₹ 3.77 lakh through surrender in March 2019 was due to non filling up of vacant posts.

20- Improvement of Tree Cover/Raising of Nurseries-

Non-Plan

O 14.52

4.46 4.46 ..

R (-)10.06

Reduction in provision by ₹ 10.06 lakh through surrender in March 2019 was due to less expenditure on improvement of tree cover/raising of nurseries.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

22- Intensification of Forest Management- Centrally Sponsored Scheme					
Plan					
(i)	O	33.00			
			..	..	..
	R	(-)33.00			
Plan					
(ii)	O	4.00			
			..	..	..
	R	(-)4.00			

Entire provision of ₹ 37.00 lakh was reduced through reappropriation/surrender in March 2019 in the above two cases due to regularization of daily wagers and non release of funds by Government of India.

23- National Afforestation Programme - Centrally Sponsored Scheme					
Plan					
	O	36.00			
			..	..	..
	R	(-)36.00			

Entire provision of ₹ 36.00 lakh was reduced through reappropriation/surrender in March 2019 due to non release of funds by Government of India.

Plan					
	O	4.00			
			..	..	..
	R	(-)4.00			

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2019 due to non receipt of central share hence state share could not be released.

24- Himachal Pradesh Forest Eco-System Climate Proofing Project-					
Plan					
	O	2,25.00			
			1,21.82	1,21.82	..
	R	(-)1,03.18			

Reduction in provision by ₹ 1,03.18 lakh through surrender in March 2019 was due to less expenditure under Eco-System Climate proofing project and telephone, water and electricity bills.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

- 26- Mission on Agro Forstry under National Mission for Sustainable Agriculture-  
 Centrally Sponsored Scheme

Plan

O	22.00	0.34	0.34	..
R	(-)21.66			

Reduction in provision by ₹ 21.66 lakh through surrender in March 2019 was due to regularization of daily wagers, less expenditure on Agro-Forestry under National Mission for Sustainable Agriculture and non completion of codal formalities.

- 27- Samriti Van Yojna-

Plan

O	15.00	6.00	6.00	..
R	(-)9.00			

Reduction in provision by ₹ 9.00 lakh through surrender in March 2019 was due to less engagement of daily wagers and less expenditure on purchase of seeds, forest plants and fertilizers.

- 28- Himachal Pradesh Forest for Prosperity Project-

Plan

O	4,50.00	18.39	18.39	..
R	(-)4,31.61			

Reduction in provision by ₹ 4,31.61 lakh through surrender in March 2019 was due to non completion of codal formalities, less engagement of daily wagers, less expenditure on purchase of fertilizer for forest nursery and maintenance work under the scheme.

- 29- Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project-

Plan

O	1,35.00	53.62	53.62	..
R	(-)81.38			

Reduction in provision by ₹ 81.38 lakh through surrender in March 2019 was due to non completion of codal formalities, less engagement of daily wagers and less expenditure on maintenance work.

- 02- *Environmental Forestry and Wild Life-*  
 796- Tribal Area Sub-Plan-  
 01- Expenditure on Wild Life Management and Nature Conservation-

Non-Plan

O	44.89	33.91	33.91	..
R	(-)10.98			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Reduction in provision by ₹ 10.98 lakh through surrender in March 2019 was due to non filling up of vacant posts.

02- Expenditure on Improvement and Development of  
Wild Life Sanctuaries-  
Non-Plan

O	18.85			
		2.66	2.66	..
R	(-)16.19			

Reduction in provision by ₹ 16.19 lakh through surrender in March 2019 was due to regularization of daily wagers.

03- Expenditure on Intensive Management of Wild  
Life Sanctuaries-  
Centrally Sponsored Scheme  
Plan

O	1,39.50			
		84.99	84.99	..
R	(-)54.51			

Reduction in provision by ₹ 54.51 lakh through reappropriation/surrender in March 2019 was due to less engagement of daily wagers, less expenditure on minor repair of work under wild life sanctuaries, and petrol, oil and lubricants and non completion of codal formalities.

Non-Plan

O	25.90			
		3.96	3.96	..
R	(-)21.94			

Reduction in provision by ₹ 21.94 lakh through surrender in March 2019 was due to regularization of daily wagers and non completion of codal formalities.

Plan

O	15.50			
		9.44	9.44	..
R	(-)6.06			

Reduction in provision by ₹ 6.06 lakh through surrender in March 2019 was due to less engagement of daily wagers and less expenditure on minor repair works under wild life sanctuaries.

04- Expenditure on Development of Pin Valley National Park-  
Non-Plan

O	42.22			
		24.29	24.29	..
R	(-)17.93			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Reduction in provision by ₹ 17.93 lakh through surrender in March 2019 was due to regularization of daily wagers and non filling up of vacant posts.

## 07- Expenditure on Management Action Plan for Cold

Desert Biosphere Reserve-

Centrally Sponsored Scheme

Plan

O 99.00

8.01 8.01 ..

R (-)90.99

Reduction in provision by ₹ 90.99 lakh through surrender in March 2019 was due to non release of funds by Government of India and non completion of codal formalities.

Plan

O 11.00

0.89 0.89 ..

R (-)10.11

Reduction in provision by ₹ 10.11 lakh through surrender in March 2019 was due to regularization of daily wagers and non release of funds by Government of India hence state share could not be released.

**2408- Food Storage and Warehousing -**

01- Food -

796- Tribal Area Sub-Plan -

01- Expenditure on Food Organization-

Non-Plan

O 1,17.64

85.76 84.49 (-)1.27

R (-)31.88

Reduction in provision by ₹ 31.88 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and regularization of daily wagers.

**2425- Co-operation -**

796- Tribal Area Sub-Plan -

01- Expenditure on Co-operation Schemes-

Non-Plan

O 1,60.68

1,20.34 1,20.49 +0.15

R (-)40.34

Reduction in provision by ₹ 40.34 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

**2501- Special Programmes for Rural Development -**

06- Self Employment Programmes -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

796-	Tribal Areas Sub-Plan -				
03-	Expenditure on National Rural Livelihood Mission Scheme- Centrally Sponsored Scheme				
	Plan				
	O	1,80.00			
			1,45.02	1,45.02	..
	R	(-)34.98			
	Reduction in provision by ₹ 34.98 lakh through surrender in March 2019 was due to non release of funds by Government of India.				
05-	District Rural Development Agency Administration- Centrally Sponsored Scheme				
	Plan				
(i)	O	63.00			
			..	..	..
	R	(-)63.00			
07-	Deen Dayal Upadhyay Gramin Kaushal Yojna- Centrally Sponsored Scheme				
	Plan				
(ii)	O	6,30.00			
			..	..	..
	R	(-)6,30.00			
08-	National Rurban Mission- Centrally Sponsored Scheme				
	Plan				
(iii)	O	2,70.00			
			..	..	..
	R	(-)2,70.00			
	Plan				
(iv)	O	27.00			
			..	..	..
	R	(-)27.00			
<b>2505-</b>	<b>Rural Employment -</b>				
01-	National Programmes -				
796-	Tribal Area Sub-Plan -				
07-	National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme				
	Plan				
(v)	O	52,65.00			
			..	..	..
	R	(-)52,65.00			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Entire provision of ₹ 62,55.00 lakh was reduced through surrender in March 2019 in the above five cases due to non release of funds by Government of India and hence proportionate state share could not be released.

**2515- Other Rural Development Programmes -**

796- Tribal Area Sub-Plan -

01- Expenditure on Panchayati Schemes-  
Non-Plan

O	1,98.16	1,30.46	1,38.65	+8.19
R	(-)67.70			

Reduction in provision by ₹ 67.70 lakh through surrender in March 2019 was due to non filling up of vacant post and less expenditure on petrol, oil and lubricant.

02- Development Programme Expenditure on  
Extension of Community-  
Non-Plan

O	6,05.62	4,96.99	4,71.61	(-)25.38
R	(-)1,08.63			

In view of the final saving of ₹ 25.38 lakh, the reduction in provision by ₹ 1,08.63 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more engagement of daily wagers and more expenditure on electricity, water and telephone bills proved inadequate.

Reasons for the final saving of ₹ 25.38 lakh were awaited (July 2019).

10- Total Sanitation Campaign-  
Centrally Sponsored Scheme  
Plan

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

Entire provision of ₹ 1,80.00 lakh was reduced through surrender in March 2019 due to non release of funds by Government of India.

**2702- Minor Irrigation -**

80- General -

796- Tribal Area Sub-Plan -

06- Expenditure on Work Charged Staff converted  
into Regular Establishment-  
Non-Plan

(i) O	7,67.72	7,28.26	6,03.47	(-)1,24.79
R	(-)39.46			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

07-	Expenditure on Establishment- Non-Plan				
(ii)	O	5,13.50			
			3,97.62	3,64.31	(-)33.31
	R	(-)1,15.88			

In view of the final saving of ₹ 1,58.10 lakh, reduction in provision by ₹ 1,55.34 lakh through surrender in March 2019 in the above two cases was due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,58.10 lakh in the above two cases were awaited (July 2019).

11-	Maintenance Provision for Adjustment of Recovery- Non-Plan				
	O	6,58.54	6,58.54	6,02.43	(-)56.11

Reasons for the final saving of ₹ 56.11 lakh were awaited (July 2019).

**2851- Village and Small Industries -**

796- Tribal Area Sub-Plan -

01-	Expenditure on Industrial Schemes- Plan				
	O	52.60			
			41.84	41.84	..
	R	(-)10.76			

Reduction in provision by ₹ 10.76 lakh through reappropriation/surrender in March 2019 was due to less receipts of applications under the scheme and less receipt of subsidy bills from the farmers.

02-	Expenditure on District Industrial Centres- Non-Plan				
	O	92.02			
			56.23	56.23	..
	R	(-)35.79			

Reduction in provision by ₹ 35.79 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts partly counter balanced by excess due to more engagement of daily wagers.

03-	Expenditure on Rural Industrial Programme and Rural Artisan Programme - Plan				
	O	21.10			
			..	..	..
	R	(-)21.10			

Entire provision of ₹ 21.10 lakh was reduced through surrender in March 2019 due to discontinuation of scheme.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

08- Integrated Handloom Development Scheme-  
Plan

O 9.00

.. .. ..

R (-)9.00

Entire provision of ₹ 9.00 lakh was reduced through surrender in March 2019 due to non completion of codal formalities.

10- Expenditure on Khadi Industries-  
Non-Plan

O 1.98

.. .. ..

R (-)1.98

Entire provision of ₹ 1.98 lakh was reduced through surrender in March 2019 due to non receipt of applications from the beneficiaries.

16- Expenditure on Khadi and Village Industries  
under Special Central Assistance-  
Centrally Plan  
Plan

(i) O 10.00

.. .. ..

R (-)10.00

21- State Mission for Food Processing-  
Plan

(ii) O 45.00

.. .. ..

R (-)45.00

Entire provision of ₹ 55.00 lakh was reduced through surrender in March 2019 in the above two cases due to non completion of codal formalities.

25- Computerization of Online Departments (National  
e-Governance Plan)-  
Centrally Sponsored Scheme  
Plan

O 63.00

.. .. ..

R (-)63.00

Entire provision of ₹ 63.00 lakh was reduced through surrender in March 2019 due to non release of funds by Government of India.

**2852- Industries-**  
80- *General-*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

796- Tribal Area Sub-Plan-				
01- Expenditure on Industrial Schemes-				
Plan				
O	3.00			
		1.85	1.85	..
R	(-)1.15			

Reduction in provision by ₹ 1.15 lakh through reappropriation/surrender in March 2019 was due to less receipts of advertising bills.

**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	72.79			
		59.58	59.58	..
R	(-)13.21			

Reduction in provision by ₹ 13.21 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts.

**3054- Roads And Bridges -**

04- District and Other Roads -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Establishment under Rural Roads				
and Bridges Programme-				
Non-Plan				
O	17,22.42			
		10,04.67	14,51.94	+4,47.27
R	(-)7,17.75			

In view of the final excess of ₹ 4,47.27 lakh reduction in provision by ₹ 7,17.75 lakh through surrender in March 2019 due to non filling up of vacant posts and less expenditure on telephone, water charges and electricity bills proved excessive.

Reasons for the final excess of ₹ 4,47.27 lakh were awaited (July 2019).

02- Expenditure on Work Charged converted into				
Regular Establishment-				
Non-Plan				
O	84,17.40			
		67,08.41	70,64.41	+3,56.00
R	(-)17,08.99			

In view of the final excess of ₹ 3,56.00 lakh, reduction in provision by ₹ 17,08.99 lakh through surrender in March 2019 due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by the staff proved excessive.

Reasons for the final excess of ₹ 3,56.00 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

03- Expenditure on Maintenance and Repairs of District Roads-  
Non-Plan

O	18,83.94	14,15.68	12,61.15	(-)1,54.53
R	(-)4,68.26			

In view of the final saving of ₹ 1,54.53 lakh, reduction in provision by ₹ 4,68.26 lakh through surrender in March 2019 due to less expenditure on maintenance and repairs of district roads and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 1,54.53 lakh were awaited (July 2019).

04- Maintenance of District and other Roads-  
Non-Plan

O	15,77.73	10,67.55	14,92.07	+4,24.52
R	(-)5,10.18			

In view of the final excess of ₹ 4,24.52 lakh, reduction in provision by ₹ 5,10.18 lakh through surrender in March 2019 due to less expenditure on maintenance of district and other roads proved excessive.

Reasons for the final excess of ₹ 4,24.52 lakh were awaited (July 2019).

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

O	78,20.70	67,08.41	39,00.96	(-)28,07.45
R	(-)11,12.29			

In view of the final saving of ₹ 28,07.45 lakh, reduction in provision by ₹ 11,12.29 lakh through surrender in March 2019 due to less expenditure on maintenance provision for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 28,07.45 lakh were awaited (July 2019).

**3454- Census Surveys and Statistics -**

02- *Surveys and Statistics -*

796- Tribal Area Sub-Plan -

01- Expenditure on Staff for Techno Economic  
Survey and Evaluation Studies-  
Non-Plan

O	75.25	46.42	46.47	+0.05
R	(-)28.83			

Reduction in provision by ₹ 28.83 lakh through surrender in March 2019 was due to non filling up of vacant posts.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**3456- Civil Supplies -**

796- Tribal Area Sub-Plan -

04- Consumer Awareness-  
Centrally Sponsored Scheme  
Plan

O 4.00

.. .. ..

R (-)4.00

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2019 due to non release of funds by Government of India.

Plan

O 14.00

.. .. ..

R (-)14.00

Entire provision of ₹ 14.00 lakh was reduced through reappropriation in March 2019 due to non receipt of central share from Government of India hence proportionate state share could not be released.

(v) Above saving was partly counter balanced by 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 -

04- Expenditure on Charges for the conduct of Election to State  
Legislature Assembly Expenses-  
Non-Plan

O 1.07

17.88 17.87 (-)0.01

R 16.81

Augmentation in provision by ₹ 16.81 lakh through reappropriation/surrender in March 2019 was due to clearance of pending liability on account of Vidhan Sabha election, more expenditure on touring, petrol, oil, lubricant and repair of vehicle.

**2053- District Administration -**

796- Tribal Area Sub-Plan -

05- Expenditure on Office of Resident Commissioner, Pangi-  
Non-Plan

O 25.54

39.64 38.70 (-)0.94

R 14.10

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Augmentation in provision by ₹ 14.10 lakh through reappropriation/surrender in March 2019 was due to filling up of vacant posts.

10-	Border Area Development Programme- Centrally Sponsored Scheme Plan				
(i)	O	25,00.00			
			25,95.00	25,95.00	..
	R	95.00			
(ii)	Plan O	2,78.00			
			3,99.43	3,99.43	..
	R	1,21.43			

Augmentation in provision by ₹ 2,16.43 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on maintenance/repair of buildings of the revenue department.

11-	Vidhayak Kshetra Vikas Yojna- Plan				
	O	2,94.80			
			3,35.00	3,35.00	..
	R	40.20			

Augmentation in provision by ₹ 40.20 lakh through reappropriation in March 2019 was due to more expenditure on development works under the scheme.

12-	Expenditure on Office of Additional Deputy Commissioner Kaza- Non-Plan				
	O	3.88			
			5.39	5.38	(-)0.01
	R	1.51			

Augmentation in provision by ₹ 1.51 lakh through reappropriation/surrender in March 2019 was due to payment of dearness allowance and interim relief to the staff.

**2055- Police -**

796-	Tribal Area Sub-Plan -				
06-	Expenditure on Panchayat Chowkidar/Home Guards for Service of Summons/Warrants- Non-Plan				
	O	15.00			
			20.36	20.36	..
	R	5.36			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Augmentation in provision by ₹ 5.36 lakh through reappropriation in March 2019 was due to more expenditure for making payment to the home guards for distribution of summons.

07- Security Related Expenditure-  
Centrally Sponsored Scheme  
Plan

O	38.94	63.91	63.92	+0.01
R	24.97			

Augmentation in provision by ₹ 24.97 lakh through reappropriation in March 2019 was due to more requirement of Special Police Officers and more expenditure on petrol, oil, lubricant and repair of vehicles.

08- Expenditure on Home Guard Staff Deployed with  
Police Department for Law and Order-  
Non-Plan

O	3,95.62	5,75.31	5,75.31	..
R	1,79.69			

Augmentation in provision by ₹ 1,79.69 lakh through reappropriation in March 2019 was due to more engagement of daily wagers.

**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	23,59.66	+13,59.66
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08- Expenditure under Suspense (Stock Manufacturing)-  
Non-Plan

(ii)	O	5,00.00	5,00.00	5,40.67	+40.67
------	---	---------	---------	---------	--------

09- Expenditure under Suspense (Miscellaneous  
Public Works Department)-  
Non-Plan

(iii)	O	5,00.00	5,00.00	10,14.16	+5,14.16
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Reasons for the final substantial excess of ₹ 19,14.49 lakh in the above three cases were awaited (July 2019).

15- Maintenance of Buildings of Treasuries and  
Accounts Department-  
Non-Plan

S	0.01	5.26	5.26	..
R	5.25			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Augmentation in provision by ₹ 5.25 lakh through reappropriation in March 2019 was due to more expenditure on repair of office buildings.

**2202- General Education -**

01- *Elementary Education -*

796- Tribal Areas Sub-Plan -

07- Expenditure on District Institute of Educational Trainings-  
Centrally Sponsored Scheme  
Plan

O	1,95.00			
		2,34.63	2,34.63	..
R	39.63			

Augmentation in provision by ₹ 39.63 lakh through reappropriation/surrender in March 2019 was due to payment of dearness allowance and interim relief to the staff partly counter balanced by saving due to less expenditure on purchase of items, electricity/water and telephone bills and less receipt of medical reimbursement claims.

11- Hot Cooked Meal, Mid Day Meal-  
Plan

O	77.00			
		96.82	96.82	..
R	19.82			

Augmentation in provision by ₹ 19.82 lakh through reappropriation/surrender in March 2019 was due to more expenditure for grant of honorarium.

17- Grant-in-aid to School Management Committee-  
Plan

O	1,53.00			
		2,78.69	2,78.69	..
R	1,25.69			

Augmentation in provision by ₹ 1,25.69 lakh through reappropriation in March 2019 was due to more release of grant-in-aid for payment of salary to staff.

02- *Secondary Education -*

796- Tribal Area Sub-Plan -

01- Expenditure on District Education Officer and Staff-  
Non-Plan

O	1,15.84			
		1,44.10	1,44.09	(-)0.01
R	28.26			

Augmentation in provision by ₹ 28.26 lakh through reappropriation/surrender in March 2019 was due to release of interim relief and dearness allowance to the staff.



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

06- Expenditure on Construction of Girls Toilet-  
Plan

O	1.00		3.00	3.00	..
R	2.00				

Augmentation in provision by ₹ 2.00 lakh through reappropriation in March 2019 was due to more expenditure on construction.

10- Grant-in-aid to Secondary Education under Parent  
Teachers Association-  
Plan

(i) O	25.00		36.99	36.98	(-)0.01
R	11.99				

14- Grant-in-aid to School Management Committee-  
Non-Plan

(ii) O	1,00.00		2,64.15	2,64.15	..
R	1,64.15				

Augmentation in provision by ₹ 1,76.14 lakh through reappropriation in March 2019 in the above two cases was due to more release of grant-in-aid.

18- Pre-Matric Scholarship for Schedule Tribe Students-  
Plan

O	12.00				
S	0.01		19.26	19.26	..
R	7.25				

Augmentation in provision by ₹ 7.25 lakh through reappropriation in March 2019 was due to more entitlements of students for grant of scholarship.

03- *University and Higher Education-*  
796- Tribal Area Sub-Plan-

02- Expenditure on Degree Colleges-  
Plan

O	1,50.00		2,02.37	2,02.37	..
R	52.37				

Augmentation in provision by ₹ 52.37 lakh through reappropriation/surrender in March 2019 was due to more entitlement of students for scholarship partly counter balanced by saving due to less expenditure on electricity, water and telephone bills.

**2203- Technical Education -**

796- Tribal Area Sub-Plan -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

03-	Expenditure on Community Development through Polytechnics- Centrally Sponsored Scheme Plan				
(i)	S	0.01			
			2.58	2.58	..
	R	2.57			
<b>2205-</b>	<b>Art and Culture -</b>				
796-	Tribal Area Sub-Plan-				
04-	Expenditure on Libraries under Special Central Assistance- Plan				
(ii)	O	13.00			
			31.90	31.90	..
	R	18.90			
Augmentation in provision by ₹ 21.47 lakh through reappropriation in March 2019 in the above two cases was due to payment of dearness allowance and interim relief to the staff.					
<b>2210-</b>	<b>Medical and Public Health -</b>				
03-	<i>Rural Health services-Allopathy</i>				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Allopathic Programme- Plan				
	O	6,05.20			
	S	0.01	8,51.08	8,51.57	+0.49
	R	2,45.87			
Augmentation in provision by ₹ 2,45.87 lakh through reappropriation/surrender in March 2019 was due to more expenditure on purchase of medicine, medical awareness camps, payment of dearness allowance and interim relief, enhancement of rate of wages, more release of grant-in-aid, more expenditure on electricity, water and telephone bills partly counter balanced by saving due to less expenditure on petrol, oil, lubricant, liveries and less receipt of medical reimbursement claims.					
03-	Expenditure on Minimum Need Programme (Primary Health Centre)- Plan				
	O	5,29.25			
			6,75.90	6,89.25	+13.35
	R	1,46.65			
Augmentation in provision by ₹ 1,46.65 lakh through reappropriation/surrender in March 2019 was due to payment of dearness allowance and interim relief, more release of grant-in-aid, more expenditure on medicine and other articles partly counter balanced by saving due to less expenditure on water, telephone, electricity bills, less engagement of daily wagers, less touring by the staff and less receipt of medical reimbursement claims.					

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

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

796- Tribal Area Sub-Plan -

04- Expenditure on Ayurvedic Programme-

Plan

O 4,70.50

5,20.96 5,24.35 +3.39

R 50.46

Augmentation in provision by ₹ 50.46 lakh through reappropriation/surrender in March 2019 was due to payment of dearness allowance and interim relief, more expenditure on machines, electricity, water and telephone bills partly counter balanced by saving due to less expenditure on purchase of articles.

06- *Public Health -*

796- Tribal Area Sub-Plan -

03- Expenditure on Tuberculosis Survey and Domiciliary Care-

Non-Plan

O 6.86

11.98 11.98 ..

R 5.12

Augmentation in provision by ₹ 5.12 lakh through reappropriation/surrender in March 2019 was due to payment of dearness allowance and interim relief.

11- Expenditure on National Programme for

Prevention and Control of Blindness-

Plan

O 14.90

19.74 19.74 ..

R 4.84

Augmentation in provision by ₹ 4.84 lakh through reappropriation/surrender in March 2019 was due to more expenditure on purchase of items, payment of dearness allowance and interim relief partly counter balanced by saving due to less receipt of medical reimbursement claims and less touring by the staff.

**2211- Family Welfare -**

796- Tribal Area Sub-Plan -

10- National Ambulance Service-

Plan

O 23.00

1,86.40 1,86.40 ..

R 1,63.40

Augmentation in provision by ₹ 1,63.40 lakh through reappropriation in March 2019 was due to more expenditure under the scheme.

**2215- Water Supply and Sanitation -**

01- *Water Supply -*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

796- Tribal Area Sub-Plan -				
01- Expenditure on Rural Water Supply Scheme- Non-Plan				
O	3,60.70			
		3,40.31	4,86.44	+1,46.13
R	(-)20.39			

In view of the final excess of ₹ 1,46.13 lakh the reduction in provision by ₹ 20.39 lakh through reappropriation/surrender due to less expenditure on maintenance proved unnecessary.

Reasons for the final excess of ₹ 1,46.13 lakh were awaited (July 2019).

04- Stock-Plan				
(i)	..	..	2,49.66	+2,49.66
05- Stock Manufacture-Plan				
(ii)	..	..	6.94	+6.94
06- Miscellaneous Public Works Advances-Plan				
(iii)	..	..	47.56	+47.56

Expenditure of ₹ 3,04.16 lakh in the above three cases was incurred without provision; Reasons for which were awaited (July 2019).

08- Energy Charges for Rural Water Supply Schemes-Plan				
O	3.50			
		10.00	10.00	..
R	6.50			

Augmentation in provision by ₹ 6.50 lakh through reappropriation in March 2019 was due to more expenditure on maintenance of energy charges for rural water in tribal area.

**2217- Urban Development -**

03- *Integrated Development of Small and Medium Towns -*

796- Tribal Area Sub-Plan -

01- Grant-in-aid to Special Area Development Authorities-Plan				
O	1,16.00			
		1,47.00	1,47.00	..
R	31.00			

Augmentation in provision by ₹ 31.00 lakh through reappropriation in March 2019 was due to more expenditure on capital assets in special area development authorities in tribal area.

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**03- Expenditure on National Urban Livelihood Mission-  
Centrally Sponsored Scheme

Plan

S	0.01	5.13	5.13	..
R	5.12			

Augmentation in provision by ₹ 5.12 lakh through reappropriation in March 2019 was due to more expenditure for providing various training under the scheme. Whereas the grant of ₹ 7.29 lakh received from Government of India.

04- Pradhan Mantri Awas Yojna-  
Centrally Sponsored Scheme

Plan

S	0.01	15.60	15.60	..
R	15.59			

Augmentation in provision by ₹ 15.59 lakh through reappropriation in March 2019 was due to increase in beneficiaries under the scheme. Whereas the grant of ₹ 15.60 lakh received from Government of India.

Plan

S	0.01	1.56	1.56	..
R	1.55			

Augmentation in provision by ₹ 1.55 lakh through reappropriation in March 2019 was due to increase in beneficiaries under the scheme.

**2225- Welfare of Scheduled Castes, Scheduled Tribes, Other  
Backward Classes and Minorities -**02- *Welfare of Scheduled Tribes -*

## 796- Tribal Area Sub-Plan -

## 09- Bal Balika Ashram (Department Run)-

Plan

O	15.00	18.17	18.17	..
R	3.17			

Augmentation in provision by ₹ 3.17 lakh through reappropriation in March 2019 was due to more expenditure on purchase of articles partly counter balanced by saving due to regularization of daily wagers.

## 10- Housing Subsidy to Schedule Caste/Schedule Tribes-

Plan

O	1,76.00	1,93.60	1,93.60	..
R	17.60			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Augmentation in provision by ₹ 17.60 lakh through reappropriation in March 2019 was due to more receipt of applications under the scheme.

**2235- Social Security and Welfare -**

02- *Social Welfare -*

796- Tribal Area Sub-Plan -

04- Expenditure on Beti Hai Anmol-  
Plan

O	6.00	19.67	19.67	..
R	13.67			

Augmentation in provision by ₹ 13.67 lakh through reappropriation in March 2019 was due to more organizations of seminars/conferences.

06- Rehabilitation Grant to Inmates of Bal/Balika Ashram-  
Plan

O	2.00	3.00	3.00	..
R	1.00			

Augmentation in provision by ₹ 1.00 lakh through reappropriation in March 2019 was due to more expenditure on rehabilitation of inmates of bal balika ashram.

07- Mother Teresa Ashay Maitri Sambal Yojna-  
Plan

O	10.80	25.83	25.83	..
R	15.03			

Augmentation in provision by ₹ 15.03 lakh through reappropriation in March 2019 was due to more receipt of entitlements under the scheme.

20- Pradhan Mantri Matri Vandana Yojna-  
Plan

S	0.01	4.40	4.40	..
R	4.39			

Augmentation in provision by ₹ 4.39 lakh through reappropriation in March 2019 was due to more grant of incentive to women under the scheme.

22- Upliftment of Handicapped-  
Centrally Sponsored Scheme  
Plan

S	0.01	1.36	1.36	..
R	1.35			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

Augmentation in provision by ₹ 1.35 lakh through reappropriation in March 2019 was due to more expenditure for construction of tracks for upliftment of handicapped.

60-	<i>Other Social Security and Welfare Programmes -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Social Welfare Programme and Old Age Pension-Plan				
	O	5,79.30			
			7,36.63	7,36.63	..
	R	1,57.33			

Augmentation in provision by ₹ 1,57.33 lakh through reappropriation in March 2019 was due to more receipt of applications under the scheme partly counter balanced by saving due to less expenditure on disbursement of widow pension.

02-	Expenditure on Widow Pension-Plan				
	O	1,74.05			
			2,28.99	2,29.00	+0.01
	R	54.94			

Augmentation in provision by ₹ 54.94 lakh through reappropriation in March 2019 was due to more receipt of applications under the scheme.

**2236- Nutrition -**

02-	<i>Distribution of Nutritious Food and Beverages -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Food Programme-Centrally Sponsored Scheme Plan				
(i)	O	6,61.00			
			8,13.88	8,13.88	..
	R	1,52.88			
	Plan				
(ii)	O	73.00			
			1,03.90	1,03.90	..
	R	30.90			

Augmentation in provision by ₹ 1,83.78 lakh through reappropriation in March 2019 in the above two cases was due to more coverage of beneficiaries under the Special Nutrition Programme.

**2251- Secretariat-Social Services -**

796-	Tribal Area Sub-Plan -				
06-	Grant-in-aid to Institute of Tribal Studies-Centrally Sponsored Scheme				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
S	0.01			
		1,06.80	1,06.80	..
R	1,06.79			

Augmentation in provision by ₹ 1,06.79 lakh through reappropriation in March 2019 was due to more expenditure for setting up of Tribal Research Institute.

**2401- Crop Husbandry -**

796- Tribal Area Sub-Plan -

02- Expenditure on Agricultural Schemes (Other than General Agriculture Extension and Training)-

Plan				
O	1,05.45			
S	0.01	1,41.02	1,41.02	..
R	35.56			

Augmentation in provision by ₹ 35.56 lakh through reappropriation/surrender in March 2019 was due to more entitlements for subsidies partly counter balanced by saving due to less expenditure on maintenance of buildings, purchase of items, articles, equipment, petrol, oil and lubricants.

54- Pradhan Mantri Krishi Sinchayee Yojna-

Plan				
O	11.00			
S	0.01	22.18	22.18	..
R	11.17			

Augmentation in provision by ₹ 11.17 lakh through reappropriation in March 2019 was due to more entitlements under the scheme partly counter balanced by saving due to less receipt of funds from Government of India.

**2403- Animal Husbandry -**

796- Tribal Area Sub-Plan -

07- Expenditure on Veterinary Programme under Special Central Assistance for the Scheduled Tribes Residing outside Tribal Area-  
Plan

S	0.01			
		15.00	15.00	..
R	14.99			

Augmentation in provision by ₹ 14.99 lakh through reappropriation in March 2019 was due to more expenditure for organizing woolen expo at Shimla.

12- Assistance to State for Control of Animal Disease -  
Centrally Sponsored Scheme



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

	Plan				
(i)	S	0.03			
			4.44	4.45	+0.01
	R	4.41			
15-	Foot and Mouth Disease Control Programme-Centrally Sponsored Scheme				
	Plan				
(ii)	S	0.03			
			60.31	60.30	(-)0.01
	R	60.28			
	Plan				
(iii)	S	0.03			
			6.02	6.02	..
	R	5.99			
16-	Peste Des Petites Ruminants-Control Programme-Centrally Sponsored Scheme				
	Plan				
(iv)	S	0.04			
			3.60	3.60	..
	R	3.56			
Augmentation in provision by ₹ 74.24 lakh through reappropriation/surrender in March 2019 in the above four cases was due to more expenditure on procurement of medicine.					
17-	National Livestock Mission-Centrally Sponsored Scheme				
	Plan				
	S	0.01			
			51.68	51.68	..
	R	51.67			
Augmentation in provision by ₹ 51.67 lakh through reappropriation in March 2019 was due to more expenditure under the scheme.					
	Plan				
	S	0.01			
			2.87	2.87	..
	R	2.86			

Augmentation in provision by ₹ 2.86 lakh through reappropriation in March 2019 was due to more expenditure under the scheme.

**2405- Fisheries -**

796- Tribal Area Sub-Plan -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

07-	Blue Revolution- Centrally Sponsored Scheme Plan				
(i)	S	0.04			
			76.32	76.32	..
	R	76.28			
	Plan				
(ii)	S	0.02			
			5.07	5.07	..
	R	5.05			

Augmentation in provision by ₹ 81.33 lakh through reappropriation in March 2019 in above two cases was due to more receipt of cases of subsidy under the scheme. Whereas grant of ₹ 1,57.05 lakh at sr. No. (i) was received from Government of India.

**2408- Food Storage and Warehousing -**

01- Food -

796- Tribal Area Sub-Plan -

07- National Food Security Act-  
Centrally Sponsored Scheme  
Plan

(i)	O	62.00			
			3,19.99	3,19.99	..
	R	2,57.99			
	Plan				
(ii)	O	9.00			
			1,07.81	1,07.81	..
	R	98.81			

Augmentation in provision by ₹ 3,56.80 lakh through reappropriation in March 2019 in the above two cases was due to more entitlement for subsidy under the scheme.

**2415- Agricultural Research and Education -**

01- Crop Husbandry -

796- Tribal Area Sub-Plan -

04- Expenditure on Grant-in-aid to Himachal Pradesh Krishi Vishav  
Vidyalaya for Veterinary Research-  
Plan

	O	25.00			
	S	0.01	45.00	45.00	..
	R	19.99			

Augmentation in provision by ₹ 19.99 lakh through reappropriation in March 2019 was due to more release of grant to Himachal Pradesh Agriculture University.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

**2501- Special Programmes for Rural Development -**

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

06- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

O	18.00		96.00	96.00	..
R	78.00				

Augmentation in provision by ₹ 78.00 lakh through reappropriation in March 2019 was due to more release of grant by Government of India under the scheme. Whereas grant of ₹ 96.00 lakh was received from Government of India.

Plan

O	2.00		10.67	10.67	..
R	8.67				

Augmentation in provision by ₹ 8.67 lakh through reappropriation in March 2019 was due to more expenditure on maintenance work under the scheme.

**2515- Other Rural Development Programmes -**

796- Tribal Area Sub-Plan -

01- Expenditure on Panchayati Raj Schemes-  
Plan

O	5,62.87		7,68.63	7,80.08	+11.45
R	2,05.76				

Augmentation in provision by ₹ 2,05.76 lakh through reappropriation in March 2019 was due to more expenditure on honorarium partly counter balanced by saving due to less expenditure under panchayat scheme.

02- Development Programme Expenditure on  
Extension of Community-  
Plan

O	1,08.00		6,99.20	6,99.20	..
R	5,91.20				

Substantial augmentation in provision by ₹ 5,91.20 lakh through reappropriation in March 2019 was due to more expenditure on maintenance/repairs.

16- Rashtriya Gram Swaraj Abhiyan-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

	Plan				
(i)	O	1.00			
	S	0.01	49.28	49.28	..
	R	48.27			
	Plan				
(ii)	O	0.13			
	S	0.01	5.48	5.48	..
	R	5.34			

Augmentation in provision by ₹ 53.61 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on training and capital assets under the scheme. Whereas grant of ₹ 49.28 lakh at sr. No. (i) was received from Government of India.

**2702- Minor Irrigation -**80- *General -*

796- Tribal Area Sub-Plan -

02- Lift Irrigation Schemes (Special Repair)

Expenditure on Maintenance and Repairs-  
Non-Plan

O	29.11			
		56.30	98.29	+41.99
R	27.19			

In view of the final excess of ₹ 41.99 lakh, the augmentation in provision by ₹ 27.19 lakh through reappropriation in March 2019 was due to more engagement of daily wagers proved inadequate.

Reasons for the final excess of ₹ 41.99 lakh were awaited (July 2019).

03- Expenditure on Maintenance and Repairs of other Minor  
Irrigation Works (Special Repairs)-

Non-Plan

O	2,13.50			
		2,25.74	2,91.25	+65.51
R	12.24			

Reasons for the final excess of ₹ 65.51 lakh were awaited (July 2019).

04- Expenditure on Maintenance and Repairs of Other Minor  
Irrigation Work Ordinary Repairs (Flow Irrigation Scheme)-

Non-Plan

O	2,45.38			
		2,56.14	3,14.06	+57.92
R	10.76			

Reasons for the final excess of ₹ 57.92 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

08-	Expenditure on Suspense (Stock)- Plan				
(i)	..	..	3,58.16	+3,58.16	
09-	Expenditure on Suspense (Stock Manufacture)- Plan				
(ii)	..	..	21.79	+21.79	
10-	Expenditure on Suspense (Miscellaneous Public Works Advances)- Plan				
(iii)	..	..	2,07.13	+2,07.13	
Expenditure of ₹ 5,87.08 lakh in the above three cases was incurred without provision; reasons for which were awaited (July 2019).					
(vi)	Saving in the charged appropriation occurred mainly under the following heads:- Head	Total appropriation	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	
<b>2702-</b>	<b>Minor Irrigation -</b>				
80-	General -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Works (Special Repairs)- Non-Plan				
(i)	S 3.35	3.35	..	(-) 3.35	
<b>3054-</b>	<b>Roads and Bridges -</b>				
04-	District and Other Roads -				
796-	Tribal Area Sub-Plan -				
04-	Maintenance of District and Other Roads under Thirteenth Finance Commission Award- Non-Plan				
(ii)	S 33.10	33.10	25.80	(-)7.30	

Reasons for the final saving of ₹ 10.65 lakh in the above two cases were awaited (July 2019).

**Capital Section**

(vii)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	
<b>4059-</b>	<b>Capital Outlay on Public Works -</b>				
01-	Office Buildings -				
796-	Tribal Area Sub-Plan				
05-	Expenditure on Judiciary-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	16.00			
		..	..	..
R	(-)16.00			

Entire provision of ₹ 16.00 lakh was surrendered in March 2019 due to non release of funds by Government of India.

**4202- Capital Outlay on Education, Sports, Art and Culture -**

01- General Education -

796- Tribal Area Sub-Plan -

05- College Buildings-

Plan

O	2,50.00	2,12.23	2,12.23	..
R	(-)37.77			

Reduction in provision by ₹ 37.77 lakh through reappropriation in March 2019 was due to less expenditure on construction.

06- Construction of Building under Sarav Shiksha Abhiyan-

Plan

S	5.24	..	..	..
R	(-)5.24			

Entire provision of ₹ 5.24 lakh obtained in February 2019 through supplementary grant was reduced through reappropriation in March 2019 due to nil expenditure on construction of the building of Education Department.

**4210- Capital Outlay on Medical and Public Health -**

02- Rural Health Services -

796- Tribal Area Sub-Plan -

01- Buildings-

Plan

O	4,80.00	4,61.00	4,60.99	(-)0.01
R	(-)19.00			

Reduction in provision by ₹ 19.00 lakh through reappropriation in March 2019 was due to less expenditure on construction of buildings.

**4215- Capital Outlay on Water Supply and Sanitation -**

01- Water Supply -

796- Tribal Area Sub-Plan -

14- National Rural Drinking Water Programme-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	6,54.00			
		5,06.75	5,06.03	(-)0.72
R	(-)1,47.25			

Reduction in provision by ₹ 1,47.25 lakh through reappropriation in March 2019 was due to less receipt of funds from Government of India. Whereas the grant of ₹ 5,06.75 lakh was received from Government of India.

16- Chief Minister Rural Drinking Water Supply Scheme-Externally  
Aided Project (National Development Bank)-

Plan				
O	90.00			
		..	..	..
R	(-)90.00			

Entire provision of ₹ 90.00 lakh was reappropriated/surrendered in March 2019 due to nil expenditure under the scheme.

**4216- Capital Outlay on Housing -**

01- *Government Residential Buildings -*

796- Tribal Area Sub-Plan -

03- Tial Buildings (Forest Department) Expenditure  
on Construction of Resident-  
Plan

(i)	O	1,00.00			
			70.54	70.54	..
	R	(-)29.46			

**4401- Capital Outlay on Crop Husbandry -**

796- Tribal Area Sub-Plan-

01- Expenditure on Agricultural Buildings-  
Plan

(ii)	O	18.00			
			4.00	4.00	..
	R	(-)14.00			

Reduction in provision by ₹ 43.46 lakh through reappropriation in March 2019 in the above two cases was due to less expenditure on the construction of the buildings.

**4402- Capital Outlay on Soil and Water Conservation -**

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Poly House and Micro Irrigation  
under Rural Integrated Development Fund Scheme-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	80.00			
S	25.93	90.61	90.61	..
R	(-)15.32			

Reduction in provision by ₹ 15.32 lakh through reappropriation in March 2019 was due to less expenditure on construction of Poly Houses.

**4425- Capital Outlay on Co-operations -**

796- Tribal Area Sub-Plan -

01- Investment in Co-operative Societies-

Plan

O	1.50			
		..	..	..
R	(-)1.50			

Entire provision of ₹ 1.50 lakh was surrendered in March 2019 due to less receipt of applications under the scheme.

**4701- Capital Outlay on Major and Medium Irrigation -**

02- *Major Irrigation-Non-Commercial -*

796- Tribal Area Sub-Plan -

01- Major Irrigation Scheme (Accelerated Irrigation

Benefit Programme)-

Centrally Sponsored Scheme

Plan

O	6,75.00			
		..	..	..
R	(-)6,75.00			

Entire provision of ₹ 6,75.00 lakh was surrendered in March 2019 due to non release of funds by Government of India.

**4702- Capital Outlay on Minor Irrigation -**

796- Tribal Area Sub-Plan -

01- Expenditure on Minor Irrigation Schemes (Lift

Irrigation Scheme)-

Plan

O	16.20			
		29.45	17.18	(-)12.27
S	13.25			

Reasons for the final saving of ₹ 12.27 lakh were awaited (July 2019).

02- Expenditure on Minor Irrigation Schemes (Flow  
Irrigation Scheme)-



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	5,52.80			
		5,19.37	5,19.33	(-)0.04
R	(-)33.43			

Reduction in provision by ₹ 33.43 lakh through surrender in March 2019 was due to less expenditure on minor irrigation scheme.

08- Expenditure on Minor Irrigation Scheme  
 (Accelerated Irrigation Benefit Programme)-  
 Centrally Sponsored Scheme

Plan				
O	9,00.00			
		2,45.68	2,45.68	..
R	(-)6,54.32			

Reduction in provision by ₹ 6,54.32 lakh surrender in March 2019 was due to less release of funds by Government of India.

Plan				
O	1,22.00			
		27.55	27.50	(-)0.05
R	(-)94.45			

Reduction in provision by ₹ 94.45 lakh through surrender in March 2019 was due to non completion of codal formalities.

**4705- Capital Outlay on Command Area Development -**

796- Tribal Area Sub-Plan -

01- Expenditure on Command Area Development-  
 Centrally Sponsored Scheme

Plan				
O	7,20.00			
		..	..	..
R	(-)7,20.00			

Entire provision of ₹ 7,20.00 lakh was surrendered in March 2019 due to non release of funds by Government of India.

Plan				
(i) O	72.00			
		..	..	..
R	(-)72.00			

**4711- Capital Outlay on Flood Control Projects -**

01- Flood Control -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

796- Tribal Area Sub-Plan -  
 01- Expenditure on Flood Control Works-  
 Centrally Sponsored Scheme  
 Plan

(ii)	O	4,50.00	..	..	..
	R	(-)4,50.00			

Entire provision of ₹ 5,22.00 lakh was surrendered in March 2019 in above two cases due to non completion of codal formalities.

02- Expenditure on Flood Control Programme under Rural Integrated  
 Development Fund/National Agriculture Bank for Rural  
 Development-  
 Plan

	O	15.00	9.40	8.70	(-)0.70
	R	(-)5.60			

Reduction in provision by ₹ 5.60 lakh through surrender in March 2019 was due to non completion of codal formalities.

**4851- Capital Outlay on Village and Small Industries -**

796- Tribal Area Sub-Plan -  
 03- Investment in Industrial Co-operatives-  
 Plan

	O	1.50	0.50	0.50	..
	R	(-)1.00			

Reduction in provision by ₹ 1.00 lakh through surrender in March 2019 was due to less receipt of applications under the scheme.

05- Construction of Industrial Building/Estate-  
 Plan

	O	17.00	5.50	5.50	..
	R	(-)11.50			

Reduction in provision by ₹ 11.50 lakh through reappropriation in March 2019 was due to less expenditure on construction of the buildings.

**5054- Capital Outlay on Roads and Bridges -**

03- State Highways -  
 796- Tribal Area Sub-Plan -  
 03- Construction of Roads under Central Reserve Fund-  
 Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	6,44.00			
		..	..	..
R	(-)6,44.00			

Entire provision of ₹ 6,44.00 lakh was surrendered in March 2019 due to non release of funds by Government of India.

04-	<i>District and other Roads -</i>			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on Construction of Rural Roads			
	Plan			
(i)	O	31,16.60		
			38,72.40	38,02.71
				(-)69.69
	S	7,55.80		
03-	Expenditure on Construction of Rural Roads under Rural Integrated Development Fund/National Agriculture Bank for Rural Development-			
	Plan			
(ii)	O	4,00.00		
			4,03.50	3,76.44
				(-)27.06
	S	3.50		
80-	<i>General -</i>			
796-	Tribal Area Sub-Plan -			
05-	Expenditure on Major Bridges-			
	Plan			
(iii)	O	5,58.00		
			7,74.15	7,55.59
				(-)18.56
	S	2,16.15		

Reasons for the final saving of ₹ 1,15.31 lakh in the above three cases were awaited (July 2019).

06-	Expenditure on Ropeways and Cableways-			
	Plan			
	O	22.00		
			19.06	6.68
				(-)12.38
	R	(-)2.94		

Reasons for the final saving of ₹ 12.38 lakh were awaited (July 2019).

**5055- Capital Outlay on Road Transport -**

796-	Tribal Area Sub-Plan -
05-	Transport Nagar-

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	36.00			
		..	..	..
R	(-)36.00			

Entire provision of ₹ 36.00 lakh was reappropriated in March 2019 due to non completion of codal formalities.

**6801- Loans for Power Projects -**

796- Tribal Area Sub-Plan -

10- Loan for Himachal Pradesh Power Corporation Project-  
Plan

(i)	O	46,11.00			
			..	..	..
	R	(-)46,11.00			

12- K.F.W. Share to Power Projects-  
Plan

(ii)	O	9.00			
			..	..	..
	R	(-)9.00			

Entire provision of ₹ 46,20.00 lakh was surrendered in March 2019 in the above two cases due to non release of loan to power projects.

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

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

**4059- Capital Outlay on Public Works -**

01- Office Buildings -

796- Tribal Area Sub-Plan -

02- Expenditure on other Administration-  
Plan

(i)	O	2,15.00			
	S	69.76	2,94.76	2,95.89	+1.13
	R	10.00			

**4202- Capital Outlay on Education, Sports, Art and Culture -**

01- General Education -

796- Tribal Area Sub-Plan -

03- Construction of Middle School Buildings-  
Plan

(ii)	O	40.00			
			83.93	83.93	..
	R	43.93			

**APPROPRIATION ACCOUNTS****GRANT NO. 31- contd.**

06-	Construction of Building under Sarav Shiksha Abhiyan-				
	Centrally Sponsored Scheme				
	Plan				
(iii)	S	0.01			
			47.15	47.15	..
	R	47.14			

Augmentation in provision by ₹ 1,01.07 lakh through reappropriation in March 2019 in the above three cases was due to more expenditure on construction of buildings.

02-	Technical Education -				
796-	Tribal Area Sub-Plan -				
01-	Construction of Regional Industrial Training				
	Institutes Hostel Building-				
	Centrally Sponsored Scheme				
	Plan				
	S	0.01			
			15.00	15.00	..
	R	14.99			

Augmentation in provision by ₹ 14.99 lakh through reappropriation in March 2019 was due to more expenditure on purchase of machinery and equipment.

03-	Sports and Youth Services -				
796-	Tribal Area Sub-Plan -				
01-	Building-				
	Plan				
(i)	O	78.00			
			93.91	93.91	..
	R	15.91			

04-	Art and Culture -				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
	Plan				
(ii)	O	50.00			
	S	55.05	1,52.93	1,52.17	(-)0.76
	R	47.88			

Augmentation in provision by ₹ 63.79 lakh through reappropriation in March 2019 in the above two cases was due to more expenditure on construction.

**4406- Capital Outlay on Forestry and Wild Life -**

01-	Forestry -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Construction of Roads-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 31- contd.**

Plan				
O	1,00.00		1,27.49	1,27.49
R	27.49			..

Augmentation in provision by ₹ 27.49 lakh through reappropriation in March 2019 was due to more expenditure on construction of roads under the scheme.

**4702- Capital Outlay on Minor Irrigation -**

796- Tribal Area Sub-Plan -

10- Pradhan Mantri Sinchayee Yojna-Har Khet Ko Pani-Centrally Sponsored Scheme

Plan				
S	0.01		90.00	90.00
R	89.99			..

Augmentation in provision by ₹ 89.99 lakh through reappropriation in March 2019 was due to more expenditure on water lifting.

**5055- Capital Outlay on Road Transport -**

796- Tribal Area Sub-Plan -

01- Investment in Himachal Roadways Transport Corporation-Plan

O	4,95.00		5,31.00	5,31.00
R	36.00			..

Augmentation in provision by ₹ 36.00 lakh through reappropriation in March 2019 was due to more expenditure on purchase of buses.

**APPROPRIATION ACCOUNTS**  
**GRANT NO-31 conold.**

**(ix) Suspense Transactions**

(i) The expenditure under this grant includes ₹ 48,05.73 lakhs (₹ 48,05.73 lakhs under Revenue Section and ₹ 0.00 lakhs under Capital Section) accounted for under "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works-Roads, Bridges and Buildings at Para No. (xiii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2018-19 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2018 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2019 Debit(+) Credit(-)
<b>Revenue Section</b>				
<b>2059-Public Works-</b>				
<i>01-Office Buildings-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
<i>07-Expenditure under Suspense</i>				
(Stock)-	(-)21,97.72	23,59.66	23,63.09	(-)22,01.15*
<i>08-Expenditure under Suspense</i>				
(Stock Manufacturing)-	+ 6,79.24	5,40.67	2,96.56	+ 9,23.35
<i>09-Expenditure under Suspense</i>				
<i>(Miscellaneous Public Works</i>				
<i>Advances)-</i>				
	+ 48,50.50	10,14.16	13,34.89	+ 45,29.77
<b>Total 2059-</b>	<b>+ 33,32.02</b>	<b>39,14.49</b>	<b>39,94.54</b>	<b>+ 32,51.97</b>
<b>2215-Water Supply and Sanitation-</b>				
<i>01-Water Supply-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
04-Stock-	(-)2,94.98	2,49.66	2,06.55	(-)2,51.87*
05-Stock Manufacture-	+ 1,56.71	6.94	0.47	+ 1,63.18
<i>06-Miscellaneous Public Works</i>				
<i>Advances-</i>				
	(-)11.10	47.56	14.97	+21.49
<b>Total 2215-</b>	<b>(-)1,49.37</b>	<b>3,04.16</b>	<b>2,21.99</b>	<b>(-)67.20*</b>
<b>2702-Minor Irrigation-</b>				
<i>80-General-</i>				
<i>796-Tribal Area Sub-Plan-</i>				
<i>08-Expenditure on Suspense</i>				
(Stock)-	+ 63.72	3,58.16	5,38.38	(-)1,16.50*
<i>09-Expenditure on Suspense (Stock</i>				
<i>Manufacture)-</i>				
	+ 1,04.21	21.79	3.29	+ 1,22.71
<i>10-Expenditure on Suspense</i>				
<i>(Miscellaneous Advances)-</i>				
	+ 3,61.44	2,07.13	61.88	+ 5,06.69
<b>Total 2702-</b>	<b>+ 5,29.37</b>	<b>5,87.08</b>	<b>6,03.55</b>	<b>+ 5,12.90</b>
<b>Total-Revenue Section</b>	<b>+ 37,12.02</b>	<b>48,05.73</b>	<b>48,20.08</b>	<b>+ 36,97.67</b>
<b>Total Demand</b>	<b>+ 37,12.02</b>	<b>48,05.73</b>	<b>48,20.08</b>	<b>+ 36,97.67</b>

(\*) Reasons for the minus balances were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32 - SCHEDULED CASTE SUB PLAN**

(HEADS 2029-LAND REVENUE, 2055-POLICE, 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2407-PLANTATIONS, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2851-VILLAGE AND SMALL INDUSTRIES, 3054-ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3456-CIVIL SUPPLIES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure ( ₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	13,49,89,20			
		13,49,89,45	9,59,02,14	(-)3,90,87,31
Supplementary	25			



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Amount surrendered during the year  
(31 March 2019) 3,90,80,86

**Capital Section**

**Voted**

Original	10,61,55,05				
		10,77,08,31	9,23,00,08	(-)1,54,08,23	
Supplementary	15,53,26				

Amount surrendered during the year  
(31 March 2019) 1,53,21,58

**NOTES AND COMMENTS**

- (i) In view of the final saving of ₹ 1,54,08.23 lakh in the voted provision in the Capital Section, the supplementary grant of ₹ 15,53.26 lakh obtained in February 2019 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 1,53,21.58 lakh was 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 (-)
<b>2055- Police -</b>			
789- Special Component Plan for Scheduled Castes -			
01- State Forensic Science Laboratory- Plan			
O 50.00			
	8.40	8.40	..
R (-)41.60			

Reduction in provision by ₹ 41.60 lakh through reappropriation in March 2019 was due to purchase of machinery and equipment from the capital head.

**2202- General Education -**

01- Elementary Education -			
789- Special Component Plan for Scheduled Castes -			
01- Expenditure on Primary Schools- Plan			
O 6,24.00			
	4,15.42	4,15.42	..
R (-)2,08.58			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Reduction in provision by ₹ 2,08.58 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less purchase of material and office articles.

03-	Middle School- Plan				
	O	10,50.00			
			9,11.46	9,11.47	+0.01
	R	(-),1,38.54			

Reduction in provision by ₹ 1,38.54 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, less purchase of material and less receipt of medical reimbursement claims.

06-	Mid-Day Meal- Centrally Sponsored Scheme Plan				
(i)	O	23,38.00			
			20,68.93	20,68.93	..
	R	(-),2,69.07			

07-	Sarav Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(ii)	O	90,68.00			
			88,01.88	88,01.88	..
	R	(-),2,66.12			

Reduction in provision by ₹ 5,35.19 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India. Whereas grant of ₹ 22,21.86 lakh at sr. no.(i) and ₹ 1,00,75.82 lakh at sr no. (ii) were received from Government of India.

	Plan				
	O	10,08.00			
			9,77.28	9,77.28	..
	R	(-),30.72			

Reduction in provision by ₹ 30.72 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

11-	Expenditure on Grant-in-aid to Parent Teacher Association- Plan				
	O	17,93.00			
			6,78.34	6,78.35	+0.01
	R	(-),11,14.66			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Reduction in provision by ₹ 11,14.66 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts and less receipt of proposals.

## 12- Atal Vardi Yojna-

Plan

O 6,27.00

.. .. ..

R (-)6,27.00

Entire provision of ₹ 6,27.00 lakh was reduced through reappropriation/surrender in March 2019 due to non completion of codal formalities.

## 15- Grant-in-aid to School Management Committee-

Plan

O 4,28.00

3,86.36 3,86.36 ..

R (-)41.64

Reduction in provision by ₹ 41.64 lakh through surrender in March 2019 was due to less receipt of proposals.

## 16- District Institute of Educational Training-

Centrally Sponsored Scheme

Plan

O 5,47.00

3,47.27 3,47.27 ..

R (-)1,99.73

Reduction in provision by ₹ 1,99.73 lakh through surrender in March 2019 was due to non filling up of vacant posts.

## 18- Urdu and Punjabi Teachers-

Centrally Sponsored Scheme

Plan

(i) O 35.00

21.14 21.14 ..

R (-)13.86

## 02- Secondary Education -

## 789- Special Component Plan for Scheduled Castes -

## 03- Rashtriya Madhyamic Shiksha Abhiyan-

Centrally Sponsored Scheme

Plan

(ii) O 46,48.00

19,17.74 19,17.74 ..

R (-)27,30.26

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Reduction in provision by ₹ 27,44.12 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India. Whereas grant of ₹ 27,51.18 lakh at sr. no. (ii) above was received from Government of India.

Plan

O	5,16.00			
		2,13.08	2,13.08	..
R	(-)3,02.92			

Reduction in provision by ₹ 3,02.92 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

04- Expenditure on Information and Communication Technology-  
Centrally Sponsored Scheme

Plan

(i)	O	13,75.00			
			10,38.33	10,38.33	..
	R	(-)3,36.67			

Plan

(ii)	O	1,36.00			
			18.33	18.33	..
	R	(-)1,17.67			

Reduction in provision by ₹ 4,54.34 lakh through surrender in March 2019 in the above two cases was due to merger of Rashtriya Madhyamic Shiksha Abhiyan schemes in Samagra Shiksha Abhiyan.

12- Student Digital Yojna-

Plan

O	4,53.00			
		..	..	..
R	(-)4,53.00			

Entire provision of ₹ 4,53.00 lakh was reduced through reappropriation in March 2019 due to non fulfillment of codal formalities.

14- Vocationalisation of Secondary Education-  
Centrally Sponsored Scheme

Plan

(i)	O	27,04.00			
			..	..	..
	R	(-)27,04.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(ii)	O	3,01.00			
			..	..	..
	R	(-)3,01.00			

Entire provision of ₹ 30,05.00 lakh was reduced through surrender in March 2019 in the above two cases due to merger of schemes into Samagra Shiksha Abhiyan.

15- Upgradation of Merit for Scheduled Caste Students-  
Centrally Sponsored Scheme

	Plan				
(i)	O	3.00			
			..	..	..
	R	(-)3.00			

16- Pre-Metric Scholarship to Schedule Caste Students-  
Centrally Sponsored Scheme

	Plan				
(ii)	O	6,39.00			
			..	..	..
	R	(-)6,39.00			

Entire provision of ₹ 6,42.00 lakh was surrendered in March 2019 in the above two cases due to non receipt of funds from Government of India.

18- Inclusive Education to the Disabled at Secondary Stage-  
Centrally Sponsored Scheme

	Plan				
(i)	O	36.00			
			..	..	..
	R	(-)36.00			

	Plan				
(ii)	O	4.00			
			..	..	..
	R	(-)4.00			

Entire provision of ₹ 40.00 lakh was reduced through surrender in March 2019 in the above two cases due to merger of scheme into Samagra Shiksha Abhiyan.

19- Environment Orientation to School Education-  
Centrally Sponsored Scheme

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

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2019 due to liabilities under the scheme was meet out from demand no. 8.

21-	Mukhya Mantri Vardi Yojna-				
	Plan				
(i)	O	3,27.00			
			..	..	..
	R	(-)3,27.00			
22-	Hiring of Close Circuit Television During Board Examination-				
	Plan				
(ii)	O	50.00			
			..	..	..
	R	(-)50.00			

Entire provision of ₹ 3,77.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non completion of codal formalities.

23-	Education Technology Programme- Centrally Sponsored Scheme				
	Plan				
	O	3.00			
			..	..	..
	R	(-)3.00			

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2019 due to liabilities under the scheme was meet out from demand no. 8.

03-	University and Higher Education -				
789-	Special Component Plan for Scheduled Castes -				
05-	Rashtriya Uchtar Shiksha Abhiyan- Centrally Sponsored Scheme				
	Plan				
	O	15,11.00			
			4,43.27	4,43.27	..
	R	(-)10,67.73			

Reduction in provision by ₹ 10,67.73 lakh through surrender in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 4,43.27 lakh was received from Government of India.

	Plan				
	O	1,51.00			
			49.25	49.25	..
	R	(-)1,01.75			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Reduction in provision by ₹ 1,01.75 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

**2204- Sports and Youth Services -**

789- Special Component Plan for Scheduled Castes -

03- Direction and Administration-  
Plan

O	2,00.00			
		1,76.00	1,76.00	..
R	(-)24.00			

Reduction in provision by ₹ 24.00 lakh through surrender in March 2019 was due to less execution of work.

**2205- Art and Culture -**

789- Special Component Plan for Scheduled Castes -

02- Expenditure on Operation of Antiquities and Art  
Treasure Act 1972-  
Plan

O	63.00			
		12.65	12.65	..
R	(-)50.35			

Reduction in provision by ₹ 50.35 lakh through surrender in March 2019 was due to less receipt of proposals.

**2210- Medical and Public Health -**

03- *Rural Health Services-Allopathy -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-  
Plan

O	11,25.00			
		8,61.80	8,61.81	+0.01
R	(-)2,63.20			

Reduction in provision by ₹ 2,63.20 lakh through reappropriation in March 2019 was due to non filling up of vacant posts, non receipt of proposals and less purchase of medicines.

03- Rashtriya Suraksha Beema Yojna-  
Centrally Sponsored Scheme  
Plan

(i) O	3,02.00			
		58.27	58.27	..
R	(-)2,43.73			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

04-	National Health Mission- Centrally Sponsored Scheme Plan				
(ii)	O	86,67.00			
			77,29.00	77,29.00	..
	R	(-)9,38.00			

Reduction in provision by ₹ 11,81.73 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India.

04-	<i>Rural Health Services-Other Systems of Medicine-</i>				
789-	Special Component Plan for Scheduled Castes -				
03-	Upgradation of Existing Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy Institutions- Centrally Sponsored Scheme Plan				
(i)	O	1,94.00			
			..	..	..
	R	(-)1,94.00			
	Plan				
(ii)	O	14.00			
			..	..	..
	R	(-)14.00			

Entire provision of ₹ 2,08.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilized.

06-	<i>Public Health -</i>				
789-	Special Component Plan for Scheduled Castes -				
02-	Trauma Centre- Centrally Sponsored Scheme Plan				
(i)	O	2,27.00			
			..	..	..
	R	(-)2,27.00			
	Plan				
(ii)	O	25.00			
			..	..	..
	R	(-)25.00			

<b>2211-</b>	<b>Family Welfare -</b>				
789-	Special Component Plan for Scheduled Castes -				



**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

02-	National Ambulance Service- Centrally Sponsored Scheme Plan				
(iii)	O	5,86.00			
			..	..	..
	R	(-)5,86.00			

Entire provision of ₹ 8,38.00 lakh was reduced through reappropriation/surrender in March 2019 in the above three cases due to non receipt of funds from Government of India.

03-	Direction and Administration- Centrally Sponsored Scheme Plan				
(i)	O	2,50.00			
			2,26.03	2,25.94	(-)0.09
	R	(-)23.97			

04-	Family Welfare Center in Rural Areas- Centrally Sponsored Scheme Plan				
(ii)	O	14,30.00			
			11,75.76	11,75.76	..
	R	(-)2,54.24			

05-	Family Welfare Center in Urban Areas- Centrally Sponsored Scheme Plan				
(iii)	O	1,44.00			
			91.66	91.66	..
	R	(-)52.34			

Reduction in provision by ₹ 3,30.55 lakh through surrender in March 2019 in the above three cases was due to non filling up of vacant posts.

**2216- Housing -**

03- Rural Housing -

789- Special Component Plan for Scheduled Castes -

02- Indira Awas Yojna-  
Centrally Sponsored Scheme  
Plan

(i)	O	8,46.00			
			..	..	..
	R	(-)8,46.00			

**2217- Urban Development -**

80- General -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

789- Special Component Plan for Scheduled Castes -

03- Swachh Bharat Mission-

Centrally Sponsored Scheme

Plan

(ii) O 4,53.00

.. .. ..

R (-)4,53.00

Plan

(iii) O 50.00

.. .. ..

R (-)50.00

04- Pradhan Mantri Awas Yojna-

Centrally Sponsored Scheme

Plan

(iv) O 11,33.00

8,26.20 8,26.20 ..

R (-)3,06.80

Plan

(v) O 1,25.00

82.62 82.62 ..

R (-)42.38

Reduction in provision by ₹ 16,98.18 lakh through reappropriation/surrender in March 2019 in the above five cases was due to less receipt of funds from Government of India and less release of state share in proportionate 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 -

02- Direction and Administration-

Plan

O 10,00.00

S 0.01 3,03.69 3,03.68 (-)0.01

R (-)6,96.32

Reduction in provision by ₹ 6,96.32 lakh through reappropriation/surrender in March 2019 was due to less expenditure on purchase of miscellaneous items, non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles partly offset by excess due to more expenditure on maintenance and purchase of office articles.

10- Mukhyamantri Adarsh Gram Yojna-

Plan

O 11,65.00

.. .. ..

R (-)11,65.00

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Entire provision of ₹ 11,65.00 lakh was reduced through surrender in March 2019 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 62,09.00

35,25.33 35,25.33 ..

R (-)26,83.67

Reduction in provision by ₹ 26,83.67 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts of anganwari workers, less purchase of office articles, less expenditure on rent, taxes and less receipt of travelling allowance bills.

Plan

O 7,43.00

81.62 81.62 ..

R (-)6,61.38

Reduction in provision by ₹ 6,61.38 lakh through reappropriation/surrender in March 2019 was due to non filling up of vacant posts, non pendency of arrears and less regularization of daily wagers.

03- Nutrition Provision under Rajiv Gandhi Scheme for

Empowerment of Adolescent Girls-

Centrally Sponsored Scheme

Plan

O 7.00

.. .. ..

R (-)7.00

Entire provision of ₹ 7.00 lakh was reduced through surrender in March 2019 due to limiting the scheme to the age group of girls to 11-14 years.

09- Widow Remarriage-

Plan

(i) O 17.00

13.00 13.00 ..

R (-)4.00

10- Vishesh Mahila Uthan Yojna-

Plan

(ii) O 22.00

.. .. ..

R (-)22.00

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

13-	Mother Teresa Yojna-				
	Plan				
(iii)	O	20.00			
			13.24	13.24	..
	R	(-)6.76			

Reduction in provision by ₹ 32.76 lakh through reappropriation in March 2019 in the above three cases was due to less receipt of applications/proposals.

18-	Welfare of Handicapped Children-				
	Centrally Sponsored Scheme				
	Plan				
	O	10.00			
			..	..	..
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2019 due to liability was met out from demand no. 8.

20-	Integrated Child Protection Scheme-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	4,70.00			
			2,21.50	2,21.50	..
	R	(-)2,48.50			
	Plan				
(ii)	O	48.00			
			21.60	21.60	..
	R	(-)26.40			

Reduction in provision by ₹ 2,74.90 lakh through surrender in March 2019 in the above two cases was due to less admissions in Child Care Institutes.

21-	Pradhan Mantri Matri Vandana Yojna-				
	Plan				
	O	58.00			
			43.91	43.91	..
	R	(-)14.09			

Reduction in provision by ₹ 14.09 lakh through surrender in March 2019 was due to non receipt of funds from Government of India and hence state share remained unutilized.

**2236- Nutrition -**

- 02- *Distribution of Nutritious Food and Beverages -*  
789- *Special Component Plan for Scheduled Castes -*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

01-	Special Nutrition Programme for Scheduled Caste- Centrally Sponsored Scheme				
	Plan				
(i)	O	18,50.00			
			9,88.29	9,88.29	..
	R	(-)8,61.71			
	Plan				
(ii)	O	2,06.00			
			1,25.00	1,25.00	..
	R	(-)81.00			

Reduction in provision by ₹ 9,42.71 lakh through reappropriation in March 2019 in the above two cases was due to less receipt of funds from Government of India and hence state share in proportionate could not be released.

**2401- Crop Husbandry -**

789- Special Component Plan for Scheduled Castes -

04- Distribution of Fertilizers-

	Plan				
	O	1,62.00			
			51.69	51.69	..
	R	(-)1,10.31			

Reduction in provision by ₹ 1,10.31 lakh through reappropriation in March 2019 was due to less receipt of proposals.

11- Crop Insurance Scheme-

	Plan				
	O	2,00.00			
			1,42.24	1,42.24	..
	R	(-)57.76			

Reduction in provision by ₹ 57.76 lakh through reappropriation in March 2019 was due to less receipt of claims from different agricultural companies.

13- Horticulture Development-

	Plan				
(i)	O	68.50			
			42.14	42.14	..
	R	(-)26.36			

14- Apiculture Scheme-

	Plan				
(ii)	O	18.00			
			11.18	11.18	..
	R	(-)6.82			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

15-	Development of Floriculture-				
	Plan				
(iii)	O	20.00			
			13.44	13.44	..
	R	(-)6.56			
16-	Establishment/Maintenance of Government				
	Orchards/Nurseries-				
	Plan				
(iv)	O	25.50			
			19.20	19.20	..
	R	(-)6.30			
Reduction in provision by ₹ 46.04 lakh through reappropriation in March 2019 in the above four cases was due to less expenditure on purchase of material and office articles.					
17-	Project for Mushroom Cultivation-				
	Plan				
	O	28.00			
			15.30	15.30	..
	R	(-)12.70			
Reduction in provision by ₹ 12.70 lakh through reappropriation/surrender in March 2019 was due to less receipt of demands for compost.					
19-	Fruit Processing Schemes-				
	Plan				
	O	36.00			
			28.75	28.75	..
	R	(-)7.25			
Reduction in provision by ₹ 7.25 lakh through reappropriation in March 2019 was due to less expenditure on purchase of machinery.					
25-	Rashtriya Krishi Vikas Yojna (Agriculture)-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	4,08.00			
			1,11.96	1,11.96	..
	R	(-)2,96.04			
	Plan				
(ii)	O	45.00			
			12.52	12.52	..
	R	(-)32.48			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Reduction in provision by ₹ 3,28.52 lakh through surrender in March 2019 in the above two cases was due to less approval of project by state level committee as well as by Government of India.

26- Rashtriya Krishi Vikas Yojna (Horticulture)-  
Centrally Sponsored Scheme  
Plan

O	1,81.00			
		54.19	54.19	..
R	(-)1,26.81			

Reduction in provision by ₹ 1,26.81 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

Plan

O	20.00			
		5.90	5.90	..
R	(-)14.10			

Reduction in provision by ₹ 14.10 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

27- Crop Diversification Project-  
Plan

O	4,54.00			
		2,60.80	2,60.80	..
R	(-)1,93.20			

Reduction in provision by ₹ 1,93.20 lakh through reappropriation/surrender in March 2019 was due to direct payment of consultancy charges to the consultants by the funding agency.

34- Development of Ginger-  
Plan

O	17.00			
		12.56	12.56	..
R	(-)4.44			

Reduction in provision by ₹ 4.44 lakh through surrender in March 2019 was due to less receipt of demand from beneficiaries.

35- National Mission on Sustainable Agriculture-  
Centrally Sponsored Scheme  
Plan

(i) O	4,99.00			
		2,10.91	2,10.91	..
R	(-)2,88.09			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(ii)	O	55.00			
			23.03	23.03	..
	R	(-)31.97			

Reduction in provision by ₹ 3,20.06 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released in proportionate.

36- National Food Security Mission-  
Centrally Sponsored Scheme

	Plan				
(i)	O	3,74.00			
			2,89.94	2,89.94	..
	R	(-)84.06			

	Plan				
(ii)	O	42.00			
			32.73	32.73	..
	R	(-)9.27			

Reduction in provision by ₹ 93.33 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India and hence state share also could not be released in proportionate.

38- Mission for Integrated Development of Horticulture-  
Centrally Sponsored Scheme

	Plan				
	O	9,97.00			
			5,94.00	5,94.00	..
	R	(-)4,03.00			

Reduction in provision by ₹ 4,03.00 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

41- Lift Irrigation Schemes and Borewells-  
Plan

	O	2,72.00			
			2,47.71	2,47.71	..
	R	(-)24.29			

Reduction in provision by ₹ 24.29 lakh through surrender in March 2019 was due to less receipt of applications from the farmers.

43- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme



**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Plan				
O	2,77.00			
		1,50.00	1,50.00	..
R	(-)1,27.00			

Reduction in provision by ₹ 1,27.00 lakh through surrender in March 2019 was due to less receipt of funds from Government of India. Whereas grant of ₹ 7,83.34 lakh was received from Government of India.

44- Crop Diversification Project (Japan International Co-operation Agency) Externally Aided Programme Phase-II-

Plan				
O	50.00			
		10.00	10.00	..
R	(-)40.00			

Reduction in provision by ₹ 40.00 lakh through reappropriation/surrender in March 2019 was due to non completion of scheme.

46- Mukhya Mantri Khet Sanrakshan Yojna-

Plan				
O	7,56.00			
		6,86.00	6,86.00	..
R	(-)70.00			

Reduction in provision by ₹ 70.00 lakh through surrender in March 2019 was due to less receipt of applications from the farmers.

**2402- Soil and Water Conservation -**

789- Special Component Plan for Scheduled Castes -

05- Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme

Plan				
O	4,99.00			
		2,64.29	2,64.29	..
R	(-)2,34.71			

Reduction in provision by ₹ 2,34.71 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

Plan				
O	55.00			
		28.21	28.21	..
R	(-)26.79			

Reduction in provision by ₹ 26.79 lakh through surrender in March 2019 in the above two cases was due to less receipt of funds from Government of India, hence less release of state share in proportionate to central share.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

**2403- Animal Husbandry -**

789- Special Component Plan for Scheduled Castes -

05- Expenditure on Poultry Development-  
Centrally Plan  
Plan

O	60.00		29.99	29.99	..
R	(-)30.01				

Reduction in provision by ₹ 30.01 lakh through surrender in March 2019 was due to less receipt of cases for subsidy.

09- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme  
Plan

(i) O	3,17.00		1,11.80	1,11.80	..
R	(-)2,05.20				

Plan

(ii) O	35.00		12.44	12.44	..
R	(-)22.56				

Reduction in provision by ₹ 2,27.76 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non approval of projects.

11- Assistance of States for Control of Animal Diseases -  
Centrally Sponsored Scheme  
Plan

(i) O	21.62				
S	0.02		9.78	9.65	(-)0.13
R	(-)11.86				

Plan

(ii) O	2.13				
S	0.02		1.11	1.11	..
R	(-)1.04				

Reduction in provision by ₹ 12.90 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less purchase of material.

14- Grant-in-aid to Veterinary Council under  
Professional Efficiency Development Scheme-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(i)	O	4.00			
			..	..	..
	R	(-)4.00			
	Plan				
(ii)	O	4.00			
			..	..	..
	R	(-)4.00			

Entire provision of ₹ 8.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilized.

16- Peste Des Petites Ruminants-Control Programme-  
Centrally Sponsored Scheme

	Plan				
(i)	O	9.88			
			6.60	6.72	+0.12
	R	(-)3.28			

22- Foot and Mouth Disease Control Programme-  
Centrally Sponsored Scheme

	Plan				
(ii)	O	1,54.70			
			1,22.00	1,21.99	(-)0.01
	R	(-)32.70			

Reduction in provision by ₹ 35.98 lakh through reappropriation in March 2019 in the above two cases was due to non receipt of funds from Government of India.

	Plan				
	O	17.19			
			13.54	13.54	..
	R	(-)3.65			

Reduction in provision by ₹ 3.65 lakh through reappropriation in March 2019 was due to less release of state share in proportionate to central share.

**2405- Fisheries -**

789- Special Component Plan for Scheduled Castes -

03- Rashtriya Krishi Vikas Yojna-  
Centrally Sponsored Scheme

	Plan				
(i)	O	33.90			
			6.89	6.89	..
	R	(-)27.01			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

(ii)	Plan				
	O	4.10			
			0.77	0.77	..
	R	(-)3.33			

Reduction in provision by ₹ 30.34 lakh through reappropriation in March 2019 in the above two cases was due to less approval of cases.

**2406- Forestry and Wild Life -**

01- Forestry -

789- Special Component Plan for Scheduled Castes -

07- Intensification of Forest Management-  
Plan

	O	11.00			
			..	..	..
	R	(-)11.00			

Entire provision of ₹ 11.00 lakh was reduced through surrender in March 2019 due to non requirement of funds.

08- Himachal Pradesh Forest Eco System Climate Proofing Project  
(Externally Aided Project)-

Plan

	O	6,30.00			
			4,20.51	4,20.51	..
	R	(-)2,09.49			

Reduction in provision by ₹ 2,09.49 lakh through reappropriation in March 2019 was due to less expenditure on miscellaneous items, less purchase of material and non requirement of funds partly offset by excess due to more execution of work.

09- National Afforestation Programme -  
Centrally Sponsored Scheme

Plan

	O	1,01.00			
			..	..	..
	R	(-)1,01.00			

Entire provision of ₹ 1,01.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

Plan

	O	12.00			
			..	..	..
	R	(-)12.00			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Entire provision of ₹ 12.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India hence state share remained unutilized.

- 10- National Bamboo Mission under Mission for  
Integrated Development of Horticulture-  
Centrally Sponsored Scheme  
Plan

O	4.00			
R	(-)4.00	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

- 11- Mission on Agro Forestry under National Mission  
for Sustainable Agriculture-  
Centrally Sponsored Scheme  
Plan

O	64.00			
		25.17	25.17	..
R	(-)38.83			

Reduction in provision by ₹ 38.83 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

Plan

O	5.00			
		2.79	2.79	..
R	(-)2.21			

Reduction in provision by ₹ 2.21 lakh through surrender in March 2019 was due to less release of state share in proportionate to central share.

- 13- Samriti Van Yojna-  
Plan

O	28.00			
		3.00	3.00	..
R	(-)25.00			

Reduction in provision by ₹ 25.00 lakh through surrender in March 2019 was due to less engagement of daily wagers, non requirement of funds and less purchase of material.

- 15- Himachal Pradesh Forest for Prosperity Project-  
Plan

O	12,60.00			
		0.86	0.86	..
R	(-)12,59.14			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Substantial reduction in provision by ₹ 12,59.14 lakh through reappropriation/surrender in March 2019 was due to non approval of project by World Bank.

- 16- Himachal Pradesh Forest Ecosystem Management and  
Livelihood Improvement Project-  
Plan

O	3,78.00			
		1,85.00	1,85.00	..
R	(-),1,93.00			

Reduction in provision by ₹ 1,93.00 lakh through reappropriation/surrender in March 2019 was due to less expenditure on other miscellaneous items, maintenance works and non receipt of proposals partly offset by excess due to more engagement of daily wagers and more expenditure on purchase of material.

- 17- Integrated Project for Source Sustainability and  
Climate Resilient Rainfed Agriculture-  
Plan

O	8,81.00			
		58.52	58.56	+0.04
R	(-),8,22.48			

Substantial reduction in provision by ₹ 8,22.48 lakh through reappropriation/surrender in March 2019 was due to less expenditure on other miscellaneous items, non engagement of daily wagers, non receipt of proposals, non purchase of material and less expenditure on maintenance work.

- 02- *Environmental Forestry and Wild Life -*  
789- Special Component Plan for Scheduled Castes -  
01- Development of National Parks and Sanctuaries-  
Plan

O	52.00			
		34.35	34.35	..
R	(-),17.65			

Reduction in provision by ₹ 17.65 lakh through surrender in March 2019 was due to less engagement of daily wagers and less execution of work on hills due to heavy snowfall.

- 02- Grant-in-aid to Himachal Pradesh Zoo  
Conservation and Breeding Society-  
Plan

O	2,48.00			
		48.00	48.00	..
R	(-),2,00.00			

Substantial reduction in provision by ₹ 2,00.00 lakh through surrender in March 2019 was due to less receipt of proposals.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

**2435- Other Agricultural Programmes -**

01- *Marketing and Quality Control -*

789- Special Component Plan for Scheduled Castes -

01- Grant to Marketing Board for Construction of  
Marketing Yards-  
Plan

O 2,72.00

.. .. ..

R (-)2,72.00

Entire provision of ₹ 2,72.00 lakh was reduced through surrender in March 2019 due to non receipt of utilization certificate, physical report and requirement of funds from marketing board.

**2501- Special Programmes for Rural Development -**

06- *Self Employment Programmes -*

789- Special Component Plan for Scheduled Castes -

03- National Livelihood Mission-  
Centrally Sponsored Scheme  
Plan

O 5,04.00

2,00.27 2,00.27 ..

R (-)3,03.73

Reduction in provision by ₹ 3,03.73 lakh through surrender in March 2019 was due to non receipt of funds from Government of India. Whereas grant of ₹ 2,00.27 lakh was received from Government of India.

04- District Rural Development Agency Administration-  
Centrally Sponsored Scheme  
Plan

(i) O 1,76.00

.. .. ..

R (-)1,76.00

Plan

(ii) O 13.00

.. .. ..

R (-)13.00

Entire provision of ₹ 1,89.00 lakh was reduced through reappropriation in March 2019 in the above two cases due to non receipt of funds from Government of India, hence state share remained unutilized.

07- Deendayal Upadhyay Gramin Kaushal Yojna-  
Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Plan				
O	17,63.00			
		..	..	..
R	(-)17,63.00			

Entire provision of ₹ 17,63.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of funds from Government of India. Whereas grant of ₹ 6.64 lakh was received from Government of India.

Plan				
O	1,76.00			
		62.00	62.00	..
R	(-)1,14.00			

Reduction in provision by ₹ 1,14.00 lakh through reappropriation in March 2019 was due to less release of state share in proportionate to central share.

08- National Rurban Mission-  
Centrally Sponsored Scheme

Plan				
(i) O	7,56.00			
		..	..	..
R	(-)7,56.00			
Plan				
(ii) O	76.00			
		..	..	..
R	(-)76.00			

Entire provision of ₹ 8,32.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

**2505- Rural Employment -**

01- National Programmes -

789- Special Component Plan for Scheduled Castes -

02- National Rural Employment Guarantee Scheme-  
Centrally Sponsored Scheme

Plan				
O	1,47,37.00			
		..	..	..
R	(-)1,47,37.00			

Entire provision of ₹ 1,47,37.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

**2515- Other Rural Development Programmes -**

789- Special Component Plan for Scheduled Castes -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

01- Panchayati Raj Assistance-  
Plan

O 2,50.00

.. .. ..

R (-)2,50.00

Entire provision of ₹ 2,50.00 lakh was reduced through reappropriation in March 2019 due to discontinuation of scheme.

04- Expenditure on Total Sanitation Programme-  
Centrally Sponsored Scheme  
Plan

O 5,04.00

.. .. ..

R (-)5,04.00

Entire provision of ₹ 5,04.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of funds from Government of India.

09- Mahila Protsahan Yojna-  
Plan

O 33.00

25.64 25.64 ..

R (-)7.36

Reduction in provision by ₹ 7.36 lakh through reappropriation/surrender in March 2019 was due to non completion of codal formalities.

**2851- Village and Small Industries -**

789- Special Component Plan for Scheduled Castes -

04- District Industries Centers-  
Plan

O 29.00

.. .. ..

R (-)29.00

Entire provision of ₹ 29.00 lakh was reduced through surrender in March 2019 due to discontinuation of scheme.

10- Development of Sericulture-  
Centrally Plan  
Plan

O 55.00

.. .. ..

R (-)55.00

Entire provision of ₹ 55.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Centrally Sponsored Scheme

Plan

O	34.00	25.80	25.80	..
R	(-)8.20			

Reduction in provision by ₹ 8.20 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

15- Integrated Scheme for Handloom and Handicraft-

Plan

O	25.00	..	..	..
R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through surrender in March 2019 due to non finalization of scheme.

17- Computerization of online Departments (National e-Governance Plan)-

Centrally Sponsored Scheme

Plan

O	1,76.00	..	..	..
R	(-)1,76.00			

Entire provision of ₹ 1,76.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

19- Rural Engineering based Industries Centre-

Plan

(i) O	50.00	40.00	40.00	..
R	(-)10.00			

20- Subsidy to Small Scale Industry Units-

Plan

(ii) O	15.00	4.49	4.49	..
R	(-)10.51			

Reduction in provision by ₹ 20.51 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less receipt of demand from the beneficiaries.

22- Common Facility Centre for Bamboo Craft-Centrally Plan

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Plan				
O	4.00			
		..	..	..
R	(-)4.00			

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India.

25- National Handloom Development-

Plan				
O	21.00			
		1.56	..	(-)1.56
R	(-)19.44			

Reduction in provision by ₹ 19.44 lakh through surrender in March 2019 was due to less receipt of demand from the beneficiaries.

30- State Mission for Food Processing Industry-

Plan				
O	1,26.00			
		..	..	..
R	(-)1,26.00			

Entire provision of ₹ 1,26.00 lakh was reduced through reappropriation/surrender in March 2019 due to non receipt of demand from the beneficiaries.

**3456- Civil Supplies -**

789- Special Component Plan for Scheduled Castes -

02- Consumer Awareness-  
Centrally Sponsored Scheme

Plan				
(i) O	8.00			
		..	..	..
R	(-)8.00			
Plan				
(ii) O	38.00			
		..	..	..
R	(-)38.00			

Entire provision of ₹ 46.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

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

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

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

80-	<i>General -</i>				
789-	Special Component Plan for Scheduled Castes -				
02-	Maintenance of District Industries Centre Buildings- Plan				
	O	30.00		39.97	39.97
					..
	R	9.97			

Augmentation in provision by ₹ 9.97 lakh through reappropriation in March 2019 was due to more execution of maintenance work.

**2202- General Education -**

01-	<i>Elementary Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
06-	Mid Day Meal- Plan				
	O	2,11.00		5,44.43	5,44.43
					..
	R	3,33.43			

Augmentation in provision by ₹ 3,33.43 lakh through reappropriation/surrender in March 2019 was due to enhancement of honorarium amount partly offset by saving due to less release of state share in proportionate to central share.

02-	<i>Secondary Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
02-	Secondary Schools- Plan				
	O	14,00.00		17,48.23	17,48.22
					(-)0.01
	R	3,48.23			

Augmentation in provision by ₹ 3,48.23 lakh through reappropriation in March 2019 was due to more expenditure on payment of additional dearness allowance and interim relief arrears.

03-	<i>University and Higher Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
04-	Post Matric Scholarship to Scheduled Caste Students- Centrally Sponsored Scheme Plan				
(i)	O	34,29.00		53,25.00	53,25.00
					..
	R	18,96.00			

**2203- Technical Education -**

789-	Special Component Plan for Scheduled Castes -				
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**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

05-	Community Development through Polytechnic Scheme- Centrally Sponsored Scheme				
	Plan				
(ii)	S	0.01			
			4.98	4.98	..
	R	4.97			
06-	Setting up of New Polytechnics- Centrally Sponsored Scheme				
	Plan				
(iii)	S	0.01			
			30.00	30.00	..
	R	29.99			
<b>2210-</b>	<b>Medical and Public Health -</b>				
05-	<i>Medical Education, Training and Research -</i>				
789-	Special Component Plan for Scheduled Castes -				
06-	Lal Bhadur Shastri Government Medical College and Hospital Ner Chowk- Centrally Sponsored Scheme				
	Plan				
(iv)	S	0.01			
			6,01.32	6,01.32	..
	R	6,01.31			
Augmentation in provision by ₹ 25,32.27 lakh through reappropriation in March 2019 in the above four cases was due to more receipt of funds from Government of India.					
	Plan				
	S	0.01			
			66.81	66.81	..
	R	66.80			
Augmentation in provision by ₹ 66.80 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.					
<b>2211-</b>	<b>Family Welfare -</b>				
789-	Special Component Plan for Scheduled Castes -				
02-	National Ambulance Service -				
	Plan				
	O	65.00			
			5,20.80	5,20.80	..
	R	4,55.80			
Augmentation in provision by ₹ 4,55.80 lakh through reappropriation in March 2019 was due to more receipt of proposals.					
<b>2217-</b>	<b>Urban Development -</b>				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

04-	<i>Slum Area Improvement -</i>				
789-	Special Component Plan for Scheduled Castes -				
10-	Swarn Jayanti Shahri Rojgar Yojna under				
	National Urban Livelihood Mission-				
	Centrally Sponsored Scheme				
	Plan				
	O	38.00		88.47	88.47
					..
	R	50.47			

Augmentation in provision by ₹ 50.47 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India.

	Plan				
	O	4.00		9.83	9.83
					..
	R	5.83			

Augmentation in provision by ₹ 5.83 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

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

01-	<i>Welfare of Scheduled Castes -</i>				
789-	Special Component Plan for Scheduled Castes -				
05-	Housing-				
	Plan				
	O	11,57.00		13,25.05	13,25.05
					..
	R	1,68.05			

Augmentation in provision by ₹ 1,68.05 lakh through reappropriation in March 2019 was due to more receipt of subsidy proposals.

13-	Compensation to Victims of Atrocities-				
	Plan				
	O	80.00		3,37.98	3,37.98
					..
	R	2,57.98			

Augmentation in provision by ₹ 2,57.98 lakh through reappropriation in March 2019 was due to more receipt of cases for compensation.

**2235- Social Security and Welfare -**

01-	<i>Rehabilitation -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Disabled Rehabilitation-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Plan				
O	8,60.00		9,45.99	9,45.99
				..
R	85.99			

Augmentation in provision by ₹ 85.99 lakh through reappropriation in March 2019 was due to more receipt of new cases.

- 02- *Social Welfare -*  
789- Special Component Plan for Scheduled Castes -  
16- Women Development Corporation-

Plan				
S	0.01		29.72	29.72
				..
R	29.71			

Augmentation in provision by ₹ 29.71 lakh through reappropriation in March 2019 was due to more receipt of proposals.

- 23- Upliftment of Handicapped-  
Centrally Sponsored Scheme

Plan				
S	0.01		14.06	14.06
				..
R	14.05			

Augmentation in provision by ₹ 14.05 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India.

- 60- *Other Social Security and Welfare Programmes -*  
789- Special Component Plan for Scheduled Castes -  
03- Old Age Pension-

Plan				
O	32,75.00		40,26.47	40,26.47
				..
R	7,51.47			

Augmentation in provision by ₹ 7,51.47 lakh through reappropriation in March 2019 was due to more receipt of new cases and more expenditure on service charges for payment of pension.

**2401- Crop Husbandry -**

- 789- Special Component Plan for Scheduled Castes -  
07- Plant Protection-

Plan				
O	5.00		14.69	14.69
				..
R	9.69			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Augmentation in provision by ₹ 9.69 lakh through reappropriation in March 2019 was due to more receipt of demand from farmers.

33-	National Mission on Extension and Technology-Centrally Sponsored Scheme Plan				
(i)	O	6,80.00			
			8,42.11	8,42.11	..
	R	1,62.11			
	Plan				
(ii)	O	76.00			
			90.26	90.26	..
	R	14.26			

Augmentation in provision by ₹ 1,76.37 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of funds from Government of India and more release of state share in proportionate to central share.

38-	Mission for Integrated Development of Horticulture-Plan				
(i)	O	1,11.00			
	S	0.01	1,64.10	1,64.10	..
	R	53.09			
43-	Pradhan Mantri Krishi Sinchayee Yojna - Plan				
(ii)	O	30.00			
	S	0.01	85.52	85.52	..
	R	55.51			

Augmentation in provision by ₹ 1,08.60 lakh through reappropriation in March 2019 in the above two cases was due to providing additional state share.

**2403- Animal Husbandry -**

789-	Special Component Plan for Scheduled Castes -				
05-	Expenditure on Poultry Development-Plan				
	O	30.00			
	S	0.01	59.98	59.98	..
	R	29.97			

Substantial augmentation in provision by ₹ 29.97 lakh through reappropriation in March 2019 was due to more receipt of proposals for subsidy.

15- Live Stock Census-Centrally Sponsored Scheme



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(i)	O	0.02			
			5.50	5.50	..
	R	5.48			
20-	National Livestock Mission- Centrally Sponsored Scheme				
	Plan				
(ii)	S	0.02			
			2,00.96	2,00.96	..
	R	2,00.94			

Substantial augmentation in provision by ₹ 2,06.42 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of funds from Government of India.

	Plan				
	S	0.03			
			17.73	17.73	..
	R	17.70			

Substantial augmentation in provision by ₹ 17.70 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

**2405- Fisheries -**

789- Special Component Plan for Scheduled Castes -

07- Blue Revolution-Integrated Development and Management of Fisheries- Centrally Sponsored Scheme

Plan

O	1,09.00				
S	0.02	2,84.64	2,84.63	(-)0.01	
R	1,75.62				

Substantial augmentation in provision by ₹ 1,75.62 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,52.80 lakh was received from Government of India.

	Plan				
	O	15.55			
	S	0.01	34.70	34.69	(-)0.01
	R	19.14			

Substantial augmentation in provision by ₹ 19.14 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

**2408- Food Storage and Warehousing -**

01- Food -

789- Special Component Plan for Scheduled Castes -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

01-	National Food Security Act- Centrally Sponsored Scheme				
	Plan				
(i)	O	1,75.00			
			17,84.53	17,84.53	..
	R	16,09.53			
	Plan				
(ii)	O	25.00			
			2,99.49	2,99.49	..
	R	2,74.49			

Substantial augmentation in provision by ₹ 18,84.02 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of funds from Government of India and more release of state share in proportionate to central share.

**2425- Co-operation -**

789- Special Component Plan for Scheduled Castes -

01- Subsidy-  
Centrally Sponsored Scheme

	Plan				
(i)	S	0.01			
			4,67.03	4,67.03	..
	R	4,67.02			

**2501- Special Programmes for Rural Development -**

06- *Self Employment Programmes -*

789- Special Component Plan for Scheduled Castes -

06- Pradhan Mantri Krishi Sinchayee Yojna-  
Centrally Sponsored Scheme  
Plan

(ii)	O	50.00			
			5,94.00	5,94.00	..
	R	5,44.00			

Substantial augmentation in provision by ₹ 10,11.02 lakh through reappropriation in March 2019 in the above two cases was due to more receipt of funds from Government of India.

Plan

	O	5.00			
			66.00	66.00	..
	R	61.00			

Augmentation in provision by ₹ 61.00 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

**2515- Other Rural Development Programmes -**

789- Special Component Plan for Scheduled Castes -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

- 10- Upgradation of Panchayati Raj Department/Panchayati Raj  
 Institutes -  
 Plan

O	1,09.80		3,59.80	3,59.80	..
R	2,50.00				

Substantial augmentation in provision by ₹ 2,50.00 lakh through reappropriation in March 2019 was due to more execution of maintenance work.

- 12- Rashtriya Gram Swaraj Abhiyan -  
 Centrally Sponsored Scheme  
 Plan

O	1.00		2,16.40	2,16.40	..
R	2,15.40				

Substantial augmentation in provision by ₹ 2,15.40 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India. Whereas grant of ₹ 9,76.89 lakh was received from Government of India.

Plan

O	0.20		24.15	24.15	..
R	23.95				

Substantial augmentation in provision by ₹ 23.95 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

**2851- Village and Small Industries -**

- 789- Special Component Plan for Scheduled Castes -

- 19- Rural Engineering based Industries Centre-  
 Centrally Plan

Plan

O	30.00		40.00	40.00	..
R	10.00				

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2019 was due to more receipt of demand from the beneficiaries.

**Capital Section**

- (iv) 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 -**

- 789- Special Component Plan for Scheduled Castes -

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

04-	Police Housing- Plan				
(i)	O	10,08.00			
			9,53.00	9,53.00	..
	R	(-)55.00			
<b>4059-</b>	<b>Capital Outlay on Public Works -</b>				
01-	<i>Office Buildings -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Pooled Non-Residential Buildings- Plan				
(ii)	O	9,74.00			
			6,22.04	6,18.50	(-)3.54
	R	(-)3,51.96			
Reduction in provision by ₹ 4,06.96 lakh through reappropriation/surrender in March 2019 in the above two cases was due to less execution of work.					
02-	Upgradation of Judiciary Infrastructure- Plan				
	O	76.00			
			..	..	..
	R	(-)76.00			
Entire provision ₹ 76.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India state share remained unutilized.					
<b>4202-</b>	<b>Capital Outlay on Education, Sports, Art and Culture -</b>				
01-	<i>General Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
03-	Buildings (Middle Schools)- Plan				
(i)	O	2,74.00			
			42.61	42.61	..
	R	(-)2,31.39			
05-	Buildings (College)- Plan				
(ii)	O	14,48.00			
			13,92.50	13,92.50	..
	R	(-)55.50			
03-	<i>Sports and Youth Services -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Buildings- Plan				
(iii)	O	3,02.00			
			1,97.74	1,97.74	..
	R	(-)1,04.26			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Reduction in provision by ₹ 3,91.15 lakh through reappropriation in March 2019 in the above three cases was due to less execution of work.

**4210- Capital Outlay on Medical and Public Health -**

02- *Rural Health Services -*

789- Special Component Plan for Scheduled Castes -

01- Rural Health-

Plan

O 18,50.00

17,87.83 17,87.83 ..

R (-)62.17

Reduction in provision by ₹ 62.17 lakh through surrender in March 2019 was due to less receipt of estimates from field offices.

04- *Public Health -*

789- Special Component Plan for Scheduled Castes -

01- Buildings-

Plan

O 50.00

10.50 10.50 ..

R (-)39.50

Reduction in provision by ₹ 39.50 lakh through surrender in March 2019 was due to less execution of work.

02- Upgradation of Existing Ayurveda, Yoga and  
Naturopathy, Unani, Siddha and Homeopathy  
Institutions-

Plan

O 10.00

.. .. ..

R (-)10.00

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2019 due to non execution of work.

**4215- Capital Outlay on Water Supply and Sanitation -**

01- *Water Supply -*

789- Special Component Plan for Scheduled Castes -

09- Chief Minister Rural Drinking Water Supply Scheme-Externally  
Aided Project National Development Bank-

Plan

O 2,52.00

.. .. ..

R (-)2,52.00

Entire provision of ₹ 2,52.00 lakh was reduced through reappropriation in March 2019 due to non receipt of funds from Government of India.

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.****4216- Capital Outlay on Housing -**01- *Government Residential Buildings -*

789- Special Component Plan for Scheduled Castes -

01- Government Residential Buildings-  
Plan

O 1,50.00

.. .. ..

R (-)1,50.00

Entire provision of ₹ 1,50.00 lakh was reduced through surrender in March 2019 due to non execution of work.

**4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -**01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes -

02- Construction of Departmental/Other Buildings for  
Welfare of Scheduled Castes-  
Plan

O 1,00.00

.. .. ..

R (-)1,00.00

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2019 due to non receipt of proposals.

80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Girls Hostel-  
Centrally Sponsored Scheme  
Plan

O 1,52.50

99.97 99.97 ..

R (-)52.53

Reduction in provision by ₹ 52.53 lakh through surrender in March 2019 was due to less receipt of funds from Government of India.

Plan

O 2,00.00

.. .. ..

R (-)2,00.00

Entire provision of ₹ 2,00.00 lakh was reduced through surrender in March 2019 due to non receipt of proposals.

**4235- Capital Outlay on Social Security and Welfare -**02- *Social Welfare -*

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

789- Special Component Plan for Scheduled Castes -

01- Multipurpose Community/Anganwari Centre-  
Centrally Sponsored Scheme

Plan

(i) O 1,91.00

.. .. ..

R (-)1,91.00

Plan

(ii) O 21.00

.. .. ..

R (-)21.00

Entire provision of ₹ 2,12.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilized.

**4402- Capital Outlay on Soil and Water Conservation -**

789- Special Component Plan for Scheduled Castes -

02- Polyhouses and Micro Irrigation Project-

Plan

O 5,60.00

3,45.11 3,45.11 ..

R (-)2,14.89

Reduction in provision by ₹ 2,14.89 lakh through surrender in March 2019 was due to less receipt of demand from farmers.

03- Expenditure under Rashtriya Krishi Vikas Yojna-

Centrally Sponsored Scheme

Plan

(i) O 2,72.00

51.44 51.44 ..

R (-)2,20.56

Plan

(ii) O 30.00

5.14 5.14 ..

R (-)24.86

Reduction in provision by ₹ 2,45.42 lakh through surrender in March 2019 in the above two cases was due to non receipt of funds from Government of India and hence state share remained unutilized.

04- Efficient Irrigation through Micro Irrigation Systems-

Plan

O 3,65.00

3,34.66 3,34.66 ..

R (-)30.34

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

Reduction in provision by ₹ 30.34 lakh through surrender in March 2019 was due to less receipt of demand from farmers.

**4406- Capital Outlay on Forestry and Wild Life -**

01- Forestry -

789- Special Component Plan for Scheduled Castes -

02- Buildings-

Plan

O 2,50.00

1,89.46 1,89.46 ..

R (-)60.54

Reduction in provision by ₹ 60.54 lakh through surrender in March 2019 was due to non completion of codal formalities and introduction of new tender system.

**4701- Capital Outlay on Medium Irrigation -**

01- Expenditure on Medium Irrigation (Non Commercial)-

789- Special Component Plan for Scheduled Castes -

06- Expenditure on Koncil Jharela Mandap Project-

Centrally Sponsored Scheme

Plan

(i) O 25.19

.. .. ..

R (-)25.19

Plan

(ii) O 2.51

.. .. ..

R (-)2.51

08- Rain Water Harvesting Structure in Parch Khad (Accelerated

Irrigation Benefit Programmes)-

Centrally Sponsored Scheme

Plan

(iii) O 25.19

.. .. ..

R (-)25.19

Plan

(iv) O 2.51

.. .. ..

R (-)2.51

Entire provision of ₹ 55.40 lakh was reduced through surrender in March 2019 in the above four cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

20- Phina Singh Project (Non Commercial) -



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

789- Special Component Plan for Scheduled Castes -

04- Phina Singh Project-  
Centrally Sponsored Scheme  
Plan

(i) O 8,82.73

.. .. ..

R (-)8,82.73

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

789- Special Component Plan for Scheduled Castes -

01- Nadaun Area Medium Irrigation Project-  
Centrally Sponsored Scheme  
Plan

(ii) O 8,82.00

.. .. ..

R (-)8,82.00

(iii) Plan  
O 1,17.00

.. .. ..

R (-)1,17.00

Entire provision of ₹ 18,81.73 lakh was reduced through surrender in March 2019 in the above three cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

25- *Medium Irrigation Project (Sukka Har)/Non-Commercial -*

789- Special Component Plan for Scheduled Castes -

01- Sukka Har Project in Kangra District (Accelerated  
Irrigation Benefit Programme)-  
Centrally Sponsored Scheme  
Plan

(i) O 25.19

.. .. ..

R (-)25.19

(ii) Plan  
O 2.51

.. .. ..

R (-)2.51

02- Medium Irrigation Project Prini, District Kullu-  
Centrally Sponsored Scheme  
Plan

(iii) O 25.19

.. .. ..

R (-)25.19

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(iv)	O	3.38			
			..	..	..
	R	(-)3.38			
27- <i>Medium Irrigation Project Jwalamukhi (Non Commercial)-</i>					
789-	Special Component Plan for Scheduled Castes -				
01-	Medium Irrigation Project Jwalamukhi-				
	Centrally Sponsored Scheme				
	Plan				
(v)	O	25.19			
			..	..	..
	R	(-)25.19			
	Plan				
(vi)	O	2.51			
			..	..	..
	R	(-)2.51			

Entire provision of ₹ 83.97 lakh was reduced through surrender in March 2019 in the above six cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

**4702- Capital Outlay on Minor Irrigation -**

789-	Special Component Plan for Scheduled Castes -				
05-	Diversion Schemes Flow Irrigation Scheme in various Districts under National Bank for Agriculture and Rural Development-				
	Plan				
	O	9,71.00			
			8,64.85	8,64.86	+0.01
	R	(-)1,06.15			

Reduction in provision by ₹ 1,06.15 lakh through reappropriation in March 2019 was due to less execution of work.

06-	Lift Irrigation Scheme in various Districts under Accelerated Irrigation Benefit Programme-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	15,11.00			
			7,71.77	7,71.78	+0.01
	R	(-)7,39.23			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

(ii)	Plan O	2,01.00			
			85.97	85.97	..
	R	(-)1,15.03			

Reduction in provision by ₹ 8,54.26 lakh through reappropriation in March 2019 in the above two cases was due to non receipt of funds from Government of India and hence state share also could not be released in proportionate.

07- Diversion Schemes Flow Irrigation Schemes in  
various Districts-  
Centrally Sponsored Scheme

(i)	Plan O	10,08.00			
			5,14.33	5,14.33	..
	R	(-)4,93.67			

(ii)	Plan O	1,39.00			
			56.90	56.91	+0.01
	R	(-)82.10			

Reduction in provision by ₹ 5,75.77 lakh through reappropriation/surrender in March 2019 in the above two cases was due to non receipt of funds from Government of India and hence state share also could not be released in proportionate.

**4705- Capital Outlay on Command Area Development -**

789- Special Component Plan for Scheduled Castes -

01- Command Area Development-  
Centrally Sponsored Scheme

(i)	Plan O	20,15.00			
			..	..	..
	R	(-)20,15.00			

(ii)	Plan O	2,02.00			
			..	..	..
	R	(-)2,02.00			

Entire provision of ₹ 22,17.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

**4711- Capital Outlay on Flood Control Projects -**

01- Flood Control -

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

789- Special Component Plan for Scheduled Castes-					
07- Channelization of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District (Flood Management Programme)- Centrally Sponsored Scheme					
Plan					
(i)	O	68.00			
	R	(-)68.00	..	..	..
Plan					
(ii)	O	8.00			
	R	(-)8.00	..	..	..
09- Channelization of Swan Down Stream to Punjab Boundary Phase-III- Centrally Sponsored Scheme					
Plan					
(iii)	O	1,13.00			
	R	(-)1,13.00	..	..	..
Plan					
(iv)	O	13.00			
	R	(-)13.00	..	..	..
11- Channelization of Likri Khud in District Una- Centrally Sponsored Scheme					
Plan					
(v)	O	14.00			
	R	(-)14.00	..	..	..
Plan					
(vi)	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 2,18.00 lakh was reduced through surrender in March 2019 in the above six cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

13- Channelization of Palchan to Aut in Kullu District under Accelerated Irrigation Benefit Programme- Centrally Sponsored Scheme

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

	Plan				
(i)	O	2.00			
			..	..	..
	R	(-)2.00			
14-	Channelization of Beas River and its Tributaries Nadaun, Hamirpur, Jawalamukhi and Rakkar District Hamirpur-Centrally Sponsored Scheme				
	Plan				
(ii)	O	2.00			
			..	..	..
	R	(-)2.00			
15-	Channelization of Pabbar River, District Shimla-Centrally Sponsored Scheme				
	Plan				
(iii)	O	1,13.00			
			..	..	..
	R	(-)1,13.00			
	Plan				
(iv)	O	13.00			
			..	..	..
	R	(-)13.00			
Entire provision of ₹ 1,30.00 lakh was reduced through surrender in March 2019 in the above four cases due to non receipt of funds from Government of India and hence state share also remained unutilized.					
16-	Channelization of Jabbar and Garely Khad in District Kangra-Centrally Sponsored Scheme				
	Plan				
(i)	O	2.00			
			..	..	..
	R	(-)2.00			
<b>4851-</b>	<b>Capital Outlay on Village and Small Industries -</b>				
789-	Special Component Plan for Scheduled Castes -				
05-	Industrial Infrastructure Upgradation Scheme-Centrally Sponsored Scheme				
	Plan				
(ii)	O	4,27.00			
			..	..	..
	R	(-)4,27.00			

**APPROPRIATION ACCOUNTS****GRANT NO. 32- contd.**

Entire provision of ₹ 4,29.00 lakh was reduced through surrender in March 2019 in the above two cases due to non receipt of funds from Government of India.

Plan				
O	1,15.00			
		..	..	..
R	(-)1,15.00			

Entire provision of ₹ 1,15.00 lakh was reduced through surrender in March 2019 due to non receipt of funds from Government of India and hence state share remained unutilized.

**5054- Capital Outlay on Roads and Bridges -**

03- *State Highways -*

789- Special Component Plan for Scheduled Castes -

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

O	89,68.00	86,67.50	86,76.77	+9.27
R	(-)3,00.50			

Reduction in provision by ₹ 3,00.50 lakh through reappropriation/surrender in March 2019 was due to non receipt of estimates.

03- Rural Road World Bank-

Plan

O	12,60.00			
		..	..	..
R	(-)12,60.00			

Entire provision of ₹ 12,60.00 lakh was reduced through surrender in March 2019 due to non approval of work under the scheme.

04- *District and other Roads -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Rural Roads-  
Centrally Plan

Plan

O	1,81.00	1,16.50	62.45	(-)54.05
R	(-)64.50			

In view of the final saving of ₹ 54.05 lakh, reduction in provision by ₹ 64.50 lakh through surrender in March 2019 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 54.05 lakh were awaited (July 2019).

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

04- Construction of Bridges- Plan				
O	48,00.00			
		37,08.64	37,31.59	+22.95
R	(-)10,91.36			

In view of the final excess of ₹ 22.95 lakh, reduction in provision by ₹ 10,91.36 lakh through reappropriation in March 2019 due to less execution of work proved excessive.

Reasons for the final excess of ₹ 22.95 lakh were awaited (July 2019).

05- Road Side Facility- Plan				
O	11.00	11.00	6.33	(-)4.67

Reasons for the final saving of ₹ 4.67 lakh were awaited (July 2019).

**5055- Capital Outlay on Road Transport -**

789- Special Component Plan for Scheduled Castes -

05- Transport Nagar-

Plan				
O	1,01.00	..	..	..
R	(-)1,01.00			

Entire provision of ₹ 1,01.00 lakh was reduced through reappropriation in March 2019 due to non execution of work.

**6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes,  
Other Backward Classes and Minorities -**

01- Welfare of Schedule Castes -

789- Special Component Plan for Scheduled Castes -

02- Interest Free Loans to Children of Integrated Rural Development  
Programme Families for Higher Studies-  
Plan

(i) O	30.00	..	..	..
R	(-)30.00			

**6801- Loans for Power Projects -**

789- Special Component Plan for Scheduled Castes -

02- Loans to Himachal Pradesh Power Corporation-  
Plan

(ii) O	61,17.00	..	..	..
R	(-)61,17.00			

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

04- K.F.W. Share to Power Projects-  
Plan

(iii) O 25.00

R (-)25.00

.. .. ..

Entire provision of ₹ 61,72.00 lakh was reduced through surrender in March 2019 in the above three cases due to non receipt of proposals under the scheme.

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

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

**4055- Capital Outlay on Police -**

789- Special Component Plan for Scheduled Castes -

03- Buildings (Forensic Science)-  
Plan

O 1,64.00

S 0.01

2,05.60 2,05.59 (-)0.01

R 41.59

Augmentation in provision by ₹ 41.59 lakh through reappropriation in March 2019 was due to more expenditure on purchase of machinery.

**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 8,81.00

S 0.01

12,72.79 12,72.79 ..

R 3,91.78

Augmentation in provision by ₹ 3,91.78 lakh through reappropriation in March 2019 was due to more execution of work.

04- Buildings (Sarv Shiksha Abhiyan)-  
Plan

S 0.01

48.91 48.91 ..

R 48.90

Augmentation in provision by ₹ 48.90 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.

04- Art and Culture -

789- Special Component Plan for Scheduled Castes -

01- Buildings/Multipurpose Cultural Complex-



**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- contd.**

(i)	Plan O	2,40.00			
			2,89.09	2,89.09	..
	R	49.09			
<b>4215-</b>	<b>Capital Outlay on Water Supply and Sanitation -</b>				
	<i>01- Water Supply -</i>				
789-	Special Component Plan for Scheduled Castes-				
02-	Rural Water Supply Schemes in various Districts-				
	Plan				
(ii)	O	42,15.00			
			43,29.89	43,29.89	..
	R	1,14.89			
	Augmentation in provision by ₹ 1,63.98 lakh through reappropriation in March 2019 in the above two cases was due to more execution of work.				
08-	National Rural Drinking Water Programme-				
	Centrally Sponsored Scheme				
	Plan				
	O	18,30.00			
	S	4,92.50	31,66.50	31,66.50	..
	R	8,44.00			
	Augmentation in provision by ₹ 8,44.00 lakh through reappropriation in March 2019 was due to more receipt of funds from Government of India.				
	Plan				
	O	1,83.00			
	S	70.87	3,51.88	3,51.88	..
	R	98.01			
	Augmentation in provision by ₹ 98.01 lakh through reappropriation in March 2019 was due to more release of state share in proportionate to central share.				
<b>4702-</b>	<b>Capital Outlay on Minor Irrigation -</b>				
789-	Special Component Plan for Scheduled Castes -				
01-	Tubewell Schemes in various Districts-				
	Plan				
(i)	O	1,03.00			
			1,52.99	1,53.00	+0.01
	R	49.99			
02-	Lift Irrigation Schemes in various Districts-				
	Plan				
(ii)	O	2,57.00			
			3,17.94	3,17.94	..
	R	60.94			
03-	Diversion Schemes Flow Irrigation Scheme in various Districts-				

**APPROPRIATION ACCOUNTS**  
**GRANT NO. 32- conclud.**

(iii)	Plan				
	O	1,40.00			
			2,34.60	2,34.61	+0.01
	R	94.60			
04-	Lift Irrigation Schemes in Various Districts under National Bank for Agriculture and Rural Development- Plan				
(iv)	O	13,35.00			
			16,40.52	16,40.53	+0.01
	R	3,05.52			

Augmentation in provision by ₹ 5,11.05 lakh through reappropriation in March 2019 in the above four cases was due to more execution of work.

**5054- Capital Outlay on Roads and Bridges -**

04- District and other Roads -

789- Special Component Plan for Scheduled Castes -

01- Construction of Rural Roads-

Plan

O	1,04,27.00			
S	5,49.64	1,15,65.75	1,15,07.43	(-)58.32
R	5,89.11			

In view of the final saving of ₹ 58.32 lakh, augmentation in provision by ₹ 5,89.11 lakh through reappropriation in March 2019 due to providing funds for ongoing work proved excessive.

Reasons for the final saving of ₹ 58.32 lakh were awaited (July 2019).

02- Link Road to unconnected Panchayats with Highways-

Plan

O	5,80.00			
		6,40.00	6,40.89	+0.89
R	60.00			

Augmentation in provision by ₹ 60.00 lakh through reappropriation in March 2019 was due to providing funds for ongoing work.

**5055- Capital Outlay on Road Transport -**

789- Special Component Plan for Scheduled Castes -

01- Investment in Himachal Pradesh Road Transport Corporation-

Plan

O	13,85.00			
		14,86.00	14,86.00	..
R	1,01.00			

Augmentation in provision by ₹ 1,01.00 lakh through reappropriation in March 2019 was due to more receipt of proposals.

# **APPROPRIATION ACCOUNTS**

**(APPENDIX)**

**(All Voted)**

**(Referred to the Summary of Appropriation Accounts)**

**Grant-wise details of estimates and actuals of recoveries adjusted in reduction of Expenditure in the accounts for the year 2018-19**

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
					More (+)	Less (-)
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
<b>(₹ in thousands)</b>						
<b>5-Land Revenue and District Administration-</b>	..	..	5,07,76,81	..	+5,07,76,81	..
<b>10-Public Works-Roads, Bridges and Buildings-</b>	12,86,45,44	..	14,66,07,49	..	+1,79,62,05	..
<b>11-Agriculture-</b>	..	..	..	46,73,10	..	+46,73,10
<b>12-Horticulture-</b>	..	12,93,10	..	10,48,22	..	(-)2,44,88
<b>13-Irrigation, Water Supply and Sanitation-</b>	8,94,79,56	..	11,42,63,07	..	+2,47,83,51	..
<b>31-Tribal Development-</b>	1,62,84,49	..	1,28,55,87	..	(-)34,28,62	..
<b>Total:-</b>	<b>23,44,09,49</b>	<b>12,93,10</b>	<b>32,45,03,24</b>	<b>57,21,32</b>	<b>+9,00,93,75</b>	<b>+44,28,22</b>

\*Deduct amount met from State Disaster Response Funds detail shown in Statement No. 18 of Finance Accounts.





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