



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Appropriation Accounts 2024-25



Government of Himachal Pradesh

APPROPRIATION ACCOUNTS

2024-25

GOVERNMENT OF HIMACHAL PRADESH

**APPROPRIATION ACCOUNTS
2024-25
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025 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(Accountant General)7-6/98-V dated 09 January 2025** have been adopted for comments on the Appropriation Accounts:

Comments are not necessary if a grant/appropriation has an overall savings/excess less than ₹ 2 lakh under individual Sub-heads/Schemes.

SAVING

Voted Provision

Comments on Savings under individual Sub-heads/Schemes are included only when the saving under individual Sub-Heads is ₹ 30 lakh and above or 20 percent and above of the Original provision.

Charged Appropriation

Comments on Savings under individual Sub-heads/Schemes are included only when the saving under individual Sub-heads is ₹ 12 lakh and above or 20 percent and above of the Original provision.

EXCESS

Voted Provision

Comments on excess under individual Sub-heads/Schemes are included only when the excess under individual Sub-heads is ₹ 20 lakh and above or 20 percent and above of the Original provision.

Charged Appropriation

Comments on excess under individual Sub-heads/Schemes are included only when the excess under individual Sub-heads is ₹ 9 lakh and above or 20 percent and above of the Original provision.

Summary of Appropriation Accounts

APPROPRIATION			
SUMMARY OF			
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
	1	2	3
(₹ in thousand)			
1-	Vidhan Sabha-		
	Voted	51,59,37	31,52,05
	Charged	2,09,11	..
2-	Governor and Council of Ministers-		
	Voted	21,08,93	..
	<i>Charged</i>	9,06,12	..
3-	Administration of Justice-		
	Voted	3,05,03,22	36,17,22
	Charged	70,58,70	..
4-	General Administration-		
	Voted	2,64,57,50	64,07,20
	Charged	18,05,07	..
5-	Land Revenue and District Administration-		
	Voted	20,74,10,93	25,50,00
	<i>Charged</i>	..	..
6-	Excise and Taxation-		
	Voted	2,59,10,57	3,00,00
	<i>Charged</i>	..	..
7-	Police and Allied Organisations-		
	Voted	17,61,42,71	93,49,45
	<i>Charged</i>	7,16,09	..
8-	Education-		
	Voted	86,71,62,35	1,84,28,92
	<i>Charged</i>	13,60,22	..
9-	Health and Family Welfare-		
	Voted	28,19,82,48	4,91,39,79
	<i>Charged</i>	3,46,60	..
10-	Public Works-Roads, Bridges and Buildings-		
	Voted	31,26,48,18	19,01,41,20
	<i>Charged</i>	1,48,98	..

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 thousand)					
50,94,08	44,19,53	65,29	..	..	12,67,48
					(12,67,48,401)
2,43,77	..	..	..	34,66	..
				(34,65,716)	
20,60,18	..	48,75	..	..	..
8,30,87	..	75,25	..	..	..
3,00,73,41	35,08,29	4,29,81	1,08,93	..	..
70,48,98	4,74,81	9,72	..	..	4,74,81
					(4,74,80,787)
2,47,65,03	99,70,83	16,92,47	..	..	35,63,63
					(35,63,63,362)
18,09,14	..	..	..	4,07	..
				(4,07,009)	
19,21,49,13	20,44,39	1,52,61,80	5,05,61	..	..
..
1,80,64,59	2,64,12	78,45,98	35,88	..	..
..
16,72,23,47	65,41,34	89,19,24	28,08,11	..	..
7,16,09	..	..	..	..	..
80,26,93,51	1,39,78,64	6,44,68,84	44,50,28	..	..
13,39,17	..	21,05	..	..	..
26,69,01,67	5,18,95,67	1,50,80,81	..	..	27,55,88
					(27,55,87,634)
90,93	..	2,55,67	..	..	..
23,82,14,54	12,59,11,83	7,44,33,64	6,42,29,37	..	..
59,25	..	89,73	..	..	..

APPROPRIATION			
SUMMARY OF			
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
	1	2	3
		(₹ in thousand)	
11-	Agriculture-		
	Voted	4,44,28,68	48,06,95
	<i>Charged</i>	..	..
12-	Horticulture-		
	Voted	4,03,88,05	11,59,10
	<i>Charged</i>	..	..
13-	Irrigation, Water Supply and Sanitation-		
	Voted	29,17,98,40	12,19,06,32
	<i>Charged</i>	<i>1,89,05</i>	<i>22,87,25</i>
14-	Animal Husbandry, Dairy Development and Fisheries-		
	Voted	5,11,04,30	24,27,28
	<i>Charged</i>	..	..
15-	Planning and Backward Area Development Programme-		
	Voted	76,47,57	6,99,62,00
	<i>Charged</i>	..	..
16-	Forest and Wild Life-		
	Voted	8,02,94,56	7,20,00
	<i>Charged</i>	<i>1,10</i>	..
17-	Election-		
	Voted	1,22,83,78	3,75,00
	<i>Charged</i>	..	..
18-	Industries, Minerals, Supplies and Information Technology-		
	Voted	1,47,25,15	90,06,02
	<i>Charged</i>	<i>3,76,30</i>	..
19-	Social Justice and Empowerment-		
	Voted	19,83,19,86	1,16,84,39
	<i>Charged</i>	<i>56,74</i>	..
20-	Rural Development-		
	Voted	21,59,74,88	13,65,00
	<i>Charged</i>	<i>13,70</i>	..

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
3,46,04,72	46,83,82	98,23,96	1,23,13	..	..
..
3,81,11,71	11,48,19	22,76,34	10,91	..	..
..
23,99,44,18	6,48,71,22	5,18,54,22	5,70,35,10	..	..
1,86,14	19,59,62	2,91	3,27,63	..	..
4,69,83,37	20,71,30	41,20,93	3,55,98	..	..
..
57,68,02	2,71,43,74	18,79,55	4,28,18,26	..	..
..
8,33,41,13	2,81,65	..	4,38,35	30,46,57	..
				(30,46,56,882)	
1,10	..	..	..	..	..
1,19,71,29	3,75,00	3,12,49	..	..	..
..
96,36,91	84,65,92	50,88,24	5,40,10	..	..
3,76,29	..	1	..	..	..
18,77,61,75	99,08,94	1,05,58,11	17,75,45	..	..
30,83	..	25,91	..	..	..
18,67,21,41	11,54,00	2,92,53,47	2,11,00	..	..
13,70	..	..	..	..	..

APPROPRIATION			
SUMMARY OF			
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
	1	2	3
		(₹ in thousand)	
21-	Co-operation-		
	Voted	48,00,81	2,00
	<i>Charged</i>	..	..
22-	Food and Civil Supplies-		
	Voted	1,80,01,02	10,00
	<i>Charged</i>	..	..
23-	Power Development-		
	Voted	8,95,58,22	2,39,98,73
	<i>Charged</i>	2,01,51,48	..
24-	Printing and Stationery-		
	Voted	26,33,97	3,75,00
	<i>Charged</i>	..	..
25-	Road and Water Transport-		
	Voted	4,36,70,94	6,56,10,17
	<i>Charged</i>	..	..
26-	Tourism and Civil Aviation-		
	Voted	1,23,18,95	5,93,44,03
	<i>Charged</i>	23,97	..
27-	Labour, Employment and Training-		
	Voted	3,92,77,00	61,44,00
	<i>Charged</i>	..	..
28-	Urban Development, Town and Country Planning and Housing-		
	Voted	6,46,62,92	1,83,76,56
	<i>Charged</i>	..	35,20
29-	Finance-		
	Voted	1,10,81,38,10	6,62,53
	Charged	62,66,29,96	1,56,16,17,67
30-	Miscellaneous General Services-		
	Voted	1,16,40,03	67,61,59
	<i>Charged</i>	..	..

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
46,56,72	..	1,44,09	2,00	..	..
..
1,23,73,26	8,71	56,27,76	1,29	..	..
..
12,57,25,73	1,61,79,56	..	78,19,17	3,61,67,51	..
				(3,61,67,51,038)	
2,01,51,48	..	..	..	..	..
24,37,25	15	1,96,72	3,74,85	..	..
..
4,19,56,23	6,85,10,17	17,14,71	..	..	29,00,00
					(29,00,00,000)
..
1,14,22,51	6,41,54,22	8,96,44	..	..	48,10,19
					(48,10,18,546)
23,97	..	..	..	..	..
3,60,96,64	56,18,17	31,80,36	5,25,83	..	..
..
6,22,76,73	1,74,68,80	23,86,19	9,07,76	..	..
..	..	..	35,20	..	..
1,07,81,14,50	3,51,73	3,00,23,60	3,10,80	..	..
62,61,20,37	1,81,68,80,81	5,09,59	..	..	25,52,63,14
					(25,52,63,14,381)
1,09,35,63	67,05,66	7,04,40	55,93	..	..
..

APPROPRIATION			
SUMMARY OF			
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
	1	2	3
		(₹ in thousand)	
31-	Tribal Area Development Programme (TADP)-		
	Voted	21,79,45,95	5,47,75,14
	<i>Charged</i>	<i>2,54,20</i>	<i>..</i>
32-	Scheduled Caste Development Programme (SCDP)-		
	Voted	31,91,27,64	15,65,79,85
	<i>Charged</i>	<i>..</i>	<i>..</i>
Total			
	Voted	4,82,42,27,02	89,91,37,49
	<i>Charged</i>	<i>66,02,47,39</i>	<i>1,56,39,40,12</i>
Grand Total		5,48,44,74,41	2,46,30,77,61

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 thousand)					
16,78,37,23	2,82,13,40	5,01,08,72	2,65,61,74	..	..
2,48,17	..	6,03	..	..	..
27,05,79,16	9,15,52,16	4,85,48,48	6,50,27,69	..	..
..
4,41,64,95,69	63,74,01,15*	44,69,45,41	27,70,33,52*	3,92,14,08	1,52,97,18
				(3,92,14,07,920)	(1,52,97,17,943)
65,92,90,25 *	1,81,93,15,24	9,95,87 *	3,62,83	38,73	25,57,37,95
				(38,72,725)	(25,57,37,95,168)
5,07,57,85,94*	2,45,67,16,39*	44,79,41,28**	27,73,96,35*	3,92,52,81	27,10,35,13
				(3,92,52,80,645)	(27,10,35,13,111)

Footnotes:-

1 ** Differs from rounding off of absolute figure by (+) ₹ 02 thousand.

2 * Differs from rounding off of absolute figure by (+)/(-) ₹ 01 thousand.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

No advance was drawn out of the Contingency Fund in the financial year 2024-25. Neither any amount of the previous years remained un-recouped from Contingency Fund at the end of 31 March 2025.

The excess over the following Voted Provision requires regularisation:-

Revenue Section

16-Forest and Wild Life

23-Power Development

Capital Section

01-Vidhan Sabha

04-General Administration

09-Health and Family Welfare

25-Road and Water Transport

26-Tourism and Civil Aviation

The excess over the following Charged Appropriation requires regularisation:-

Revenue Section

01-Vidhan Sabha

04-General Administration

Capital Section

03-Administration of Justice

29-Finance

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide Appendix at Page 416) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During the year 2024-25, total expenditure to the tune of ₹ 4,38,65,53,210 was incurred under nine Grants (Grant No. 3, 12, 14, 19, 20, 23, 25, 31 and 32) without making any budget provision in original as well as in supplementary budget estimates. Out of which, an expenditure to the tune of ₹ 11,19,09,392 was incurred in two Grants (Grant No. 19 and 20) for which reappropriation of ₹ 13,51,97,400 was made in March 2025, where funds were required to be obtained through original/supplementary budget estimates, but not obtained. Reappropriation without budget provision was in contrary to the provision of para 12.5 of Budget Manual of Himachal Pradesh.

Note:

Entire outstanding amount of ₹ 70,50 thousand for the year 2019-20 under "OB Suspense" due to non-furnishing of sub-vouchers and other documents has been cleared during the year 2024-25 on receipt of compliance from the concerned Departments.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
concl.

The reconciliation between the total expenditure according to the Appropriation and Finance Accounts for the year 2024-25 is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	<i>(₹ in thousand)</i>		<i>(₹ in thousand)</i>	
Total expenditure according to Appropriation Accounts	65,92,90,25	1,81,93,15,24	4,41,64,95,69	63,74,01,15
Deduct-				
Total of recoveries shown in Appendix	..	..	30,80,89,52	4,07,27,59
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	65,92,90,25	1,81,93,15,24	4,10,84,06,17	59,66,73,56

The details of recoveries referred to above are given in Appendix at page 416.

Report of the Comptroller and Auditor General of India
Audit of the Appropriation Accounts of the Government of Himachal Pradesh

Opinion

The Appropriation Accounts of the Government of Himachal Pradesh for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 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 separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as 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 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Himachal Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Himachal Pradesh for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Himachal Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Himachal Pradesh and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

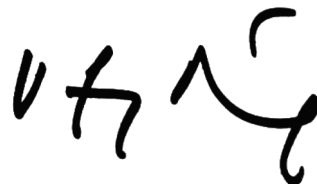
The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I wish to draw attention to the following:

There was excess disbursement, amounting to ₹ 3,102.88 crore, over grant/appropriation, during the year 2024-25, which includes ₹ 427.46 crore incurred without any budget provision. Excess of disbursement over grant/appropriation, amounting to ₹ 3,700.11 crore, pertaining to the years 2021-22 to 2023-24, is yet to be regularised by the State Legislature.



Date: 24 December 2025

Place: New Delhi

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPROPRIATION ACCOUNTS
GRANT NO. 1 - VIDHAN SABHA

(HEADS 2011-PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES, 2216-HOUSING, 4216-CAPITAL OUTLAY ON HOUSING AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
Original	45,21,71				
			51,59,37	50,94,08	(-)65,29
Supplementary	6,37,66				
Amount surrendered during the year					..
Charged					
Original	85,51				
			2,09,11	2,43,77	(+)34,66
Supplementary	1,23,60				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	3,15,00				
			31,52,05	44,19,53	(+)12,67,48
Supplementary	28,37,05				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 34,65,716 over the charged appropriation of Revenue Section requires regularisation.
- (ii) The excess of ₹ 12,67,48,401 over the voted provision of Capital Section requires regularisation.
- (iii) In view of the final saving of ₹ 65.29 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 637.66 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iv) In view of the final excess of ₹ 34.66 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 123.60 lakh obtained in March 2025 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 1 - contd-

- (v) In view of the final excess of ₹ 1,267.48 lakh in the voted provision of Capital Section, supplementary grant of ₹ 2,837.05 lakh obtained in March 2025 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2011- Parliament/State/Union Territory			
Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
03- Himachal Pradesh Vidhan Sabha Members- State Share			
O	1,643.30		
		1,541.64	1,537.09
R	(-)101.66		(-)4.55

Reduction in provision by ₹ 101.66 lakh through reappropriation in March 2025 was due to appointment of MLAs as Chief Parliamentary Secretary partly counter balanced by excess due to more expenditure on tour by the Hon'ble committees of Himachal Vidhan Sabha outside state, more receipt of electricity, telephone, water charges and medical reimbursement claims/bills from Vidhan Sabha members.

- 103- Legislative Secretariat-

- 01- Staff of Legislative Secretariat-
State Share

O	2,083.48		
S	137.66	2,272.80	2,216.92
R	51.66		(-)55.88

In view of the final saving of ₹ 55.88 lakh, augmentation in provision by ₹ 51.66 lakh through reappropriation in March 2025 due to more expenditure on payment of council fee, more receipt of travel expenses claims and purchase of laptops partly counter balanced by saving due to non filling up of vacant posts proved excessive.

Reasons for the final saving of ₹ 55.88 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2011- Parliament/State/Union Territory			
Legislatures -			

APPROPRIATION ACCOUNTS
GRANT NO. 1 - contd.

02-	<i>State/Union Territory Legislatures -</i>			
101-	<i>Legislative Assembly -</i>			
04-	<i>Free Travel Facility to Ex-Members- State Share</i>			
O	20.00			
		70.00	68.50	(-)1.50
R	50.00			

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2025 was due to more receipt of travelling claims from Ex-MLAs.

(viii) Excess in the charged appropriation occurred mainly under the following head:-

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2011- Parliament/State/Union Territory Legislatures -			
02- <i>State/Union Territory Legislatures -</i>			
101- <i>Legislative Assembly -</i>			
01- <i>Himachal Pradesh Vidhan Sabha/Speaker/Deputy Speaker- State Share</i>			
O	85.51		
		209.11	243.77
			(+)34.66
S	123.60		

Reasons for the final excess of ₹ 34.66 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
4216- Capital Outlay on Housing -			
01- <i>Government Residential Buildings -</i>			
700- <i>Other Housing -</i>			
16- <i>Residential Buildings for Vidhan Sabha- State Share</i>			
S	2,712.05		
		2,712.05	4,006.12
			(+)1,294.07

Reasons for the final excess of ₹ 1,294.07 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 1 - conclud.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
202- Advances for Purchase of Motor Conveyances -			
06- Loans to Ex-Members of Legislative Assembly for Purchase of Vehicles- State Share			
O	20.00	15.00	(-)5.00

Reasons for the final saving of ₹ 5.00 lakh were awaited (July 2025).

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 thousand)		
Revenue Section					
Voted					
Original	19,55,97				
			21,08,93	20,60,18	(-)48,75
Supplementary	1,52,96				
Amount surrendered during the year (31 March 2025)					6,49
Charged					
Original	9,06,12				
			9,06,12	8,30,87	(-)75,25
Supplementary	..				
Amount surrendered during the year (31 March 2025)					71,93

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 48.75 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 152.96 lakh obtained in March 2025 proved excessive and surrender of ₹ 6.49 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 75.25 lakh in the charged appropriation of Revenue Section, surrender of ₹ 71.93 lakh proved inadequate.

Revenue Section

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

Head			Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
2013- Council of Ministers -					
101- Salary of Ministers/Deputy Ministers -					
01- Emoluments of Minister/Deputy Minister- State Share					
O	1,239.24				
S	21.96		1,263.71	1,227.66	(-)36.05
R	2.51				

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

Reasons for the final saving of ₹ 36.05 lakh were awaited (July 2025).

105-	Discretionary Grant by Ministers -				
02-	For Other Purposes-				
	State Share				
	O	9.00			
		
	R	(-)9.00			

Entire provision of ₹ 9.00 lakh was reduced through reappropriation/surrender in March 2025 due to less demand of funds for discretionary grant of Chief Minister.

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

Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
2012- President, Vice-President/Governor/ Administrator of Union Territories -				
03- Governor/Administrator of Union Territories-				
090- Secretariat -				
01- Governor's Secretariat Staff-				
State Share				
O	520.22			
		475.25	474.30	(-)0.95
R	(-)44.97			

Reduction in appropriation by ₹ 44.97 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to payment of outsourced services and more expenditure on petrol, repair and maintenance of vehicles.

103-	Household Establishment -				
01-	Household Establishment of the Governor-				
	State Share				
	O	290.79			
			256.79	254.46	(-)2.33
	R	(-)34.00			

Reduction in appropriation by ₹ 34.00 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of bills of travel expenses.

107- Expenditure from Contract Allowance -

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

01- Contract Allowances of Governor-
State Share

<i>O</i>	<i>10.00</i>			
		<i>4.90</i>	<i>4.89</i>	<i>(-)0.01</i>
<i>R</i>	<i>(-)5.10</i>			

Reduction in appropriation by ₹ 5.10 lakh through reappropriation in March 2025 was due to less expenditure on furnishing of office and residence of the Governor.

800- Other Expenditure -
06- Repairs-
State Share

<i>O</i>	<i>5.00</i>			
		<i>..</i>	<i>..</i>	<i>..</i>
<i>R</i>	<i>(-)5.00</i>			

Entire appropriation of ₹ 5.00 lakh was reduced through reappropriation in March 2025 due to less execution of maintenance works.

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

Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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**2012- President, Vice President, Governor,
Administrator of Union Territories -**

03- Governor/Administrator of Union Territories-
104- Sumptuary Allowances -
01- Sumptuary Allowance of the Governor-
State Share

<i>O</i>	<i>8.00</i>			
		<i>16.50</i>	<i>16.50</i>	<i>..</i>
<i>R</i>	<i>8.50</i>			

Augmentation in appropriation by ₹ 8.50 lakh through reappropriation in March 2025 was due to more expenditure on entertainment of official guests of the Governor.

108- Tour Expenses -
01- Travel Expenses for Governor and his
Establishments-
State Share

<i>O</i>	<i>12.00</i>			
		<i>16.25</i>	<i>16.25</i>	<i>..</i>
<i>R</i>	<i>4.25</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 2-concl.

Augmentation in appropriation by ₹ 4.25 lakh through reappropriation in March 2025 was due to more receipt of travel expenses bills of the Governor and his staff.

800-	Other Expenditure -				
03-	Electricity-				
	State Share				
	<i>O</i>	<i>9.00</i>		<i>15.00</i>	<i>15.00</i>
					<i>..</i>
	<i>R</i>	<i>6.00</i>			

Augmentation in appropriation by ₹ 6.00 lakh through reappropriation in March 2025 was due to more receipt of 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 thousand)		
Revenue Section				
Voted				
Original	2,49,76,49			
		3,05,03,22	3,00,73,41	(-)4,29,81
Supplementary	55,26,73			
Amount surrendered during the year (31 March 2025)				19,96
Charged				
Original	63,33,44			
		70,58,70	70,48,98	(-)9,72
Supplementary	7,25,26			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	5,06,00			
		36,17,22	35,08,29	(-)1,08,93
Supplementary	31,11,22			
Amount surrendered during the year				..
Charged				
Original	..			
		..	4,74,81	(+)4,74,81
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 4,74,80,787 over the charged appropriation of Capital Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

- (ii) In view of the final saving of ₹ 429.81 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 5,526.73 lakh obtained in March 2025 proved excessive and surrender of ₹ 19.96 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 9.72 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 725.26 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iv) In view of the final saving of ₹ 108.93 lakh in the voted provision of Capital Section, supplementary grant of ₹ 3,111.22 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (v) Entire expenditure of ₹ 474.81 lakh in the charged appropriation of Capital section incurred without any appropriation.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishments- State Share			
(i) O	18,792.71		
S	3,890.55	22,696.64	22,466.86
R	13.39		(-)229.78
07- Fast Track Special Courts (Protection of Children from Sexual Offences)- Centrally Sponsored Scheme			
(ii) O	0.01		
S	238.04	238.04	225.31
R	(-)0.01		(-)12.73

Reasons for the final saving of ₹ 242.51 lakh in the above two cases were awaited (July 2025).

114- Legal Advisors and Counsels -

02- Other Law Officers-
State Share

O	2,783.86		
		2,632.11	2,616.54
R	(-)151.75		(-)15.57

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Reduction in provision by ₹ 151.75 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

119-	Legal Aid Services-				
01-	Himachal Pradesh State Legal Services				
	Authority-				
	State Share				
	O	940.71			
	S	439.77	1,422.68	1,378.25	(-)44.43
	R	42.20			

In view of the final saving of ₹ 44.43 lakh, augmentation in provision by ₹ 42.20 lakh through reappropriation in March 2025 due to more claims under transfer expenses on account of revision of second Judicial National Pay Commission proved unnecessary. Reasons for the final saving of ₹ 44.43 lakh were awaited (July 2025).

2059-	Public Works -				
	01- Office Buildings -				
053-	Maintenance and Repairs -				
38-	Maintenance of High Court and Subordinate				
	Courts Buildings-				
	State Share				
	O	122.21			
	S	111.16	233.37	199.38	(-)33.99

Reasons for the final saving of ₹ 33.99 lakh were awaited (July 2025).

2070-	Other Administrative Services -				
105-	Special Commission of Enquiry -				
04-	Himachal Pradesh State Human Rights				
	Commission-				
	State Share				
	O	208.24			
	R	(-)42.25	165.99	145.34	(-)20.65

Reduction in provision by ₹ 42.25 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

2216-	Housing -				
	05- General Pool Accommodation -				
053-	Maintenance and Repairs -				
01-	Other Maintenance Expenditure-				

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

State Share				
O	40.58			
		240.58	200.66	(-)39.92
S	200.00			

Reasons for the final saving of ₹ 39.92 lakh were awaited (July 2025).

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
2014- Administration of Justice -				
114- Legal Advisors and Counsels -				
01- Advocate General-				
State Share				
O	1,235.18			
S	495.32	1,776.19	1,770.13	(-)6.06
R	45.69			

Augmentation in provision by ₹ 45.69 lakh through reappropriation in March 2025 was due to more expenditure on telephone, water, electricity bills and for hired outsourced services.

03- Expenditure on State Judicial Academy-				
State Share				
O	311.55			
		385.17	383.97	(-)1.20
R	73.62			

Augmentation in provision by ₹ 73.62 lakh through reappropriation in March 2025 was due to payment of arrears of salary and more claims under transfer expenses on account of Second Judicial National Pay Commission.

2059- Public Works -				
01- Office Buildings -				
053- Maintenance and Repairs -				
57- Maintenance of Lokayukta Building-				
State Share				
O	1.52			
		4.17	4.17	..
R	2.65			

Augmentation in provision by ₹ 2.65 lakh through reappropriation in March 2025 was due to more expenditure on maintenance of office buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

86- Maintenance of Himachal Pradesh State Judicial Academy Buildings- State Share					
O	1.52				
			11.52	11.52	..
R	10.00				

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2025 was due to more expenditure on maintenance works.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
15- Upgradation of Judiciary Infrastructure- State Share			
(i) O	116.00		
S	150.22	267.22	230.40
R	1.00		(-)36.82
31- National Law University- State Share			
(ii) O	329.00		
		1,929.00	1,858.77
S	1,600.00		(-)70.23

Reasons for the final saving of ₹ 107.05 lakh in the above two cases were awaited (July 2025).

(ix) Excess in the charged appropriation occurred mainly under the following head:-

Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction-			
15- Upgradation of Judiciary Infrastructure-			

APPROPRIATION ACCOUNTS
GRANT NO. 3- conclud.

State Share	474.81	(+)474.81
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Entire expenditure of ₹ 474.81 lakh incurred without appropriation; reasons for which were awaited (July 2025).

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 4216-CAPITAL OUTLAY ON HOUSING)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue Section				
Original	2,40,11,59			
		2,64,57,50	2,47,65,03	(-)16,92,47
Supplementary	24,45,91			
Amount surrendered during the year (31 March 2025)				2,19,76
Charged				
Original	10,64,39			
		18,05,07	18,09,14	(+)4,07
Supplementary	7,40,68			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	13,82,00			
		64,07,20	99,70,83	(+)35,63,63
Supplementary	50,25,20			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 4,07,009 over the charged appropriation of Revenue Section requires regularisation.
- (ii) The excess of ₹ 35,63,63,362 over the voted provision of Capital Section requires regularisation.
- (iii) In view of the final saving of ₹ 1,692.47 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,445.91 lakh obtained in March 2025 proved excessive and surrender of ₹ 219.76 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (iv) In view of the final excess of ₹ 4.07 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 740.68 lakh obtained in March 2025 proved inadequate.
- (v) In view of the final excess of ₹ 3,563.63 lakh in the voted provision of Capital Section, supplementary grant of ₹ 5,025.20 lakh obtained in March 2025 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat-			
State Share			
O	6,748.31		
		6,478.83	6,374.94
			(-)103.89
R	(-)269.48		
In view of the final saving of ₹ 103.89 lakh, reduction in provision by ₹ 269.48 lakh through reappropriation in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more receipt of electricity, water bills, more expenditure on payment of uploading of income tax returns of all the officers/officials of Himachal Pradesh Secretariat, counsel fee of Advocates, repair of vehicles and setting up Gym for Secretariat employees proved inadequate.			
Reasons for the final saving of ₹ 103.89 lakh were awaited (July 2025).			
02- Department of Revenue-			
State Share			
(i) O	902.88		
		688.23	688.22
			(-)0.01
R	(-)214.65		
03- Department of Excise and Taxation-			
State Share			
(ii) O	143.62		
		97.60	97.59
			(-)0.01
R	(-)46.02		
04- Department of Home-			
State Share			
(iii) O	617.16		
		523.61	523.60
			(-)0.01
R	(-)93.55		

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

05-	Department of Public Works-				
	State Share				
(iv)	O	739.27			
			603.31	603.30	(-)0.01
	R	(-)135.96			
06-	Department of Finance-				
	State Share				
(v)	O	1,036.61			
			889.00	888.98	(-)0.02
	R	(-)147.61			
07-	Department of Law-				
	State Share				
(vi)	O	825.83			
			688.49	688.47	(-)0.02
	R	(-)137.34			

Reduction in provision by ₹ 775.13 lakh in the above six cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

45- Maintenance of Himachal Pradesh Staff

Selection Commission Building-

State Share

O 3.00

..

R (-)3.00

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2025 due to less expenditure on maintenance of buildings.

2075- Miscellaneous General Services -

104- Pensions and Awards in Consideration of Distinguished Services -

01- Expenditure on War Jagirs-

State Share

O 15.00

15.00 .. (-)15.00

Entire provision of ₹ 15.00 lakh remained unutilised; reasons for which were awaited (July 2025).

02- Gallantry Award-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	State Share				
(i)	O	250.00			
	S	155.01	409.42	208.78	(-)200.64
	R	4.41			
800-	Other Expenditure -				
04-	Assistance to the Families of Killed/Disabled Defence Personnel-				
	State Share				
(ii)	O	150.00			
			455.00	198.75	(-)256.25
	S	305.00			
13-	Assistance to Organisations under Sainik Welfare Department-				
	State Share				
(iii)	O	6.00			
			217.92	96.07	(-)121.85
	S	211.92			

Reasons for the final saving of ₹ 578.74 lakh in the above three cases were awaited (July 2025).

14-	Helicopter Services for all Other Purposes-				
	State Share				
	O	1,400.00			
			1,339.60	1,305.37	(-)34.23
	R	(-)60.40			

In view of the final saving of ₹ 34.23 lakh, reduction in provision by ₹ 60.40 lakh through reappropriation in March 2025 due to less receipt of monthly airlifting bills proved inadequate.

Reasons for the final saving of ₹ 34.23 lakh were awaited (July 2025).

2216- Housing -

05-	General Pool Accommodation -				
053-	Maintenance and Repairs -				
01-	Other Maintenance Expenditure-				
	State Share				
	O	2,100.00			
			2375.00	1,975.23	(-)399.77
	S	275.00			

Reasons for the final saving of ₹ 399.77 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

800- Other Expenditure -				
04- Estate Management-				
State Share				
O	83.51			
		56.54	56.46	(-)0.08
R	(-)26.97			

Reduction in provision by ₹ 26.97 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

2235- Social Security and Welfare -

60- Other Social Security and Welfare				
Programmes -				
200- Other Programmes -				
05- Himachal Pradesh Freedom Fighters Welfare				
Fund-				
State Share				
O	800.93			
		737.76	737.76	..
R	(-)63.17			

Reduction in provision by ₹ 63.17 lakh through surrender in March 2025 was due to less receipt of proposals for pension.

08- Assistance for Marriage of Daughters and				
Grand Daughters of Freedom Fighters-				
State Share				
O	10.00			
		4.83	4.83	..
R	(-)5.17			

Reduction in provision by ₹ 5.17 lakh through surrender in March 2025 was due to less receipt of bills of marriage of daughters and grand daughters of freedom fighters.

20- Grant-in-Aid to Ex-Servicemen for Relief and				
Rehabilitation Fund-				
State Share				
O	20.00			
		20.00	4.00	(-)16.00

Reasons for the final saving of ₹ 16.00 lakh were awaited (July 2025).

2251- Secretariat-Social Services -

090- Secretariat -				
01- Department of Health and Family Welfare-				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	State Share				
(i)	O	532.24			
			479.23	479.21	(-)0.02
	R	(-)53.01			
	02- Department of Local Self Government- State Share				
(ii)	O	163.60			
			132.51	132.47	(-)0.04
	R	(-)31.09			
	03- Department of Education- State Share				
(iii)	O	539.41			
			463.50	463.39	(-)0.11
	R	(-)75.91			
	04- Department of Languages, Culture Affairs and Welfare- State Share				
(iv)	O	263.00			
			215.78	215.74	(-)0.04
	R	(-)47.22			
	06- Department of Food and Supplies- State Share				
(v)	O	218.39			
			165.91	165.90	(-)0.01
	R	(-)52.48			
	08- Department of Youth Services and Welfare- State Share				
(vi)	O	122.83			
			94.45	94.44	(-)0.01
	R	(-)28.38			

Reduction in provision by ₹ 288.09 lakh in the above six cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

3425- Other Scientific Research -

60- Others -

001- Direction and Administration -

02- Department of Environment and Scientific
Technologies-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

State Share				
O	590.00			
		412.60	317.04	(-)95.56
R	(-)177.40			

In view of the final saving of ₹ 95.56 lakh, reduction in provision by ₹ 177.40 lakh through reappropriation in March 2025 due to less receipt of proposals and non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 95.56 lakh were awaited (July 2025).

200- Assistance to other Scientific Bodies -				
01- Grant-in-Aid to Implementing Agencies-				
State Share				
O	475.00	475.00	437.50	(-)37.50

Reasons for the final saving of ₹ 37.50 lakh were awaited (July 2025).

3435- Ecology and Environment -

03- *Environmental Research and Ecological Regeneration-*

103- Research and Ecological Regeneration -				
01- Scheme for Ecological Development-				
State Share				
O	130.00	67.50	32.50	(-)35.00
R	(-)62.50			

In view of the final saving of ₹ 35.00 lakh, reduction in provision by ₹ 62.50 lakh through reappropriation in March 2025 due to less expenditure under the scheme proved inadequate.

Reasons for the final saving of ₹ 35.00 lakh were awaited (July 2025).

3451- Secretariat-Economic Services -

090- Secretariat -				
02- Department of Horticulture-				
State Share				
(i) O	203.09	153.09	153.01	(-)0.08
R	(-)50.00			
03- Department of Cooperation-				
State Share				
(ii) O	151.83	121.16	121.05	(-)0.11
R	(-)30.67			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

04-	Department of Animal Husbandry- State Share				
(iii)	O	171.75			
			124.35	124.34	(-)0.01
	R	(-)47.40			
05-	Department of Rural Integrated Development and Panchayati Raj- State Share				
(iv)	O	148.80			
			116.90	116.89	(-)0.01
	R	(-)31.90			
06-	Department of Forest Farming and Environmental Conservation- State Share				
(v)	O	408.80			
			353.35	353.30	(-)0.05
	R	(-)55.45			
07-	Department of Industries- State Share				
(vi)	O	371.02			
			327.25	327.08	(-)0.17
	R	(-)43.77			
08-	Department of Transport and Tourism- State Share				
(vii)	O	174.44			
			116.57	116.54	(-)0.03
	R	(-)57.87			
09-	Department of Labour, Employment and Training- State Share				
(viii)	O	120.91			
			92.81	92.71	(-)0.10
	R	(-)28.10			
10-	Department of Planning- State Share				
(ix)	O	132.66			
			104.98	104.97	(-)0.01
	R	(-)27.68			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

11-	Establishment of Public Finance and Public Enterprises Cell- State Share				
(x)	O	25.89			
			19.46	19.43	(-)0.03
	R	(-)6.43			
13-	Other Secretariat Department- State Share				
(xi)	O	169.21			
			136.55	136.54	(-)0.01
	R	(-)32.66			

Reduction in provision by ₹ 411.93 lakh in the above eleven cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2051- Public Service Commission -			
103- Staff Selection Commission -			
01- Himachal Pradesh Staff Selection Commission- State Share			
S	61.00		
		64.00	79.40
			(+)15.40
R	3.00		

Reasons for the final excess of ₹ 15.40 lakh were awaited (July 2025).

2053- District Administration -				
094- Other Establishments -				
06- Expenditure on Celebration of Himachal Day- State Share				
O	50.00			
		554.15	536.50	(-)17.65
R	504.15			

In view of the final saving of ₹ 17.65 lakh, augmentation in provision by ₹ 504.15 lakh through reappropriation in March 2025 due to more expenditure on celebration of State level function proved excessive.

Reasons for the final saving of ₹ 17.65 lakh were awaited (July 2025).

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

05- Celebration of 50th Statehood Day- State Share					
O	0.01				
			849.77	789.91	(-)59.86
R	849.76				

In view of the final saving of ₹ 59.86 lakh, augmentation in provision by ₹ 849.76 lakh through reappropriation in March 2025 due to more expenditure on celebration of statehood day proved excessive.

Reasons for the final saving of ₹ 59.86 lakh were awaited (July 2025).

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

27- Maintenance Expenditure on Secretariat's
Buildings-
State Share

O	105.00				
			700.00	699.87	(-)0.13
R	595.00				

Augmentation in provision by ₹ 595.00 lakh through reappropriation in March 2025 was due to more execution of repair/maintenance works.

2070- Other Administrative Services -

115- Guest Houses, Government Hostels etc. -

04- Himachal Bhawan Chandigarh/Willys Park
Shimla-
State Share

O	50.00				
S	547.93		645.71	645.71	..
R	47.78				

Augmentation in provision by ₹ 47.78 lakh through reappropriation in March 2025 was due to more expenditure on reimbursement of losses of Himachal Bhawan Chandigarh and Willys Park Shimla.

Capital Section

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

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

4059- Capital Outlay on Public Works -

APPROPRIATION ACCOUNTS
GRANT NO. 4- conclud.

60- Other Buildings -				
051- Construction -				
05- Construction of State Guest House at New Delhi- State Share				
O	856.00			
		5,881.20	9,512.01	(+) 3,630.81
S	5,025.20			

Reasons for the final excess of ₹ 3,630.81 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
19- Construction of Pooled Government Buildings- State Share			
O	526.00	458.82	(-) 67.18

Reasons for the final saving of ₹ 67.18 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 5 - LAND REVENUE AND DISTRICT ADMINISTRATION

(HEADS 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2053-DISTRICT ADMINISTRATION, 2055-POLICE, 2059-PUBLIC WORKS, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2245-RELIEF ON ACCOUNT OF NATURAL CALAMITIES, 2401-CROP HUSBANDRY, 2506-LAND REFORMS, 2702-MINOR IRRIGATION, 3454-CENSUS SURVEYS AND STATISTICS AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	15,36,07,42		
	20,74,10,93	19,21,49,13	(-)1,52,61,80
Supplementary	5,38,03,51		
Amount surrendered during the year (31 March 2025)			3,79,13

Capital Section

Voted			
Original	4,50,00		
	25,50,00	20,44,39	(-)5,05,61
Supplementary	21,00,00		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 15,261.80 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 53,803.51 lakh obtained in March 2025 proved excessive and surrender of ₹ 379.13 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 505.61 lakh in the voted provision of Capital Section, supplementary grant of ₹ 2,100.00 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

2029- Land Revenue -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

102-	Survey and Settlement Operations -				
02-	Settlement and Demarcation of Forest-				
	State Share				
(i)	O	791.94			
			671.94	658.48	(-)13.46
	R	(-)120.00			
04-	Settlement Officer Kangra Establishment-				
	State Share				
(ii)	O	2,561.09			
			2,303.30	2,292.44	(-)10.86
	R	(-)257.79			

Reduction in provision by ₹ 377.79 lakh in the above two cases through reappropriation in March 2025 was due to non filling up of vacant posts.

103-	Land Records -				
01-	Superintendence-				
	State Share				
	O	204.81			
	S	598.65	1,143.46	597.10	(-)546.36
	R	340.00			

In view of the final saving of ₹ 546.36 lakh, augmentation in provision by ₹ 340.00 lakh through reappropriation in March 2025 due to more expenditure on modernisation of digitization of rural land record proved unnecessary.

Reasons for the final saving of ₹ 546.36 lakh were awaited (July 2025).

04-	Strengthening of Primary and Supervisory				
	Land Record Agencies District Staff-				
	State Share				
	O	2,662.63			
			2,627.63	2,587.94	(-)39.69
	R	(-)35.00			

In view of the final saving of ₹ 39.69 lakh, reduction in provision by ₹ 35.00 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 39.69 lakh were awaited (July 2025).

2030-	Stamps and Registration -
01-	Stamps Judicial -
102-	Expenses on Sale of Stamps -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01-	Expenditure on Sale of Stamps through Stamp Vendors- State Share				
	O	15.00			
			10.21	9.45	(-)0.76
	R	(-)4.79			

Reduction in provision by ₹ 4.79 lakh through surrender in March 2025 was due to less discount paid on account of the less sale of Judicial Stamps.

02-	<i>Stamps-Non-Judicial -</i>				
101-	Cost of Stamps -				
01-	Central Store Nasik- State Share				
	O	274.87			
			9.21	9.21	..
	R	(-)265.66			

Reduction in provision by ₹ 265.66 lakh through surrender in March 2025 was due to less procurement of stamps from the central store Nashik.

102-	Expenses on Sale of Stamps -				
01-	Sale through Stamp Vendors- State Share				
(i)	O	100.00			
			1.12	0.12	(-)1.00
	R	(-)98.88			
02-	Sale of Notarial Stamps- State Share				
(ii)	O	10.94			
			1.26	0.28	(-)0.98
	R	(-)9.68			

Reduction in provision by ₹ 108.56 lakh in the above two cases through surrender in March 2025 was due to less payment of discount on account of less sale of Notarial Stamps.

2053-	District Administration -				
093-	District Establishments -				
01-	General Establishment- State Share				
	O	19,330.60			
	S	0.01	19,488.66	18,694.19	(-)794.47
	R	158.05			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 794.47 lakh, augmentation in provision by ₹ 158.05 lakh through reappropriation in March 2025 due to more engagement of daily wagers and outsourced services, purchase of new vehicle, payment of rent, rate and tax bills partly counter balanced by saving due to non filling up of vacant posts proved unnecessary. Reasons for the final saving of ₹ 794.47 lakh were awaited (July 2025).

094- Other Establishments -				
01- Sub Divisional Establishment-				
State Share				
O	2,668.15			
		2,468.15	2,329.38	(-138.77)
R	(-)200.00			

In view of the final saving of ₹ 138.77 lakh, reduction in provision by ₹ 200.00 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 138.77 lakh were awaited (July 2025).

2055- Police -

108- State Headquarters Police -				
06- Himachal Pradesh State Disaster Response				
Force (HPSDRF)-				
State Share				
(i)	O	1,348.65		
	S	240.83	1,589.35	1,532.15
	R	(-)0.13		(-)57.20

2245- Relief on Account of Natural Calamities -

02- Floods, Cyclones etc. -				
101- Gratuitous Relief -				
01- Cash Doles-				
Centrally Sponsored Scheme				
(ii)	O	0.01		
			1,693.44	1,355.96
	S	1,693.43		(-)337.48

Reasons for the final saving of ₹ 394.68 lakh in the above two cases were awaited (July 2025).

State Share				
O	13,000.00			
		2,835.38	2,505.61	(-)329.77
R	(-)10,164.62			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 329.77 lakh, reduction in provision by ₹ 10,164.62 lakh through reappropriation in March 2025 due to less receipt of demand from claimants proved inadequate.

Reasons for the final saving of ₹ 329.77 lakh were awaited (July 2025).

102-	Drinking Water Supply -				
01-	Expenditure on Drinking Water -				
	State Share				
	O	300.00			
		
	R	(-)300.00			

Entire provision of ₹ 300.00 lakh was reduced through reappropriation in March 2025 due to non receipt of claims.

104-	Supply of Fodder -				
01-	Expenditure on Supply of Fodder -				
	State Share				
	O	200.00			
		
	R	(-)200.00			

Entire provision of ₹ 200.00 lakh was reduced through reappropriation in March 2025 due to non receipt of demands from claimants.

106-	Repairs and Restoration of Damaged Roads and Bridges -				
01-	Repairs of Roads and Bridges- Centrally Sponsored Scheme				
(i)	O	0.01			
			4,458.19	4,454.94	(-)3.25
	S	4,458.18			
111-	Ex-Gratia Payments to Bereaved Families -				
01-	Ex-Gratia Payment - Centrally Sponsored Scheme				
(ii)	O	0.01			
			989.13	880.95	(-)108.18
	S	989.12			

Reasons for the final saving of ₹ 111.43 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

State Share				
O	3,500.00			
		2,461.45	1,751.73	(-709.72)
R	(-1,038.55)			

In view of the final saving of ₹ 709.72 lakh, reduction in provision by ₹ 1,038.55 lakh through reappropriation in March 2025 due to less receipt of claims of ex-gratia payment to bereaved families proved inadequate.

Reasons for the final saving of ₹ 709.72 lakh were awaited (July 2025).

02- Death due to State Specific Disaster- Centrally Sponsored Scheme				
(i) O	0.01			
		296.70	228.40	(-68.30)
S	296.69			

113- Assistance for Repairs/Reconstruction of Houses -				
01- Repair/Construction of Houses Assistance- Centrally Sponsored Scheme				
(ii) O	0.01			
		1,687.63	851.01	(-836.62)
S	1,687.62			

Reasons for the final saving of ₹ 904.92 lakh in the above two cases were awaited (July 2025).

State Share				
O	2,500.00			
		1,388.51	893.23	(-495.28)
R	(-1,111.49)			

In view of the final saving of ₹ 495.28 lakh, reduction in provision by ₹ 1,111.49 lakh through reappropriation in March 2025 due to less receipt of claims to repair and construction of houses under natural calamities proved inadequate.

Reasons for the final saving of ₹ 495.28 lakh were awaited (July 2025).

05- State Disaster Response Fund -				
101- Transfer to Reserve Fund and Deposit Accounts State Disaster Response Fund -				
02- National Calamity Contingency Fund- Centrally Sponsored Scheme				
S	682.48	682.48	..	(-682.48)

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Entire provision of ₹ 682.48 lakh obtained through supplementary remained unutilised; reasons for which were awaited (July 2025).

08- <i>State Disaster Mitigation Fund -</i>				
101- Disaster Mitigation -				
01- State Disaster Mitigation Fund-				
State Share				
(i)	O	10,500.00		
			24,851.31	20,028.49 (-)4,822.82
	S	14,351.31		
80- <i>General -</i>				
102- Management of Natural Disaster Contingency				
Plans in Disaster Prone Areas -				
05- Capacity Building-				
State Share				
(ii)	O	5,250.00		
			5,446.00	1,939.60 (-)3,506.40
	S	196.00		

Reasons for the final saving of ₹ 8,329.22 lakh in the above two cases were awaited (July 2025).

2401- Crop Husbandry -				
111- Agricultural Economics and Statistics -				
04- Agriculture Census-				
Centrally Sponsored Scheme				
(i)	O	100.00		
			43.87	39.92 (-)3.95
	R	(-)56.13		
2506- Land Reforms -				
102- Consolidation of Holdings -				
01- Headquarters Establishment-				
State Share				
(ii)	O	108.54		
	S	0.20	86.42	82.06 (-)4.36
	R	(-)22.32		
02- District Establishments-				
State Share				
(iii)	O	22.74		
			8.57	7.26 (-)1.31
	R	(-)14.17		

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reduction in provision by ₹ 92.62 lakh in the above three cases through reappropriation was due to non filling up of vacant posts.

2702- Minor Irrigation -

80- General -

800- Other Expenditure -

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

O	80.00			
S	137.00	174.75	..	(-174.75)
R	(-42.25)			

In view of the final savings of ₹ 174.75 lakh, reduction in provision by ₹ 42.25 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Entire provision of ₹ 174.75 lakh remained unutilized; reasons for which were awaited (July 2025).

State Share

O	80.00			
		37.75	37.75	..
R	(-42.25)			

Reduction in provision by ₹ 42.25 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

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

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

(₹ in lakh)

2029- Land Revenue -

102- Survey and Settlement Operations -

03- Settlement Officer Shimla-
State Share

O	2,264.37			
		2,284.16	2,352.01	(+67.85)
R	19.79			

Reasons for the final excess of ₹ 67.85 lakh were awaited (July 2025).

103- Land Records -

02- District Establishment Charges-

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

State Share				
O	15,011.92			
S	1,215.88	16,461.92	16,284.19	(-)177.73
R	234.12			

In view of the final saving of ₹ 177.73 lakh, augmentation in provision by ₹ 234.12 lakh through reappropriation in March 2025 due to hike in the rate of honorarium of Numberdars proved excessive.

Reasons for the final saving of ₹ 177.73 lakh were awaited (July 2025).

2245- Relief on Account of Natural Calamities -

02- *Floods, Cyclones etc. -*

106- Repairs and Restoration of Damaged Roads and Bridges -

01- Repairs of Roads and Bridges-
State Share

O	5,750.00			
S	2,000.00	12,989.83	12,919.69	(-)70.14
R	5,239.83			

In view of the final saving of ₹ 70.14 lakh, augmentation in provision by ₹ 5,239.83 lakh through reappropriation in March 2025 due to more expenditure on repairs of damaged roads and bridges proved excessive.

Reasons for the final saving of ₹ 70.14 lakh were awaited (July 2025).

109- Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage works -

01- Expenditure on Damaged Water Supply
Drainage and Sewerage Work-
State Share

O	5,000.00			
S	1,814.67	9,971.22	9,935.38	(-)35.84
R	3,156.55			

In view of the final saving of ₹ 35.84 lakh, augmentation in provision by ₹ 3,156.55 lakh through reappropriation in March 2025 due to more expenditure on repair of damaged water supply drainage and sewerage proved excessive.

Reasons for the final saving of ₹ 35.84 lakh were awaited (July 2025).

111- Ex-Gratia Payment to Bereaved Families -

02- Death due to State Specific Disaster-
State Share

O	4,000.00			
S	500.00	5,092.29	4,644.40	(-)447.89
R	592.29			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 447.89 lakh, augmentation in provision by ₹ 592.29 lakh through reappropriation in March 2025 due to more expenditure on ex-gratia payment to kin of deceased persons died because of local disaster proved excessive.
Reasons for the final saving of ₹ 447.89 lakh were awaited (July 2025).

193-	Assistance to Local Bodies and Other Non Government Bodies/Institutions -				
01-	Assistance to Local Bodies and Other Non Government Bodies/Institutions- State Share				
	O	2,500.00			
	S	1,500.00	7,826.00	6,663.45	(-1,162.55)
	R	3,826.00			

In view of the final saving of ₹ 1,162.55 lakh, augmentation in provision by ₹ 3,826.00 lakh through reappropriation in March 2025 due to more expenditure on repairs of houses, forest path, community hall and Primary Health Centre proved excessive.
Reasons for the final saving of ₹ 1,162.55 lakh were awaited (July 2025).

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- Centrally Sponsored Scheme				
	O	0.01			
			..	682.48	(+682.48)
	R	(-)0.01			

Entire expenditure of ₹ 682.48 lakh was incurred without provision; reasons for which were awaited (July 2025).

3454- Census Surveys and Statistics -

02-	<i>Surveys and Statistics -</i>				
110-	Gazetteer and Statistical Memoirs -				
02-	Disaster Management Cell- State Share				
	O	84.32			
	S	472.97	610.50	608.83	(-1.67)
	R	53.21			

Augmentation in provision by ₹ 53.21 lakh through reappropriation in March 2025 was due to setting up of National Disaster Response Force Headquarter campus at Balh, Mandi and filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
80- General -			
051- Construction -			
05- Combined Office Buildings and Mini Secretariat- State Share			
O	150.00		
		2,250.00	1,759.18
S	2,100.00		(-)490.82

Reasons for the final saving of ₹ 490.82 lakh were awaited (July 2025).

(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. Flood, Hailstorm, Cyclone, 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, 08-State Disaster Mitigation 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, 130-State Disaster Mitigation Fund and 8235-General and Other Reserve Funds, 125-National Disaster Response Funds by taking into account

APPROPRIATION ACCOUNTS
GRANT NO. 5-concl'd.

₹ 15,782.44 lakh as opening balance at the credit of the fund as on 01 April 2024 (₹ 5,814.67 lakh of State Disaster Response Funds, ₹ 4,345.88 lakh of State Disaster Mitigation Fund and ₹ 5,621.89 lakh of National Disaster Response Fund). During the year 2024-25, an amount of ₹ 42,000.00 lakh was received on account of State Disaster Response Funds (₹ 37,840.00 lakh from Government of India and ₹ 4,160.00 lakh from Government of Himachal Pradesh), ₹ 20,505.43 lakh in respect of State Disaster Mitigation Fund (₹ 18,465.43 lakh from Government of India and ₹ 2,040.00 lakh from Government of Himachal Pradesh) and ₹ 6,692.48 lakh from National Disaster Response Fund, accumulation in the fund thus increased to ₹ 84,980.35 lakh. An expenditure of ₹ 72,047.98 lakh was incurred during the year (₹ 41,059.22 lakh from State Disaster Response Fund, ₹ 20,028.49 lakh from State Disaster Mitigation Fund and ₹ 10,960.27 lakh from National Disaster Response Fund). The balance at the credit of the fund at the end of March 2025 was ₹ 12,932.37 lakh (For detail see Statement no. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2024-25).

APPROPRIATION ACCOUNTS
GRANT NO. 6 - EXCISE AND TAXATION

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

		Total grant		Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	2,45,96,87				
		2,59,10,57		1,80,64,59	(-)78,45,98
Supplementary	13,13,70				
Amount surrendered during the year (31 March 2025)					11,47,26
Capital Section					
Voted					
Original	3,00,00				
		3,00,00		2,64,12	(-)35,88
Supplementary	..				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 7,845.98 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 1,313.70 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 1,147.26 lakh proved inadequate.
- (ii) There was an overall saving of ₹ 35.88 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year.

Revenue Section

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

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

2039- State Excise -

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

800- Other Expenditure -

01- Assistance for Increasing Milk Production

Collected as Cess-

State Share

O 11,620.73

11,276.11 7,517.40 (-)3,758.71

R (-)344.62

In view of the final saving of ₹ 3,758.71 lakh, reduction in provision by ₹ 344.62 lakh through reappropriation in March 2025 due to less collection of cess from sale of liquor proved inadequate.

Reasons for the final saving of ₹ 3,758.71 lakh were awaited (July 2025).

2040- Taxes on Sales, Trade etc. -

101- Collection Charges -

03- Assistance to Animal Husbandry Department

for Govansh-

State Share

O 2,456.55

2,335.75 .. (-)2,335.75

R (-)120.80

In view of the final saving of ₹ 2,335.75 lakh, reduction in provision by ₹ 120.80 lakh through reappropriation in March 2025 due to less collection of cess for assistance to Govansh from sale of liquor proved inadequate.

Entire provision of ₹ 2,335.75 lakh remained unutilised; reasons for which were awaited (July 2025).

04- Assistance to Health and Family Welfare

Department for 108-Ambulance Services-

State Share

O 982.62

934.30 934.30 ..

R (-)48.32

Reduction in provision by ₹ 48.32 lakh through reappropriation in March 2025 was due to less collection of cess for assistance to 108-Ambulance Services from sale of liquor.

2043- Collection Charges under State Goods and Services Tax -

101- Collection Charges -

02- Revenue Enhancement and Capacity

Augmentation Project-

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

State Share				
O	200.00			
S	193.19	373.19	186.59	(-186.60)
R	(-20.00)			

Reasons for the final saving of ₹ 186.60 lakh were awaited (July 2025).

2045- Other Taxes and Duties on Commodities and Services-

104- Collection Charges-Taxes on Goods and Passengers-				
01- Headquarters Establishment- State Share				
O	1,014.38			
S	61.26	986.89	983.90	(-2.99)
R	(-88.75)			

Reduction in provision by ₹ 88.75 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

02- District Establishment- State Share				
O	5,972.21			
S	117.18	5,353.08	5,311.85	(-41.23)
R	(-736.31)			

In view of the final saving of ₹ 41.23 lakh, reduction in provision by ₹ 736.31 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 41.23 lakh were awaited (July 2025).

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

107- Tax on Entry of Goods into Local Areas -				
01- Grant-in-Aid to Local Urban Bodies- State Share				
(i) O	463.33			
R	(-463.33)	..	..	..
02- Grant-in-Aid to Panchayats/Rural Bodies- State Share				
(ii) O	600.00			
R	(-600.00)	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

Entire provision of ₹ 1,063.33 lakh in the above two cases was reduced through surrender in March 2025 due to non completion of codal formalities. Whereas same provision was also reappropriated in previous financial year i.e. 2023-24.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2039- State Excise -			
001- Direction and Administration -			
01- Expenditure on District Establishment- State Share			
O	819.96		
S	257.79	2,354.90	1,994.37
R	1,277.15		(-)360.53

In view of the final saving of ₹ 360.53 lakh, augmentation in provision by ₹ 1,277.15 lakh through reappropriation/surrender in March 2025 due to more receipt of funds for Himachal Pradesh Excise e-Governance Project partly counter balanced by saving due to non filling up of vacant posts proved excessive.

Reasons for the final saving of ₹ 360.53 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction-			
09- Excise and Taxation- State Share			
O	100.00	100.00	72.35
			(-)27.65

Reasons for the final saving of ₹ 27.65 lakh were awaited (July 2025).

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, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
Original	17,61,42,58				
			17,61,42,71	16,72,23,47	(-)89,19,24
Supplementary	13				
Amount surrendered during the year (31 March 2025)					81,36,33
Charged					
Original	..				
			7,16,09	7,16,09	..
Supplementary	7,16,09				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	61,74,00				
			93,49,45	65,41,34	(-)28,08,11
Supplementary	31,75,45				
Amount surrendered during the year (31 March 2025)					5,69,61

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,919.24 lakh in the voted provision of Revenue Section, surrender of ₹ 8,136.33 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 2,808.11 lakh in the voted provision of Capital Section, supplementary grant of ₹ 3,175.45 lakh obtained in March 2025 proved excessive and surrender of ₹ 569.61 lakh proved inadequate.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2055- Police -			
001- Direction and Administration-			
01- Directorate-			
State Share			
O	2,122.70		
S	0.01	2,178.50	2,077.91
R	55.79		(-)100.59

In view of the final saving of ₹ 100.59 lakh, augmentation in provision by ₹ 55.79 lakh through reappropriation/surrender in March 2025 due to purchase of new vehicles, more expenditure for conducting of physical efficiency test, more receipt of water, electricity and telephone bills partly counter balanced by saving due to non filling up of vacant posts proved unnecessary.

Reasons for the final saving of ₹ 100.59 lakh were awaited (July 2025).

003- Education and Training-			
01- Police Training Centre-			
State Share			
O	2,306.65		
		2,153.36	2,151.73
R	(-)153.29		(-)1.63

Reduction in provision by ₹ 153.29 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of water, electricity and telephone bills, more engagement of outsourced services and more expenditure on uniforms for police personnel.

101- Criminal Investigation and Vigilance-			
01- Criminal Investigation-			
State Share			
O	6,300.87		
		6,079.26	5,923.08
R	(-)221.61		(-)156.18

In view of the final saving of ₹ 156.18 lakh, reduction in provision by ₹ 221.61 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to purchase of new vehicles, more expenditure on engagement of sources for obtaining secret information, more receipt of medical reimbursement bills, telephone, water and electricity charges proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reasons for the final saving of ₹ 156.18 lakh were awaited (July 2025).

108- State Headquarters Police-				
01- State Reserve Police-				
State Share				
O	10,571.57			
		9,573.22	9,479.89	(-)93.33
R	(-)998.35			

In view of the final saving of ₹ 93.33 lakh, reduction in provision by ₹ 998.35 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 93.33 lakh were awaited (July 2025).

02- Police for Other Government Organisation-				
State Share				
O	3,974.51			
		3,925.64	3,925.14	(-)0.50
R	(-)48.87			

Reduction in provision by ₹ 48.87 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of medical reimbursement, water, electricity and telephone bills.

05- Indian Reserve Battalion-				
State Share				
O	35,239.75			
		30,541.48	30,509.94	(-)31.54
R	(-)4,698.27			

In view of the final saving of ₹ 31.54 lakh, reduction in provision by ₹ 4,698.27 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more receipt of travel expenses, more engagement of outsourced services and more receipt of water, electricity and telephone bills proved inadequate.

Reasons for the final saving of ₹ 31.54 lakh were awaited (July 2025).

109- District Police-				
01- District Executive Force-				
State Share				
O	79,028.51			
		74,333.54	74,222.21	(-)111.33
R	(-)4,694.97			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

In view of the final saving of ₹ 111.33 lakh, reduction in provision by ₹ 4,694.97 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on repair/maintenance of vehicles, more engagement of outsourced services and more expenditure on payment of rent of lived accommodation proved inadequate.

Reasons for the final saving of ₹ 111.33 lakh were awaited (July 2025).

111-	Railway Police-				
01-	Crime Police-				
	State Share				
(i)	O	564.23			
			519.83	513.54	(-)6.29
	R	(-)44.40			
114-	Wireless and Computers-				
01-	Police Radio Staff-				
	State Share				
(ii)	O	2,760.58			
			2,522.13	2,519.43	(-)2.70
	R	(-)238.45			
2056-	Jails -				
001-	Direction and Administration-				
01-	Headquarter Staff-				
	State Share				
(iii)	O	344.37			
			302.10	301.68	(-)0.42
	R	(-)42.27			

Reduction in provision by ₹ 325.12 lakh in the above three cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

2062-	Vigilance -				
104-	Vigilance Commission of State/Union				
	Territory-				
01-	State Vigilance and Anti Corruption Bureau-				
	State Share				
	O	3,898.35			
			3,752.45	3,715.90	(-)36.55
	R	(-)145.90			

In view of the final saving of ₹ 36.55 lakh, reduction in provision by ₹ 145.90 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 36.55 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

2070- Other Administrative Services-

107- Home Guards-

01- Headquarter Staff-
State Share

O	216.90				
		170.48	169.75	(-)0.73	
R	(-)46.42				

Reduction in provision by ₹ 46.42 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

02- District Staff-
State Share

O	5,121.69				
S	0.02	4,720.01	4,634.16	(-)85.85	
R	(-)401.70				

In view of the final saving of ₹ 85.85 lakh, reduction in provision by ₹ 401.70 lakh through reappropriation/surrender in March 2025 due to regularization of daily wagers and non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 85.85 lakh were awaited (July 2025).

03- Training Centres-
State Share

O	511.30				
		479.65	453.06	(-)26.59	
R	(-)31.65				

Reduction in provision by ₹ 31.65 lakh through reappropriation/surrender in March 2025 was due to regularization of daily wagers and non filling up of vacant posts.

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

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

2055- Police -

001- Direction and Administration-

05- Expenditure on Police Bandobast during
Election of Parliament-
State Share

S	0.07				
		2,125.00	2,122.16	(-)2.84	
R	2,124.93				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 2,124.93 lakh through reappropriation in March 2025 was due to repair and maintenance of vehicles, more expenditure on wages, travel bills and also miscellaneous expenditure during Lok Sabha election.

109-	District Police-				
01-	District Executive Force-				
	Centrally Sponsored Scheme				
	S	0.01			
			163.73	163.06	(-)0.67
	R	163.72			

Augmentation in provision by ₹ 163.72 lakh through reappropriation in March 2025 was due to release of incentive to police personnel by Government of India on account of passport verification.

03-	Expenditure on Home Guard Volunteers				
	Deployed for Law and Order Duty with Police-				
	State Share				
	O	10,016.19			
			10,166.19	10,074.32	(-)91.87
	R	150.00			

In view of the final saving of ₹ 91.87 lakh, augmentation in provision by ₹ 150.00 lakh through reappropriation in March 2025 due to more expenditure for payment of wages to home guard volunteer deployed for law and order duty with police proved excessive. Reasons for the final saving of ₹ 91.87 lakh were awaited (July 2025).

115-	Modernisation of Police Force -				
02-	Security Related Expenditure-				
	State Share				
	O	75.00			
			126.00	125.99	(-)0.01
	R	51.00			

Augmentation in provision by ₹ 51.00 lakh through reappropriation in March 2025 was due to more payment on honorarium.

03-	Expenditure on Crime and Criminal Tracking				
	Network System (CCTNS)-				
	State Share				
	S	0.01			
			100.00	100.00	..
	R	99.99			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2025 was due to replacement of Programmes Management Unit under the scheme.

116- Forensic Science-					
01- Directorate of Forensics Services-					
State Share					
O	993.55				
		1,025.19	1,024.54	(-)0.65	
R	31.64				

Augmentation in provision by ₹ 31.64 lakh through reappropriation/surrender in March 2025 was due to purchase of DNA kits, consumable chemicals etc. to examine crime cases and maintenance of forensic equipments partly counter balanced by saving due to non filling up of vacant posts.

2056- Jails-					
101- Jails-					
01- Jail Establishment-					
State Share					
O	4,112.56				
		4,504.25	4,502.74	(-)1.51	
R	391.69				

Augmentation in provision by ₹ 391.69 lakh through reappropriation/surrender in March 2025 was due to more expenditure on purchase of food articles, medicine, uniform etc. and more engagement of Home Guards in jails partly counter balanced by saving due to non filling up of vacant posts.

2070- Other Administrative Services-					
108- Fire Protection and Control-					
02- District Staff-					
State Share					
O	5,941.17				
S	0.01				
		6,540.51	6,534.28	(-)6.23	
R	599.33				

Augmentation in provision by ₹ 599.33 lakh through reappropriation/surrender in March 2025 was due to purchase of new vehicles, payment of wages of home guards and more expenditure on outsourced vehicles partly counter balanced by saving due to non filling up of vacant posts.

Capital Section

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4055- Capital Outlay on Police-			
207- State Police -			
04- Expenditure on Crime and Criminal Tracking Network System (CCTNS)- State Share			
(i) O	112.00	112.00	89.51 (-)22.49
211- Police Housing-			
03- Modernisation of Police Forces- State Share			
(ii) O	3,032.00	5,616.00	3,472.14 (-)2,143.86
S	2,584.00		
05- Construction of State Forensic Science Laboratory- State Share			
(iii) O	21.00	111.54	106.61 (-)4.93
S	90.54		

Reasons for the final saving of ₹ 2,171.28 lakh in the above three cases were awaited (July 2025).

4059- Capital Outlay on Public Works-

01- Office Buildings-

051- Construction-

23- Construction of Jail Buildings-

State Share

O
 900.00 | 330.39 | 330.39 | .. |

R
 (-)569.61 | | | |

Reduction in provision by ₹ 569.61 lakh through surrender in March 2025 was due to less execution of works.

4070- Capital Outlay on Other Administrative Services-

800- Other Expenditure -

APPROPRIATION ACCOUNTS
GRANT NO. 7-concl.

02- Construction of Official Buildings of Fire Services Department- State Share				
O	900.00			
		1,400.00	1,332.78	(-)67.22
S	500.00			

Reasons for the final saving of ₹ 67.22 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 8 - EDUCATION

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2216-HOUSING AND 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
Original	86,71,62,23				
			86,71,62,35	80,26,93,51	(-)6,44,68,84
Supplementary	12				
Amount surrendered during the year (31 March 2025)					5,42,78,52
Charged					
Original	..				
			13,60,22	13,39,17	(-)21,05
Supplementary	13,60,22				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	95,71,00				
			1,84,28,92	1,39,78,64	(-)44,50,28
Supplementary	88,57,92				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 64,468.84 lakh in the voted provision of Revenue Section, surrender of ₹ 54,278.52 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 21.05 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 1,360.22 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iii) In view of the final saving of ₹ 4,450.28 lakh in the voted provision of Capital Section, supplementary grant of ₹ 8,857.92 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-				
	Head	Total	Actual	Excess (+)	
		grant	expenditure	Saving (-)	
		(₹ in lakh)			
	2059- Public Works-				
	01- Office Buildings-				
	053- Maintenance and Repairs-				
	72- Maintenance of Higher Education Buildings-				
	State Share				
	O	70.00			
			55.00	54.74	(-)0.26
	R	(-)15.00			

Reduction in provision by ₹ 15.00 lakh through reappropriation in March 2025 was due to less expenditure on maintenance work.

	2202- General Education-				
	01- Elementary Education -				
	001- Direction and Administration-				
	01- Directorate-				
	State Share				
	O	2,046.23			
			2,181.93	1,840.43	(-)341.50
	R	135.70			

In view of the final saving of ₹ 341.50 lakh, augmentation in provision by ₹ 135.70 lakh through reappropriation/surrender in March 2025 due to more expenditure on organising tournaments and outsourced services partly counter balanced by saving due to non filling up of vacant posts proved unnecessary.

Reasons for the final saving of ₹ 341.50 lakh were awaited (July 2025).

	101- Government Primary Schools-				
	01- Expenditure on Education-				
	State Share				
	O	1,75,636.08			
			1,71,241.35	1,69,108.43	(-)2,132.92
	R	(-)4,394.73			

In view of the final saving of ₹ 2,132.92 lakh, reduction in provision by ₹ 4,394.73 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 2,132.92 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

03- Middle School- State Share				
O	1,65,728.52			
		1,59,309.09	1,56,406.88	(-)2,902.21
R	(-)6,419.43			

In view of the final saving of ₹ 2,902.21 lakh, reduction in provision by ₹ 6,419.43 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on daily waged staff as revision of rates and on conduction of annual exams proved inadequate.

Reasons for the final saving of ₹ 2,902.21 lakh were awaited (July 2025).

11- Expenditure on Urdu and Punjabi Teachers- State Share				
O	15.00			
		4.93	0.97	(-)3.96
R	(-)10.07			

In view of final saving of ₹ 3.96 lakh, reduction in provision by ₹ 10.07 lakh through surrender in March 2025 due to regularization of services of Urdu and Punjabi teachers proved inadequate.

Reasons for the final saving of ₹ 3.96 lakh were awaited (July 2025).

17- Grant-in-Aid to Elementary Education under Parent Teacher Association- State Share				
O	350.00			
		250.89	217.66	(-)33.23
R	(-)99.11			

In view of the final saving of ₹ 33.23 lakh, reduction in provision by ₹ 99.11 lakh through surrender in March 2025 due to regularization of teachers under parent teachers Association proved inadequate.

Reasons for the final saving of ₹ 33.23 lakh were awaited (July 2025).

19- Government Model Centre Primary School- State Share				
O	66.00			
	
R	(-)66.00			

Entire provision of ₹ 66.00 lakh was reduced through surrender in March 2025 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

102-	Assistance to Non Government Primary Schools-				
03-	Reimbursement of Fee of Weaker Section Students in Private School- State Share				
	O	61.00	61.00	24.03	(-)36.97

Reasons for the final saving of ₹ 36.97 lakh were awaited (July 2025).

104-	Inspection-				
01-	District Primary Education Officer- State Share				
	O	2,121.12			
			1,883.16	1,877.98	(-)5.18
	R	(-)237.96			

Reduction in provision by ₹ 237.96 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

02-	Block Primary Education Officer- State Share				
	O	7,583.79			
			7,180.22	7,170.81	(-)9.41
	R	(-)403.57			

Reduction in provision by ₹ 403.57 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on outsourced services, telephone, water and electricity bills.

105-	Non Formal Education-				
01-	New India Literacy Programme- Centrally Sponsored Scheme				
(i)	O	110.00			
			55.13	55.13	..
	R	(-)54.87			
	State Share				
(ii)	O	12.00			
			6.13	6.13	..
	R	(-)5.87			

113-	Samagra Shiksha-				
01-	Strengthening Teaching Learning and Results for States (Star Projects)-				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Centrally Sponsored Scheme				
(iii)	O	19,743.00			
			12,298.56	12,298.56	..
	R	(-)7,444.44			
	State Share				
(iv)	O	1,974.00			
			1,366.51	1,366.51	..
	R	(-)607.49			
02-	Samagra Shiksha Abhiyan-				
	Centrally Sponsored Scheme				
(v)	O	37,247.00			
			20,950.96	20,950.96	..
	R	(-)16,296.04			

Reduction in provision by ₹ 24,408.71 lakh in the above five cases through surrender in March 2025 was due to less receipt of funds from Government of India and release of state share in proportionate to central share. Whereas grant of ₹ 55.13 lakh at sr. no. (i), ₹ 12,298.62 lakh at sr. no. (iii) and ₹ 36,656.96 lakh at sr. no. (v) was received from Government of India.

	State Share				
	O	30,301.00			
			14,346.91	14,346.91	..
	R	(-)15,954.09			

Reduction in provision by ₹ 15,954.09 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and release of state share in proportionate of funds received from Government of India.

02-	Secondary Education-				
001-	Direction and Administration-				
01-	Directorate-				
	State Share				
	O	2,377.83			
	S	0.01	2,150.08	2,140.50	(-)9.58
	R	(-)227.76			

Reduction in provision by ₹ 227.76 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

101-	Inspection-				
01-	Inspectorate-				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

State Share				
O	2,249.15			
S	0.01	2,176.54	2,126.92	(-)49.62
R	(-)72.62			

In view of the final saving of ₹ 49.62 lakh, reduction in provision by ₹ 72.62 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on petrol, oil, lubricant, repair charges and payment of hired vehicles, daily wages as revision of rates and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 49.62 lakh were awaited (July 2025).

107-	Scholarships-				
03-	Prime Minister Young Achievers Scholarship Award Scheme for Vibrant India for Other Backward Class and Others (Post Matric)- Centrally Sponsored Scheme				
(i)	O	1,210.00	1,210.00	1,100.71	(-)109.29
04-	Prime Minister Young Achievers Scholarship Award Scheme for Vibrant India for Other Backward Class and Others (Pre-Matric)- Centrally Sponsored Scheme				
(ii)	O	540.00	540.00	403.20	(-)136.80

Reasons for the final saving of ₹ 246.09 lakh in the above two cases were awaited (July 2025). Whereas grant of ₹ 111.68 lakh at sr.no. (i) was received from Government of India.

109-	Government Secondary Schools-				
01-	Secondary Schools-				
	State Share				
	O	3,07,353.95			
			2,91,242.74	2,89,808.79	(-)1,433.95
	R	(-)16,111.21			

In view of the final saving of ₹ 1,433.95 lakh, reduction in provision by ₹ 16,111.21 lakh through reappropriation in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on free text books, outsourced services, more receipt of medical reimbursement claims, enhancement in the rate of diet money, rate of daily wages and more receipt of travel expenses claims proved inadequate. Reasons for the final saving of ₹ 1,433.95 lakh were awaited (July 2025).

15- Srinivasa Ramanujan Student Digital Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

State Share				
O	1,645.00	1,645.00	1,600.00	(-)45.00

Reasons for the final saving of ₹ 45.00 lakh were awaited (July 2025).

21- Mukhya Mantri Gian Deep Yojna-

State Share				
O	47.00	92.00	47.00	(-)45.00
R	45.00			

In view of the final saving of ₹ 45.00 lakh, augmentation in provision by ₹ 45.00 lakh through reappropriation in March 2025 due to more receipt of claims from beneficiaries proved unnecessary.

Reasons for the final saving of ₹ 45.00 lakh were awaited (July 2025).

36- Scouts and Guides-

State Share				
O	25.00	25.00	13.50	(-)11.50

Reasons for the final saving of ₹ 11.50 lakh were awaited (July 2025).

38- Rajiv Gandhi Day- Boarding Schools-

State Share				
O	164.00			
R	(-)164.00	..	..	..

Entire provision of ₹ 164.00 was reduced through surrender in March 2025 due to non completion of codal formalities.

113- Samagra Shiksha-

01- Samagra Shiksha Abhiyan-
Centrally Sponsored Scheme

(i) O	20,664.00	20,664.00	19,637.67	(-)1,026.33
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State Share

(ii) O	2,963.00	2,963.00	2,890.50	(-)72.50
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03- *University and Higher Education-*

102- Assistance to Universities -

07- Sardar Vallabhbhai Patel Cluster University-
State Share

(iii) O	607.00	607.00	491.50	(-)115.50
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APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reasons for the final saving of ₹ 1,214.33 lakh in the above three cases were awaited (July 2025).

103-	Government Colleges and Institutes-				
02-	Training Colleges-				
	State Share				
(i)	O	510.48			
			460.60	459.60	(-)1.00
	R	(-)49.88			
08-	Opening of Fine Art College-				
	State Share				
(ii)	O	305.44			
			231.44	219.53	(-)11.91
	R	(-)74.00			

Reduction in provision by ₹ 123.88 lakh in the above two cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

104-	Assistance to Non-Government Colleges and Institutes-				
01-	Assistance to Private Colleges-				
	State Share				
	O	1,942.50			
			1,636.52	1,624.35	(-)12.17
	R	(-)305.98			

Reduction in provision by ₹ 305.98 lakh through surrender in March 2025 was due to less expenditure on salary of private colleges.

113-	Interest Subsidy on Education Loan to Bright and Needy Students-				
01-	Dr. Yashwant Singh Parmar Rin Yojna-				
	State Share				
	O	329.00			
		
	R	(-)329.00			

Entire provision of ₹ 329.00 was reduced through reappropriation in March 2025 due to non receipt of claims from beneficiaries.

80-	General-				
107-	Scholarships-				
22-	Swaran Jayanti Super 100 Yojna-				

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

State Share				
O	329.00			
		72.75	26.75	(-)46.00
R	(-)256.25			

In view of the final saving of ₹ 46.00 lakh, reduction in provision by ₹ 256.25 lakh through reappropriation in March 2025 due to less number of entitled beneficiaries proved inadequate.

Reasons for the final saving of ₹ 46.00 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2059- Public Works-			
01- Office Buildings-			
053- Maintenance and Repairs-			
33- Maintenance of Secondary Education			
Department Buildings-			
State Share			
O	7.70		
		82.70	82.70
R	75.00		..

Augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2025 was due to more expenditure on maintenance of National Cadet Core Hanger at Kullu.

2202- General Education-			
01- Elementary Education -			
101- Government Primary Schools-			
18- Grant-in-Aid to School Management			
Committee-			
State Share			
O	1,708.35		
		2,508.35	2,347.69
R	800.00		(-)160.66

In view of the final saving of ₹ 160.66 lakh, augmentation in provision by ₹ 800.00 lakh through reappropriation in March 2025 was due to more expenditure on salary of teachers under school management committee as hike in the grant-in-aid proved excessive.

Reasons for the final saving of ₹ 160.66 lakh were awaited (July 2025).

107- Teachers Training-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

04- Expenditure on District Institutes of Education
and Training-

State Share

O	1,374.50			
		1,374.44	3,112.81	(+1,738.37)
R	(-)0.06			

Reasons for the final excess of ₹ 1,738.37 lakh were awaited (July 2025).

112- Pradhan Mantri Poshan Shakti Nirman (PM
Poshan)-

01- Mid Day Meal-

Centrally Sponsored Scheme

O	8,260.00			
		8,407.44	8,407.44	..
R	147.44			

Augmentation in provision by ₹ 147.44 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India. Whereas grant of ₹ 6,558.90 lakh was received from Government of India.

State Share

O	5,924.00			
		6,308.28	6,272.14	(-)36.14
R	384.28			

In view of the final saving of ₹ 36.14 lakh, augmentation in provision by ₹ 384.28 lakh through reappropriation in March 2025 due to more expenditure on payment of honorarium as hike in the rates partly counter balanced by saving due to less expenditure on office expenses and material supply proved excessive.

Reasons for the final saving of ₹ 36.14 lakh were awaited (July 2025).

113- Samagra Shiksha-

03- Pradhan Mantri Schools for Rising India-
Centrally Sponsored Scheme

(i)	S	0.01			
			8,906.00	6,921.17	(-)1,984.83
	R	8,905.99			
	State Share				
(ii)	S	0.01			
			990.00	769.02	(-)220.98
	R	989.99			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

In view of the final saving of ₹ 2,205.81 lakh, augmentation in provision by ₹ 9,895.98 lakh in the above two cases through reappropriation in March 2025 due to more receipt of funds from Government of India and release of state share in proportionate to central share proved excessive. Whereas grant of ₹ 8,561.76 lakh at sr.no. (i) was received from Government of India.

Reasons for the final saving of ₹ 2,205.81 lakh in the above two cases were awaited (July 2025).

02- Secondary Education-				
109- Government Secondary Schools-				
20- Grant-in-Aid to School Management				
Committees-				
State Share				
O	1,102.50			
		1,252.50	1,241.31	(-)11.19
R	150.00			

Augmentation in provision by ₹ 150.00 lakh through reappropriation in March 2025 was due to more expenditure on salary of teachers under school management committees as hike in the rates.

35- Sports Association-				
State Share				
O	30.00			
		130.00	130.00	..
R	100.00			

Augmentation in provision by ₹ 100.00 lakh through reappropriation in March 2025 was due to more expenditure on conducting of District and National levels tournaments.

03- University and Higher Education-				
103- Government Colleges and Institutes-				
01- Government Colleges-				
State Share				
O	44,850.21			
		46,299.47	45,478.39	(-)821.08
R	1,449.26			

In view of the final saving of ₹ 821.08 lakh, augmentation in provision by ₹ 1,449.26 lakh through reappropriation in March 2025 due to more expenditure on payment of salary and more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 821.08 lakh were awaited (July 2025).

07- Rashtriya Uchcharat Shiksha Abhiyan-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Centrally Sponsored Scheme				
O	1,244.00			
		1,281.04	1,281.04	..
R	37.04			

Augmentation in provision by ₹ 37.04 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,780.36 lakh was received from Government of India.

State Share				
O	138.00			
S	0.06	163.03	162.34	(-)0.69
R	24.97			

Augmentation in provision by ₹ 24.97 lakh through reappropriation in March 2025 was due to more expenditure on payment of honorarium to Chairman of State Higher Education council.

13- Grant-in-Aid to Government Colleges under
Parent Teacher Association-
State Share

O	20.00			
		187.07	169.50	(-)17.57
R	167.07			

In view of the final saving of ₹ 17.57 lakh, augmentation in provision by ₹ 167.07 lakh through reappropriation in March 2025 due to more expenditure on teachers under parent teachers association proved excessive.

Reasons for the final saving of ₹ 17.57 lakh were awaited (July 2025).

800- Other Expenditure-
02- Himachal Pradesh Private Educational
Institutions Regulatory Commission-
State Share

O	125.00			
		165.00	165.00	..
R	40.00			

Augmentation in provision by ₹ 40.00 lakh through reappropriation in March 2025 was due to more expenditure on grant of various activities of Himachal Pradesh Private Educational Institutions Regulatory Commission.

05- *Language Development-*
103- Sanskrit Education-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

01- Modernisation of Sanskrit Pathshalas- State Share				
O	814.59			
		850.50	837.44	(-)13.06
R	35.91			

Augmentation in provision by ₹ 35.91 lakh through reappropriation in March 2025 was due to more expenditure on payment of salary.

80- <i>General-</i>				
107- Scholarships-				
18- Kalpana Chawala Chhatravriti Yojna- State Share				
O	272.00			
		482.00	482.00	..
R	210.00			

Augmentation in provision by ₹ 210.00 lakh through reappropriation in March 2025 was due to more receipt of claims from beneficiaries.

19- Mukhya Mantri Protsahan Yojna- State Share				
O	101.00			
		275.00	275.00	..
R	174.00			

Augmentation in provision by ₹ 174.00 lakh through reappropriation in March 2025 was due to more receipt of cases for scholarship.

800- Other Expenditure-				
02- National Cadet Corps Annual Camp- State Share				
O	70.00			
		100.00	95.48	(-)4.52
R	30.00			

Augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2025 was due to more expenditure on conducting of National Cadet Corps camps.

2205- Art and Culture-

105- Public Libraries-				
01- State and District Libraries- State Share				
O	598.24			
S	0.01	2,038.19	2,018.29	(-)19.90
R	1,439.94			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by ₹ 1,439.94 lakh through reappropriation in March 2025 was due to more expenditure on digitalization of libraries and on payment of salary.

2216- Housing-

07- Other Housing-

053- Maintenance and Repairs-

03- Maintenance of Residential Buildings of

Education Department-

State Share

S 0.01

15.00 15.00 ..

R 14.99

Augmentation in provision by ₹ 14.99 lakh through reappropriation in March 2025 was due to more expenditure on maintenance of residential buildings.

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

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

2202- General Education-

03- University and Higher Education-

103- Government Colleges and Institutes-

13- Grant-in-Aid to Government Colleges under

Parent Teacher Association-

State Share

S 1,304.51

1,304.51 1,283.45 (-)21.06

Reasons for the final saving of ₹ 21.06 lakh were awaited (July 2025).

Capital Section

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

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

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

01- General Education-

201- Elementary Education-

01- Building-

State Share

O 850.00

850.00 546.52 (-)303.48

Reasons for the final saving of ₹ 303.48 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 8- conold.

202-	Secondary Education -				
01-	Building-				
	State Share				
	O	2,106.00			
	S	7,686.55	10,206.60	6,059.80	(-)4,146.80
	R	414.06			

In view of the final saving of ₹ 4,146.80 lakh, augmentation in provision by ₹ 414.06 lakh through reappropriation in March 2025 was due to more expenditure on construction of secondary school buildings proved unnecessary.

Reasons for the final saving of ₹ 4,146.80 lakh were awaited (July 2025).

10-	Rajiv Gandhi Day- Boarding Schools-				
	State Share				
	O	1,481.00			
			566.94	566.94	..
	R	(-)914.06			

Reduction in provision by ₹ 914.06 lakh through reappropriation/surrender in March 2025 was due to less expenditure on construction work.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4202- Capital Outlay on Education, Sports, Art and Culture-			
01- General Education-			
202- Secondary Education-			
09- Atal Aadarsh Vidyalaya-			
State Share			
O	750.00		
		1,250.00	1,250.00
R	500.00		..

Augmentation in provision by ₹ 500.00 lakh through reappropriation in March 2025 was due to more expenditure on construction work.

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	Excess (+) Saving (-)
(₹ in thousand)					
Revenue Section					
Voted					
Original	27,38,28,47				
			28,19,82,48	26,69,01,67	(-)1,50,80,81
Supplementary	81,54,01				
Amount surrendered during the year (31 March 2025)					37,03,48
Charged					
Original	..				
			3,46,60	90,93	(-)2,55,67
Supplementary	3,46,60				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	98,73,90				
			4,91,39,79	5,18,95,67	(+)27,55,88
Supplementary	3,92,65,89				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 27,55,87,634 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 15,080.81 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 8,154.01 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 3,703.48 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 255.67 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 346.60 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

- (iv) In view of the final excess of ₹ 2,755.88 lakh in the voted provision of Capital Section, supplementary grant of ₹ 39,265.89 lakh obtained in March 2025 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210- Medical and Public Health-			
01- Urban Health Services-Allopathy-			
001- Direction and Administration-			
02- District Establishment-			
State Share			
O	1,592.04		
		1,422.53	1,421.12
R	(-)169.51		(-)1.41

Reduction in provision by ₹ 169.51 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

102- Employees State Insurance Scheme-				
01- Employees State Insurance Scheme (Hospital and Dispensaries)-				
State Share				
(i) S	433.14	433.14	296.76	(-)136.38
109- School Health Scheme-				
01- School Health Services-				
State Share				
(ii) O	51.46	51.46	41.16	(-)10.30

Reasons for the final saving of ₹ 146.68 lakh in the above two cases were awaited (July 2025).

110- Hospital and Dispensaries-				
03- Urban Health-				
State Share				
O	31,389.82			
		29,023.54	28,948.90	(-)74.64
R	(-)2,366.28			

In view of the final saving of ₹ 74.64 lakh, reduction in provision by ₹ 2,366.28 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure for division of forest land and more receipt of medical reimbursement bills proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Reasons for the final saving of ₹ 74.64 lakh were awaited (July 2025).

07-	Bio Medical Waste-				
	State Share				
(i)	O	700.00			
			689.42	592.59	(-96.83)
	R	(-)10.58			
200-	Other Health Schemes -				
01-	Dental Clinic (Urban)-				
	State Share				
	O	7,328.60			
(ii)			7,345.60	6,921.85	(-423.75)
	R	17.00			

Reasons for the final saving of ₹ 520.58 lakh in the above two cases were awaited (July 2025).

02-	<i>Urban Health Services-Other Systems of</i>				
	<i>Medicine -</i>				
001-	Direction and Administration -				
01-	Directorate-				
	State Share				
(i)	O	574.42			
			500.03	499.68	(-)0.35
	R	(-)74.39			
02-	District Establishment-				
	State Share				
(ii)	O	9,316.02			
			8,518.01	8,517.81	(-)0.20
	R	(-)798.01			
101-	Ayurveda -				
01-	Ayurvedic Hospital-				
	State Share				
(iii)	O	1,283.95			
			1,157.34	1,154.36	(-)2.98
	R	(-)126.61			

Reduction in provision by ₹ 999.01 lakh in the above three cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

03- *Rural Health Services-Allopathy -*
110- Hospitals and Dispensaries -

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

01-	Rural Health-				
	State Share				
	O	47,340.29			
	S	0.01	42,772.51	42,564.89	(-)207.62
	R	(-)4,567.79			

In view of the final saving of ₹ 207.62 lakh, reduction in provision by ₹ 4,567.79 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts partly counter balanced by excess due to more hiring of outsourced services proved inadequate.

Reasons for the final saving of ₹ 207.62 lakh were awaited (July 2025).

04-	<i>Rural Health Services-Other Systems of</i>				
	<i>Medicine -</i>				
101-	Ayurveda -				
01-	Ayurvedic Hospital-				
	State Share				
(i)	O	328.50			
			271.32	271.05	(-)0.27
	R	(-)57.18			
02-	Ayurvedic Dispensary-				
	State Share				
(ii)	O	13,214.74			
			12,455.57	12,454.80	(-)0.77
	R	(-)759.17			

Reduction in provision by ₹ 816.35 lakh in the above two cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

07-	Bio Medical Waste Management-				
	State Share				
(i)	O	100.00	100.00	64.37	(-)35.63
05-	<i>Medical Education, Training and Research -</i>				
101-	Ayurveda -				
01-	Ayurvedic College-				
	State Share				
(ii)	O	1,760.47			
			1,738.97	1,679.80	(-)59.17
	R	(-)21.50			

Reasons for the final saving of ₹ 94.80 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

105- Allopathy -

01- Indira Gandhi Medical College, Shimla-

State Share

O 24,801.79

S 0.02

R (-)1,449.70

23,352.11 23,184.86 (-)167.25

In view of the final saving of ₹ 167.25 lakh, reduction in provision by ₹ 1,449.70 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts partly counter balanced by excess due to more hiring of outsourced services, more expenditure on purchase of kits, chemical, other consumable items and payment of affiliation fee proved inadequate.

Reasons for the final saving of ₹ 167.25 lakh were awaited (July 2025).

06- Dr. Rajendra Prasad Medical College Tanda-

State Share

O 17,701.23

R (-)803.68

16,897.55 16,892.64 (-)4.91

Reduction in provision by ₹ 803.68 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more hiring of outsourced services, more expenditure on diet service, water, electricity and telephone bills.

12- Dr. Yashwant Singh Parmar Government

Medical College Nahan-

State Share

O 6,257.40

R (-)508.90

5,748.50 5,742.50 (-)6.00

Reduction in provision by ₹ 508.90 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on security, sanitization services, payment of stipend and hiring of outsourced services.

13- Dr. Radha Krishnan Government Medical

College Hamirpur-

State Share

O 7,430.33

R 780.67

8,211.00 7,421.27 (-)789.73

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

In view of the final saving of ₹ 789.73 lakh, augmentation in provision by ₹ 780.67 lakh through reappropriation/surrender in March 2025 due to more expenditure on procurement of furniture, hiring of outsourced services partly counter balanced by saving due to non filling up of vacant posts proved unnecessary.

Reasons for the final saving of ₹ 789.73 lakh were awaited (July 2025).

14- Pandit Jawahar Lal Nehru Government
Medical College Chamba-
State Share

O	5,087.77			
		5,118.71	5,084.83	(-)33.88
R	30.94			

In view of the final saving of ₹ 33.88 lakh, augmentation in provision by ₹ 30.94 lakh through reappropriation/surrender in March 2025 due to more expenditure on stipend procurement of furniture, on electricity connection partly counter balanced by saving due to non filling up of vacant posts proved unnecessary.

Reasons for the final saving of ₹ 33.88 lakh were awaited (July 2025).

21- National Tertiary Health Service Programme-
State Share

O	12.00			
	
R	(-)12.00			

Entire provision of ₹ 12.00 lakh was reduced through reappropriation in March 2025 due to non release of central share hence state share remained unutilised.

06- *Public Health -*

101- Prevention and Control of Diseases -

02- Tuberculosis Hospital-
State Share

(i) O	1,055.45			
		931.82	928.99	(-)2.83
R	(-)123.63			

07- Leprosy Hospital-
State Share

(ii) O	375.64			
		319.86	314.61	(-)5.25
R	(-)55.78			

Reduction in provision by ₹ 179.41 lakh in the above two cases through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

102- Prevention of Food Adulteration -				
02- Strengthening of Food Safety Eco System-				
State Share				
S	49.00	49.00	19.64	(-)29.36

Reasons for the final saving of ₹ 29.36 lakh were awaited (July 2025).

200- Other Systems -				
03- Mukhya Mantri Tuberculosis Prevention				
Scheme-				
State Share				
O	132.00	96.99	57.14	(-)39.85
R	(-)35.01			

In view of the final saving of ₹ 39.85 lakh, reduction in provision by ₹ 35.01 lakh through surrender in March 2025 due to less receipt of proposals proved inadequate. Reasons for the final saving of ₹ 39.85 lakh were awaited (July 2025).

05- Mukhya Mantri Aashirwad Yojna-				
State Share				
O	665.00	665.00	..	(-)665.00

Entire provision of ₹ 665.00 lakh remained unutilised; reasons for which were awaited (July 2025).

06- Free Medicines-				
State Share				
O	1,120.00	1,107.70	1,061.21	(-)46.49
R	(-)12.30			

Reasons for the final saving of ₹ 46.49 lakh were awaited (July 2025).

12- Samman Yojana-				
State Share				
O	10.00	10.00	..	(-)10.00

Entire provision of ₹ 10.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2211- Family Welfare -

001- Direction and Administration -				
01- State Headquarters-				

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

	State Share				
	O	9.16			
			7.00	7.00	..
	R	(-)2.16			
Reduction in provision by ₹ 2.16 lakh through reappropriation in March 2025 was due to less expenditure on water and electricity bills.					
02-	District Headquarters-				
	State Share				
(i)	O	236.76			
			150.56	149.72	(-)0.84
	R	(-)86.20			
06-	Infrastructure Maintenance under National Health Mission-				
	Centrally Sponsored Scheme				
(ii)	O	2,387.00			
			1,899.64	1,897.57	(-)2.07
	R	(-)487.36			
101-	Rural Family Welfare Services -				
	01- Family Welfare Centre in Rural Areas-				
	State Share				
(iii)	O	8,579.07			
			8,253.52	8,247.17	(-)6.35
	R	(-)325.55			
102-	Urban Family Welfare Services -				
	01- Family Welfare Centre in Urban Areas-				
	State Share				
(iv)	O	970.89			
			763.16	761.85	(-)1.31
	R	(-)207.73			
Reduction in provision by ₹ 1,106.84 lakh in the above four cases through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.					
200-	Other Services and Supplies -				
	02- Indira Gandhi Balika Suraksha Yojna-				
	State Share				
(i)	O	57.00			
			38.11	22.35	(-)15.76
	R	(-)18.89			

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

03- Additional Development Grant to Panchayats for Best Female Birth Ratio- State Share				
(ii)	O	50.00		
			40.00	5.00
	R	(-10.00)		(-35.00)

In view of the final saving of ₹ 50.76 lakh, reduction in provision by ₹ 28.89 lakh in the above two cases through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 50.76 lakh in the above two cases were awaited (July 2025).

05- Provision under National Rural Health Mission- Centrally Sponsored Scheme				
	O	31,841.00	31,841.00	23,573.75
				(-)8,267.25

Reasons for the final saving of ₹ 8,267.25 lakh were awaited (July 2025). Whereas grant of ₹ 1,048.00 lakh was received from Government of India.

State Share				
	O	8,670.00		
			8,406.96	8,360.79
	R	(-)263.04		(-)46.17

In view of the final saving of ₹ 46.17 lakh, reduction in provision by ₹ 263.04 lakh through reappropriation in March 2025 due to less expenditure on payment of honorarium partly counter balanced by excess due to release of state share in proportionate to central share proved inadequate.

Reasons for the final saving of ₹ 46.17 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2210- Medical and Public Health -			
01- Urban Health Services-Allopathy -			
001- Direction and Administration -			
01- Directorate-			
State Share			
O	2,275.97		
		2,676.80	2,673.97
R	400.83		(-)2.83

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Augmentation in provision by ₹ 400.83 lakh through reappropriation in March 2025 was due to more expenditure on payment of salary.

05- Medical Education, Training and Research -				
101- Ayurveda -				
05- National Ayush Mission-				
Centrally Sponsored Scheme				
(i)	O	353.00		
			1,302.96	1,302.95
	R	949.96		(-)0.01
State Share				
(ii)	O	35.00		
			144.77	144.77
	R	109.77		..

Augmentation in provision by ₹ 1,059.73 lakh in the above two cases through reappropriation in March 2025 was due to utilization of State Share in proportionate to more receipt of funds from Government of India. Whereas grant of ₹ 2,515.88 lakh at sr.no. (i) was received from Government of India.

105- Allopathy -				
05- Directorate Medical Education and Research-				
State Share				
	O	184.25		
	S	0.01	221.22	220.17
	R	36.96		(-)1.05

Augmentation in provision by ₹ 36.96 lakh through reappropriation in March 2025 was mainly due to filling up of vacant posts.

15- Lal Bahadur Shashtri Government Medical				
College and Hospital at Ner Chowk-				
State Share				
	O	10,518.47		
			11,174.48	11,119.96
	R	656.01		(-)54.52

In view of the final saving of ₹ 54.52 lakh, augmentation in provision by ₹ 656.01 lakh through reappropriation/surrender in March 2025 due to more expenditure on electricity bills, stipend, purchase of material partly counter balanced by saving mainly due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Reasons for the final saving of ₹ 54.52 lakh were awaited (July 2025).

20- Atal Institute of Medical Super Specialities-
State Share

O	3,164.19			
S	0.01	3,268.27	3,242.73	(-)25.54
R	104.07			

Augmentation in provision by ₹ 104.07 lakh through reappropriation in March 2025 was due to more hiring of outsourced services, more expenditure on telephone, electricity, water bills, purchase of new vehicles, kits and other consumables etc. partly counter balanced by saving due to non filling up of vacant posts.

06- *Public Health -*

001- Direction and Administration -

01- Health Safety and Regulation-
State Share

O	239.85			
		263.39	262.20	(-)1.19
R	23.54			

Augmentation in provision by ₹ 23.54 lakh through reappropriation in March 2025 was mainly due to more hiring of outsourced services partly counter balanced by saving due to non filling up of vacant posts.

101- Prevention and Control of Diseases -

05- Mental Health and Rehabilitation Hospital-
State Share

O	312.00			
		370.18	363.09	(-)7.09
R	58.18			

Augmentation in provision by ₹ 58.18 lakh through reappropriation in March 2025 was due to more expenditure on payment of salary.

200- Other Systems -

08- Himachal Health Care Scheme (Him Care)-
State Share

O	6,581.00			
S	7,671.80	20,581.00	20,581.00	..
R	6,328.20			

Augmentation in provision by ₹ 6,328.20 lakh through reappropriation in March 2025 was due to more receipt of proposals under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health -			
01- Urban Health Services -			
110- Hospitals and Dispensaries -			
01- Urban Health- State Share			
O	1,193.40		
		5,779.40	6,275.79
			(+496.39)
S	4,586.00		

Reasons for the final excess of ₹ 496.39 lakh were awaited (July 2025).

03- Development Work under Dental Health Services- State Share				
S	0.01			
		100.00	100.00	..
R	99.99			

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2025 was due to more expenditure on purchase of dental machinery and equipment.

03- Medical Education Training and Research -				
105- Allopathy -				
06- Construction of Medical College at Hamirpur- State Share				
O	263.00			
S	16,200.00	16,793.49	17,343.65	(+550.16)
R	330.49			

In view of the final excess of ₹ 550.16 lakh, augmentation in provision by ₹ 330.49 lakh through reappropriation in March 2025 due to more expenditure on establishment of lab proved inadequate.

Reasons for the final excess of ₹ 550.16 lakh were awaited (July 2025).

08- Construction of Medical College at Ner Chowk-				
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APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

State Share				
O	660.00			
S	2,700.00	3,261.01	4,237.62	(+)976.61
R	(-)98.99			

In view of the final excess of ₹ 976.61 lakh, reduction in provision by ₹ 98.99 lakh through reappropriation in March 2025 due to less execution of works proved injudicious.

Reasons for the final excess of ₹ 976.61 lakh were awaited (July 2025).

11- Atal Institute of Medical Super Specialities-
State Share

O	658.00			
		3,508.00	5,395.78	(+)1,887.78
S	2,850.00			

Reasons for the final excess of ₹ 1,887.78 lakh were awaited (July 2025).

12- National Tertiary Health Care Programme-
Centrally Sponsored Scheme

O	2.00			
S	618.31	631.81	631.81	..
R	11.50			

Augmentation in provision by ₹ 11.50 lakh through reappropriation in March 2025 was due to state share utilized in proportionate to more receipt of funds from Government of India. Whereas grant of ₹ 631.81 lakh was received from Government of India.

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

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (-)
	(₹ in lakh)		
4210- Capital Outlay on Medical and Public Health -			
03- Medical Education Training and Research -			
105- Allopathy -			
01- Medical College-			
State Share			
O	1,186.00		
S	4,243.12	5,763.65	4,833.59
R	334.53		(-)930.06

APPROPRIATION ACCOUNTS
GRANT NO. 9-contd.

In view of the final saving of ₹ 930.06 lakh, augmentation in provision by ₹ 334.53 lakh through reappropriation in March 2025 was due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 930.06 lakh were awaited (July 2025).

02-	Dental College-				
	State Share				
	O	55.00			
			11.00	11.00	..
	R	(-)44.00			

Reduction in provision by ₹ 44.00 lakh through reappropriation in March 2025 was due to less purchase of machinery and equipment.

03-	Dr. Rajendra Prasad Medical College Tanda-				
	State Share				
	O	1,186.00			
			1,347.00	1,132.86	(-)214.14
	S	161.00			

Reasons for the final saving of ₹ 214.14 lakh were awaited (July 2025).

05-	Construction of Medical College at Nahan-				
	State Share				
	O	659.00			
			102.88	102.88	..
	R	(-)556.12			

Reduction in provision by ₹ 556.12 lakh through reappropriation in March 2025 was due to non execution of works and less purchase of machinery and equipment.

12-	National Tertiary Health Care Programme-				
	State Share				
	O	25.00			
	S	57.71	70.21	70.21	..
	R	(-)12.50			

Reduction in provision by ₹ 12.50 lakh through reappropriation in March 2025 was due to non receipt of funds from Government of India; hence state share remained unutilised.

13-	Upgradation of Government Medical Colleges-				
	Centrally Sponsored Scheme				
(i)	O	2.00			
		
	R	(-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9-concl'd.

	State Share				
(ii)	O	62.90			
	R	(-62.90)	..	..	..

Entire provision of ₹ 64.90 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilised.

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 (₹ in thousand)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	31,26,48,18		31,26,48,18	23,82,14,54	(-)7,44,33,64
Supplementary	..				
Amount surrendered during the year (31 March 2025)					2,93,70,32
Charged					
Original	..		1,48,98	59,25	(-)89,73
Supplementary	1,48,98				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	14,45,30,00		19,01,41,20	12,59,11,83	(-)6,42,29,37
Supplementary	4,56,11,20				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 74,433.64 lakh in the voted provision of Revenue Section, surrender of ₹ 29,370.32 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 89.73 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 148.98 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iii) In view of the final saving of ₹ 64,229.37 lakh in the voted provision of Capital Section, supplementary grant of ₹ 45,611.20 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Revenue Section

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

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

2059- Public Works -

80- General-

001- Direction and Administration-

01- Direction-
State Share

(i)	O	1,618.91			
	R	(-)253.25	1,365.66	1,355.15	(-)10.51

03- Designs-
State Share

(ii)	O	626.53			
	R	(-)81.48	545.05	543.28	(-)1.77

Reduction in provision by ₹ 334.73 lakh in the above two cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

051- Construction-

01- Government Non Residential Buildings-
State Share

	O	165.38			
			165.38	85.32	(-)80.06

Reasons for the final saving of ₹ 80.06 lakh were awaited (July 2025).

052- Machinery and Equipment-

02- Repairs and Carriage Etc.-
State Share

	O	9.36			
			0.81	2.70	(+1.89)
	R	(-)8.55			

Reduction in provision by ₹ 8.55 lakh through surrender in March 2025 was due to less repair of machinery and equipment.

053- Maintenance and Repairs-

03- Execution-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

State Share				
O	14,426.58			
		12,533.08	12,385.06	(-)148.02
R	(-)1,893.50			

In view of the final saving of ₹ 148.02 lakh, reduction in provision by ₹ 1,893.50 lakh through surrender in March 2025 due to non filling up of vacant posts proved inadequate. Reasons for the final saving of ₹ 148.02 lakh were awaited (July 2025).

04- Maintenance Expenditure on Non Residential Buildings- State Share				
O	3,222.59			
		3,222.59	2,273.03	(-)949.56

Reasons for the final saving of ₹ 949.56 lakh were awaited (July 2025).

05- Work Charged Staff converted into Regular Establishment- State Share				
O	9,511.74			
		7,982.70	7,915.60	(-)67.10
R	(-)1,529.04			

In view of the final saving of ₹ 67.10 lakh, reduction in provision by ₹ 1,529.04 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 67.10 lakh were awaited (July 2025).

06- Maintenance Provision for Adjustment of Recovery- State Share				
O	9,511.74			
		7,989.09	6,596.35	(-)1,392.74
R	(-)1,522.65			

In view of the final saving of ₹ 1,392.74 lakh, reduction in provision by ₹ 1,522.65 lakh through surrender in March 2025 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 1,392.74 lakh were awaited (July 2025).

799- Suspense-
01- Stock-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

	State Share				
(i)	O	8,076.90	8,076.90	1,919.61	(-)6,157.29
	02- Stock Manufacture- State Share				
(ii)	O	5,031.23	5,031.23	3,939.66	(-)1,091.57
	03- Miscellaneous Public Works Advances- State Share				
(iii)	O	12,422.87	12,422.87	6,248.70	(-)6,174.17

Reasons for the final saving of ₹ 13,423.03 lakh in the above three cases were awaited (July 2025).

2216- Housing-

	05- <i>General Pool Accommodation-</i>				
	053- Maintenance and Repairs-				
	01- Other Maintenance Expenditure- State Share				
	O	1,248.03	1,272.95	675.99	(-)596.96
	R	24.92			

In view of the final saving of ₹ 596.96 lakh, augmentation in provision by ₹ 24.92 lakh through reappropriation in March 2025 due to more execution of maintenance works of residential buildings proved unnecessary.

Reasons for the final saving of ₹ 596.96 lakh were awaited (July 2025).

3054- Roads and Bridges-

	04- <i>District and other Roads-</i>				
	105- Maintenance and Repairs-				
	02- Other Maintenance Expenditure Road Works- State Share				
	O	26,584.27	27,352.27	24,897.12	(-)2,455.15
	R	768.00			

In view of the final saving of ₹ 2,455.15 lakh, augmentation in provision by ₹ 768.00 lakh through reappropriation in March 2025 due to more execution of maintenance works proved unnecessary.

Reasons for the final saving of ₹ 2,455.15 lakh were awaited (July 2025).

06- Maintenance Provision for Adjustment of
Recovery-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

State Share				
O	59,737.45			
		50,381.90	34,094.68	(-16,287.22)
R	(-)9,355.55			

In view of the final saving of ₹ 16,287.22 lakh, reduction in provision by ₹ 9,355.55 lakh through surrender in March 2025 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 16,287.22 lakh were awaited (July 2025).

07- Work Charged Staff converted into Regular
Establishment Road Works-
State Share

O	59,737.45			
		50,159.34	49,686.93	(-)472.41
R	(-)9,578.11			

In view of the final saving of ₹ 472.41 lakh, reduction in provision by ₹ 9,578.11 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 472.41 lakh were awaited (July 2025).

09- Administrative and Contingency Charges out
of Funds Received from National Highways
Authority of India-
State Share

O	117.33	117.33	61.57	(-)55.76
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Reasons for the final saving of ₹ 55.76 lakh were awaited (July 2025).

13- Other Maintenance Expenditure- Machinery
and Equipment-
State Share

O	658.71			
		566.40	254.09	(-)312.31
R	(-)92.31			

In view of the final saving of ₹ 312.31 lakh, reduction in provision by ₹ 92.31 lakh through surrender in March 2025 due to less expenditure on repair of machinery and equipment proved inadequate.

Reasons for the final saving of ₹ 312.31 lakh were awaited (July 2025).

14- Other Maintenance Expenditure-Bridges-
State Share

O	1,726.67	1,726.67	1,317.25	(-)409.42
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 409.42 lakh were awaited (July 2025).

16-	Expenditure on Maintenance of Machinery and Equipment- State Share				
	O	325.53			
			200.00	79.22	(-)120.78
	R	(-)125.53			

In view of the final saving of ₹ 120.78 lakh, reduction in provision by ₹ 125.53 lakh through surrender in March 2025 due to less expenditure on repair of machinery and equipment proved inadequate.

Reasons for the final saving of ₹ 120.78 lakh were awaited (July 2025).

19-	Execution- State Share				
	O	19,637.29			
			17,978.19	17,825.09	(-)153.10
	R	(-)1,659.10			

In view of the final saving of ₹ 153.10 lakh, reduction in provision by ₹ 1,659.10 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 153.10 lakh were awaited (July 2025).

20-	Maintenance Provision for Adjustment of Recovery- State Share				
	O	26,330.47			
			22,705.73	16,936.84	(-)5,768.89
	R	(-)3,624.74			

In view of the final saving of ₹ 5,768.89 lakh, reduction in provision by ₹ 3,624.74 lakh through surrender in March 2025 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 5,768.89 lakh were awaited (July 2025).

21-	Work Charged Staff converted into Regular Establishment-Machinery and Equipment- State Share				
(i)	O	7,612.70			
			6,626.16	6,587.89	(-)38.27
	R	(-)986.54			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

22-	Work Charged Staff converted into Regular Establishment-Bridges- State Share				
(ii)	O	7,913.82			
			6,618.80	6,533.31	(-)85.49
	R	(-)1,295.02			

23-	Work Charged Staff converted into Regular Establishment-Road Works- State Share				
(iii)	O	10,803.95			
			9,391.20	9,310.48	(-)80.72
	R	(-)1,412.75			

In view of the final saving of ₹ 204.48 lakh, reduction in provision by ₹ 3,694.31 lakh in the above three cases through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 204.48 lakh in the above three cases were awaited (July 2025).

27-	Independent Quality Control Check Flying Squad under Hon'ble Chief Minister- State Share				
	O	3.03			
		
	R	(-)3.03			

Entire provision of ₹ 3.03 lakh was reduced through reappropriation/surrender in March 2025 due to less expenditure on outsourced vehicles, petrol, oil, lubricant and repair.

30-	Mukhya Mantri Sadak Rakh-Rakhav Yojna- State Share				
(i)	O	6,000.00			
			6,000.00	4,629.10	(-)1,370.90
337-	Road Works-				
06-	Output Performance based Maintenance Contract- State Share				
(ii)	O	2,644.81			
			2,644.81	2,310.23	(-)334.58

Reasons for the final saving of ₹ 1,705.48 lakh in the above two cases were awaited (July 2025).

80- *General-*

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

001- Direction and Administration-				
01- Direction and Supervision-				
State Share				
O	5,750.29			
		5,555.07	5,415.17	(-)139.90
R	(-)195.22			

In view of the final saving of ₹ 139.90 lakh, reduction in provision by ₹ 195.22 lakh through reappropriation in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on Work Accounting Management Information System and purchase of new vehicle proved inadequate. Reasons for the final saving of ₹ 139.90 lakh were awaited (July 2025).

05- Architect-				
State Share				
O	519.32			
		521.70	393.33	(-)128.37
R	2.38			

Reasons for the final saving of ₹ 128.37 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2059- Public Works-			
80- <i>General-</i>			
051- Construction-			
03- Vidhan Sabha Buildings at Shimla/ Dharamshala-			
State Share			
O	11.03		
		682.18	108.62
R	671.15		(-)573.56

In view of the final saving of ₹ 573.56 lakh, augmentation in provision by ₹ 671.15 lakh through reappropriation in March 2025 due to more execution of maintenance works in Himachal Pradesh Vidhan Sabha buildings at Shimla and Dharamshala proved excessive. Reasons for the final saving of ₹ 573.56 lakh were awaited (July 2025).

3054- Roads and Bridges-
01- *National Highways-*
337- Road Works-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

01- Maintenance of National Highways-
State Share

O	713.71				
		2,219.62	2,167.54		(-)52.08
R	1,505.91				

In view of the final saving of ₹ 52.08 lakh, augmentation in provision by ₹ 1,505.91 lakh through reappropriation in March 2025 due to more execution of maintenance works proved excessive.

Reasons for the final saving of ₹ 52.08 lakh were awaited (July 2025).

04- *District and Other Roads-*
105- Maintenance and Repairs-
15- Other Maintenance Expenditure-Road Works-
State Share

O	2,000.00				
		2,783.00	2,740.26		(-)42.74
R	783.00				

In view of the final saving of ₹ 42.74 lakh, augmentation in provision by ₹ 783.00 lakh through reappropriation in March 2025 due to enhancement in the rates of honorarium for multi task workers proved excessive.

Reasons for the final saving of ₹ 42.74 lakh were awaited (July 2025).

17- Expenditure on Maintenance of Road-
State Share

O	2,454.21				
		2,744.92	3,232.91		(+487.99)
R	290.71				

In view of the final excess of ₹ 487.99 lakh, augmentation in provision by ₹ 290.71 lakh through reappropriation in March 2025 due to more expenditure on maintenance of roads proved inadequate.

Reasons for the final excess of ₹ 487.99 lakh were awaited (July 2025).

337- Road Works-
05- Rural Roads-
State Share

O	0.01				
		200.01	192.38		(-)7.63
R	200.00				

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final saving of ₹ 7.63 lakh, augmentation in provision by ₹ 200.00 lakh through reappropriation in March 2025 due to more execution on maintenance work proved excessive.

Reasons for the final saving of ₹ 7.63 lakh were awaited (July 2025).

80-	<i>General-</i>				
004-	Research and Development-				
01-	Preparation of Detailed Project Reports through Outsourcing-				
	State Share				
	O	0.01			
			..	7.19	(+)7.19
	R	(-)0.01			

Entire expenditure of ₹ 7.19 lakh was incurred without provision; reasons for which were awaited (July 2025).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
3054- Roads And Bridges-			
04- District and Other Roads-			
105- Maintenance and Repairs-			
02- Other Maintenance Expenditure-Roads Works-			
State Share			
S	148.98	148.98	59.25 (-)89.73

Reasons for the final saving of ₹ 89.73 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction -			
04- District Administration-			
State Share			
(i) O	200.00		
		456.02	294.93 (-)161.09
S	256.02		

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

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

106- General -

01- Residential Buildings in various Districts-
State Share

(ii)	O	850.00			
			950.00	502.62	(-)447.38
	S	100.00			

5054- Capital Outlay on Roads and Bridges-04- *District and other Roads-*

101- Bridges-

01- Construction of Bridges-
State Share

(iii)	O	4,278.00			
			5,978.00	2,283.13	(-)3,694.87
	S	1,700.00			

Reasons for the final saving of ₹ 4,303.34 lakh in the above three cases were awaited (July 2025).

337- Road Works-

02- Construction of Rural Roads-
State Share

	O	20,731.00			
	S	4,809.00	29,790.00	19,419.03	(-)10,370.97
	R	4,250.00			

In view of the final saving of ₹ 10,370.97 lakh, augmentation in provision by ₹ 4,250.00 lakh through reappropriation in March 2025 due to more execution of construction works of rural roads proved unnecessary.

Reasons for the final saving of ₹ 10,370.97 lakh were awaited (July 2025).

06- Compensatory Afforestation (Cost and
Payment of Net Present Value of Forest Land
(NPV)-
State Share

(i)	O	1,316.00	1,316.00	769.98	(-)546.02
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09- Programme Fund and Administrative
Expenses Fund under Pradhan Mantri Gramin
Sadak Yojna (PMGSY) Works-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

	Centrally Sponsored Scheme				
(ii)	O	39,486.00			
			69,142.00	36,692.00	(-32,450.00)
	S	29,656.00			
(iii)	State Share				
	O	4,409.00			
			7,854.00	7,682.00	(-172.00)
	S	3,445.00			
10-	Improvement of Black Spots, Road Safety Measures and Improvement of Geometrics and Riding Quality- State Share				
(iv)	O	658.00	658.00	256.61	(-401.39)
11-	Mukhya Mantri Sadak Yojna- State Share				
(v)	O	3,142.00	3,142.00	484.49	(-2,657.51)
15-	Payment for Arbitration Cases (Roads and Bridges)- State Share				
(vi)	O	329.00			
			1,184.50	892.36	(-292.14)
	S	855.50			

Reasons for the final saving of ₹ 36,519.06 lakh in the above six cases were awaited (July 2025). Whereas grant of ₹ 63,482.00 lakh at sr. no. (ii) was received from Government of India.

17-	Purchase of Machinery and Equipment under Major District and Other- State Share				
	O	350.00			
	S	280.00	1,830.00	280.00	(-1,550.00)
	R	1,200.00			

In view of the final saving of ₹ 1,550.00 lakh, augmentation in provision by ₹ 1,200.00 lakh through reappropriation in March 2025 due to more expenditure on procurement of baily bridges proved unnecessary.

Reasons for the final saving of ₹ 1,550.00 lakh were awaited (July 2025).

19-	Construction of Roads under National Bank for Agriculture and Rural Development-				
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

State Share				
O	45,635.00			
		39,735.00	33,791.46	(-)5,943.54
R	(-)5,900.00			

In view of the final saving of ₹ 5,943.54 lakh, reduction in provision by ₹ 5,900.00 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 5,943.54 lakh were awaited (July 2025).

20-	Construction of Roads under Central Road Fund- Centrally Sponsored Scheme				
(i)	O	13,162.00	13,162.00	12,332.96	(-)829.04
21-	World Bank State Roads- State Share				
(ii)	O	7,200.00	7,200.00	1,440.00	(-)5,760.00
80-	<i>General-</i>				
800-	Other Expenditure-				
03-	Roadside Facility/Plantation- State Share				
(iii)	O	526.00	526.00	244.81	(-)281.19

Reasons for the final saving of ₹ 6,870.23 lakh in the above three cases were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(₹ in lakh)		
4059- Capital Outlay on Public Works-				
01- Office Buildings -				
051- Construction-				
07- Public Works- State Share				
(i)	O	800.00		
		1,300.00	1,765.82	(+)465.82
	S	500.00		

38- Payment of Arbitration Cases (Buildings)-

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

	State Share				
(ii)	S	1,914.68	1,914.68	1,956.61	(+)41.93
	80- General -				
	051- Construction -				
	03- Construction of Rest/Circuit Houses-				
	State Share				
(iii)	O	744.00			
			839.00	1,941.60	(+)1,102.60
	S	95.00			

Reasons for the final excess of ₹ 1,610.35 lakh in the above three cases were awaited (July 2025).

5054- Capital Outlay on Roads and Bridges-

	04- District and other Roads-				
	337- Road Works-				
	18- Construction of Major District and other				
	Roads-				
	State Share				
	O	92.00			
			192.00	152.82	(-)39.18
	R	100.00			

In view of the final saving of ₹ 39.18 lakh, augmentation in provision by ₹ 100.00 lakh through reappropriation in March 2025 due to more execution of construction works proved excessive.

Reasons for the final saving of ₹ 39.18 lakh were awaited (July 2025).

26- Consultancies for Design/Detailed Project
Report of Roads and Bridges-

	State Share				
	O	132.00			
			482.00	238.61	(-)243.39
	R	350.00			

In view of the final saving of ₹ 243.39 lakh, augmentation in provision by ₹ 350.00 lakh through reappropriation in March 2025 due to more expenditure on preparation of Detailed Project Reports of National Highways proved excessive.

Reasons for the final saving of ₹ 243.39 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(ix) Suspense Transactions

The expenditure under this grant includes ₹ 12,107.97 lakh (₹ 12,107.97 lakh 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 four sub-divisions; (i) Stock, (ii) Stock Manufacture, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense.

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

(i) Stock-

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

(ii) Stock Manufacture-

This sub-head is essentially a suspense account as the cost of the operations cannot be cleared finally until they are closed. Manufacture transactions are, therefore, recorded under a distinct sub-head, called "Manufacture" of the Stock suspense account.

(iii) 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.

(iv) 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 2024-25 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2024	Debits	Credits	Closing balance on 31 March 2025
	Debit(+) Credit(-)		(₹ in lakh)	Debit(+) Credit(-)

Revenue Section**2059- Public Works-***80- General-*

APPROPRIATION ACCOUNTS
GRANT NO-10- conold.

Head	Opening balance 01 April 2024		Debits	Credits	Closing balance 31 March 2025	
	Debit(+)	Credit(-)			(₹ in lakh)		Debit(+)	Credit(-)
799- Suspense-						
01- Stock-	(-)20,986.32		1,919.61	2,178.24	(-)21,244.95*	
02- Stock Manufacture-	(+)10,133.61		3,939.66	2,296.79	(+)11,776.48	
03- Miscellaneous Public Works Advances-	(+)60,950.84		6,248.70	7,509.14	(+)59,690.40	
04- Workshop Suspense-	(+)0.07		0.00	0.00	(+)0.07	
Total 2059-	(+)50,098.20		12,107.97	11,984.17	(+)50,222.00	
Total-Revenue Section	(+)50,098.20		12,107.97	11,984.17	(+)50,222.00	
Capital Section						
5054- Capital Outlay on Roads and Bridges-						
03- <i>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-	(-)199.52		0.00	0.00	(-)199.52*	
Total 5054-	(-)254.40		0.00	0.00	(-)254.40*	
Total Capital Section	(-)254.40		0.00	0.00	(-)254.40*	
Total Demand	(+)49,843.80		12,107.97	11,984.17	(+)49,967.60	

* Reasons for the minus balances were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 11 - AGRICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 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 thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	4,10,40,66			
		4,44,28,68	3,46,04,72	(-)98,23,96
Supplementary	33,88,02			
Amount surrendered during the year (31 March 2025)				16,60,47

Capital Section

Voted				
Original	46,66,95			
		48,06,95	46,83,82	(-)1,23,13
Supplementary	1,40,00			
Amount surrendered during the year (31 March 2025)				64,99

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 9,823.96 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 3,388.02 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 1,660.47 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 123.13 lakh in the voted provision of Capital Section, supplementary grant of ₹ 140.00 lakh obtained in March 2025 proved excessive and surrender of ₹ 64.99 lakh proved inadequate.

Revenue Section

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

2401- Crop Husbandry -

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

001-	Direction and Administration-				
01-	Directorate-				
	State Share				
	O	1,091.96			
			1,059.31	1,055.70	(-)3.61
	R	(-)32.65			

Reduction in provision by ₹ 32.65 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of rent of private accommodations hired for office use.

02-	District and Field Staff-				
	State Share				
	O	2,177.12			
			1,896.47	1,896.34	(-)0.13
	R	(-)280.65			

Reduction in provision by ₹ 280.65 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

03-	National E-Governance Plan Agriculture-				
	Centrally Sponsored Scheme				
(i)	O	66.00	66.00	..	(-)66.00
	State Share				
(ii)	O	7.00	7.00	..	(-)7.00

Entire provision of ₹ 73.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

102-	Food Grain Crops -				
01-	Rashtriya Krishi Vikas Yojna-				
	Centrally Sponsored Scheme				
(i)	O	1,316.00	1,316.00	597.71	(-)718.29
	State Share				
(ii)	O	146.00	146.00	91.41	(-)54.59
02-	National Food Security Mission-				
	Centrally Sponsored Scheme				
(iii)	O	660.00	660.00	352.90	(-)307.10
	State Share				
(iv)	O	73.00	73.00	39.72	(-)33.28

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

Reasons for the final saving of ₹ 1,113.26 lakh in the above four cases were awaited (July 2025). Whereas grant of ₹ 1,336.00 lakh at sr. no. (i) and ₹ 334.06 lakh at sr. no. (iii) was received from Government of India.

103-	Seeds-				
01-	Distribution of Seed-				
	State Share				
	O	1,220.16			
			1,155.02	1,155.01	(-)0.01
	R	(-)65.14			

Reduction in provision by ₹ 65.14 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to payment of rent of private accommodations hired for office use at various places.

11-	National Mission on Sustainable Agriculture-				
	Centrally Sponsored Scheme				
(i)	O	526.00	526.00	358.11	(-)167.89
	State Share				
(ii)	O	59.00	59.00	39.79	(-)19.21
12-	Promotion of Nutrie Cereals-				
	State Share				
(iii)	O	99.00			
			92.91	59.56	(-)33.35
	R	(-)6.09			

Reasons for the final saving of ₹ 220.45 lakh in the above three cases were awaited (July 2025). Whereas grant of ₹ 287.53 lakh at sr. no. (i) was received from Government of India.

105-	Manures and Fertilizers-				
13-	National Mission on Natural Farming (NMNF)-				
	Centrally Sponsored Scheme				
(i)	O	189.00			
			32.58	16.29	(-)16.29
	R	(-)156.42			
	State Share				
(ii)	O	73.00			
			3.62	1.81	(-)1.81
	R	(-)69.38			

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

Reduction in provision by ₹ 225.80 lakh in the above two cases through surrender in March 2025 was due to less receipt of funds from Government of India and less receipt of central share; hence state share remained unutilized. Whereas amount of ₹ 16.29 lakh at sr. no. (i) was received from Government of India.

107-	Plant Protection-				
08-	Mukhya Mantri Krishi Utpadan Sanrakshan Yojna-				
	State Share				
	O	2,632.00	2,632.00	92.82	(-)2,539.18

Reasons for the final saving of ₹ 2,539.18 lakh were awaited (July 2025).

108-	Commercial Crops-				
16-	Mukhya Mantri Krishi Samvardhan Yojna-				
	State Share				
	O	2,303.00			
			2,272.30	1,749.59	(-)522.71
	R	(-)30.70			

In view of the final saving of ₹ 522.71 lakh, reduction in provision by ₹ 30.70 lakh through surrender in March 2025 due to less purchase of miscellaneous items proved inadequate.

Reasons for the final saving of ₹ 522.71 lakh were awaited (July 2025).

17-	Himalayan Integrated Model for Upliftment of Farmer Families Based on Niche Production, Natural Farming and Agriculture through Transformative Initiative-				
	State Share				
	O	987.00			
			134.01	102.29	(-)31.72
	R	(-)852.99			

In view of the final saving of ₹ 31.72 lakh, reduction in provision by ₹ 852.99 lakh through surrender in March 2025 due to less receipt of claims from farmers, less purchase of miscellaneous items, less expenditure on outsourced vehicles and repairs proved inadequate.

Reasons for the final saving of ₹ 31.72 lakh were awaited (July 2025).

109-	Extension and Farmer's Training-				
27-	National Mission on Extension and Technology-				
	Centrally Sponsored Scheme				
(i)	O	1,025.00	1,025.00	880.32	(-)144.68

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

30-	Sub Mission on Seeds and Planting Material- Centrally Sponsored Scheme				
(ii)	O	694.00	694.00	250.41	(-)443.59
	State Share				
(iii)	O	77.00	77.00	27.82	(-)49.18
31-	Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme				
(iv)	O	1,645.00	1,645.00	1,350.85	(-)294.15
32-	National Bamboo Mission (NBM)- Centrally Sponsored Scheme				
(v)	O	70.00	70.00	53.99	(-)16.01
	State Share				
(vi)	O	8.00	8.00	6.00	(-)2.00
34-	Sub Mission on Soil Health and Fertility- Centrally Sponsored Scheme				
(vii)	O	132.00	132.00	101.09	(-)30.91
	State Share				
(viii)	O	15.00	15.00	11.23	(-)3.77
35-	Support for Transfer Technology- State Share				
(ix)	O	100.00			
			94.75	38.20	(-)56.55
	R	(-)5.25			

Reasons for the final saving of ₹ 1,040.84 lakh in the above nine cases were awaited (July 2025). Whereas grant of ₹ 920.92 lakh at sr. no. (i), ₹ 49.36 lakh at sr. no. (v) and ₹ 94.53 lakh at sr. no. (vii) was received from Government of India.

110-	Crop Insurance-				
01-	Crop Insurance Scheme- State Share				
	O	395.00			
			315.51	39.05	(-)276.46
	R	(-)79.49			

In view of the final saving of ₹ 276.46 lakh, reduction in provision by ₹ 79.49 lakh through surrender in March 2025 due to non implementation of winds under Crop Insurance Scheme proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

Reasons for the final saving of ₹ 276.46 lakh were awaited (July 2025).

111- Agricultural Economics and Statistics-				
01- Section of Agricultural Statistics (Timely Reporting Scheme)- Centrally Sponsored Scheme				
O	60.00			
		39.62	39.62	..
R	(-)20.38			

Reduction in provision by ₹ 20.38 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

02- Diagnostic Sample Survey and Study (Improvement of Crop Statistics) (I.C.S)- Centrally Sponsored Scheme				
O	50.00			
		28.69	28.69	..
R	(-)21.31			

Reduction in provision by ₹ 21.31 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and less receipt of medical reimbursement bills.

113- Agricultural Engineering-				
05- Rajya Krishi Yantrikaran Programme- State Share				
O	329.00	329.00	19.70	(-)309.30

Reasons for the final saving of ₹ 309.30 lakh were awaited (July 2025).

115- Scheme of Small Marginal Farmers and Agriculture Labour-				
01- Mukhya Mantri Kisan Aivam Khetihar Mazdoor Suraksha Yojna- State Share				
O	2.00			
		17.00	1.70	(-)15.30
R	15.00			

In view of the final saving of ₹ 15.30 lakh, augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2025 due to release of compensation to accident affected persons from agriculture machinery proved unnecessary.

Reasons for the final saving of ₹ 15.30 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

2402- Soil and Water Conservation -

102- Soil Conservation-

01- Soil Conservation Agricultural Land

(Agriculture Department)-

State Share

O 2,307.50

2,078.94 2,078.75 (-)0.19

R (-)228.56

Reduction in provision by ₹ 228.56 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

10- Assistance to Small and Marginal Farmers for
Increasing Agricultural Production-

State Share

(i) O 132.00

132.00 59.76 (-)72.24

55- Jal se Krishi ko Bal Yojna-
State Share

(ii) O 526.00

526.00 208.24 (-)317.76

56- Flow Irrigation Scheme-
State Share

(iii) O 526.00

526.00 216.87 (-)309.13

57- Saur Sinchayee Yojna-
State Share

(iv) O 330.00

330.00 2.08 (-)327.92

103- Land Reclamation and Development-

01- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme

(v) O 1,316.00

1,316.00 552.48 (-)763.52

State Share

(vi) O 202.00

202.00 60.73 (-)141.27

Reasons for the final saving of ₹ 1,931.84 lakh in the above six cases were awaited (July 2025).

2810- New and Renewable Energy -103- Renewable Energy for Urban, Industrial and
Commercial Applications-

APPROPRIATION ACCOUNTS
GRANT NO. 11 - contd.

01- Installation of Gobar Gas Plant- State Share				
O	283.95			
		203.27	203.22	(-)0.05
R	(-)80.68			

Reduction in provision by ₹ 80.68 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401- Crop Husbandry-			
800- Other Expenditure-			
20- Crop Diversification Project (Japan International Co-operation Agency) Externally Aided Project Phase-II - State Share			
O	3,291.00		
S	3,377.89	6,910.30	6,910.30
R	241.41		..

Augmentation in provision by ₹ 241.41 lakh through reappropriation in March 2025 was due to implementation of Japan International Co-operation Agency Project Phase-II.

2402- Soil and Water Conservation-

102- Soil Conservation-				
04- Soil Conservation in River Valley Project (Agriculture Department)- State Share				
O	102.65			
		157.32	148.76	(-)8.56
R	54.67			

Augmentation in provision by ₹ 54.67 lakh through reappropriation in March 2025 was due to payment of salary.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4401- Capital Outlay on Crop Husbandry-			

APPROPRIATION ACCOUNTS
GRANT NO. 11 - conclud.

105- Manures and Fertilizers-

01- Purchase of Fertilizers-

State Share

O 17.19

R (-)17.19

..

Entire provision of ₹ 17.19 lakh was reduced through surrender in March 2025 due to less receipt of demand for fertilizers.

113- Agricultural Engineering-

01- Purchase of Improved Implements-

State Share

O 261.66

R (-)40.09

221.57 202.32 (-)19.25

Reduction in provision by ₹ 40.09 lakh through surrender in March 2025 was due to less receipt of demand for implements.

APPROPRIATION ACCOUNTS
GRANT NO. 12 - HORTICULTURE

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

		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	3,80,81,93			
		4,03,88,05	3,81,11,71	(-)22,76,34
Supplementary	23,06,12			
Amount surrendered during the year				..

Capital Section

Voted

Original	6,59,12			
		11,59,10	11,48,19	(-)10,91
Supplementary	4,99,98			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,276.34 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,306.12 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (ii) In view of the final saving of ₹ 10.91 lakh in the voted provision of Capital Section, supplementary grant of ₹ 499.98 lakh obtained in March 2025 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2216- Housing -			
05- General Pool Accommodation-			
053- Maintenance and Repairs-			
01- Other Maintenance Expenditure-			
State Share			
O	7.00		
		4.90	4.80
R	(-)2.10		(-)0.10

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 2.10 lakh through reappropriation in March 2025 was due to less execution of maintenance work.

2401- Crop Husbandry-

119- Horticulture and Vegetable Crops-

01- Directorate-
State Share

(i)	O	1,147.53			
			1,065.20	1,051.83	(-)13.37
	R	(-)82.33			

02- District and Field Staff-
State Share

(ii)	O	2,948.30			
			2,557.30	2,542.66	(-)14.64
	R	(-)391.00			

Reduction in provision by ₹ 473.33 lakh in the above two cases through reappropriation in March 2025 was due to non filling up of vacant posts.

04- Plant Protection Scheme-
State Share

	O	658.00			
			358.00	184.20	(-)173.80
	R	(-)300.00			

In view of the final saving of ₹ 173.80 lakh, reduction in provision by ₹ 300.00 lakh through reappropriation in March 2025 due to less receipt of applications from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 173.80 lakh were awaited (July 2025).

05- Horticulture Development-
State Share

	O	6,725.37			
			6,075.95	5,561.17	(-)514.78
	R	(-)649.42			

In view of the final saving of ₹ 514.78 lakh, reduction in provision by ₹ 649.42 lakh through reappropriation in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 514.78 lakh were awaited (July 2025).

18- Training of Farmers-

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

State Share				
O	30.00			
		23.00	20.93	(-)2.07
R	(-)7.00			

Reduction in provision by ₹ 7.00 lakh through reappropriation in March 2025 was due to less organization of training camps for orchardists/farmers.

35- Economics and Statistics- Centrally Sponsored Scheme				
O	30.00			
		22.00	21.06	(-)0.94
R	(-)8.00			

Reduction in provision by ₹ 8.00 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

56- Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme				
O	2,840.00			
		1,036.00	874.40	(-)161.60
R	(-)1,804.00			

In view of the final saving of ₹ 161.60 lakh, reduction in provision by ₹ 1,804.00 lakh through reappropriation in March 2025 due to less receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 1,223.82 lakh was received from Government of India.

Reasons for the final saving of ₹ 161.60 lakh were awaited (July 2025).

State Share				
O	316.00			
		115.12	97.11	(-)18.01
R	(-)200.88			

Reduction in provision by ₹ 200.88 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India hence state share remained unutilized.

62- Pradhan Mantri Krishi Sinchayee Yojna- State Share				
(i) O	177.00			
		177.00	56.62	(-)120.38

63- Mukhya Mantri Kivi Protsahan Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

	State Share				
(ii)	O	75.00	75.00	17.61	(-)57.39
74-	Subsidy on Anti Hail Net- State Share				
(iii)	O	1,495.00	1,495.00	283.33	(-)1,211.67

Reasons for the final saving of ₹ 1,389.44 lakh in the above three cases were awaited (July 2025).

76-	Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme				
(i)	O	320.00			
	R	(-)320.00	..	..	..
	State Share				
(ii)	O	34.00			
	R	(-)34.00	..	..	..

Entire provision of ₹ 354.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2401- Crop Husbandry -			
109- Extension and Farmer's Training-			
31- Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme	..	35.51	(+)35.51

Entire expenditure of ₹ 35.51 lakh incurred without provision; reasons for which were awaited (July 2025).

119-	Horticulture and Vegetable Crops-				
22-	Marketing and Quality Control- State Share				
	O	1,416.00			
	S	2,006.12	6,805.00	6,781.96	(-)23.04
	R	3,382.88			

APPROPRIATION ACCOUNTS
GRANT NO. 12- conclud.

Augmentation in provision by ₹ 3,382.88 lakh through reappropriation in March 2025 was due to more requirement of funds to clear the pending liability under the scheme.

2415- Agricultural Research and Education -

01- *Crop Husbandry -*

004- Research-

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

O	7,981.13			
S	300.00	8,702.80	8,702.78	(-)0.02
R	421.67			

Augmentation in provision by ₹ 421.67 lakh through reappropriation in March 2025 was due to more requirement of funds for Dr. Yashwant Singh Parmar Horticulture and Forestry university to meet the salary and pension obligations of the employees and pensioners.

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

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)					
Revenue Section					
Voted					
Original	29,17,98,39				
			29,17,98,40	23,99,44,18	(-)5,18,54,22
Supplementary	1				
Amount surrendered during the year (31 March 2025)					2,88,88,85
Charged					
Original	1				
			1,89,05	1,86,14	(-)2,91
Supplementary	1,89,04				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	10,24,47,00				
			12,19,06,32	6,48,71,22	(-)5,70,35,10
Supplementary	1,94,59,32				
Amount surrendered during the year (31 March 2025)					31,83,19
Charged					
Original	..				
			22,87,25	19,59,62	(-)3,27,63
Supplementary	22,87,25				
Amount surrendered during the year					..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 51,854.22 lakh in the voted provision of Revenue Section, surrender of ₹ 28,888.85 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 2.91 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 189.04 lakh obtained in March 2025 proved excessive.
- (iii) In view of the final saving of ₹ 57,035.10 lakh in the voted provision of Capital Section, supplementary grant of ₹ 19,459.32 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and surrender of ₹ 3,183.19 lakh proved inadequate.
- (iv) In view of the final saving of ₹ 327.63 lakh in the charged appropriation of Capital Section, supplementary grant of ₹ 2,287.25 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2059- Public Works-			
01- Office Buildings-			
053- Maintenance and Repairs-			
89- Maintenance of Irrigation and Public Health Building-			
State Share			
O	84.26	55.59	(-)28.67

Reasons for the final saving of ₹ 28.67 lakh were awaited (July 2025).

2215- Water Supply and Sanitation-

01- Water Supply-			
001- Direction and Administration-			
01- Direction-			
State Share			
O	4,100.82	3,485.91	(-)26.64
R	(-)614.91	3,459.27	(-)26.64

Reduction in provision by ₹ 614.91 lakh through surrender in March 2025 was mainly due to non filling up of vacant posts.

02- Execution-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

State Share				
O	13,137.33			
		12,613.90	12,522.67	(-91.23)
R	(-523.43)			

In view of the final saving of ₹ 91.23 lakh, reduction in provision by ₹ 523.43 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 91.23 lakh were awaited (July 2025).

005- Survey and Investigation-				
02- Preparation of Detailed Project Reports through Outsourcing-				
State Share				
O	57.75	57.75	20.01	(-37.74)

Reasons for the final saving of ₹ 37.74 lakh were awaited (July 2025).

101- Urban Water Supply Programme-				
02- Maintenance and Repairs of Urban Water Supply Schemes in Various Districts-				
State Share				
O	29,602.26	27,775.89	27,187.98	(-587.91)
R	(-1,826.37)			

In view of the final saving of ₹ 587.91 lakh, reduction in provision by ₹ 1,826.37 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts and non organization of training programme for officers/officials proved inadequate.

Reasons for the final saving of ₹ 587.91 lakh were awaited (July 2025).

04- Maintenance Provision for Adjustment of Recovery-				
State Share				
O	11,789.60	10,789.60	9,083.52	(-1,706.08)
R	(-1,000.00)			

In view of the final saving of ₹ 1,706.08 lakh, reduction in provision by ₹ 1,000.00 lakh through surrender in March 2025 due to less expenditure on salary of work charged staff proved inadequate.

Reasons for the final saving of ₹ 1,706.08 lakh were awaited (July 2025).

05- Expenditure on Material and Daily Wagers Wages-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

State Share				
O	2,556.83			
		2,553.38	1,782.57	(-770.81)
R	(-)3.45			

Reasons for the final saving of ₹ 770.81 lakh were awaited (July 2025).

102- Rural Water Supply Programmes-				
03- Maintenance and Repair of Rural Water Supply Scheme-				
State Share				
O	69,176.87			
		61,380.61	60,841.53	(-539.08)
R	(-)7,796.26			

In view of the final saving of ₹ 539.08 lakh, reduction in provision by ₹ 7,796.26 lakh through reappropriation in March 2025 due to non filling up of vacant posts and less organization of training programmes for officers/officials proved inadequate.

Reasons for the final saving of ₹ 539.08 lakh were awaited (July 2025).

12- Maintenance Provision for Adjustment of Recovery-				
State Share				
O	41,073.11			
		34,073.11	23,492.73	(-10,580.38)
R	(-)7,000.00			

In view of the final saving of ₹ 10,580.38 lakh, reduction in provision by ₹ 7,000.00 lakh through reappropriation in March 2025 due to less expenditure on salary of work charged staff proved inadequate.

Reasons for the final saving of ₹ 10,580.38 lakh were awaited (July 2025).

13- Expenditure on Material and Daily Wagers				
Wages-				
State Share				
(i) O	4,453.02			
		4,441.13	3,617.44	(-823.69)
R	(-)11.89			

799- Suspense-				
01- Expenditure on Suspense Stock-				
State Share				
(ii) O	18,797.35			
		18,797.35	15,315.41	(-3,481.94)

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

02-	Stock Manufacturer-				
	State Share				
(iii)	O	716.10	716.10	351.75	(-)364.35

Reasons for the final saving of ₹ 4,669.98 lakh in the above three cases were awaited (July 2025).

800-	Other Expenditure-				
01-	Himachal Pradesh State Water Cess				
	Commission on Hydro Power Generation-				
	State Share				
	O	200.00	250.00	199.90	(-)50.10
	R	50.00			

In view of the final saving of ₹ 50.10 lakh, augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2025 due to more expenditure on hiring of professional services proved unnecessary.

Reasons for the final saving of ₹ 50.10 lakh were awaited (July 2025).

2216- Housing-

05-	General Pool Accommodation-				
053-	Maintenance and Repairs-				
01-	Other Maintenance Expenditure-				
	State Share				
	O	5.27	5.27	1.42	(-)3.85

Reasons for the final saving of ₹ 3.85 lakh were awaited (July 2025).

2700- Major Irrigation-

01-	Shahanahar Project (Non Commercial)-				
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	State Share				
	O	1,114.51	961.39	923.79	(-)37.60
	R	(-)153.12			

In view of the final saving of ₹ 37.60 lakh, reduction in provision by ₹ 153.12 lakh through surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 37.60 lakh were awaited (July 2025).

799- Suspense-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Stock- State Share				
O	393.86	393.86	..	(-)393.86

Entire provision of ₹ 393.86 lakh remained unutilised; reasons for which were awaited (July 2025).

02- Stock Manufacture- State Share				
O	286.44	286.44	0.42	(-)286.02

Reasons for the final saving of ₹ 286.02 lakh were awaited (July 2025).

03- Public Works Miscellaneous Advance- State Share				
O	205.89	205.89	..	(-)205.89

Entire provision of ₹ 205.89 lakh remained unutilised; reasons for which were awaited (July 2025).

2701- Medium Irrigation-

12- Balh Valley Project (Non Commercial)-

001- Direction and Administration-

01- Expenditure on Establishment-
State Share

O	20.97			
		11.59	11.58	(-)0.01
R	(-)9.38			

Reduction in provision by ₹ 9.38 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and non receipt of transfer expenses claims.

13- Bhabour Sahib Project (Non Commercial)-

001- Direction and Administration-

01- Expenditure on Establishment-
State Share

O	22.33			
		14.44	13.52	(-)0.92
R	(-)7.89			

Reduction in provision by ₹ 7.89 lakh through surrender in March 2025 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

<i>16- Flow Irrigation Scheme Sidhata (Non Commercial)-</i>				
001- Direction and Administration-				
01- Expenditure on Establishment-				
State Share				
O	69.04			
		47.50	47.19	(-)0.31
R	(-)21.54			

Reduction in provision by ₹ 21.54 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and non receipt of travel expenses claims.

101- Maintenance and Repair-				
01- Other Maintenance Expenditure-				
State Share				
O	47.83			
S	0.01	49.56	17.48	(-)32.08
R	1.72			

Reasons for the final saving of ₹ 32.08 lakh were awaited (July 2025).

<i>20- Phina Singh Project (Non Commercial)-</i>				
799- Suspense-				
01- Stock-				
State Share				
(i) O	310.00	310.00	210.67	(-)99.33
02- Stock Manufacture-				
State Share				
(ii) O	70.76	70.76	1.88	(-)68.88

Reasons for the final saving of ₹ 168.21 lakh in the above two cases were awaited (July 2025).

03- Public Works Miscellaneous Advance-				
State Share				
(i) O	45.29	45.29	..	(-)45.29

<i>21- Halti Surang Bantate Medium Irrigation Project (Non Commercial)-</i>				
799- Suspense-				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01-	Stock-				
	State Share				
(ii)	O	70.76	70.76	..	(-)70.76
02-	Stock Manufacture-				
	State Share				
(iii)	O	14.15	14.15	..	(-)14.15
03-	Public Works-Miscellaneous Advances-				
	State Share				
(iv)	O	6.37	6.37	..	(-)6.37

Entire provision of ₹ 136.57 lakh in the above four cases remained unutilised; reasons for which were awaited (July 2025).

2702- Minor Irrigation-

01-	Surface Water-				
799-	Suspense-				
01-	Stock-				
	State Share				
(i)	O	3,000.00	3,000.00	863.45	(-)2,136.55
02-	Stock Manufacture-				
	State Share				
(ii)	O	566.08	566.08	38.26	(-)527.82
03-	Maintenance-				
102-	Lift Irrigation Schemes-				
01-	Other Maintenance Expenditure-				
	State Share				
(iii)	O	7,057.30	7,057.29	6,773.36	(-)283.93
	R	(-)0.01			

Reasons for the final saving of ₹ 2,948.30 lakh in the above three cases were awaited (July 2025).

80-	General -				
001-	Direction and Administration-				
01-	Expenditure on Establishment-				
	State Share				
	O	9,226.35	7,904.75	7,863.48	(-)41.27
	R	(-)1,321.60			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 41.27 lakh, reduction in provision by ₹ 1,321.60 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts, less receipt of travel expenses and medical reimbursement claims partly counter balanced by excess due to more expenditure on payment of property tax and outsourced services proved inadequate.

Reasons for the final saving of ₹ 41.27 lakh were awaited (July 2025).

02- Work Charge Staff converted into Regular

Establishments-

State Share

O	27,066.22			
		21,908.31	21,878.46	(-)29.85
R	(-)5,157.91			

Reduction in provision by ₹ 5,157.91 lakh through reappropriation in March 2025 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

06- Maintenance Provision for Adjustment of

Recovery-

State Share

O	27,066.21			
		23,566.21	15,065.39	(-)8,500.82
R	(-)3,500.00			

In view of the final saving of ₹ 8,500.82 lakh, reduction in provision by ₹ 3,500.00 lakh through reappropriation/surrender in March 2025 due to less expenditure on salary of work charged staff proved inadequate.

Reasons for the final saving of ₹ 8,500.82 lakh were awaited (July 2025).

07- Expenditure on Material and Daily Paid Staff-

State Share

O	1,623.73			
		1,667.46	1,044.50	(-)622.96
R	43.73			

In view of the final saving of ₹ 622.96 lakh, augmentation in provision by ₹ 43.73 lakh through reappropriation/surrender in March 2025 due to more expenditure on maintenance proved unnecessary.

Reasons for the final saving of ₹ 622.96 lakh were awaited (July 2025).

2711- Flood Control and Drainage-

01- Flood Control-

001- Direction and Administration-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Direction- State Share				
O	127.10			
		98.47	98.38	(-)0.09
R	(-)28.63			

Reduction in provision by ₹ 28.63 lakh through surrender in March 2025 was due to non filling up of vacant posts, less receipt of petrol, oil, lubricant, repair and medical reimbursement bills.

103- Civil Works-				
01- Preventive Maintenance of Swan Project- State Share				
(i) O	97.14			
		95.14	67.00	(-)28.14
R	(-)2.00			

799- Suspense-				
01- Stock- State Share				
(ii) O	488.24	488.24	1.06	(-)487.18

02- Stock Manufacture- State Share				
(iii) O	113.93	113.93	21.10	(-)92.83

Reasons for the final saving of ₹ 608.15 lakh in the above three cases were awaited (July 2025).

03- Public Works Miscellaneous Advance- State Share				
O	97.65	97.65	..	(-)97.65

Entire provision of ₹ 97.65 lakh remained unutilised; reasons for which were awaited (July 2025).

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

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

2215- Water Supply and Sanitation -

01- Water Supply-
799- Suspense-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Miscellaneous Public Works Advances- State Share				
O	14,285.98	14,285.98	24,594.00	(+10,308.02

Reasons for the final excess of ₹ 10,308.02 lakh were awaited (July 2025).

2701- Medium Irrigation-

11- *Giri Bata Project (Non Commercial)-*

001- Direction and Administration-

01- Expenditure on Establishment-
State Share

O	16.70			
		21.28	21.28	..
R	4.58			

Augmentation in provision by ₹ 4.58 lakh through reappropriation/surrender in March 2025 was due to more expenditure on payment of salary of employees.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4215- Capital Outlay on Water Supply and Sanitation-			
01- <i>Water Supply -</i>			
101- Urban Water Supply-			
01- Urban Water Supply Schemes in Various District- State Share			
O	3,366.00		
		3,046.86	2,412.61
R	(-)319.14		(-)634.25

In view of the final saving of ₹ 634.25 lakh, reduction in provision by ₹ 319.14 lakh through reappropriation in March 2025 due to non-completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 634.25 lakh were awaited (July 2025).

102- Rural Water Supply-

01- Rural Water Supply Schemes in Various Districts-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	State Share				
(i)	O	856.00			
			6,720.49	532.48	(-)6,188.01
	S	5,864.49			
08-	Hand Pumps-				
	State Share				
(ii)	O	264.00			
			261.00	124.10	(-)136.90
	R	(-)3.00			
16-	Rural Infrastructure Development Fund/ National Bank for Agriculture and Rural Development-				
	State Share				
(iii)	O	15,000.00	15,000.00	12,736.11	(-)2,263.89
23-	Jal Jeevan Mission-				
	State Share				
(iv)	O	1,974.00	1,974.00	1,235.65	(-)738.35
Reasons for the final saving of ₹ 9,327.15 lakh in the above four cases were awaited (July 2025).					
24-	Chief Minister Rural Drinking Water Supply Scheme -Externally Aided Project (National Development Bank)-				
	State Share				
	O	6,581.00			
	S	7,161.86	14,062.00	10,565.45	(-)3,496.55
	R	319.14			
In view of the final saving of ₹ 3,496.55 lakh, augmentation in provision by ₹ 319.14 lakh through reappropriation in March 2025 due to more requirement of funds for implementation of Chief Minister Rural Drinking Water Supply Scheme proved unnecessary.					
Reasons for the final saving of ₹ 3,496.55 lakh were awaited (July 2025).					
25-	Sewerage Scheme under Externally Aided Projects (EAPs)-				
	State Share				
	O	7,500.00			
			4,475.00	1,837.96	(-)2,637.04
	R	(-)3,025.00			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	State Share				
(ii)	O	1,466.00			
			868.35	673.33	(-195.02)
	R	(-597.65)			

In view of the final saving of ₹ 13,743.75 lakh, reduction in provision by ₹ 5,988.95 lakh in the above two cases through reappropriation in March 2025 due to non receipt of funds from Government of India and non receipt of central share, state share remained unutilized proved inadequate. Whereas grant of ₹ 1,506.01 lakh at sr. no. (i) was received from Government of India.

Reasons for the final saving of ₹ 13,743.75 lakh in the above two cases were awaited (July 2025).

07- Diversion Scheme Flow Irrigation Schemes in Various Districts under Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme

(i)	O	13,565.00	13,565.00	1,873.18	(-11,691.82)
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	State Share				
(ii)	O	629.00	629.00	208.13	(-420.87)

Reasons for the final saving of ₹ 12,112.69 lakh in the above two cases were awaited (July 2025).

12- Parvatdhara- State Share

	O	114.00			
			20.81	20.55	(-0.26)
	R	(-93.19)			

Reduction in provision by ₹ 93.19 lakh through surrender in March 2025 was due to less execution of works.

102- Ground Water-
01- Tubewell Schemes in Various Districts- State Share

	O	110.00	110.00	59.62	(-50.38)
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Reasons for the final saving of ₹ 50.38 lakh were awaited (July 2025).

03- Tubewell Schemes in Various Districts under National Bank for Agriculture and Rural Development-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

State Share				
O	3,200.00			
		2,526.26	1,921.12	(-605.14)
R	(-673.74)			

In view of the final saving of ₹ 605.14 lakh, reduction in provision by ₹ 673.74 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 605.14 lakh were awaited (July 2025).

4705- Capital Outlay on Command Area Development-

313- Command Area Development under Minor Irrigation Schemes-

01- Command Area Development under Minor Irrigation Schemes-

State Share

O	3,950.00			
		3,949.00	2,483.89	(-1,465.11)
R	(-1.00)			

Reasons for the final saving of ₹ 1,465.11 lakh were awaited (July 2025).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

103- Civil Works-

01- Flood Control Works-

State Share

O	608.00			
		574.00	384.62	(-189.38)
R	(-34.00)			

In view of the final saving of ₹ 189.38 lakh, reduction in provision by ₹ 34.00 lakh through surrender in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 189.38 lakh were awaited (July 2025).

02- Flood Control Works under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-
State Share

O	295.00			
		405.98	248.51	(-157.47)
R	110.98			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 157.47 lakh, augmentation in provision by ₹ 110.98 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 157.47 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
4215- Capital Outlay on Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
106- Sewerage Services-			
03- Rural Sewerage Scheme under National Bank for Agriculture and Rural Development- State Share			
O	796.00		
		922.52	810.69
			(-)111.83
R	126.52		

In view of the final saving of ₹ 111.83 lakh, augmentation in provision by ₹ 126.52 lakh through reappropriation in March 2025 due to more execution of works under the scheme proved excessive.

Reasons for the final saving of ₹ 111.83 lakh were awaited (July 2025).

4701- Capital Outlay on Medium Irrigation-			
20- Phina Singh Project (Non Commercial)-			
800- Other Expenditure -			
02- Other Expenditure- Centrally Sponsored Scheme			
(i) O	1.00		
		5,049.68	897.55
			(-)4,152.13
R	5,048.68		
State Share			
(ii) O	2.00		
		560.58	99.73
			(-)460.85
R	558.58		
21- Nadaun Area Medium Irrigation Project (Non Commercial)-			
800- Other Expenditure-			
01- Nadaun Area Medium Irrigation Project-			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Centrally Sponsored Scheme				
(iii)	O	1.00			
	S	170.54	514.17	306.13	(-208.04)
	R	342.63			
	State Share				
(iv)	O	1.00			
	S	17.54	56.61	34.01	(-22.60)
	R	38.07			

In view of the final saving of ₹ 4,843.62 lakh, augmentation in provision by ₹ 5,987.96 lakh in the above four cases through reappropriation in March 2025 due to more receipt of funds from Government of India hence state share released in proportionate to central share proved excessive.

Reasons for the final saving of ₹ 4,843.62 lakh in the above four cases were awaited (July 2025).

4702- Capital Outlay on Minor Irrigation-

101- Surface Water-

04- Diversion Schemes Flow Irrigations Schemes
in Various Districts under National Bank for
Agriculture and Rural Development
(NABARD)-

State Share

O	2,000.00				
		2,436.24	2,155.23		(-281.01)
R	436.24				

In view of the final saving of ₹ 281.01 lakh, augmentation in provision by ₹ 436.24 lakh through reappropriation in March 2025 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 281.01 lakh were awaited (July 2025).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

103- Civil Works-

13- Anti Erosion Measures for Sakrain, Malthod,
Thothu, Dol and Samour Khad in Dharampur
Constituency District-

State Share

O	0.50				
S	198.57	201.07	201.07		..
R	2.00				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Augmentation in provision by ₹ 2.00 lakh through reappropriation in March 2025 was due to release of state share in proportionate to central share.

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

Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation-			
01- Water Supply -			
101- Urban Water Supply-			
01- Urban Water Supply Schemes in Various Districts- State Share			
(i) S	319.14	319.14	.. (-)319.14
102- Rural Water Supply-			
01- Rural Water Supply Schemes in Various District- State Share			
(ii) S	8.49	8.49	.. (-)8.49

Entire appropriation of ₹ 327.63 lakh in the above two cases obtained through supplementary grant remained unutilized; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(x) Suspense Transactions

(i) The expenditure under this grant includes ₹ 41,904.02 lakh (₹ 41,904.02 lakh under Revenue Section and ₹ 0.00 lakh 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. (ix).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2024-25 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2024 Debit(+) Credit(-)	Debits (₹ in lakh)	Credits	Closing balance on 31 March 2025 Debit(+) Credit(-)
Revenue Section				
2215- Water Supply and Sanitation-				
<i>01- Water Supply-</i>				
799- Suspense-				
01- Expenditure on Suspense (Stock)-	(+2,986.54	15,315.41	16,368.79	(+1,933.16
02- Stock Manufacture-	(+3,493.21	351.75	190.34	(+3,654.62
03- Miscellaneous Public Works Advances-	(+74,174.54	24,594.00	25,375.51	(+73,393.03
Total 2215-	(+)80,654.29	40,261.16	41,934.64	(+)78,980.81
2700- Major Irrigation-				
<i>01- Shahnahar Project (Non Commercial)-</i>				
799- Suspense-				
01- Stock -	(+580.49	0.00	0.00	(+580.49
02- Stock Manufacture-	(+71.80	0.42	0.00	(+72.22
03- Miscellaneous Public Works Advances -	(-)30.44	0.00	0.00	(-)30.44*
Total 2700-	(+)621.85	0.42	0.00	(+)622.27
2701- Medium Irrigation				
<i>11- Giri Bata Project (Non Commercial)</i>				
799- Suspense-				
01- Stock-	(-) 0.61	0.00	0.00	(-) 0.61*
02- Stock Manufacture-	(-) 8.41	0.00	0.00	(-) 8.41*
03- Miscellaneous Public Works Advances-	(+ 35.11	0.00	0.00	(+ 35.11
Total 2701-11	(+) 26.09	0.00	0.00	(+)26.09
<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
Total 2701-15-	(+)2.97	0.00	0.00	(+)2.97
<i>16- Flow irrigation Scheme Sidhata (Non Commercial)-</i>				

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2024 Debit(+) Credit(-)	Debits (₹ in lakh)	Credits	Closing balance on 31 March 2025 Debit(+) Credit(-)
799- Suspense-				
01- Stock-	(+2.09	0.00	0.00	(+2.09
02- Stock Manufacture-	(+1.75	0.00	0.00	(+1.75
03- Miscellaneous Public Works Advances-	(-)3.93	0.00	0.00	(-)3.93*
Total 2701-16	(-)0.09	0.00	0.00	(-)0.09*
<i>20- Phina Singh Canal Project (Non Commercial)-</i>				
799- Suspense-				
01- Stock-	(+745.12	210.67	0.00	(+955.79
02- Stock Manufacture-	(+114.80	1.88	0.00	(+116.68
03- Miscellaneous Public Works Advances-	(+906.33	0.00	0.00	(+906.33
Total 2701-20-	(+)1,766.25	212.55	0.00	(+)1,978.80
<i>21- Halti Sunrag Batanta Nadaun Area Medium Irrigation (Non Commercial)-</i>				
799- Suspense-				
01- Stock-	0.00	0.00	0.00	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*
Total 2701-21-	(+)2.00	0.00	0.00	(+)2.00
<i>80- General-</i>				
799- Suspense-				
01- Stock-	(+185.80	0.00	0.00	(+185.80
02- Stock Manufacture-	(-)26.20	0.00	0.00	(-)26.20*
03- Miscellaneous Public Works Advances-	(+124.24	0.00	0.00	(+124.24
Total 2701-80-	(+)283.84	0.00	0.00	(+)283.84
Total 2701-	(+)2,081.06	212.55	0.00	(+)2,293.61
2702- Minor Irrigation-				
<i>01- Surface Water-</i>				
799- Suspense-				
01- Stock-	(-)1,374.20	863.45	1,581.98	(-)2,092.73*
02- Stock Manufacture-	(+382.1	38.26	16.30	(+404.06
03- Miscellaneous Public Works Advances-	(+187.22	506.02	214.70	(+478.54
Total 2702-01-	(-)804.88	1,407.73	1,812.98	(-)1,210.13*
<i>80- General-</i>				
799- Suspense-				
01- Stock-	(-)628.73	0.00	0.00	(-)628.73*
02- Stock Manufacture-	(+553.79	0.00	0.00	(+553.79
03- Miscellaneous Public Works Advances-	(+315.57	0.00	0.00	(+315.57

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2024		Debits (₹ in lakh)	Credits	Closing balance on 31 March 2025	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Total 2702-80-	(+)240.63		0.00	0.00	(+)240.63	
Total 2702-	(-)564.25		1,407.73	1,812.98	(-)969.50*	
2711- Flood Control and Drainage-						
<i>01- Flood Control-</i>						
799- Suspense-						
01- Stock-	(+)6,186.69		1.06	0.00	(+)6,187.75	
02- Stock Manufacture-	(+)725.39		21.10	0.00	(+)746.49	
03- Miscellaneous Public Works Advances-	(+)2,981.43		0.00	96.84	(+)2,884.59	
Total 2711-	(+)9,893.51		22.16	96.84	(+)9,818.83	
Total-Revenue Section-	(+)92,686.46		41,904.02	43,844.46	(+)90,746.02	
Capital Section-						
4215- Capital Outlay on Water Supply and Sanitation-						
<i>01- Water Supply-</i>						
799- Suspense-						
01- Stock-	(+)30.71		0.00	0.00	(+)30.71	
Total 4215-	(+)30.71		0.00	0.00	(+)30.71	
4700- Capital Outlay on Major Irrigation-						
<i>01- Shahnehar Project (Non Commercial)-</i>						
799- Suspense-						
01- Stock-	(+)38.42		0.00	0.00	(+)38.42	
02- Stock Manufacture-	(+)37.54		0.00	0.00	(+)37.54	
03- Miscellaneous Public Works Advance-	(+)96.89		0.00	0.00	(+)96.89	
Total 4700-	(+)172.85		0.00	0.00	(+)172.85	
4701- Capital Outlay on Medium Irrigation-						
<i>01- Medium Irrigation-</i>						
799- Suspense-						
01- Stock-	(-)0.15		0.00	0.00	(-)0.15*	
02- Stock Manufacture-	(+)10.82		0.00	0.00	(+)10.82	
03- Miscellaneous Public Works Advances-	(+)13.54		0.00	0.00	(+)13.54	
Total 4701-01-	(+)24.21		0.00	0.00	(+)24.21	
<i>15- Changer Area Project (Non Commercial)-</i>						
799- Suspense-						
01- Stock-	(+)83.49		0.00	0.00	(+)83.49	
02- Stock Manufacture-	(+)2.98		0.00	0.00	(+)2.98	
03- Miscellaneous Public Works Advances-	(-)2.72		0.00	0.00	(-)2.72*	

APPROPRIATION ACCOUNTS
GRANT NO.13- conclud.

Heads	Opening balance on 01 April 2024		Debits (₹ in lakh)	Credits	Closing balance on 31 March 2025	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Total 4701-15-		(+)83.75	0.00	0.00		(+)83.75
<i>16- Flow Irrigation Scheme Sidhata (Non Commercial)-</i>						
799- Suspense-						
01- Stock-		(+)68.54	0.00	0.00		(+)68.54
02- Stock Manufacture-		(-)14.71	0.00	0.00		(-)14.71*
03- Miscellaneous Public Works Advances-		(+)32.91	0.00	0.00		(+)32.91
Total 4701-16-		(+)86.74	0.00	0.00		(+)86.74
<i>80- General-</i>						
799- Suspense-						
01- Stock-		(-)132.94	0.00	0.00		(-)132.94*
02- Stock Manufacture-		(-)0.83	0.00	0.00		(-)0.83*
03- Miscellaneous Public Works Advances-		(+)155.24	0.00	0.00		(+)155.24
Total 4701-80-		(+)21.47	0.00	0.00		(+)21.47
Total 4701-		(+)216.17	0.00	0.00		(+)216.17
4702- Capital Outlay on Minor Irrigation-						
799- Suspense-						
01- Stock-		(-)608.15	0.00	0.00		(-)608.15*
02- Stock Manufacture-		(-)12.72	0.00	0.00		(-)12.72*
03- Miscellaneous Public Works Advances-		(+)564.43	0.00	0.00		(+)564.43
Total 4702-		(-)56.44	0.00	0.00		(-)56.44*
4711- Capital Outlay on Flood Control-						
<i>01- Flood Control-</i>						
799- Suspense-						
01- Stock-		(-)8.77	0.00	0.00		(-)8.77*
02- Stock Manufacture-		(+)9.98	0.00	0.00		(+)9.98
03- Miscellaneous Public Works Advances-		(+)27.88	0.00	0.00		(+)27.88
Total 4711-		(+)29.09	0.00	0.00		(+)29.09
Total-Capital Section		(+)392.38	0.00	0.00		(+)392.38
Total Demand		(+)93,078.84	41,904.02	43,844.46		(+)91,138.40

(*) Reasons for the minus balances were awaited (July 2025).

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 thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	4,83,36,44			
		5,11,04,30	4,69,83,37	(-)41,20,93
Supplementary	27,67,86			
Amount surrendered during the year (31 March 2025)				9,93,33
Capital Section				
Voted				
Original	10,87,30			
		24,27,28	20,71,30	(-)3,55,98
Supplementary	13,39,98			
Amount surrendered during the year (31 March 2025)				2,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,120.93 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,767.86 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 993.33 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 355.98 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,339.98 lakh obtained in March 2025 proved excessive and surrender of ₹ 2.00 lakh proved inadequate.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2403- Animal Husbandry -				
001- Direction and Administration -				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

01- Headquarter Establishment- State Share				
O	756.38			
		691.19	690.40	(-0.79)
R	(-65.19)			

Reduction in provision by ₹ 65.19 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

101- Veterinary Services and Animal Health- 01- Hospitals and Dispensaries- State Share				
O	34,495.82			
S	1,736.22	35,867.26	35,534.24	(-333.02)
R	(-364.78)			

In view of the final saving of ₹ 333.02 lakh, reduction in provision by ₹ 364.78 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts, less purchase of medicines partly counter balanced by excess due to payment of arrears to veterinary officers proved inadequate.

Reasons for the final saving of ₹ 333.02 lakh were awaited (July 2025).

07- Control of Foot and Mouth Diseases- Centrally Sponsored Scheme				
O	154.40			
		111.33	..	(-111.33)
R	(-43.07)			

In view of the final saving of ₹ 111.33 lakh, reduction in provision by ₹ 43.07 lakh through surrender in March 2025 due to non receipt of funds from Government of India proved inadequate.

Entire provision of ₹ 111.33 lakh remained unutilized; reasons for which were awaited (July 2025).

10- Assistance to State for control of Animal Disease (ASCAD)- Centrally Sponsored Scheme				
(i) O	151.14			
S	3.08	116.31	67.89	(-48.42)
R	(-37.91)			
State Share				
(ii) O	15.44			
S	2.06	12.95	7.50	(-5.45)
R	(-4.55)			

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

In view of the final saving of ₹ 53.87 lakh, reduction in provision by ₹ 42.46 lakh in the above two cases through surrender in March 2025 due to non receipt of funds from Government of India; counterpart state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 53.87 lakh in the above two cases were awaited (July 2025).

13- Peste Des Petits Ruminants Control

Programme-

Centrally Sponsored Scheme

O	67.89				
		52.98	..		(-)52.98
R	(-)14.91				

In view of the final saving of ₹ 52.98 lakh, reduction in provision by ₹ 14.91 lakh through surrender in March 2025 due to non receipt of funds from Government of India proved inadequate.

Entire provision of ₹ 52.98 lakh remained unutilised; reasons for which were awaited (July 2025).

15- Establishment of Call Centre-

Centrally Sponsored Scheme

(i) O	22.59				
	
R	(-)22.59				
State Share					
(ii) O	2.51				
	
R	(-)2.51				

Entire provision of ₹ 25.10 lakh in the above two cases was reduced through surrender in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

16- Mobile Veterinary Clinic Unit-

Centrally Sponsored Scheme

O	501.28				
		299.32	299.31		(-)0.01
R	(-)201.96				

Reduction in provision by ₹ 201.96 lakh through surrender in March 2025 was due to non receipt of funds from Government of India.

17- Classic Swine Fever Control Programme-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Centrally Sponsored Scheme					
O	3.70				
R	(-3.70)				
Entire provision of ₹ 3.70 lakh was reduced through surrender in March 2025 due to non receipt of funds from Government of India.					
102- Cattle and Buffalo Development-					
06- Establishment of Semen Laboratories-					
State Share					
O	690.00				
		656.38	654.82		(-1.56)
R	(-33.62)				
Reduction in provision by ₹ 33.62 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and less purchase of office articles.					
15- Expenditure on Animal Welfare Board-					
State Share					
(i) O	10.00	10.00	5.00		(-5.00)
18- Cattle Feed Subsidy to Below Poverty Line					
Families-					
State Share					
(ii) O	509.55				
		509.52	59.28		(-450.24)
R	(-0.03)				
19- Gau Sewa Aayog-					
State Share					
(iii) O	750.00	750.00	312.50		(-437.50)
21- Uttam Pashu Puraskar Yojna-					
State Share					
(iv) O	100.00				
		98.05	66.77		(-31.28)
R	(-1.95)				
103- Poultry Development-					
09- 5000 Broiler Scheme (Him Kukut Palan Yojna)-					
State Share					
(v) O	263.00				
		261.36	79.20		(-182.16)
R	(-1.64)				

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

104-	Sheep and Wool Development-				
09-	Subsidized Rams to Sheep Breeders-				
	State Share				
(vi)	O	2.50			
			2.26	0.19	(-2.07)
	R	(-)0.24			

Reasons for the final saving of ₹ 1,108.25 lakh in the above six cases were awaited (July 2025).

106-	Other Livestock Development-				
12-	National Livestock Mission-				
	Centrally Sponsored Scheme				
(i)	O	4.00			
		
	R	(-)4.00			
	State Share				
(ii)	O	3.00			
		
	R	(-)3.00			
109-	Extension and Training-				
02-	Grant-in-Aid to Veterinary Council-				
	Centrally Sponsored Scheme				
(iii)	O	13.00			
		
	R	(-)13.00			
	State Share				
(iv)	O	13.00			
		
	R	(-)13.00			

Entire provision of ₹ 33.00 lakh in the above four cases was reduced through surrender in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

2404- Dairy Development-

191-	Assistance to Cooperatives and other Bodies-				
02-	Grant-in-Aid to Himachal Pradesh Milk				
	Federation-				
	State Share				
	O	2,238.00	2,238.00	1,492.00	(-)746.00

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reasons for the final saving of ₹ 746.00 lakh were awaited (July 2025).

05- Freight Subsidy to Milk Cooperatives-
State Share

O	111.00			
S	229.95	301.00	280.94	(-)20.06
R	(-)39.95			

Reduction in provision by ₹ 39.95 lakh through reappropriation/surrender in March 2025 was due to less receipt of subsidy cases from milk cooperatives.

2405- Fisheries-

001- Direction and Administration-

01- Directorate Level-

State Share

O	265.95			
		233.82	234.45	(+)0.63
R	(-)32.13			

Reduction in provision by ₹ 32.13 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

02- District Level-

State Share

O	1,346.24			
		1,214.32	1,237.01	(+)22.69
R	(-)131.92			

In view of the final excess of ₹ 22.69 lakh, reduction in provision by ₹ 131.92 lakh through reappropriation in March 2025 mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of outsourced services, more receipt of medical reimbursement claims and more expenditure on fish feed proved excessive.

Reasons for the final excess of ₹ 22.69 lakh were awaited (July 2025).

101- Inland Fisheries-

10- Pradhan Mantri Matsya Sampada Yojna-
Centrally Sponsored Scheme

O	478.99			
		1,128.93	574.69	(-)554.24
S	649.94			

Reasons for the final saving of ₹ 554.24 lakh were awaited (July 2025). Whereas grant of ₹ 108.80 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

State Share				
O	62.70			
S	48.34	137.21	75.62	(-)61.59
R	26.17			

In view of the final saving of ₹ 61.59 lakh, augmentation in provision by ₹ 26.17 lakh through reappropriation in March 2025 due to release of state share in proportionate to central share proved excessive.

Reasons for the final saving of ₹ 61.59 lakh were awaited (July 2025).

121- Welfare Schemes for Fishermen-

01- Risk Fund for Fishermen-

State Share

O	3.00			
		2.52	..	(-)2.52
R	(-)0.48			

Entire provision of ₹ 2.52 lakh remained unutilised; reasons for which were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2405- Fisheries-			
101- Inland Fisheries-			
04- Development and Maintenance of Carp Farms-			
State Share			
O	20.00		
S	0.01	158.88	75.87
R	138.87		(-)83.01

In view of the final saving of ₹ 83.01 lakh, augmentation in provision by ₹ 138.87 lakh through reappropriation in March 2025 due to more receipt of proposals proved excessive.

Reasons for the final saving of ₹ 83.01 lakh were awaited (July 2025).

Capital Section

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

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

4403- Capital Outlay on Animal Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 14- conclud.

101-	Veterinary Services and Animal Health-			
01-	Buildings Programme-			
	State Share			
(i)	O	599.00		
			598.00	514.00
	R	(-1.00)		(-84.00)
4405-	Capital Outlay on Fisheries-			
101-	Inland Fisheries -			
02-	Buildings-			
	State Share			
(ii)	O	138.00	138.00	49.45
				(-88.55)
03-	Development and Maintenance of Sports			
	Fisheries-			
	State Share			
(iii)	O	211.78	211.78	97.42
				(-114.36)
04-	Development and Maintenance of Carp Farms-			
	State Share			
(iv)	O	127.50	127.50	60.43
				(-67.07)

Reasons for the final saving of ₹ 353.98 lakh in the above four cases were awaited (July 2025).

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA DEVELOPMENT PROGRAMME

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2216-HOUSING, 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, 4216-CAPITAL OUTLAY ON HOUSING, 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, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue Section				
Voted				
Original	76,47,57			
		76,47,57	57,68,02	(-)18,79,55
Supplementary	..			
Amount surrendered during the year (31 March 2025)				11,99,53
Capital Section				
Voted				
Original	6,99,62,00			
		6,99,62,00	2,71,43,74	(-)4,28,18,26
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,879.55 lakh in the voted provision of Revenue Section, surrender of ₹ 1,199.53 lakh proved inadequate.
- (ii) There was an overall saving of ₹ 42,818.26 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT No.15- contd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202- General Education-			
01- <i>Elementary Education-</i>			
101- Government Primary Schools-			
17- Grant-in-Aid to Elementary Education under Parent Teacher Association- State Share			
O 20.00	11.15	10.18	(-)0.97
R (-)8.85			

Reduction in provision by ₹ 8.85 lakh through surrender in March 2025 was due to regularization of teachers under parent teachers association.

2210- Medical and Public Health-

03- <i>Rural Health Services-Allopathy-</i>			
101- Health Sub Centres-			
01- Health Sub Centre- State Share			
O 1,488.52	1,216.29	1,181.55	(-)34.74
R (-)272.23			

In view of the final saving of ₹ 34.74 lakh, reduction in provision by ₹ 272.23 lakh through surrender in March 2025 due to non filling up of vacant posts and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 34.74 lakh were awaited (July 2025).

103- Primary Health Centres-			
01- Primary Health Centres- State Share			
O 401.34	354.51	346.72	(-)7.79
R (-)46.83			

Reduction in provision by ₹ 46.83 lakh through surrender in March 2025 was due to non filling up of vacant posts and less purchase of material.

04- <i>Rural Health Services-Other Systems of Medicine-</i>			
101- Ayurveda-			

APPROPRIATION ACCOUNTS
GRANT No.15- contd.

02-	Ayurvedic Dispensary-				
	State Share				
	O	1,720.15			
			1,637.14	1,623.07	(-)14.07
	R	(-)83.01			

Reduction in provision by ₹ 83.01 lakh through reappropriation in March 2025 due to non filling up of vacant posts.

06-	<i>Public Health-</i>				
101-	Prevention and Control of Diseases-				
13-	Multipurpose Workers Scheme (Minimum Need Programme)-				
	State Share				
	O	111.74			
			77.41	74.93	(-)2.48
	R	(-)34.33			

Reduction in provision by ₹ 34.33 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and less procurement of material.

2401- Crop Husbandry-

109-	Extension and Farmers Training-				
28-	Local Cost on Study Tour-				
	State Share				
(i)	O	8.70	8.70	2.57	(-)6.13
29-	Scheme for Free Distribution of Minikits of Seeds and Fertilizer for Oil Seeds and Pulses-				
	State Share				
(ii)	O	7.00	7.00	4.98	(-)2.02

2402- Soil and Water Conservation-

102-	Soil Conservation-				
08-	Conservation of Water Storage Structures-				
	State Share				
(iii)	O	75.88	75.88	58.61	(-)17.27

2406- Forestry and Wild Life-

01-	<i>Forestry-</i>				
102-	Social and Farm Forestry-				
18-	Social Forestry Programme-				

APPROPRIATION ACCOUNTS
GRANT No.15- contd.

	State Share				
(iv)	O	586.49			
			586.08	550.16	(-)35.92
	R	(-)0.41			

Reasons for the final saving of ₹ 61.34 lakh in the above four cases were awaited (July 2025).

3451- Secretariat-Economic Services-

101- Niti Ayog-

01- Headquarters-
State Share

(i)	O	1,017.68			
			562.58	523.54	(-)39.04
	R	(-)455.10			

02- Districts-
State Share

(ii)	O	731.38			
			447.71	412.16	(-)35.55
	R	(-)283.67			

In view of the final saving of ₹ 74.59 lakh, reduction in provision by ₹ 738.77 lakh in the above two cases through surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 74.59 lakh in the above two cases were awaited (July 2025).

18- District Innovation Fund under Thirteenth
Finance Commission-
State Share

(i)	O	300.00	300.00	..	(-)300.00
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20- State Innovation Fund-
State Share

(ii)	O	150.00	150.00	..	(-)150.00
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Entire provision of ₹ 450.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

21- Sustainable Development Goals-
State Share

	O	15.00			
			7.70	0.34	(-)7.36
	R	(-)7.30			

APPROPRIATION ACCOUNTS
GRANT No.15- contd.

	State Share				
(v)	O	1,716.00	1,716.00	1,540.81	(-175.19)
	Reasons for the final saving of ₹ 2,264.74 lakh in the above five cases were awaited (July 2025).				
4216-	Capital Outlay on Housing-				
	01- Government Residential Buildings-				
	700- Other Housing-				
	15- Construction of Government Accommodation to District Planning Officers/Staff-				
	State Share				
	O	80.00	80.00	..	(-80.00)
	Entire provision of ₹ 80.00 lakh remained unutilised; reasons for which were awaited (July 2025).				
4401-	Capital Outlay on Crop Husbandry-				
	119- Horticulture and Vegetable Crops-				
	03- Buildings of Horticulture Department-				
	State Share				
(i)	O	100.00	100.00	9.93	(-90.07)
	800- Other Expenditure-				
	01- Buildings of Agriculture Department-				
	State Share				
(ii)	O	70.00	70.00	2.50	(-67.50)
4402-	Capital Outlay on Soil and Water Conservation-				
	102- Soil Conservation-				
	07- Agriculture-				
	State Share				
(iii)	O	65.00	65.00	5.50	(-59.50)
4403-	Capital Outlay on Animal Husbandry-				
	101- Veterinary Services and Animal Health-				
	01- Buildings Programme-				
	State Share				
(iv)	O	65.00	65.00	29.43	(-35.57)
4406-	Capital Outlay on Forestry and Wild Life-				
	01- Forestry-				
	101- Forest Conservation, Development and Regeneration-				

APPROPRIATION ACCOUNTS
GRANT No.15- contd.

01-	Forestry-				
	State Share				
(v)	O	110.00	110.00	42.23	(-)67.77
4702-	Capital Outlay on Minor Irrigation-				
101-	Surface Water-				
01-	Lift Irrigation Schemes in Various District-				
	State Share				
(vi)	O	70.00	70.00	33.38	(-)36.62
Reasons for the final saving of ₹ 357.03 lakh in the above six cases were awaited (July 2025).					
4851-	Capital Outlay on Village and Small Industries-				
102-	Small Scale Industries-				
09-	Village and Small Industry-				
	State Share				
	O	70.00	70.00	..	(-)70.00
Entire provision of ₹ 70.00 lakh remained unutilised; reasons for which were awaited (July 2025).					
5054-	Capital Outlay on Roads and Bridges-				
04-	District and other Roads-				
337-	Road Works-				
27-	Roads and Bridges-				
	State Share				
(i)	O	5,000.00	5,000.00	3,669.71	(-)1,330.29
5475-	Capital Outlay on Other General Economic Services-				
115-	Financial Support for Infrastructure Development-				
01-	Decentralized Sector Planning-				
	State Share				
(ii)	O	37,290.90	37,290.90	6,869.14	(-)30,421.76
02-	Member of Legislative Assembly Local Area Development Fund Scheme-				
	State Share				
(iii)	O	15,000.00	15,000.00	11,588.24	(-)3,411.76
03-	Local District Planning/Vikas Mein Jan Sahyog-				

APPROPRIATION ACCOUNTS
GRANT No.15- conclud.

	State Share				
(iv)	O	6,050.00	6,050.00	1,786.73	(-)4,263.27
	04- Mukhya Mantri Gram Path Yojna-				
	State Share				
(v)	O	980.10	980.10	360.69	(-)619.41

Reasons for the final saving of ₹ 40,046.49 lakh in the above five cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 16 - FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE)

			Total grant/ appropriation (₹ in thousand)	Actual expenditure	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	7,76,81,56		8,02,94,56	8,33,41,13	(+30,46,57)
Supplementary	26,13,00				
Amount surrendered during the year					..
Charged					
<i>Original</i>	..		<i>1,10</i>	<i>1,10</i>	..
<i>Supplementary</i>	<i>1,10</i>				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	7,20,00		7,20,00	2,81,65	(-)4,38,35
Supplementary	..				
Amount surrendered during the year (31 March 2025)					1,40,89

NOTES AND COMMENTS

- (i) The excess of ₹ 30,46,56,882 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 3,046.57 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,613.00 lakh obtained in March 2025 proved inadequate.
- (iii) In view of the final saving of ₹ 438.35 lakh in the voted provision of Capital Section, surrender of ₹ 140.89 lakh proved inadequate.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2406- Forestry and Wild Life-			
01- Forestry -			
102- Social and Farm Forestry-			
37- Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture-			
State Share			
O	5,064.00		
S	2,612.88	13,405.91	13,063.14
R	5,729.03		(-)342.77

In view of the final saving of ₹ 342.77 lakh, augmentation in provision by ₹ 5,729.03 lakh through reappropriation in March 2025 due to more expenditure on various project activities such as soil conservation works, Lantana eradication and Water Harvesting Structures and release of grants to beneficiaries/farmers partly counter balanced by saving due to non filling up of vacant posts and less hiring of consultancy services proved excessive.

Reasons for the final saving of ₹ 342.77 lakh were awaited (July 2025).

02- Environmental Forestry and Wild Life-				
110- Wild Life Preservation-				
11- Project Elephant- Centrally Sponsored Scheme				
(i) S	0.06			
		40.57	40.57	..
R	40.51			
State Share				
(ii) S	0.06			
		4.51	4.51	..
R	4.45			

Augmentation in provision by ₹ 44.96 lakh in the above two cases through reappropriation in March 2025 was due to state share released in proportionate to share received from Government of India.

- 111- Zoological Park-
- 02- Grant-in-Aid to Himachal Pradesh Zoo Conservation and Beading Society-

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

State Share				
O	3,149.00			
		6,177.07	11,417.05	(+)5,239.98
R	3,028.07			

In view of the final excess of ₹ 5,239.98 lakh, augmentation in provision by ₹ 3,028.07 lakh through reappropriation in March 2025 due to receipt of special central assistance from Government of India for construction of zoo at Bankhandi, Kangra proved inadequate.

Reasons for the final excess of ₹ 5,239.98 lakh were awaited (July 2025).

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
2402- Soil and Water Conservation-				
109- Extension and Training-				
20- Training in Soil Conservation (Forest Department)-				
State Share				
(i) O	15.47			
		7.08	6.74	(-)0.34
R	(-)8.39			
2406- Forestry and Wild Life -				
01- Forestry -				
001- Direction and Administration -				
01- Directorate-				
State Share				
(ii) O	1,386.02			
		1,185.74	1,177.78	(-)7.96
R	(-)200.28			

Reduction in provision by ₹ 208.67 lakh in the above two cases through reappropriation in March 2025 was due to non filling up of vacant posts.

02- Circle/Divisional Establishment-				
State Share				
O	37,836.90			
		33,957.96	33,385.55	(-)572.41
R	(-)3,878.94			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

In view of the final saving of ₹ 572.41 lakh, reduction in provision by ₹ 3,878.94 lakh through reappropriation in March 2025 mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of council fees in various court cases proved inadequate.

Reasons for the final saving of ₹ 572.41 lakh were awaited (July 2025).

03- Grant-in-Aid to Natural Resource				
Management Training Development Society-				
State Share				
O	275.00			
		268.99	197.32	(-71.67)
R	(-6.01)			

Reasons for the final saving of ₹ 71.67 lakh were awaited (July 2025).

101- Forest Conservation, Development and				
Regeneration-				
01- Consolidation and Demarcation of Forests-				
State Share				
O	158.00			
		127.13	119.39	(-7.74)
R	(-30.87)			

Reduction in provision by ₹ 30.87 lakh through reappropriation in March 2025 was due to non completion of demarcation of forests, less purchase of barbed wire and fence posts for demarcation of forests.

03- Integrated Forest Protection Scheme-				
Centrally Sponsored Scheme				
(i)	O	329.00		
			0.39	0.39
	R	(-328.61)		..
State Share				
(ii)	O	35.00		
			0.04	0.04
	R	(-34.96)		..

Reduction in provision by ₹ 363.57 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

08- Himachal Pradesh Forest Eco-System Climate				
Proofing Project (Externally Aided Project)-				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

State Share				
O	3,441.00			
		2,937.15	2,821.76	(-115.39)
R	(-503.85)			

In view of the final saving of ₹ 115.39 lakh, reduction in provision by ₹ 503.85 lakh through reappropriation in March 2025 due to less receipt of demand from village Forest Management Committees, non execution of minor works, non filling up of vacant posts, less purchase of barbed wire and fence post etc under the scheme partly counter balanced by excess due to more expenditure on petrol and repair bills of vehicles proved inadequate.

Reasons for the final saving of ₹ 115.39 lakh were awaited (July 2025).

10- Himachal Pradesh Forest Ecosystem
Management and Livelihood Improvement
Project-
State Share

O	3,700.00			
		3,670.00	3,629.51	(-40.49)
R	(-30.00)			

In view of the final saving of ₹ 40.49 lakh, reduction in provision by ₹ 30.00 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 40.49 lakh were awaited (July 2025).

11- Forest Fire Management Scheme-
State Share

O	148.00			
		140.65	107.16	(-33.49)
R	(-7.35)			

Reasons for the final saving of ₹ 33.49 lakh were awaited (July 2025).

102- Social and Farm Forestry-
39- Experimental Silvicultural Felling-
State Share

O	150.00			
		108.87	107.90	(-0.97)
R	(-41.13)			

Reduction in provision by ₹ 41.13 lakh through reappropriation in March 2025 was due to less procurement of material for silvicultural felling, less organization of workshops and seminars.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

42-	National Mission for Green India- Centrally Sponsored Scheme				
(i)	O	1,125.00			
	R	(-),1,125.00			
	State Share				
(ii)	O	125.00			
	R	(-)125.00			

Entire provision of ₹ 1,250.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India and hence state share remained unutilized.

43-	Departmental State Forestry Programme (DSFP)- State Share				
	O	2,444.00			
	R	(-)403.92	2,040.08	2,016.55	(-)23.53

Reduction in provision by ₹ 403.92 lakh through reappropriation in March 2025 was due to less execution of minor works and less purchase of materials.

105-	Forest Produce-				
02-	Timber and Other Produce removed from Forest by Consumers and Purchasers- State Share				
	O	22.47	22.47	17.62	(-)4.85

Reasons for the final saving of ₹ 4.85 lakh were awaited (July 2025).

07-	Collection and Removal of Chil Pine from Forest and Investment Subsidy for Pine Needle based Industries- State Share				
	O	25.00			
	R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2025 mainly due to non release of subsidy to beneficiaries and non procurement of material.

02- *Environmental Forestry and Wild Life-*

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

110- Wild Life Preservation-				
01- Wild Life-				
State Share				
O	1,529.00			
		1,399.48	1,294.16	(-105.32)
R	(-129.52)			

In view of the final saving of ₹ 105.32 lakh, reduction in provision by ₹ 129.52 lakh through reappropriation in March 2025 due to non filling up of vacant posts and less purchase of material for wild life preservation proved inadequate.

Reasons for the final saving of ₹ 105.32 lakh were awaited (July 2025).

10- Assistance for Development of National Parks and Sanctuaries-				
Centrally Sponsored Scheme				
(i) O	592.00			
		138.11	138.11	..
R	(-453.89)			
State Share				
(ii) O	50.00			
		15.34	15.34	..
R	(-34.66)			

Reduction in provision by ₹ 488.55 lakh in the above two cases through reappropriation in March 2025 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-				
State Share				
O	494.00			
		449.60	438.62	(-10.98)
R	(-44.40)			

Reduction in provision by ₹ 44.40 lakh through reappropriation in March 2025 was due to less purchase of material, less expenditure on petrol and repair of vehicles.

04- <i>Afforestation and Ecology Development-</i>				
103- State Compensatory Afforestation-				
01- Compensatory Afforestation-				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

State Share				
O	2,500.00			
		2,088.36	2,039.77	(-)48.59
R	(-)411.64			

In view of the final saving of ₹ 48.59 lakh, reduction in provision by ₹ 411.64 lakh through reappropriation in March 2025 due to less purchase of material, less execution of maintenance and minor works proved inadequate.

Reasons for the final saving of ₹ 48.59 lakh were awaited (July 2025).

02- Catchment Area Treatment Plan-

State Share				
O	2,400.00			
		2,228.66	1,958.03	(-)270.63
R	(-)171.34			

In view of the final saving of ₹ 270.63 lakh, reduction in provision by ₹ 171.34 lakh through reappropriation in March 2025 due to less execution of plantation, nursery, infrastructure, soil moisture work, less purchase of material, less payment of operational charges and contingencies, less expenditure on hired vehicles, machinery articles and equipment proved inadequate.

Reasons for the final saving of ₹ 270.63 lakh were awaited (July 2025).

03- Integrated Wild Life Management Plan-

State Share				
O	1,300.00			
		1,114.65	856.41	(-)258.24
R	(-)185.35			

In view of the final saving of ₹ 258.24 lakh, reduction in provision by ₹ 185.35 lakh through reappropriation in March 2025 due to less purchase of material for check dams, forest guards, huts, plantation, less expenditure on hired vehicles, less organization of training and awareness programme and less execution of minor works proved inadequate.

Reasons for the final saving of ₹ 258.24 lakh were awaited (July 2025).

04- Net Present Value of Forest Land-

State Share				
O	6,000.00			
		5,710.66	5,528.46	(-)182.20
R	(-)289.34			

In view of the final saving of ₹ 182.20 lakh, reduction in provision by ₹ 289.34 lakh through reappropriation in March 2025 due to less purchase of material, less organization of training camps, less purchase of machinery items for enumeration of trees, less expenditure on petrol, repair of vehicles, advertisement and publicity proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for the final saving of ₹ 182.20 lakh were awaited (July 2025).

05- Interest- State Share				
O	350.00			
		158.52	124.32	(-)34.20
R	(-)191.48			

In view of the final saving of ₹ 34.20 lakh, reduction in provision by ₹ 191.48 lakh through reappropriation in March 2025 due to less expenditure incurred on printing, workshops, meetings, telephone, electricity bills, rent of building partly counter balanced by excess due to more expenditure on outsourcing services, hired vehicles, petrol, oil, lubricant and repair charges proved inadequate.

Reasons for the final saving of ₹ 34.20 lakh were awaited (July 2025).

2415- Agricultural Research and Education -

06- Forestry-

004- Research-

03- Department Forestry Research Scheme-
State Share

O	100.00			
		21.10	20.27	(-)0.83
R	(-)78.90			

Reduction in provision by ₹ 78.90 lakh through reappropriation in March 2025 was due to less execution of minor works, less release of grant to beneficiaries and less organization of meetings/seminars.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4216- Capital Outlay on Housing-			
01- Government Residential Buildings-			
700- Other Housing-			
10- Construction under Forest Sector- State Share			
O	300.00		
		179.11	55.55
R	(-)120.89		(-)123.56

In view of the final saving of ₹ 123.56 lakh, reduction in provision by ₹ 120.89 lakh through reappropriation in March 2025 due to non execution of works proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for the final saving of ₹ 123.56 lakh were awaited (July 2025).

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-

070- Communication and Buildings-

01- Road and Bridges-

State Share

(i)	O	100.00	100.00	69.49	(-)30.51
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02- Buildings-

State Share

(ii)	O	300.00	300.00	156.62	(-)143.38
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Reasons for the final saving of ₹ 173.89 lakh in the above two cases were awaited (July 2025).

02- Environmental Forestry and Wild Life -

110- Wild Life -

03- Wild Life-

State Share

(i)	O	10.00			
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	R	(-)10.00	
--	---	----------	--	----	----

111- Zoological Park-

01- Buildings under Zoological Park-

State Share

(ii)	O	10.00			
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	R	(-)10.00	
--	---	----------	--	----	----

Entire provision of ₹ 20.00 lakh in the above two cases was reduced through surrender in March 2025 mainly due to non execution of works.

(vii) State Compensatory Afforestation Fund (SCAF)-

The Himachal Pradesh State Government has established a Special Fund referred as State Compensatory Afforestation Funds (SCAF) in 2016 which is controlled by the State Government itself and managed by the State Compensatory Afforestation Fund management and Planning Authority constituted in the state in compliance of guidelines dated 2nd July 2009. Ten percent of amount realized from the user agencies which will be credited directly into the state fund in a year shall be transferred to the national fund as provided in the section 3(4) of the Compensatory Afforestation Fund Act 2016.

APPROPRIATION ACCOUNTS
GRANT NO. 16- conclud.

The State Government of Himachal Pradesh established State Compensatory Afforestation Fund under Major Head 8121-General and Other Reserve Funds under Public Account of Himachal Pradesh State Government in terms of Compensatory Afforestation Fund Act 2016. The total balance in the State Compensatory Afforestation Fund as on 1st April 2024 is ₹ 1,86,746.46 lakh. The State Government received ₹ 78,466.64 lakh under Major Head 8121-General and Other Reserve Funds, 129- State Compensatory Afforestation Fund during the year 2024-25. The expenditure of ₹ 10,556.98 lakh was incurred on various activities of Compensatory Afforestation during 2024-25. The total amount of interest accrued on the balance on during the year is ₹ 7,686.27 lakh. The total balance in the State Compensatory Afforestation Fund at the end of March 2025 is ₹ 2,62,342.40 lakh. (For the details of the transaction of the State Compensatory Afforestation Fund see Statement No. 21 of the Finance Accounts of Government of Himachal Pradesh for the year 2024-25 under Major Head 8121-General and Other Reserve Funds, 129-State Compensatory Afforestation Fund).

APPROPRIATION ACCOUNTS
GRANT NO. 17 - ELECTION

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES
AND 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

			Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	88,49,76				
			1,22,83,78	1,19,71,29	(-)3,12,49
Supplementary	34,34,02				
Amount surrendered during the year (31 March 2025)					1,45,59
Capital Section					
Voted					
Original	1,75,00				
			3,75,00	3,75,00	..
Supplementary	2,00,00				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 312.49 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 3,434.02 lakh obtained in March 2025 proved excessive and surrender of ₹ 145.59 lakh proved inadequate.

Revenue Section

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

			Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015- Elections-					
102- Electoral Officers-					
01- Chief Electoral Officer and Staff-					
State Share					
O	2,337.12				
S	0.01		2,119.50	2,107.93	(-)11.57
R	(-)217.63				

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

Reduction in provision by ₹ 217.63 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of medical reimbursement claims, electricity, telephone bills and more hiring of outsourced services.

105-	Charges for Conduct of Elections to Parliament-				
01-	Parliament- State Share				
(i)	O	5,179.56			
	S	2,425.22	7,571.64	7,493.46	(-)78.18
	R	(-)33.14			

106-	Charges for Conduct of Elections to State/Union Territory Legislature-				
01-	Assembly Elections- State Share				
(ii)	O	0.09			
	S	734.41	704.84	696.51	(-)8.33
	R	(-)29.66			

In view of the final saving of ₹ 86.51 lakh, reduction in provision by ₹ 62.80 lakh in the above two cases through surrender in March 2025 due to less receipt of bills of petrol, oil, lubricant and repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 86.51 lakh in the above two cases were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2015- Elections-			
103-	Preparation and Printing of Electoral Rolls-		
01-	Assembly- State Share		
	O	934.81	
	S	124.98	1,197.37
	R	137.58	1,174.27
			(-)23.10

Augmentation in provision by ₹ 137.58 lakh through reappropriation/surrender in March 2025 was due to more hiring of outsourced services, payment of honorarium of booth level officers, celebration of National Voters Day 2025 partly counter balanced by saving due to less preparation and printing of electoral rolls.

APPROPRIATION ACCOUNTS
GRANT NO. 17- conold.

109-	Charges for conduct of Election to Panchayats/Local Bodies-				
01-	Charges for Conduct of Election to Panchayats/Local Bodies- State Share				
	O	72.72			
	S	88.57	185.95	162.06	(-)23.89
	R	24.66			

In view of the final saving of ₹ 23.89 lakh, augmentation in provision by ₹ 24.66 lakh through reappropriation/surrender in March 2025 due to conduct of byelection under the scheme and more receipt of travel expenses proved excessive.

Reasons for the final saving of ₹ 23.89 lakh were awaited (July 2025).

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 AND 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue Section				
Voted				
Original	1,38,31,18			
		1,47,25,15	96,36,91	(-)50,88,24
Supplementary	8,93,97			
Amount surrendered during the year (31 March 2025)				26,82,12
Charged				
Original	..			
		3,76,30	3,76,29	(-)1
Supplementary	3,76,30			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	9,67,00			
		90,06,02	84,65,92	(-)5,40,10
Supplementary	80,39,02			
Amount surrendered during the year (31 March 2025)				5,90

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 5,088.24 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 893.97 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 2,682.12 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 540.10 lakh in the voted provision of Capital Section, supplementary grant of ₹ 8,039.02 lakh obtained in March 2025 proved excessive and surrender of ₹ 5.90 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
	2059- Public Works-			
	01- Office Buildings-			
	053- Maintenance and Repairs-			
	16- Maintenance of Industry Department			
	Buildings-			
	State Share			
	O	45.00		
			27.85	27.54
				(-)0.31
	R	(-)17.15		

Reduction in provision by ₹ 17.15 lakh through surrender in March 2025 was due to less execution of maintenance and repair works.

	2851- Village and Small Industries-			
	001- Direction and Administration-			
	01- Directorate-			
	State Share			
	O	40.27		
			28.88	28.85
				(-)0.03
	R	(-)11.39		

Reduction in provision by ₹ 11.39 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

	003- Training-			
	02- Rural Engineering based Training Programme-			
	State Share			
	O	25.00		
			13.60	0.35
				(-)13.25
	R	(-)11.40		

In view of the final saving of ₹ 13.25 lakh, reduction in provision by ₹ 11.40 lakh through reappropriation in March 2025 due to less receipt of demand from the beneficiaries proved inadequate.

Reasons for the final saving of ₹ 13.25 lakh were awaited (July 2025).

	102- Small Scale Industries-			
	10- Industrial Promotion and Training-			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

State Share				
O	25.00	25.00	..	(-)25.00

Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (July 2025).

13- District Industries Centres- State Share				
O	2,179.37			
		1,927.38	1,926.45	(-)0.93
R	(-)251.99			

Reduction in provision by ₹ 251.99 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more payment of outsourced services.

29- Incentive under Chief Minister Start-Up Scheme- State Share				
O	300.00			
		259.05	117.31	(-)141.74
R	(-)40.95			

In view of the final saving of ₹ 141.74 lakh, reduction in provision by ₹ 40.95 lakh through surrender in March 2025 due to less receipt of demand from the beneficiaries proved inadequate.

Reasons for the final saving of ₹ 141.74 lakh were awaited (July 2025).

32- Formalization of Micro Food Processing Enterprises Atmnirbhar Bharat- Centrally Sponsored Scheme				
O	1,292.00			
S	0.01	305.01	254.57	(-)50.44
R	(-)987.00			

In view of the final saving of ₹ 50.44 lakh, reduction in provision by ₹ 987.00 lakh through surrender in March 2025 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 50.44 lakh were awaited (July 2025).

State Share				
O	125.00			
		22.78	22.78	..
R	(-)102.22			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Reduction in provision by ₹ 102.22 lakh through surrender in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

105- Khadi and Village Industries-
01- Development of Khadi Industries-
State Share

O	403.00			
S	0.01	443.00	403.00	(-)40.00
R	39.99			

In view of the final saving of ₹ 40.00 lakh, augmentation in provision by ₹ 39.99 lakh through reappropriation in March 2025 was due to more expenditure on purchase of machinery and construction of building proved unnecessary.

Reasons for the final saving of ₹ 40.00 lakh were awaited (July 2025).

107- Sericulture Industries-
01- Development of Sericulture Industries-
State Share

O	862.67			
		797.44	773.86	(-)23.58
R	(-)65.23			

Reduction in provision by ₹ 65.23 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts, less execution of work and less receipt of travel expenses claims partly counter balanced by excess due to more receipt of medical reimbursement claims.

03- Assistance to Catalytic Development
Programme-
State Share

O	74.00			
		70.73	19.04	(-)51.69
R	(-)3.27			

Reasons for the final saving of ₹ 51.69 lakh were awaited (July 2025).

111- Employment Scheme for Unemployed
Educated Youth-
01- Mukhya Mantri Swavlamban Yojna-
State Share

O	3,479.00			
		2,271.44	658.28	(-)1,613.16
R	(-)1,207.56			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

In view of the final saving of ₹ 1,613.16 lakh, reduction in provision by ₹ 1,207.56 lakh through surrender in March 2025 due to less receipt of demand from the beneficiaries proved inadequate.

Reasons for the final saving of ₹ 1,613.16 lakh were awaited (July 2025).

2852- Industries-

80- *General-*

001- Direction and Administration-

01- Directorate-

State Share

(i)	O	427.62			
			358.11	358.02	(-)0.09
	R	(-)69.51			

102- Industrial Productivity-

01- Development of Industrial Areas and
Promotion Schemes-

State Share

(ii)	O	95.58			
			73.56	73.53	(-)0.03
	R	(-)22.02			

Reduction in provision by ₹ 91.53 lakh in the above two cases through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

09- Incentive to Industrial Units-

State Share

(i)	O	600.00			
			592.85	261.02	(-)331.83
	R	(-)7.15			

11- Investment Promotion Scheme-

State Share

(ii)	O	150.00			
			129.60	77.60	(-)52.00
	R	(-)20.40			

Reasons for the final saving of ₹ 383.83 lakh in the above two cases were awaited (July 2025).

2853- Non-Ferrous Mining and Metallurgical Industries-

02- *Regulation and Development of Mines -*

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

102- Mineral Exploration-					
01- Minerals Exploration Staff and Other Activities-					
State Share					
O	1,346.32				
		1,188.61	1,188.86	(+)	0.25
R	(-)157.71				

Reduction in provision by ₹ 157.71 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
2851- Village and Small Industries-				
102- Small Scale Industries-				
19- Information Technology and E-Governance-				
State Share				
O	1,720.00			
S	584.98	2,517.80	2,480.35	(-)37.45
R	212.82			

In view of the final saving of ₹ 37.45 lakh, augmentation in provision by ₹ 212.82 lakh through reappropriation/surrender in March 2025 was due to more payment of Himachal Pradesh State Wide Area Network connectivity charges partly counter balanced by saving due to non filling up of vacant posts, less purchase of machinery and equipment proved excessive.

Reasons for the final saving of ₹ 37.45 lakh were awaited (July 2025).

103- Handloom Industries-					
01- Development of Handloom and Handicraft Industries-					
State Share					
O	80.00				
		130.00	100.00	(-)	30.00
R	50.00				

In view of the final saving of ₹ 30.00 lakh, augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2025 was due to more expenditure on HIM-MAHOTSAV fair proved excessive.

Reasons for the final saving of ₹ 30.00 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 18- conclud.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-	Total	Actual	Excess (+)
	Head	grant	expenditure	Saving (-)
		(₹ in lakh)		
	4851- Capital Outlay on Village and Small Industries -			
	101- Industrial Estates-			
	03- Construction of Industrial Buildings- State Share			
(i)	O 367.00			
		366.99	215.67	(-)151.32
	R (-)0.01			
	102- Small Scale Industries-			
	11- Setting up of Various Industrial Parks- State Share			
(ii)	O 375.00			
		8,375.00	8,000.00	(-)375.00
	S 8,000.00			

Reasons for the final saving of ₹ 526.32 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue Section				
Voted				
Original	18,90,74,49			
		19,83,19,86	18,77,61,75	(-)1,05,58,11
Supplementary	92,45,37			
Amount surrendered during the year (31 March 2025)				51,56,56
Charged				
Original	..			
		56,74	30,83	(-)25,91
Supplementary	56,74			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	24,36,00			
		1,16,84,39	99,08,94	(-)17,75,45
Supplementary	92,48,39			
Amount surrendered during the year (31 March 2025)				1,00,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 10,558.11 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 9,245.37 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilised and surrender of ₹ 5,156.56 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

- (ii) In view of the final saving of ₹ 25.91 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 56.74 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iii) In view of the final saving of ₹ 1,775.45 lakh in the voted provision of Capital Section, supplementary grant of ₹ 9,248.39 lakh obtained in March 2025 proved excessive and surrender of ₹ 100.00 lakh proved inadequate.

Revenue Section

(iv) Saving in the voted grant occurred mainly under the following heads:-	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
2059- Public Works-				
	01- Office Buildings-			
	053- Maintenance and Repairs-			
	67- Maintenance of Government Owned Anganwadi Centres- State Share			
(i)	O	13.00	13.00	.. (-)13.00
	60- Other Buildings-			
	053- Maintenance and Repairs-			
	02- Maintenance of One Stop Centre Buildings- Centrally Sponsored Scheme			
(ii)	O	60.00	60.00	.. (-)60.00

Entire provision of ₹ 73.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

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

02- Welfare of Scheduled Tribes-

283- Housing -

01- Swaran Jyanti Ashray Yojna for Scheduled Tribes Living in Non Tribal Areas- State Share

O
 120.00 | | | |

 | | 105.75 | 61.50 | (-)44.25 |

R
 (-)14.25 | | | |

Reasons for the final saving of ₹ 44.25 lakh were awaited (July 2025).

03- Welfare of Backward Classes-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

001- Direction and Administration-
01- Backward Class Commission-
State Share

O	136.33				
		97.78	97.78	..	
R	(-)38.55				

Reduction in provision by ₹ 38.55 lakh through reappropriation/surrender in March 2025 was due to retirement of employees and non appointment of Chairman and Members in Backward Class Commission.

102- Economic Development-
01- Economic Development of Other Backward
Classes-
State Share

O	46.00				
		
R	(-)46.00				

Entire provision of ₹ 46.00 lakh was reduced through reappropriation/surrender in March 2025 due to non finalization of rate contract by the controller of store, Himachal Pradesh and less receipt of proposals under the scheme.

02- Welfare of Gujjar, Labbana, Gaddis Welfare
Board-
State Share

O	15.44				
		
R	(-)15.44				

Entire provision of ₹ 15.44 lakh was reduced through reappropriation/surrender in March 2025 due to non organisation of meetings of Welfare Board and less expenditure incurred on purchase of office articles.

04- Computer Application Training-
State Share

O	329.00				
		245.84	62.60	(-)183.24	
R	(-)83.16				

In view of the final saving of ₹ 183.24 lakh, reduction in provision by ₹ 83.16 lakh through reappropriation/surrender in March 2025 due to non starting of fresh course and non joining and drop out of the trainees in mid-session pursuing proficiency training proved inadequate.

Reasons for the final saving of ₹ 183.24 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

283- Housing-				
01- Swaran Jyanti Ashray Yojna-				
State Share				
O	280.00			
		257.25	152.25	(-)105.00
R	(-)22.75			

Reasons for the final saving of ₹ 105.00 lakh were awaited (July 2025).

80- <i>General-</i>				
190- Assistance to Public Sector and other				
Undertakings-				
01- Management Grant-in-Aid to Minority				
Development Corporation-				
Centrally Sponsored Scheme				
O	400.00			
	
R	(-)400.00			

Entire provision of ₹ 400.00 lakh was reduced through reappropriation in March 2025 was due to non receipt of funds from Government of India.

2235- Social Security and Welfare-

01- <i>Rehabilitation-</i>				
202- Other Rehabilitation Schemes-				
02- Rehabilitation of Lepers-				
State Share				
O	208.00			
		149.46	149.46	..
R	(-)58.54			

Reduction in provision by ₹ 58.54 lakh through reappropriation/surrender in March 2025 was due to less receipt of requests for Social Security Pension.

05- Policy on Prevention of Alcoholism and Drug				
Abuse-				
Centrally Sponsored Scheme				
O	2.00			
	
R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation/surrender in March 2025 was due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

State Share				
O	63.00			
		39.38	10.43	(-)28.95
R	(-)23.62			

In view of the final saving of ₹ 28.95 lakh, reduction in provision by ₹ 23.62 lakh through reappropriation in March 2025 due to less receipt of proposal from the Non Governmental Organisations proved inadequate.

Reasons for the final saving of ₹ 28.95 lakh were awaited (July 2025).

06- Policy on Rehabilitation of Mentally ill Cured-

State Share				
O	100.00			
		87.00	48.59	(-)38.41
R	(-)13.00			

Reasons for the final saving of ₹ 38.41 lakh were awaited (July 2025).

02- *Social Welfare-*

001- Direction and Administration-

01- Directorate-

State Share				
O	220.91			
		175.99	174.47	(-)1.52
R	(-)44.92			

Reduction in provision by ₹ 44.92 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

101- Welfare of Handicapped-

03- Upliftment of Handicapped-

Centrally Sponsored Scheme

O	2.00			
	
R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2025 was due to non receipt of funds from Government of India.

State Share				
O	619.00			
		514.87	377.08	(-)137.79
R	(-)104.13			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the final saving of ₹ 137.79 lakh, reduction in provision by ₹ 104.13 lakh through reappropriation/surrender in March 2025 due to less receipt of proposals from Non Governmental Organizations partly counter balanced by excess due to providing scholarship to the specially abled children proved inadequate.

Reasons for the final saving of ₹ 137.79 lakh were awaited (July 2025).

102- Child Welfare-

01- Grant-in-Aid to State Social Welfare Advisory Board-
State Share

O	78.75			
		24.38	24.38	..
R	(-)54.37			

Reduction in provision by ₹ 54.37 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

05- Integrated Child Care Services-
Centrally Sponsored Scheme

O	20,248.00			
		18,636.78	18,636.78	..
R	(-)1,611.22			

Reduction in provision by ₹ 1,611.22 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts, provision surrendered as availability of sufficient funds under Single Nodal Agency Account and non receipt of insurance premium from Government of India partly counter balanced by excess due to more receipt of funds from the Government of India for purchase of equipment and furniture for Anganwadi centres. Whereas grant of ₹ 24,660.99 lakh was received from Government of India.

State Share

O	14,539.67			
		8,919.46	7,983.36	(-)936.10
R	(-)5,620.21			

In view of the final saving of ₹ 936.10 lakh, reduction in provision by ₹ 5,620.21 lakh through reappropriation/surrender in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 936.10 lakh were awaited (July 2025).

13- Beti Hai Anmol-
State Share

O	953.00	953.00	602.79	(-)350.21
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Reasons for the final saving of ₹ 350.21 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

15- To open Shelter in Urban and Semi Urban Areas and Existing Shishughars being Run by Non Governmental Organisations under Integrated Child Protection Scheme- Centrally Sponsored Scheme

O	2,445.00			
		2,122.15	2,122.14	(-)0.01
R	(-)322.85			

Reduction in provision by ₹ 322.85 lakh through surrender in March 2025 was due to non filling up of vacant posts, less organization of awareness programme/activities and vacant posts of outsourced staff.

State Share

O	747.11			
		445.92	433.09	(-)12.83
R	(-)301.19			

Reduction in provision by ₹ 301.19 lakh through reappropriation in March 2025 due to non filling up of vacant posts.

18- State Commission for Child Protection- State Share

O	34.80			
		27.78	26.28	(-)1.50
R	(-)7.02			

Reduction in provision by ₹ 7.02 lakh through surrender in March 2025 was due to less organization of training/awareness programme, vacant post of Chairman and members of Himachal Pradesh Commission for Protection of Child Rights.

21- Rajiv Gandhi National Creche Scheme- Centrally Sponsored Scheme

(i) O	272.00	272.00	..	(-)272.00
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State Share

(ii) O	38.00	38.00	..	(-)38.00
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Entire provision of ₹ 310.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

23- Bal Poshahar- State Share

O	1,974.00	1,974.00	1,918.64	(-)55.36
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APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final saving of ₹ 55.36 lakh were awaited (July 2025).

24- Marriage Grant to Girls-
State Share

O	1,976.00			
		1,486.62	898.69	(-)587.93
R	(-)489.38			

In view of the final saving of ₹ 587.93 lakh, reduction in provision by ₹ 489.38 lakh through surrender in March 2025 due to less receipt of applications from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 587.93 lakh were awaited (July 2025).

103- Women's Welfare-
07- Nutrition Provision under Rajiv Gandhi
Scheme for Empowerment of Adolescent Girls-
Centrally Sponsored Scheme

(i) O	289.00	289.00	141.01	(-)147.99
(ii) O	30.00	30.00	15.67	(-)14.33

Reasons for the final saving of ₹ 162.32 lakh in the above two cases were awaited (July 2025).

15- Mother Teresa Matri Ashray Sambal Yojna-
State Share

O	658.00			
		481.42	355.36	(-)126.06
R	(-)176.58			

In view of the final saving of ₹ 126.06 lakh, reduction in provision by ₹ 176.58 lakh through reappropriation in March 2025 due to merger of scheme with Mukhya Mantri Sukh Shiksha Yojna proved inadequate.

Reasons for the final saving of ₹ 126.06 lakh were awaited (July 2025).

17- Mukhya Mantri Kanyadan Yojna-
State Share

O	788.00			
		695.46	387.20	(-)308.26
R	(-)92.54			

In view of the final saving of ₹ 308.26 lakh, reduction in provision by ₹ 92.54 lakh through surrender in March 2025 due to less receipt of applications from beneficiaries proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final saving of ₹ 308.26 lakh were awaited (July 2025).

19-	Pradhan Mantri Matru Vandana Yojna- Centrally Sponsored Scheme				
	O	1,595.00			
			1,278.75	829.74	(-)449.01
	R	(-)316.25			

In view of the final saving of ₹ 449.01 lakh, reduction in provision by ₹ 316.25 lakh through reappropriation in March 2025 due to shifting of administrative expenses to new scheme Hub for Women Empowerment proved inadequate.

Reasons for the final saving of ₹ 449.01 lakh were awaited (July 2025).

	State Share				
	O	177.00	177.00	92.19	(-)84.81

Reasons for the final saving of ₹ 84.81 lakh were awaited (July 2025).

20-	Sashakt Mahila Yojna- State Share				
	O	66.00			
		
	R	(-)66.00			

Entire provision of ₹ 66.00 lakh was reduced through surrender in March 2025 due to less organization of awareness camps and activities.

23-	Saksham Gudiya Board- State Share				
	O	14.05	14.05	9.07	(-)4.98

Reasons for the final saving of ₹ 4.98 lakh were awaited (July 2025).

31-	Sakhi Niwas- Centrally Sponsored Scheme				
(i)	O	126.00			
			79.82	13.94	(-)65.88
	R	(-)46.18			
	State Share				
(ii)	O	13.00			
			7.55	1.55	(-)6.00
	R	(-)5.45			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the final saving of ₹ 71.88 lakh, reduction in provision by ₹ 51.63 lakh in the above two cases through surrender in March 2025 due to less receipt of funds from Government of India and less receipt of central share, state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 71.88 lakh in the above two cases were awaited (July 2025).

32-	Hub for Empowerment of Women- Centrally Sponsored Scheme				
(i)	O	249.00			
	R	(-)7.57	241.43	146.01	(-)95.42
	State Share				
(ii)	O	28.00			
	R	(-)0.84	27.16	16.17	(-)10.99
34-	Self Employment to Women- State Share				
(iii)	O	13.00	13.00	8.30	(-)4.70

Reasons for the final saving of ₹ 111.11 lakh in the above three cases were awaited (July 2025). Whereas grant of ₹ 25.63 lakh at sr. no. (i) was received from Government of India.

35-	Women Development Corporation- State Share				
	O	30.00			
	R	(-)20.00	10.00	10.00	..

Reduction in provision by ₹ 20.00 lakh through reappropriation/surrender in March 2025 was due to non increase of authorized share capital.

104-	Welfare of Aged Infirm and Destitute-				
02-	Mukhya Mantri Sukh Aashray Scheme- State Share				
	O	900.00			
	S	756.65	1,547.71	1,410.88	(-)136.83
	R	(-)108.94			

In view of the final saving of ₹ 136.83 lakh, reduction in provision by ₹ 108.94 lakh through surrender in March 2025 due to non completion of codal formalities, less receipt of proposals and non deployment of Home Guards proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final saving of ₹ 136.83 lakh were awaited (July 2025).

107-	Assistance to Voluntary Organisations-				
02-	Other Voluntary Organisation-				
	State Share				
	O	227.36			
			35.03	35.02	(-)0.01
	R	(-)192.33			

Reduction in provision by ₹ 192.33 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant post and abolition of Himachal Pradesh State Social Welfare Board.

04-	Parivar Sahayta-				
	Centrally Sponsored Scheme				
	O	309.00			
			147.80	147.80	..
	R	(-)161.20			

Reduction in provision by ₹ 161.20 lakh through reappropriation/surrender in March 2025 was due to less receipt of demand from beneficiaries and field office.

08-	Grant to other Voluntary Organisations under				
	Scheduled Castes/Other Backward Classes and				
	Minorities Affairs Department-				
	State Share				
	O	175.00			
			250.00	173.21	(-)76.79
	R	75.00			

In view of the final saving of ₹ 76.79 lakh, augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2025 due to release of grant to the voluntary organisation running old age homes proved unnecessary.

Reasons for the final saving of ₹ 76.79 lakh were awaited (July 2025).

60-	<i>Other Social Security and Welfare</i>				
	<i>Programmes-</i>				
102-	Pensions under Social Security Schemes-				
01-	Old Age Pension under Social Security				
	Scheme-				
	Centrally Sponsored Scheme				
	O	3,094.00			
			3,004.00	3,004.00	..
	R	(-)90.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 90.00 lakh through reappropriation/surrender in March 2025 was due to non signing of memorandum of understanding with India Post Department.

State Share

O	71,149.00			
		70,348.36	70,348.36	..
R	(-)800.64			

Reduction in provision by ₹ 800.64 lakh through reappropriation/surrender in March 2025 was due to death of pensioners/beneficiaries eligible for old age pension.

03- Indira Gandhi National Widow Pension

Scheme-

State Share

O	2,892.60			
		2,634.31	2,634.31	..
R	(-)258.29			

Reduction in provision by ₹ 258.29 lakh through reappropriation/surrender in March 2025 was due to death of beneficiaries of widow pension.

06- Transgender Pension under Social Security

Schemes-

State Share

O	15.00			
		1.35	1.35	..
R	(-)13.65			

Reduction in provision by ₹ 13.65 lakh through reappropriation/surrender in March 2025 was due to less receipt of applications for Social Security Pension.

104- Deposit Linked Insurance Scheme-

Government Provident Fund-

01- Payment under Deposit Linked Insurance

Scheme-

State Share

O	220.00	220.00	110.13	(-)109.87
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Final saving of ₹ 109.87 lakh was due to less receipt of cases than anticipated.

200- Other Programmes-

12- Ex-Gratia Payment to Families of Government
Servants-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

State Share				
O	750.00			
S	50.00	799.74	738.41	(-)61.33
R	(-)0.26			

Reasons for the final saving of ₹ 61.33 lakh were awaited (July 2025).

800- Other Expenditure-				
06- Pensioners of Funds Reserve with Finance				
Department-				
State Share				
O	6,000.00			
	
R	(-)6,000.00			

Entire provision of ₹ 6,000.00 lakh was reduced through reappropriation in March 2025 due to non disbursement of reserve funds to the various department.

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -				
01- Welfare of Scheduled Castes-				
001- Direction and Administration-				
02- District Staff-				
State Share				
O	1,593.43			
		1,694.62	1,691.21	(-)3.41
R	101.19			

Augmentation in provision by ₹ 101.19 lakh through reappropriation in March 2025 was to due more expenditure on payment of salary.

80- General-				
800- Other Expenditure-				
01- Assistance for Civil Services Coaching-				
State Share				
O	5.00			
		10.80	10.50	(-)0.30
R	5.80			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 5.80 lakh through reappropriation in March 2025 was due to more receipt of cases of coaching for Civil Services.

2235- Social Security and Welfare-

02- Social Welfare-

101- Welfare of Handicapped-

06- Dovetailing of Existing Multifarious
Intervention and Additional Support for
Disabled-
State Share

O 57.41

167.74 147.08 (-)20.66

R 110.33

In view of the final saving of ₹ 20.66 lakh, augmentation in provision by ₹ 110.33 lakh through reappropriation in March 2025 due to providing water connection and articles like furniture, iron gate, grills, window glass for newly constructed building at Dhalli for mentally retarded children proved excessive.

Reasons for the final saving of ₹ 20.66 lakh were awaited (July 2025).

102- Child Welfare -

11- Honorarium to Anganwari Workers/Helpers-
State Share

O 12,241.00

S 282.28

14,543.81 14,295.75 (-)248.06

R 2,020.53

In view of the final saving of ₹ 248.06 lakh, augmentation in provision by ₹ 2,020.53 lakh through reappropriation in March 2025 due to revision of honorarium of anganwari workers, mini anganwari workers and anganwari helper proved excessive.

Reasons for the final saving of ₹ 248.06 lakh were awaited (July 2025).

20- Beti Bachao Beti Padhao-
Centrally Sponsored Scheme

O 1.00

155.00 14.33 (-)140.67

R 154.00

In view of the final saving of ₹ 140.67 lakh, augmentation in provision by ₹ 154.00 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 140.67 lakh were awaited (July 2025).

34- Mukhya Mantri Sukh Shiksha Yojana-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

State Share				
S	0.01			
		176.58	3.32	(-173.26)
R	176.57			

In view of the final saving of ₹ 173.26 lakh, augmentation in provision by ₹ 176.57 lakh through reappropriation in March 2025 due to more expenditure under newly launched scheme proved excessive.

Reasons for the final saving of ₹ 173.26 lakh were awaited (July 2025).

103- Women Welfare-				
22- Poshan Abhiyan-				
Centrally Sponsored Scheme				
(i) O	2,177.00			
S	1,569.24	6,174.56	6,174.55	(-)0.01
R	2,428.32			
State Share				
(ii) O	242.00			
S	174.36	686.09	686.06	(-)0.03
R	269.73			

Augmentation in provision by ₹ 2,698.05 lakh in the above two cases through reappropriation in March 2025 was due more receipt of funds from Government of India and more receipt of central share, state share released proportionately.

28- One Stop Centre-				
Centrally Sponsored Scheme				
R	247.62	247.62	14.74	(-)232.88

In view of the final saving of ₹ 232.88 lakh, entire provision of ₹ 247.62 lakh was obtained through reappropriation in March 2025 due to receipt of funds from Government of India proved unjustified. 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 ₹ 232.88 lakh were awaited (July 2025).

60- Other Social Security and Welfare				
Programmes-				
102- Pensions under Social Security Schemes-				
02- Widow Pension under Social Security Scheme-				
State Share				
(i) O	15,674.40			
		15,887.42	15,887.42	..
R	213.02			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

04-	Indira Gandhi National Disabled Pension Scheme- State Share				
(ii)	O	9,517.00		9,714.15	9,714.15
	R	197.15			..

Augmentation in provision by ₹ 410.17 lakh in the above two cases through reappropriation in March 2025 was due to receipt of new pension cases and revision of pension rates.

07-	Indira Gandhi Pyari Behna Sukh Samman Nidhi Yojna- State Share				
	S	1,027.71		1,584.45	1,584.45
	R	556.74			..

Augmentation in provision by ₹ 556.74 lakh through reappropriation in March 2025 was due to more receipt of proposals from field office for providing social security pension under this scheme.

105-	Government Employees Insurance Scheme- 02- Indexed Group Personal Accident Insurance Scheme for Government Employees- State Share				
	O	190.00	190.00	347.24	(+)157.24

Reasons for the final excess of ₹ 157.24 lakh were awaited (July 2025).

800-	Other Expenditure- 03- Pensioners of Irrigation and Public Works Department- State Share				
(i)	O	305.81		605.81	600.52
	R	300.00			(-)5.29
04-	Pensioners of Economics and Statistic Department- State Share				
(ii)	O	17.47		33.63	33.63
	R	16.16			..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

05-	Pensioners of Treasury and Accounts Department- State Share				
(iii)	O	43.67			
			83.67	83.39	(-)0.28
	R	40.00			
07-	Pensioners of Fisheries Department- State Share				
(iv)	O	8.73			
			31.14	31.12	(-)0.02
	R	22.41			
08-	Pensioners of Tourism and Civil Aviation Department- State Share				
(v)	O	4.36			
			9.11	9.09	(-)0.02
	R	4.75			
09-	Pensioners of Social Justice and Empowerment- State Share				
(vi)	O	14.86			
			33.86	33.01	(-)0.85
	R	19.00			
10-	Pensioners of Town and Country Planning- State Share				
(vii)	O	6.11			
			11.44	11.40	(-)0.04
	R	5.33			
11-	Pensioners of Technical Education Department- State Share				
(viii)	O	38.45			
			86.45	86.12	(-)0.33
	R	48.00			
12-	Pensioners of Agriculture Department- State Share				
(ix)	O	104.84			
			259.84	259.39	(-)0.45
	R	155.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

13-	Pensioners of Printing and Stationary Department- State Share			
(x)	O	12.22		
			67.22	67.22
	R	55.00		..
14-	Pensioners of Horticulture Department State Share			
(xi)	O	31.46		
			119.87	118.87
	R	88.41		(-)-1.00
15-	Pensioners of Animal Husbandry Department- State Share			
(xii)	O	104.84		
			289.84	288.74
	R	185.00		(-)-1.10
16-	Pensioners of Industry Department- State Share			
(xiii)	O	27.95		
			67.95	67.48
	R	40.00		(-)-0.47
17-	Pensioners of Food and Supply Department- State Share			
(xiv)	O	31.46		
			70.51	70.51
	R	39.05		..
18-	Pensioners of Transport Department- State Share			
(xv)	O	61.15		
			91.15	91.12
	R	30.00		(-)-0.03
19-	Pensioners of Consumer Redressal Form- State Share			
(xvi)	O	0.18		
			3.58	3.58
	R	3.40		..
20-	Pensioners of Prison Department-			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	State Share				
(xvii)	O	10.49			
			18.49	18.49	..
	R	8.00			
	21- Pensioners of Home Guard Department- State Share				
(xviii)	O	13.98			
			46.98	46.92	(-)0.06
	R	33.00			
	22- Pensioners of Sainik Welfare Department Hamirpur- State Share				
(xix)	O	0.87			
			4.87	4.83	(-)0.04
	R	4.00			
	23- Pensioners of Public Relation Department- State Share				
(xx)	O	26.21			
			49.21	49.21	..
	R	23.00			
	24- Pensioners of Himachal Institute of Public Administration- State Share				
(xxi)	O	1.74			
			6.41	6.40	(-)0.01
	R	4.67			
	26- Pensioners of Rural Development Department- State Share				
(xxii)	O	78.63			
			138.63	131.92	(-)6.71
	R	60.00			
	27- Pensioners of Secretariat Administration Department- State Share				
(xxiii)	O	174.75			
			395.99	395.99	..
	R	221.24			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	28-	Pensioners of Resident Commissioner New Delhi- State Share					
(xxiv)	O	2.61		11.11	11.03	(-)0.08	
	R	8.50					
	29-	Pensioners of Panchayati Raj Department- State Share					
(xxv)	O	34.94		62.94	62.53	(-)0.41	
	R	28.00					
	30-	Pensioners of Language Art and Culture Department- State Share					
(xxvi)	O	2.78		21.78	21.78	..	
	R	19.00					
	31-	Pensioners of Police Department- State Share					
(xxvii)	O	262.13		762.13	762.06	(-)0.07	
	S	406.59					
	R	93.41					
	32-	Pensioners of Vidhan Sabha- State Share					
(xxviii)	O	89.25		119.25	118.22	(-)1.03	
	R	30.00					
	33-	Pensioners of Secondary Education Department- State Share					
(xxix)	O	655.35		1,705.35	1,676.81	(-)28.54	
	R	1,050.00					
	34-	Pensioners of Ayurveda Department- State Share					
(xxx)	O	34.94		166.34	159.43	(-)6.91	
	R	131.40					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

35-	Pensioners of Health Department- State Share				
(xxxix)	O	306.99			
			680.43	672.02	(-)8.41
	R	373.44			
36-	Pensioners of Election Department- State Share				
(xxxix)	O	5.76			
			25.76	25.61	(-)0.15
	R	20.00			
37-	Pensioners of Governors Secretariat- State Share				
(xxxix)	O	6.11			
			20.11	20.11	..
	R	14.00			
38-	Pensioners of High Court and Subordinate Courts- State Share				
(xxxix)	O	78.63			
			272.28	272.28	..
	R	193.65			
39-	Pensioners of Public Service Commission- State Share				
(xxxix)	O	6.97			
			34.97	34.96	(-)0.01
	R	28.00			
42-	Pensioners of Labour and Employment Department- State Share				
(xxxix)	O	22.70			
			49.70	49.54	(-)0.16
	R	27.00			
43-	Pensioners of Local Audit Department- State Share				
(xxxix)	O	1.74			
			13.24	13.24	..
	R	11.50			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

44-	Pensioners of Consolidation of Holdings- State Share				
(xxxiii)	O	12.22			
			42.22	42.21	(-)0.01
	R	30.00			
47-	Pensioners of Fire Services Department- State Share				
(xxxix)	O	5.23			
			35.23	35.23	..
	R	30.00			
48-	Pensioners of Prosecution Department- State Share				
(xL)	O	19.22			
			79.22	79.22	..
	R	60.00			
49-	Pensioners of Excise and Taxation Department- State Share				
(xLi)	O	34.94			
			137.84	137.43	(-)0.41
	R	102.90			
50-	Pensioners of Co-Operation Department- State Share				
(xLii)	O	61.15			
			106.39	106.36	(-)0.03
	R	45.24			
51-	Pensioners of Medical Education- State Share				
(xLiii)	O	54.16			
			202.34	200.88	(-)1.46
	R	148.18			
53-	Pensioners of Hospitality Organisation- State Share				
(xLiv)	O	2.60			
			4.78	4.78	..
	R	2.18			
54-	Pensioners of Estate Officer-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	State Share				
(xLv)	O	0.87			
			3.27	3.27	..
	R	2.40			
58-	Pensioners of Disaster Management Cell- State Share				
(xLvi)	O	0.87			
			3.59	3.53	(-)0.06
	R	2.72			
59-	Pensioners of Lokayukta- State Share				
(xLvii)	O	0.87			
			3.42	3.37	(-)0.05
	R	2.55			
60-	Pensioners of Advocate General- State Share				
(xLviii)	O	1.74			
			9.74	9.74	..
	R	8.00			
62-	Pensioners of Sports and Youth Services- State Share				
(xLix)	O	1.41			
			3.41	3.32	(-)0.09
	R	2.00			
63-	Pensioners of Tribal Development- State Share				
(L)	O	0.35			
			4.10	4.05	(-)0.05
	R	3.75			
65-	Pensioners of Settlement Officer, Shimla- State Share				
(Li)	O	8.74			
			39.28	39.28	..
	R	30.54			
66-	Pensioners of Small Savings Organisation- State Share				
(Lii)	O	0.87			
			5.87	5.87	..
	R	5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

67-	Pensioners of Planning Department-				
	State Share				
(Liii)	O	1.74			
			26.74	26.37	(-)0.37
	R	25.00			
68-	Pensioners of General Administration				
	Department-				
	State Share				
(Liv)	O	8.74			
			11.49	11.49	..
	R	2.75			
69-	Pensioners of State Vigilance and Anti				
	Corruption Bureau-				
	State Share				
(Lv)	O	20.97			
			42.47	42.46	(-)0.01
	R	21.50			
70-	Pensioners of State Election Commission-				
	State Share				
(Lvi)	O	0.54			
			5.54	5.54	..
	R	5.00			
71-	Pensioners of Forest Department-				
	State Share				
(Lvii)	O	262.13			
			562.13	560.30	(-)1.83
	R	300.00			
73-	Pensioners of Elementary Education-				
	State Share				
(Lviii)	O	576.68			
			1,547.63	1,527.83	(-)19.80
	R	970.95			
78-	Pensioners of Public Works Department-				
	State Share				
(Lix)	O	314.56			
			823.56	801.04	(-)22.52
	R	509.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

81-	Pensioners of Judicial Academy-				
	State Share				
(Lx)	O	0.87			
			4.87	4.87	..
	R	4.00			
83-	Revenue Department-				
	State Share				
(Lxi)	O	111.50			
			252.77	247.53	(-)5.24
	R	141.27			
86-	Pensioners of Women and Child Development				
	Department-				
	State Share				
(Lxii)	O	8.74			
			103.74	96.86	(-)6.88
	R	95.00			

Augmentation in provision by ₹ 5,983.25 lakh in the above sixty two cases through reappropriation in March 2025 was due to more receipt of medical reimbursement claims.

(vi)	Saving in the charged appropriation occurred under the following head:-				
	Head		Total	Actual	Excess (+)
			appropriation	expenditure	Saving (-)
				(₹ in lakh)	
2225-	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -				
	<i>01- Welfare of Scheduled Castes -</i>				
	<i>001- Direction and Administration -</i>				
	<i>02- District Staff-</i>				
	State Share				
	S	56.74	56.74	16.24	(-)40.50

Reasons for the final saving of ₹ 40.50 lakh were awaited (July 2025).

(vii)	Above saving was partly counter balanced with excess occurred mainly under the following head:-				
	Head		Total	Actual	Excess (+)
			appropriation	expenditure	Saving (-)
				(₹ in lakh)	
2235-	Social Security and Welfare-				
	<i>02- Social Welfare-</i>				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

102-	Child Welfare-			
05-	Integrated Child Care Services-			
	State Share			
	..		14.59	(+)/14.59

Expenditure of ₹ 14.59 lakh incurred without budget appropriation; reasons for which were awaited (July 2025).

Capital Section

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

	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities-			
03-	<i>Welfare of Backward Classes-</i>			
190-	Investments in Public Sector and other Undertakings-			
01-	Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation-			
	State Share			
	O 250.00	..	..	..
	R (-)250.00			

Entire provision of ₹ 250.00 lakh was reduced through reappropriation in March 2025 due to non receipt of proposals from corporations.

277-	Education-			
02-	Construction of Other Backward Classes Boys/Girls Hostels- Centrally Sponsored Scheme			
(i)	O 4.00	..	..	..
	R (-)4.00			
	State Share			
(ii)	O 2.00	..	..	..
	R (-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

4235- Capital Outlay on Social Security and Welfare-

02-	Social Welfare-				
102-	Child Welfare-				
05-	Construction of Buildings- Centrally Sponsored Scheme				
(iii)	O	342.00			
		
	R	(-)342.00			

Entire provision of ₹ 348.00 lakh in the above three cases was reduced through reappropriation in March 2025 was due to non receipt of funds from Government of India; hence state share remained unutilized.

103-	Women Welfare-				
01-	One Stop Centre- Centrally Sponsored Scheme				
	O	60.00	60.00	47.22	(-)12.78

Reasons for the final saving of ₹ 12.78 lakh were awaited (July 2025).

104-	Welfare of Aged Infirm and Destitute-				
01-	Construction of Sukh Ashray Bhawan- State Share				
	O	1,645.00	1,645.00	..	(-)1,645.00

Entire provision of ₹ 1,645.00 lakh remained unutilised; reasons for which were awaited (July 2025).

190-	Investment in Public Sector and other Undertakings-				
02-	Women Development Corporation- State Share				
	O	100.00			
		
	R	(-)100.00			

Entire provision of ₹ 100.00 lakh was reduced through surrender in March 2025 due to non increase of authorized share capital.

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities-

01-	Welfare of Scheduled Castes-				
190-	Loans to Public Sector and other Undertakings-				

APPROPRIATION ACCOUNTS
GRANT NO. 19- conold.

01- Interest Free Loans to Children of Integrated Rural Development Programme Families for Higher Studies-
State Share

O 4.00

R (-)4.00

..

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2025 due to non receipt of proposals under the scheme.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-			
80- <i>General-</i>			
800- Other Expenditure-			
01- Construction of Buildings-			
State Share			
O 1.00			
S 536.39	1,101.00	1,100.00	(-)1.00
R 563.61			

Augmentation in provision by ₹ 563.61 lakh through reappropriation in March 2025 was due to construction of Centre of Excellence at Kandaghat and State of Art Model De-addiction Centre at Kotla Bharog.

4235- Capital Outlay on Social Security and Welfare-

02- *Social Welfare-*

102- Child Welfare-

03- Residential Institution for Mentally Challenged Children-
State Share

O 1.00

R 41.39

42.39 25.72 (-)16.67

In view of the final saving of ₹ 16.67 lakh the augmentation in provision by ₹ 41.39 lakh through reappropriation in March 2025 due to completion of construction work of building for mentally retarded children at Hiranagar, Shimla proved excessive. Reasons for the final saving of ₹ 16.67 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)					
Revenue Section					
Voted					
Original	17,38,02,84				
			21,59,74,88	18,67,21,41	(-)2,92,53,47
Supplementary	4,21,72,04				
Amount surrendered during the year					
					..
Charged					
<i>Original</i>	..		<i>13,70</i>	<i>13,70</i>	..
<i>Supplementary</i>	<i>13,70</i>				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	13,65,00				
			13,65,00	11,54,00	(-)2,11,00
Supplementary	..				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 29,253.47 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 42,172.04 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (ii) There was an overall saving of ₹ 211.00 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

(iii)	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2216- Housing-			
	03- Rural Housing-			
	102- Provision of House Site to Landless-			
	04- Mukhya Mantri Awas Yojna- State Share			
(i)	O 658.00	658.00	427.43	(-)230.57
	2501- Special Programmes for Rural Development-			
	02- Draught Prone Areas Development Programme-			
	101- Minor Irrigation-			
	01- Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme			
(ii)	O 1,777.00			
	S 559.00	2,336.00	1,536.00	(-)800.00
	06- Self Employment Programmes-			
	101- Swarnjayanti Gram Swarozgar Yojana-			
	03- District Rural Development Agencies- State Share			
(iii)	O 1,400.00	1,400.00	755.19	(-)644.81
	05- National Rural Livelihood Mission Scheme- Centrally Sponsored Scheme			
(iv)	O 5,923.00	5,923.00	4,646.44	(-)1,276.56
	State Share			
(v)	O 658.00	658.00	516.27	(-)141.73
	Reasons for the final saving of ₹ 3,093.67 lakh in the above five cases were awaited (July 2025). Whereas grant of ₹ 8,511.14 lakh at sr. no. (iv) was received from Government of India.			
	07- Deen Dayal Upadhyaya Gramin Kaushal Yojana- Centrally Sponsored Scheme			
(i)	O 9,872.00			
	R (-)8,139.00	1,733.00	1,152.08	(-)580.92

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

	State Share				
(ii)	O	1,097.00			
			218.63	130.64	(-87.99)
	R	(-878.37)			

In view of the final saving of ₹ 668.91 lakh, reduction in provision by ₹ 9,017.37 lakh in the above two cases through reappropriation in March 2025 due to less receipt of funds from Government of India; hence state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 668.91 lakh in the above two cases were awaited (July 2025).

13- Startup of Village Entrepreneurship Programme- Centrally Sponsored Scheme

(i)	O	1.00			
			444.44	300.00	(-144.44)
	S	443.44			

	State Share				
(ii)	O	1.00			
			49.38	33.33	(-16.05)
	S	48.38			

14- Mahila Kisan Sashktikaran Pariyojna- Centrally Sponsored Scheme

(iii)	O	1.00			
			245.00	52.43	(-192.57)
	S	244.00			

	State Share				
(iv)	O	1.00			
			27.22	5.83	(-21.39)
	S	26.22			

Reasons for the final saving of ₹ 374.45 lakh in the above four cases were awaited (July 2025).

15- Mukhya Mantri Laghu Dukandar Kalyan Yojna- State Share

	S	553.21	553.21	..	(-553.21)
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Entire provision of ₹ 553.21 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

800- Other Expenditure-				
03- Maatri Shakti Beema Yojna-				
State Share				
O	217.00			
		131.99	49.00	(-)82.99
R	(-)85.01			

In view of the final saving of ₹ 82.99 lakh, reduction in provision by ₹ 85.01 lakh through reappropriation in March 2025 due to less receipt of proposals under the scheme proved inadequate.

Reasons for the final saving of ₹ 82.99 lakh were awaited (July 2025).

07- Balika Gaurav Purskaar Yojna-				
State Share				
O	99.00			
	
R	(-)99.00			

Entire provision of ₹ 99.00 lakh was reduced through reappropriation in March 2025 due to non expenditure under the scheme.

09- Swarana Jayanti Self Help Group (SHG)				
Sahyog Yojna-				
State Share				
O	329.00			
	
R	(-)329.00			

Entire provision of ₹ 329.00 lakh was reduced through reappropriation in March 2025 due to non finalization of guidelines under the scheme.

11- Rural Self Employment-				
Centrally Sponsored Scheme				
O	242.00			
		1,400.00	..	(-)1,400.00
S	1,158.00			

Entire provision of ₹ 1,400.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2505- Rural Employment-

- 01- National Programmes-
- 702- Jawahar Gram Samridhi Yojana-
- 06- Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGA)-

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

State Share

O 2,567.00

R (-)2,567.00

..

Entire provision of ₹ 2,567.00 lakh was reduced through reappropriation in March 2025 due to non receipt of claims from beneficiaries under the scheme.

02- Rural Employment Guarantee Scheme-

101- National Rural Employment Guarantee Scheme -

01- Mahatma Gandhi National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme

O 32,535.00

37,484.92 29,206.21 (-)8,278.71

S 4,949.92

Reasons for the final saving of ₹ 8,278.71 lakh were awaited (July 2025). Whereas grant of ₹ 41,358.25 lakh was received from Government of India.

2515- Other Rural Development Programmes-

101- Panchayati Raj-

01- Panchayati Raj Department- State Share

O 3,424.98

S 37.50

3,079.81 3,031.16 (-)48.65

R (-)382.67

In view of the final saving of ₹ 48.65 lakh, reduction in provision by ₹ 382.67 lakh through reappropriation in March 2025 due to non payment of Dearness Allowance proved inadequate.

Reasons for the final saving of ₹ 48.65 lakh were awaited (July 2025).

02- Assistance to Panchayati Raj Institutions- State Share

O 82.01

82.01 39.82 (-)42.19

Reasons for the final saving of ₹ 42.19 lakh were awaited (July 2025).

10- Grant-in-Aid in Lieu of Royalty on Minerals under Panchayati Raj Act- State Share

(i) O 0.01

266.71 12.82 (-)253.89

S 266.70

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

15- Rashtriya Gram Swaraj Abhiyan (RGSA)- Centrally Sponsored Scheme				
(ii)	O	1,271.00		
			3,813.00	1,821.00 (-)1,992.00
	S	2,542.00		
State Share				
(iii)	O	141.00		
			423.00	202.33 (-)220.67
	S	282.00		

Reasons for the final saving of ₹ 2,466.56 lakh in the above three cases were awaited (July 2025). Whereas grant of ₹ 1,821.00 lakh at sr. no. (ii) was received from Government of India.

102- Community Development-				
01- Rural Development Department-				
State Share				
	O	9,503.40		
	S	190.56	9,002.22	8,349.44 (-)652.78
	R	(-)691.74		

In view of the final saving of ₹ 652.78 lakh, reduction in provision by ₹ 691.74 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 652.78 lakh were awaited (July 2025).

14- Construction/Renovation of Residential Quarters and Gram Sevak Huts-				
State Share				
(i)	O	263.00	263.00	215.25 (-)47.75
16- Construction/Renovation of Office Buildings/Stores-				
State Share				
(ii)	O	658.00	658.00	486.83 (-)171.17

Reasons for the final saving of ₹ 218.92 lakh in the above two cases were awaited (July 2025).

18- Matching Incentive Grant to Mahila Mandal (Production Activities)-				
State Share				
(i)	O	50.00		
			450.00	.. (-)450.00
	S	400.00		

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

20-	State Reward under Sanitation Scheme-				
	State Share				
(ii)	O	79.00	79.00	..	(-)79.00

Entire provision of ₹ 529.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

23-	Swachh Bharat Mission (Gramin)-				
	Centrally Sponsored Scheme				
	O	2,961.00			
			1,084.87	1,084.87	..
	R	(-)1,876.13			

Reduction in provision by ₹ 1,876.13 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India. Whereas grant of ₹ 532.63 lakh was received from Government of India.

	State Share				
	O	329.00			
			120.57	120.54	(-)0.03
	R	(-)208.43			

Reduction in provision by ₹ 208.43 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

196-	Assistance to Zila Parishads -				
04-	Grants to Zila Parishads under Fifth State				
	Finance Commission-				
	State Share				
	O	22,339.16			
			19,071.64	18,353.08	(-)718.56
	R	(-)3,267.52			

In view of the final saving of ₹ 718.56 lakh, reduction in provision by ₹ 3,267.52 lakh through reappropriation in March 2025 due to non payment of Dearness Allowance arrears and non filling up of vacant posts of newly created Gram Panchayat proved inadequate.

Reasons for the final saving of ₹ 718.56 lakh were awaited (July 2025).

08-	Health Sector Grant to Zila Parishads under				
	15th Finance Commission-				
	State Share				
	O	1,528.80	1,528.80	453.00	(-)1,075.80

Reasons for the final saving of ₹ 1,075.80 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

197-	Assistance to Panchayat Samitis-				
08-	Health Assistance to Panchayat Samitis under 15th Finance Commission-				
	State Share				
(i)	O	1,528.79	1,528.79	..	(-1,528.79)
198-	Assistance to Gram Panchayats-				
07-	Health Sector Grants to Gram Panchayat under 15th Finance Commission-				
	State Share				
(ii)	O	7,134.40	7,134.40	..	(-7,134.40)

Entire provision of ₹ 8,663.19 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2216- Housing-			
03- Rural Housing-			
102- Provision of House Site to the landless-			
07- Pradhan Mantri Awas Yojna (Gramin)- Centrally Sponsored Scheme			
O	11,549.00		
S	3,050.58	28,384.00	28,384.00
R	13,784.42		..

Augmentation in provision by ₹ 13,784.42 lakh through reappropriation in March 2025 was due to more release of funds by the Government of India. Whereas grant of ₹42,718.38 lakh was received from Government of India.

**2501- Special Programmes for Rural
Development-**

02-	<i>Draught Prone Areas Development Programme-</i>				
101-	Minor Irrigation-				
01-	Pradhan Mantri Krishi Sinchayee Yojna-				
	State Share				
	O	197.00			
	S	62.56	1,363.91	1,275.02	(-88.89)
	R	1,104.35			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

In view of the final saving of ₹ 88.89 lakh, augmentation in provision by ₹ 1,104.35 lakh through reappropriation in March 2025 due to payment of outstanding financial liabilities of erstwhile Watershed Development Project Pradhan Mantri Krishi Sinchayee Yojna-1.0 Scheme proved excessive.

Reasons for the final saving of ₹ 88.89 lakh were awaited (July 2025).

2515- Other Rural Development Programmes -

196- Assistance to Zila Parishads-

06- Basic Grant to Zila Parishads under Central Finance Commission- State Share

O	1,995.76			
S	543.07	2,948.30	2,948.30	..
R	409.47			

Augmentation in provision by ₹ 409.47 lakh through reappropriation in March 2025 was due to release of installment of grant by Government of India recommended by the 15th finance Commission for the year 2023-24.

197- Assistance to Panchayat Samitis-

04- Grants to Panchayat Samitis under Fifth State Finance Commission- State Share

O	885.19			
		1,146.72	1,113.35	(-)33.37
R	261.53			

In view of the final saving of ₹ 33.37 lakh, augmentation in provision by ₹ 261.53 lakh through reappropriation in March 2025 due to increase in the honorarium of elected representatives of Panchayati Samiti proved excessive.

Reasons for the final saving of ₹ 33.37 lakh were awaited (July 2025).

198- Assistance to Gram Panchayats -

04- Grant to Gram Panchayats under Fifth State Finance Commission- State Share

O	10,296.51			
		13,302.50	13,048.78	(-)253.72
R	3,005.99			

In view of the final saving of ₹ 253.72 lakh, augmentation in provision by ₹ 3,005.99 lakh through reappropriation in March 2025 due to increase in the honorarium of elected representatives and wages of employees of Panchayati Raj institution proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 20- conold.

Reasons for the final saving of ₹ 253.72 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
02- Urban Housing-			
800- Other Expenditure-			
01- Construction Residence District Panchayat Officers/Principals, Training Institutes/ Other Employees-			
State Share			
(i) O 100.00	100.00	..	(-)100.00
03- Rural Housing-			
800- Other Expenditure-			
01- Construction Residence Panchayat Inspector/Sub Inspectors-			
State Share			
(ii) O 50.00	50.00	..	(-)50.00

Entire provision ₹ 150.00 lakh in the above two cases remained unutilized; reasons for which were awaited (July 2025).

**4515- Capital Outlay on Other Rural
Development Programmes-**

101- Panchayati Raj-			
01- Buildings-			
State Share			
(i) O 1,176.00	1,176.00	1,131.00	(-)45.00
103- Rural Development-			
02- Mukhya Mantri Lok Bhawan-			
State Share			
(ii) O 39.00	39.00	23.00	(-)16.00

Reasons for the final saving of ₹ 61.00 lakh in the above two cases were awaited (July 2025).

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 thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	48,00,76			
		48,00,81	46,56,72	(-)1,44,09
Supplementary	5			
Amount surrendered during the year (31 March 2025)				6,36

Capital Section

Voted				
Original	2,00			
		2,00	..	(-)2,00
Supplementary	..			
Amount surrendered during the year (31 March 2025)				2,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 144.09 lakh in the voted provision of Revenue Section, surrender of ₹ 6.36 lakh proved inadequate.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2425- Co-Operation-				
001- Direction and Administration-				
02- District Staff-				
State Share				
O	2,333.96			
		2,202.30	2,170.06	(-)32.24
R	(-)131.66			

APPROPRIATION ACCOUNTS
GRANT NO. 21- contd.

In view of the final saving of ₹ 32.24 lakh, reduction in provision by ₹ 131.66 lakh through reappropriation in March 2025 due to non filling up of vacant posts, less receipt of travel expenses claims, medical reimbursement bills and regularization of daily wagers partly counter balanced by excess due to more receipt of property tax bills proved inadequate.

Reasons for the final saving of ₹ 32.24 lakh were awaited (July 2025).

101- Audit of Co-Operatives-

01- Audit Staff-

State Share

O 1,236.50

1,087.54 1,068.64 (-)18.90

R (-)148.96

Reduction in provision by ₹ 148.96 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts and less receipt of travel expenses claims.

107- Assistance to Credit Co-Operatives-

08- Computerization of Primary Agriculture

Credit Societies-

Centrally Sponsored Scheme

O 750.00

750.00 675.00 (-)75.00

Reasons for the final saving of ₹ 75.00 lakh were awaited (July 2025).

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

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

2425- Co-Operation-

003- Training-

01- Himachal Pradesh State Cooperative
Marketing and Consumers Federation Limited
Training Centres-

State Share

O 1.00

167.00 167.00 ..

R 166.00

Augmentation in provision by ₹ 166.00 lakh through reappropriation in March 2025 was due to more expenditure on employees salaries.

107- Assistance to Credit Co-Operatives-

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

09-	Assistance for Computerisation of Registrar Co-Operative Societies (RCS) Office- Centrally Sponsored Scheme			
(i)	S	0.02		
			35.76	35.75
	R	35.74		(-0.01)
	State Share			
(ii)	S	0.01		
			3.97	3.97
	R	3.96		..
10-	Assistance for Computerisation of Agriculture and Rural Development Bank (ARDB)- Centrally Sponsored Scheme			
(iii)	S	0.01		
			56.09	56.09
	R	56.08		..
	State Share			
(iv)	S	0.01		
			6.23	6.23
	R	6.22		..

Augmentation in provision by ₹ 102.00 lakh in the above four cases through reappropriation in March 2025 was due to more receipt of funds from Government of India and release of state share in proportionate to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 22 - FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,21,69,95			
		1,80,01,02	1,23,73,26	(-)56,27,76
Supplementary	58,31,07			
Amount surrendered during the year (31 March 2025)				1,39,15

Capital Section

Voted

Original	10,00			
		10,00	8,71	(-)1,29
Supplementary	..			
Amount surrendered during the year (31 March 2025)				1,29

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 5,627.76 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 5,831.07 lakh obtained in March 2025 proved excessive and surrender of ₹ 139.15 lakh proved inadequate.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
2408- Food Storage and Warehousing -				
01- Food -				
001- Direction and Administration -				

APPROPRIATION ACCOUNTS
GRANT NO. 22-contd.

02-	Staff of District Forum-				
	State Share				
	O	870.08			
	S	0.02	862.55	824.48	(-)38.07
	R	(-)7.55			

Reasons for the final saving of ₹ 38.07 lakh were awaited (July 2025).

03-	State Food Commission-				
	State Share				
	O	61.17			
			45.44	44.96	(-)0.48
	R	(-)15.73			

Reduction in provision by ₹ 15.73 lakh through reappropriation/surrender in March 2025 was due to shifting of office from private to Government premises, non filling up of vacant posts and less expenditure on outsourced staff.

102-	Food Subsidies-				
11-	Procurement of Pulses, Wheat, Rice, Oils and Iodized Salt on Subsidies-				
	State Share				
	O	5,686.00	5,686.00	1,253.34	(-)4,432.66

Reasons for the final saving of ₹ 4,432.66 lakh were awaited (July 2025).

12-	Procurement of Sugar-				
	State Share				
	O	2,234.00			
	S	2,591.30	4,866.40	3,866.17	(-)1,000.23
	R	41.10			

In view of the final saving of ₹ 1,000.23 lakh, augmentation in provision by ₹ 41.10 lakh through reappropriation in March 2025 due to discharge the liability of sugar subsidy proved unnecessary.

Reasons for the final saving of ₹ 1,000.23 lakh were awaited (July 2025).

13-	Subsidy on Wheat and Rice to Below Poverty Line Families-				
	State Share				
	O	1,086.00			
			983.70	983.70	..
	R	(-)102.30			

APPROPRIATION ACCOUNTS
GRANT NO. 22-contd.

Reduction in provision by ₹ 102.30 lakh through surrender in March 2025 was due to non receipt of bills for subsidy.

3456- Civil Supplies-

001- Direction and Administration-

04- Consumer Awareness-

Centrally Sponsored Scheme

O 18.00

R (-)18.00

..

Entire provision of ₹ 18.00 lakh was reduced through surrender in March 2025 due to non receipt of funds from Government of India.

State Share

O 20.00

220.00 216.00 (-)4.00

S 200.00

Reasons for the final saving of ₹ 4.00 lakh were awaited (July 2025).

05- Computerisation of Targeted Public

Distribution System-

Centrally Sponsored Scheme

O 2.00

S 23.27

23.27 23.27

R (-)2.00

..

Reduction in provision by ₹ 2.00 lakh through surrender in March 2025 was due to non receipt of funds from Government of India. Whereas grant of ₹ 23.27 lakh was received from Government of India.

3475- Other General Economic Services-

106- Regulation of Weights and Measures-

01- Weights and Measures Organisation-

State Share

O 360.94

329.18 327.86 (-)1.32

R (-)31.76

Reduction in provision by ₹ 31.76 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on outsourced services, property tax and travel expenses bills.

APPROPRIATION ACCOUNTS
GRANT NO. 22-concl'd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3456- Civil Supplies-			
001- Direction and Administration-			
01- Directorate-			
State Share			
O	512.22		
S	0.01	537.48	532.35
R	25.25		(-)5.13

Augmentation in provision by ₹ 25.25 lakh through reappropriation in March 2025 was due to more expenditure on outsourced services, salary and counsel fee partly counter balanced by saving due to regularization of staff.

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, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant/ appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	2,18,37,79			
		8,95,58,22	12,57,25,73	(+3,61,67,51
Supplementary	6,77,20,43			
Amount surrendered during the year ..				
Charged				
<i>Original</i>	..			
		2,01,51,48	2,01,51,48	..
<i>Supplementary</i>	2,01,51,48			
Amount surrendered during the year ..				
Capital Section				
Voted				
Original	32,76,00			
		2,39,98,73	1,61,79,56	(-)78,19,17
Supplementary	2,07,22,73			
Amount surrendered during the year ..				

NOTES AND COMMENTS

- (i) The excess of ₹ 3,61,67,51,038 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 36,167.51 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 67,720.43 lakh obtained in March 2025 proved inadequate.
- (iii) In view of the final saving of ₹ 7,819.17 lakh in the voted provision of Capital Section, supplementary grant of ₹ 20,722.73 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2501- Special Programmes for Rural Development-			
04- <i>Integrated Rural Energy Planning Programme-</i>			
105- Project Implementation-			
02- Himachal Pradesh Power Sector Development Programme (HPSLDC)- State Share	88.50		
S		270.00	270.00
R	181.50		..

Augmentation in provision by ₹ 181.50 lakh through reappropriation in March 2025 was due to implementation of Himachal Pradesh Power Sector Development Programme.

2801- Power- 80- *General-*

800- Other Expenditure-

 07- Compensation to Renukaji Dam Oustees-
 Centrally Sponsored Scheme

S	20,723.00	20,723.00	55,940.50	(+)	35,217.50
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Reasons for the final excess of ₹ 35,217.50 lakh were awaited (July 2025).

State Share

S	15,818.42				
		16,429.55	19,731.48	(+)	3,301.93

R

In view of the final excess of ₹ 3,301.93 lakh, augmentation in provision by ₹ 611.13 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India and release of state share in proportionate to central share proved inadequate.

Reasons for the final excess of ₹ 3,301.93 lakh were awaited (July 2025).

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2501- Special Programmes for Rural Development-			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

04- <i>Integrated Rural Energy Planning Programme-</i>				
105- Project Implementation-				
01- Grant-in-Aid to Implementation Agencies- State Share				
O	780.00			
		598.50	598.50	..
R	(-)181.50			

Reduction in provision by ₹ 181.50 lakh through surrender in March 2025 was due to closure of Grid Connected Rooftop Solar Power Plant Programme.

2801- Power-

80- <i>General-</i>				
001- Direction and Administration-				
02- Himachal Pradesh Power Sector Development Programme- State Share				
S	830.00			
		218.87	187.95	(-)30.92
R	(-)611.13			

In view of the final saving of ₹ 30.92 lakh, reduction in provision by ₹ 611.13 lakh through reappropriation in March 2025 due to less organisation of training programme, less hiring of consultancy/professional services and non establishment of Himachal Pradesh Energy Management Centre proved inadequate.

Reasons for the final saving of ₹ 30.92 lakh were awaited (July 2025).

101- Assistance to Electricity Boards-				
07- Subsidy on Account of Tariff Roll Back- State Share				
O	20,100.00			
		50,089.00	47,806.00	(-)2,283.00
S	29,989.00			

Reasons for the final saving of ₹ 2,283.00 lakh were awaited (July 2025).

Capital Section

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

4801- Capital Outlay on Power Projects-

01- *Hydel Generation-*

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

190-	Investment in Public Sector and other Undertakings-				
06-	Equity Contribution in Himachal Pradesh Power Corporation Limited-				
	State Share				
	O	500.00	500.00	125.00	(-375.00)

Reasons for the final saving of ₹ 375.00 lakh were awaited (July 2025).

09-	Equity Contribution In Himachal Pradesh State Electricity Board-				
	State Share				
(i)	O	473.00			
			5,273.00	..	(-5,273.00)
	S	4,800.00			

05-	<i>Transmission and Distribution-</i>				
190-	Investment in Public Sector and other Undertakings-				
04-	Kreditanstalt Fur Wiederaufbau (Equity to KFW Green Energy Corridor I and II)-				
	State Share				
(ii)	O	66.00	66.00	..	(-66.00)

05-	Equity to World Bank Projects (HPPTCL)-				
	State Share				
(iii)	O	197.00	197.00	..	(-197.00)

6801- Loans for Power Projects-

190-	Loans to Public Sector and other Undertakings-				
01-	Loan to Himachal Pradesh Power Corporation Limited-				
	State Share				
(iv)	O	197.00	197.00	..	(-197.00)

Entire provision of ₹ 5,733.00 lakh in the above four cases remained unutilised; reasons for which were awaited (July 2025).

07-	Himachal Pradesh Power Sector Development Programme (HPPTCL)-				
	State Share				
(i)	O	198.00			
			4,346.00	415.00	(-3,931.00)
	S	4,148.00			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

08-	Himachal Pradesh Power Sector Development Program (HPPTCL)- State Share				
(ii)	S	6,353.00	6,353.00	635.00	(-)5,718.00
09-	Himachal Pradesh Power Sector Development Program (HPSEBL)- State Share				
(iii)	S	3,878.00	3,878.00	388.00	(-)3,490.00
10-	Himachal Pradesh Power Sector Development Program (HIM URJA)- State Share				
(iv)	S	415.00	415.00	41.00	(-)374.00

Reasons for the final saving of ₹ 13,513.00 lakh in the above four cases were awaited (July 2025).

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)		
4801- Capital Outlay on Power Projects-					
<i>01- Hydel Generation-</i>					
190- Investments in Public Sector and other Undertakings-					
13- Himachal Pradesh Power Sector Development Programme (HIM URJA)- State Share					
(i)	O	329.00	329.00	374.00	(+)45.00
<i>05- Transmission and Distribution-</i>					
190- Investment in Public Sector and other Undertaking-					
02- Himachal Pradesh Power Sector Development Programme (HPSEBL)- State Share					
(ii)	O	658.00	658.00	3,490.00	(+)2,832.00
03- Himachal Pradesh Power Sector Development Programme (HPPTCL)- State Share					
(iii)	O	658.00	658.00	3,733.00	(+)3,075.00

APPROPRIATION ACCOUNTS
GRANT NO. 23- conclud.

Reasons for the final excess of ₹ 5,952.00 lakh in the above three cases were awaited (July 2025).

06- Himachal Pradesh Power Sector Development Programme (HPPCL)- State Share	..	5,718.00	(+5,718.00)
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Entire expenditure of ₹ 5,718.00 lakh incurred without budget provision; reasons for which were awaited (July 2025).

6801- Loans for Power Projects-

190- Loans to Public Sector and other Undertakings-

02- Loan to Himachal Pradesh Transmission

Corporation Limited-

State Share

S	1,128.73	1,128.73	1,260.56	(+131.83)
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Reasons for the final excess of ₹ 131.83 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS, 2216-HOUSING AND 4058-CAPITAL OUTLAY ON STATIONERY AND PRINTING)

	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	26,33,97		
	26,33,97	24,37,25	(-)1,96,72
Supplementary	..		
Amount surrendered during the year (31 March 2025)			1,96,47
Capital Section			
Voted			
Original	3,75,00		
	3,75,00	15	(-)3,74,85
Supplementary	..		
Amount surrendered during the year (31 March 2025)			3,74,85

COMMENTS

Revenue Section

(i) Saving in the voted grant occurred mainly under the following head:-

	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2058- Stationery and Printing-			
103- Government Presses-			
01- Himachal Pradesh Government Presses- State Share			
O	1,541.24		
		1,314.55	1,314.32
R	(-)226.69		(-)0.23

Reduction in provision by ₹ 226.69 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to clearance of pending payments of suppliers and annual maintenance charges of different machines.

APPROPRIATION ACCOUNTS
GRANT NO. 24-concl'd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2058- Stationery and Printing-			
101- Purchase and Supply of Stationery Stores-			
01- Stationery-			
State Share			
O	515.17		
		554.42	(-)0.01
R	39.25		

Augmentation in provision by ₹ 39.25 lakh through reappropriation in March 2025 was mainly due to more expenditure on purchase of stationary items.

2059- Public Works-			
01- Office Buildings-			
053- Maintenance and Repairs-			
13- Maintenance Expenditure of Printing and Stationery Department-			
State Share			
O	0.01		
		15.01	(-)0.01
R	15.00		

Augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2025 was due to more expenditure on repair and maintenance of canteen and office building.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4058- Capital Outlay on Stationery and Printing-			
103- Government Presses-			
01- Buildings-			
State Share			
O	375.00		
		0.15	..
R	(-)374.85		

Reduction in provision by ₹ 374.85 lakh through surrender in March 2025 was due to non fulfilment of codal formalities.

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, 3075-OTHER TRANSPORT SERVICES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT AND 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES)

		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	2,02,98,79			
		4,36,70,94	4,19,56,23	(-)17,14,71
Supplementary	2,33,72,15			
Amount surrendered during the year (31 March 2025)				80,59

Capital Section

Voted				
Original	61,03,00			
		6,56,10,17	6,85,10,17	(+)29,00,00
Supplementary	5,95,07,17			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 29,00,00,000 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 1,714.71 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 23,372.15 lakh obtained in March 2025 proved excessive and surrender of ₹ 80.59 lakh proved inadequate.
- (iii) In view of the final excess of ₹ 2,900.00 lakh in the voted provision of Capital Section, supplementary grant of ₹ 59,507.17 lakh obtained in March 2025 proved inadequate.

Revenue Section

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

2041- Taxes on Vehicles-

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

001- Direction and Administration-				
01- Headquarters and Field Staff-				
State Share				
O	403.06			
		365.09	342.34	(-)22.75
R	(-)37.97			

Reduction in provision by ₹ 37.97 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts.

800- Other Expenditure-				
01- Road Safety Fund-				
State Share				
O	2,370.05	2,370.05	1,949.17	(-)420.88

Reasons for the final saving of ₹ 420.88 lakh were awaited (July 2025).

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-				
State Share				
O	68.00			
	
R	(-)68.00			

Entire provision of ₹ 68.00 lakh was reduced through surrender in March 2025 due to non receipt of claims.

200- Other Programmes-				
28- Compensation for Settlement of Claims on				
Accidents of the Non-Insured State				
Government/Boards/Corporation Vehicles-				
State Share				
O	800.00	800.00	112.92	(-)687.08

Reasons for the final saving of ₹ 687.08 lakh were awaited (July 2025).

3055- Road Transport-

001- Direction and Administration-	
01- Directorate-	

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

State Share				
O	1,445.63			
		1,318.34	1,286.16	(-)32.18
R	(-)127.29			

In view of the final saving of ₹ 32.18 lakh, reduction in provision by ₹ 127.29 lakh through reappropriation/surrender in March 2025 mainly due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 32.18 lakh were awaited (July 2025).

04- Computerisation- State Share				
O	75.00	75.00	..	(-)75.00

Entire provision of ₹ 75.00 lakh remained unutilised; reasons for which were awaited (July 2025).

06- Himachal Pradesh Transport Appellate Tribunal- State Share				
O	72.79			
		57.60	50.13	(-)7.47
R	(-)15.19			

Reduction in provision by ₹ 15.19 lakh through reappropriation in March 2025 was mainly due to non filling up of vacant posts.

3075- Other Transport Services-

60- Others-

190- Assistance to Public Sector and other
Undertakings-

01- Assistance to Ropeway and Rapid Transport
System Development Corporation Limited-
State Share

O	388.75	388.75	..	(-)388.75
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Entire provision of ₹ 388.75 lakh remained unutilised; reasons for which were awaited (July 2025).

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

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

3055- Road Transport -

APPROPRIATION ACCOUNTS
GRANT NO. 25- conclud.

190-	Assistance to Public Sector and other Undertakings-				
01-	Assistance to Transport Services-				
	State Share				
	O	14,667.00			
	S	23,372.15	38,208.24	38,208.24	..
	R	169.09			

Augmentation in provision by ₹ 169.09 lakh through reappropriation in March 2025 was due to release of salary and pension to employees and retirees.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
5055- Capital Outlay on Road Transport-			
050- Lands and Buildings-			
01- Construction of Bus Stands-			
State Share			
O	1,154.00		
S	3,310.31	4,465.31	(+794.00)
R	1.00		

Reasons for the final excess of ₹ 794.00 lakh were awaited (July 2025).

03-	Construction of Regional Transport Officer Buildings-			
	State Share			
	..	..	1,108.00	(+1,108.00)

Entire expenditure of ₹ 1,108.00 lakh incurred without provision; reasons for which were awaited (July 2025).

12-	Construction of Driving Training Test Track-			
	State Share			
	O	1.00	1.00	1,000.00 (+)999.00

Reasons for the final excess of ₹ 999.00 lakh were awaited (July 2025).

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/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
Original	29,08,71				
			1,23,18,95	1,14,22,51	(-)8,96,44
Supplementary	94,10,24				
Amount surrendered during the year (31 March 2025)					47,11
Charged					
Original	..				
			23,97	23,97	..
Supplementary	23,97				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	5,15,73,00				
			5,93,44,03	6,41,54,22	(+)48,10,19
Supplementary	77,71,03				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 48,10,18,546 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 896.44 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 9,410.24 lakh obtained in March 2025 proved excessive and surrender of ₹ 47.11 lakh proved inadequate.
- (iii) In view of the final excess of ₹ 4,810.19 lakh in the voted provision of Capital Section, supplementary grant of ₹ 7,771.03 lakh obtained in March 2025 proved inadequate.

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3053- Civil Aviation -			
02- Air Ports-			
102- Aerodromes-			
01- Regional Connectivity Scheme (RCS) Ude Desh Ka Aam Nagrik (UDAN)- State Share			
O	400.00		
		347.05	236.08
R	(-)52.95		(-)110.97

In view of the final saving of ₹ 110.97 lakh, reduction in provision by ₹ 52.95 lakh through reappropriation in March 2025 mainly due to reduction of manpower deployed at Heliports proved inadequate.

Reasons for the final saving of ₹ 110.97 lakh were awaited (July 2025).

02- Rehabilitation and Operation/Maintenance of Airports/Heliports- State Share			
O	700.00		
		700.00	662.60
			(-)37.40

Reasons for the final saving of ₹ 37.40 lakh were awaited (July 2025).

3452- Tourism-			
80- General-			
003- Training-			
01- Stipends/Scholarships for Trainees- Centrally Sponsored Scheme			
O	2.00		
		2.00	..
			(-)2.00

Entire provision of ₹ 2.00 lakh remained unutilised; reasons for which were awaited (July 2025).

104- Promotion and Publicity-			
04- Development of Tourism, Fair, Festivals and Publicity- State Share			
O	329.00		
		1,329.00	670.39
S	1,000.00		(-)658.61

Reasons for the final saving of ₹ 658.61 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

800- Other Expenditure-					
08- Incentive for Tourism Infrastructure-					
State Share					
O	15.00				
		
R	(-15.00)				

Entire provision of ₹15.00 lakh was reduced through reappropriation in March 2025 due to shifting of liabilities to another sub head.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
3452- Tourism-				
80- General-				
104- Promotion and Publicity-				
05- Incentive for Tourism Infrastructure-				
State Share				
S	0.01			
		15.00	5.46	(-9.54)
R	14.99			

In view of the final saving of ₹ 9.54 lakh, augmentation in provision by ₹ 14.99 lakh through reappropriation in March 2025 due to organization of meetings and seminars proved excessive.

Reasons for the final saving of ₹ 9.54 lakh were awaited (July 2025).

Capital Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
5053- Capital Outlay on Civil Aviation-				
02- Air Ports-				
102- Aerodromes-				
02- Development of Airports/Heliports-				
State Share				
(i) O	50,960.00	50,960.00	53,254.57	(+2,294.57)
5452- Capital Outlay on Tourism-				
01- Tourist Infrastructure-				

APPROPRIATION ACCOUNTS
GRANT NO. 26- conclud.

101-	Tourist Centre-				
02-	Paryatan Vikas-				
	State Share				
(ii)	O	216.00			
			7,588.03	10,589.83	(+)3,001.80
	S	7,372.03			

Reasons for the final excess of ₹ 5,296.37 lakh in the above two cases were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
5053- Capital Outlay on Civil Aviation-			
02- Air Ports-			
102- Aerodromes-			
01- Construction of Helipads and Airstrips-			
State Share			
(i) O	197.00	197.00	152.27
			(-)44.73
5452- Capital Outlay on Tourism-			
01- Tourist Infrastructure-			
101- Tourist Centre-			
01- Construction of Various Buildings-			
State Share			
(ii) O	199.00		
S	399.00	599.00	157.54
R	1.00		
			(-)441.46

Reasons for the final saving of ₹ 486.19 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 27 - LABOUR, EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Revenue Section				
Voted				
Original	3,31,10,93			
		3,92,77,00	3,60,96,64	(-)31,80,36
Supplementary	61,66,07			
Amount surrendered during the year (31 March 2025)				2,75,41

Capital Section

Voted				
Original	59,03,00			
		61,44,00	56,18,17	(-)5,25,83
Supplementary	2,41,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,180.36 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 6,166.07 lakh obtained in March 2025 proved excessive and surrender of ₹ 275.41 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 525.83 lakh in the voted provision of Capital Section, supplementary grant of ₹ 241.00 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and no amount was surrendered by the department during the year.

Revenue Section

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

2203- Technical Education -
001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

01- Directorate- State Share				
O	361.78			
		258.98	258.87	(-)0.11
R	(-)102.80			

Reduction in provision by ₹ 102.80 lakh through surrender in March 2025 was due to non filling up of vacant posts.

105- Polytechnics- 01- Government Polytechnics- State Share				
O	7,372.64			
		6,976.68	6,967.36	(-)9.32
R	(-)395.96			

Reduction in provision by ₹ 395.96 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant posts and less engagement of part time staff.

04- Upgradation of Existing Polytechnics- Centrally Sponsored Scheme				
(i) O	3.00			
	
R	(-)3.00			

05- Government Polytechnics under Central Assistance in Community Development through Polytechnic Scheme- Centrally Sponsored Scheme				
(ii) O	4.00			
	
R	(-)4.00			

06- Setting up of New Polytechnics- Centrally Sponsored Scheme				
(iii) O	3.00			
	
R	(-)3.00			

Entire provision of ₹ 10.00 lakh in the above three cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

**2230- Labour, Employment and Skill
Development-**

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

01- *Labour-*

101- Industrial Relations-

01- Enforcement of Labour Laws-
State Share

O	529.12				
S	0.01	500.75	462.35	(-)	38.40
R	(-)28.38				

Reasons for the final saving of ₹ 38.40 lakh were awaited (July 2025).

02- *Employment Services-*

001- Direction and Administration-

01- Staff at Directorate of Employment-
State Share

(i) O	91.90				
		97.82	68.76	(-)	29.06
R	5.92				

004- Research, Survey and Statistics-

01- Extension of Coverage of Employment Services-
State Share

		61.36	44.52	(-)	16.84
R	2.71				

101- Employment Services-

01- Extension of Coverage of Employment Services-
State Share

(iii) O	1,218.67				
		1,188.98	1,068.02	(-)	120.96
R	(-)29.69				

Reasons for the final saving of ₹ 166.86 lakh in the above three cases were awaited (July 2025).

07- Unemployment Allowance-
State Share

O	3,000.00				
		2,384.42	1,954.65	(-)	429.77
R	(-)615.59				

In view of the final saving of ₹ 429.77 lakh, reduction in provision by ₹ 615.59 lakh through reappropriation in March 2025 due to less receipt of funds and proposals proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reasons for the final saving of ₹ 429.77 lakh were awaited (July 2025).

09- Rajiv Gandhi Swarozgaar Start-up Yojna- State Share				
S	368.19			
		897.00	200.75	(-)696.25
R	528.81			

In view of the final saving of ₹ 696.25 lakh, augmentation in provision by ₹ 528.81 lakh through reappropriation in March 2025 due to implementation of Rajiv Gandhi Swarozgaar Start-up Yojna proved unnecessary.

Reasons for the final saving of ₹ 696.25 lakh were awaited (July 2025).

03- <i>Training-</i>				
001- Direction and Administration-				
01- Staff at Directorate of Technical Education, Vocational and Industrial Training- State Share				
O	44.13			
		18.82	18.81	(-)0.01
R	(-)25.31			

Reduction in provision by ₹ 25.31 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

003- Training of Craftsman and Supervisors-				
05- Training of Craftsman and Supervisors- State Share				
O	11,991.64			
		11,279.48	11,248.62	(-)30.86
R	(-)712.16			

In view of the final saving of ₹ 30.86 lakh, reduction in provision by ₹ 712.16 lakh through reappropriation/surrender in March 2025 due to less engagement of number of officers/officials and non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 30.86 lakh were awaited (July 2025).

09- Skill Development Allowance- State Share				
O	3,554.00			
		3,845.24	2,372.45	(-)1,472.79
R	291.24			

In view of the final saving of ₹ 1,472.79 lakh, augmentation in provision by ₹ 291.24 lakh through reappropriation in March 2025 mainly due to more receipt of applications for Skill Development Allowance proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reasons for the final saving of ₹ 1,472.79 lakh were awaited (July 2025).

10-	Upgradation of Industrial Training Institutions to Model Industrial Training Institutions- State Share				
	O	50.00			
	R	(-)50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilised.

14-	Industrial Skill Development Allowance- State Share				
	O	150.00			
	R	(-)124.53	25.47	10.78	(-)14.69

Reduction in provision by ₹ 124.53 lakh through reappropriation in March 2025 due to less receipt of number of applications for Industrial Skill Development Allowance.

102-	Apprenticeship Training-				
02-	National Apprenticeship Promotion Scheme (NAPS)- Centrally Sponsored Scheme				
	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of 2.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2203- Technical Education-			
112- Engineering/Technical Colleges and Institutes -			
01- Government Engineering College/Technical College and Institutes- State Share			
O	2,779.71		
R	247.07	3,026.78	3,010.84 (-)15.94

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Augmentation in provision by ₹ 247.07 lakh through reappropriation in March 2025 was mainly due to filling up of vacant posts.

2230- Labour, Employment and Skill Development-

03- *Training-*

003- Training of Craftsmen and Supervisors-

11- World Bank Assisted Project for Skill

Strengthening for Industrial Value

Enhancement Programme-

Centrally Sponsored Scheme

O 2.00

373.70 373.70 ..

R 371.70

Augmentation in provision by ₹ 371.70 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India.

800- Other Expenditure -

01- Himachal Pradesh Kaushal Vikas Nigam-

State Share

O 1,319.00

S 5,793.62

7,521.45 7,521.45 ..

R 408.83

Augmentation in provision by ₹ 408.83 lakh through reappropriation/surrender in March 2025 was due to more receipt of proposals partly counter balanced by saving due to non-completion of codal formalities.

Capital Section

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

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

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

02- *Technical Education-*

104- Polytechnics-

01- Building-

Centrally Sponsored Scheme

(i) O 3.00

..

R (-)3.00

APPROPRIATION ACCOUNTS
GRANT NO. 27- conclud.

02-	Construction of Women Hostels- Centrally Sponsored Scheme				
(ii)	O	3.00			
	R	(-)3.00			
03-	Opening of Polytechnics- Centrally Sponsored Scheme				
(iii)	O	3.00			
	R	(-)3.00			

Entire provision of ₹ 9.00 lakh in the above three cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

105-	Engineering Technical Colleges and Institutes -				
01-	Building- State Share				
(i)	O	2,100.00			
	S	241.00	2,350.00	2,024.68	(-)325.32
	R	9.00			
03-	Construction of Industrial Training Institutes Buildings- State Share				
(ii)	O	2,170.00	2,170.00	2,003.49	(-)166.51

Reasons for the final saving of ₹ 491.83 lakh in the above two cases were awaited (July 2025).

4250- Capital Outlay on Other Social Services-

201-	Labour-				
01-	Buildings- State Share				
	O	24.00	24.00	..	(-)24.00

Entire provision of ₹ 24.00 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 28 - URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 3054-ROADS AND BRIDGES, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
Original	5,29,87,74				
			6,46,62,92	6,22,76,73	(-)23,86,19
Supplementary	1,16,75,18				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	52,40,00				
			1,83,76,56	1,74,68,80	(-)9,07,76
Supplementary	1,31,36,56				
Amount surrendered during the year (31 March 2025)					22,94
Charged					
Original	..				
			35,20	..	(-)35,20
Supplementary	35,20				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,386.19 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 11,675.18 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (ii) In view of the final saving of ₹ 907.76 lakh in the voted provision of Capital Section, supplementary grant of ₹ 13,136.56 lakh obtained in March 2025 proved excessive and surrender of ₹ 22.94 lakh proved inadequate.
- (iii) The entire charged appropriation of ₹ 35.20 lakh obtained in March 2025 through supplementary grant in Capital Section remained unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215- Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
105- Sanitation Services-			
04- Maintenance and Repair-			
State Share			
O	1,870.00	1,870.00	1,363.23
			(-)506.77

Reasons for the final saving of ₹ 506.77 lakh were awaited (July 2025).

2216- Housing -

02- Urban Housing-

105- Releases under the Real Estate (Regulation and Development) Act, 2016-

01- Himachal Pradesh Real Estate Regulatory Authority (RERA)-

State Share

O
 267.90 | | |

 227.30 | 167.24 | (-)60.06 |

R
 (-)40.60 | | |

In view of the final saving of ₹ 60.06 lakh, reduction in provision by ₹ 40.60 lakh through reappropriation in March 2025 due to vacant posts of Chairperson and members in Real Estate Regulatory Authority proved inadequate.

Reasons for the final saving of ₹ 60.06 lakh were awaited (July 2025).

2217- Urban Development-

80- General-

001- Direction and Administration-

02- Directorate of Town and Country Planning

Organisation-

State Share

O
 1,782.56 | | |

S
 56.74 | 1,762.94 | 1,758.53 |

R
 (-)76.36 | | (-)4.41 |

Reduction in provision by ₹ 76.36 lakh through reappropriation in March 2025 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

191-	Assistance to Local Bodies Corporation Urban Development Authorities, Town Improvement Boards Etc.-				
01-	State Finance Commission Award- State Share				
	O	6,663.24			
			6,813.24	6,399.26	(-413.98)
	S	150.00			

Reasons for the final saving of ₹ 413.98 lakh were awaited (July 2025).

04-	Deendayal Antyodaya Yojana-National Urban Livelihood Mission (DAY-NULM)- Centrally Sponsored Scheme				
	O	100.00			
			73.20	73.20	..
	R	(-26.80)			

Reduction in provision by ₹ 26.80 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India. Whereas grant of ₹ 273.20 lakh was received from Government of India.

42-	Miscellaneous Grants to Municipal Corporation- State Share				
	S	200.00	200.00	..	(-200.00)

Entire provision of ₹ 200.00 lakh obtained through supplementary grant remained unutilised; reasons for which were awaited (July 2025).

47-	Grant-in-Aid to Swachh Bharat Mission (SBM)- Centrally Sponsored Scheme				
	O	100.00			
		
	R	(-100.00)			

Entire provision of ₹100.00 was reduced through reappropriation in March 2025 was due to non receipt of funds from Government of India.

	State Share				
	O	10.00			
			2.00	2.00	..
	R	(-8.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reduction in provision by ₹ 8.00 lakh through reappropriation in March 2025 was due to less release of state share in proportionate to central share received from Government of India.

50- Pradhan Mantri Awas Yojna-House for All
(Urban)-

Centrally Sponsored Scheme

O	400.00			
		153.90	..	(-)153.90
R	(-)246.10			

In view of the final saving of ₹ 153.90 lakh, reduction in provision by ₹ 246.10 lakh through reappropriation in March 2025 due to less receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 695.85 lakh was received from Government of India.

Entire provision of ₹ 153.90 lakh remained unutilized; reasons for which were awaited (July 2025).

State Share

O	90.00			
		17.10	..	(-)17.10
R	(-)72.90			

Reduction in provision by ₹ 72.90 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

57- Atal Shreshth Shahar Yojna-
State Share

O	280.00			
	
R	(-)280.00			

Entire provision of ₹ 280.00 lakh was reduced through reappropriation in March 2025 due to non receipt of proposals from Urban Local Bodies.

58- Maintenance of Municipal Corporation Area
Roads-

State Share

O	125.00			
		325.00	225.00	(-)100.00
S	200.00			

Reasons for the final saving of ₹ 100.00 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

60-	Consultancy of Private Public Partnership Based Projects- State Share			
	O	13.00	..	..
	R	(-)13.00	..	..
Entire provision of ₹ 13.00 lakh was reduced through reappropriation in March 2025 was due to non receipt of proposals from Urban Local Bodies.				
62-	Health Section Grant to Municipal Corporation Under Fifteenth Finance Commission- State Share			
	O	272.00	272.00	181.34 (-)90.66
Reasons for the final saving of ₹ 90.66 lakh were awaited (July 2025).				
68-	Used Water Management under Swachh Bharat Mission (SBM 2.0)- Centrally Sponsored Scheme			
(i)	S	0.01	200.01	.. (-)200.01
	R	200.00		
	State Share			
(ii)	S	0.01	22.23	.. (-)22.23
	R	22.22		
70-	Capacity Building, Skill Development and Knowledge Management under Swachh Bharat Mission (SBM 2.0)- Centrally Sponsored Scheme			
(iii)	S	0.01	75.01	.. (-)75.01
	R	75.00		
	State Share			
(iv)	S	0.01	8.34	.. (-)8.34
	R	8.33		

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

In view of the final saving of ₹ 305.59 lakh, augmentation in provision by ₹ 305.55 lakh in the above four cases through reappropriation in March 2025 due to more receipt of funds from Government of India, state share released proportionately proved unnecessary.

Entire provision of ₹ 305.59 lakh in the above four cases remained unutilized; reasons for which were awaited (July 2025).

192- Assistance to Municipalities/Municipal Councils-

01- State Finance Commission Award-
State Share

(i)	O	6,574.77			
			6,619.77	5,259.81	(-1,359.96)
	S	45.00			

04- Deendayal Antyodaya Yojana-National Urban
Livelihood Mission (DAY-NULM)-
Centrally Sponsored Scheme

(ii)	O	300.00	300.00	200.00	(-100.00)
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Reasons for the final saving of ₹ 1,459.96 lakh in the above two cases were awaited (July 2025). Whereas grant of ₹ 273.20 lakh at sr. no. (ii) was received from Government of India.

State Share

O	30.00	30.00	..	(-30.00)
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Entire provision of ₹ 30.00 lakh remained unutilised; reasons for which were awaited (July 2025).

14- Central Finance Commission Award-

State Share

O	7,576.97				
			6,888.28	6,690.82	(-197.46)
R	(-688.69)				

In view of the final saving of ₹ 197.46 lakh, reduction in provision by ₹ 688.69 lakh through reappropriation in March 2025 due to up-gradation of three Municipal Councils as Municipal Corporations proved inadequate.

Reasons for the final saving of ₹ 197.46 lakh were awaited (July 2025).

18- Pradhan Mantri Awas Yojna-Housing for All (Urban)-

Centrally Sponsored Scheme

O	800.00				
			648.84	648.84	..
R	(-151.16)				

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reduction in provision by ₹ 151.16 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India. Whereas grant of ₹ 695.85 lakh was received from Government of India.

State Share				
O	184.00			
		143.85	143.85	..
R	(-)40.15			

Reduction in provision by ₹ 40.15 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share reduced in proportionate to centre share.

27- Health Sector Grant to Municipalities under Fifteenth Finance Commission- State Share					
(i)	O	253.00	253.00	176.27	(-)76.73
193- Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof- 01- State Finance Commission Award- State Share					
(ii)	O	1,931.01			
			2,141.01	1,544.81	(-)596.20
	S	210.00			

Reasons for the final saving of ₹ 672.93 lakh in the above two cases were awaited (July 2025).

04- Deendayal Antyodaya Yojana-National Urban Livelihood Mission (DAY-NULM)- Centrally Sponsored Scheme					
(i)	O	226.00			
		
	R	(-)226.00			
State Share					
(ii)	O	22.00			
		
	R	(-)22.00			

Entire provision of ₹ 248.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized. Whereas grant of ₹ 273.20 lakh at sr. no. (i) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

05-	Constructions of Parking- State Share				
(i)	O	125.00	125.00	5.00	(-120.00)
13-	Central Finance Commission Award- State Share				
(ii)	O	2,066.40	2,066.40	1,384.76	(-681.64)
15-	Atal Mission Rejuvenation and Urban Transformation (AMRUT)- Centrally Sponsored Scheme				
(iii)	O	0.90			
			5,142.76	5,111.06	(-31.70)
	S	5,141.86			

Reasons for the final saving of ₹ 833.34 lakh in the above three cases were awaited (July 2025). Whereas grant of ₹ 5,111.06 lakh at sr. no. (iii) was received from Government of India.

16-	Pradhan Mantri Awas Yojna-Housing of All (Urban)- Centrally Sponsored Scheme				
(i)	O	550.00			
	R	(-550.00)	..	..	..
(ii)	State Share				
	O	126.00			
	R	(-126.00)	..	..	..

Entire provision of ₹ 676.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized. Whereas grant of ₹ 695.85 lakh at sr. no. (i) was received from Government of India.

20-	Assistance to Cantonment Boards under Central Finance Commission- State Share				
(i)	O	661.95	661.95	327.44	(-334.51)
23-	Mukhya Mantri Shehari Ajiveeka Guarantee Yojna- State Share				
(ii)	O	100.00	100.00	51.63	(-48.37)

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

26-	Health Sector Grant to Nagar Panchayats/ Notified Area Committee under Fifteenth Finance Commission- State Share				
(iii)	O	73.00	73.00	46.94	(-)26.06
27-	Health Sector Grant to Cantonment Boards under Fifteenth Finance Commission- State Share				
(iv)	O	25.00	25.00	9.21	(-)15.79

Reasons for the final saving of ₹ 424.73 lakh in the above four cases were awaited (July 2025).

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

Head					
		Total	Actual	Excess (+)	Saving (-)
		grant	expenditure		
		(₹ in lakh)			
2217- Urban Development-					
80- General-					
191- Assistance to Local Bodies Corporations Urban Development Authorities, Town Improvement Board Etc.-					
45- Central Finance Commission Award- State Share					
	O	7,794.68			
			8,483.37	8,483.37	..
	R	688.69			

Augmentation in provision by ₹ 688.69 lakh through reappropriation in March 2025 was due to up-gradation of three Municipal Councils as Municipal Corporations.

51-	Construction of Parking- State Share				
	O	100.00			
			600.00	1,861.00	(+)1,261.00
	R	500.00			

In view of the final excess of ₹ 1,261.00 lakh, augmentation in provision by ₹ 500.00 lakh through reappropriation in March 2025 due to receipt of Special Central Assistance from Government of India proved inadequate.

Reasons for the final excess of ₹ 1,261.00 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

54-	Grant to Municipal Corporation for Capital Assets-				
	State Share				
	S	2,408.30			
			2,908.30	2,908.30	..
	R	500.00			

Augmentation in provision by ₹ 500.00 lakh through reappropriation in March 2025 was due to receipt of Special Central Assistance from Government of India.

67-	Individual Household Latrines/Community Toilets/Public Toilets/Aspirational Toilets under Swachh Bharat Mission (SBM 2.0.)- Centrally Sponsored Scheme				
	S	0.01			
			25.01	16.44	(-)8.57
	R	25.00			

In view of the final saving of ₹ 8.57 lakh, augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2025 was due to receipt of funds from Government of India proved excessive. Whereas grant of ₹ 16.44 lakh was received from Government of India. Reasons for the final saving of ₹ 8.57 lakh were awaited (July 2025).

69-	Information, Education and Communication and Behaviours Change under Swachh Bharat Mission (SBM 2.0)- Centrally Sponsored Scheme				
(i)	S	0.01			
			100.01	3.75	(-)96.26
	R	100.00			
	State Share				
(ii)	S	0.01			
			11.12	2.23	(-)8.89
	R	11.11			

In view of the final saving of ₹ 105.15 lakh, augmentation in provision by ₹ 111.11 lakh in the above two cases through reappropriation in March 2025 due to receipt of funds from Government of India and release of state share in proportionate to central share proved excessive and unjustified. Whereas grant of ₹ 5.39 lakh was received at sr. no. (i) from Government of India.

Reasons for the final saving of ₹ 105.15 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

192-	Assistance to Municipalities/Municipal Councils-				
15-	Construction of Parking- State Share				
	O	150.00			
			610.07	2,576.66	(+)1,966.59
	R	460.07			

In view of the final excess of ₹ 1,966.59 lakh, augmentation in provision by ₹ 460.07 lakh through reappropriation in March 2025 due to receipt of Special Central Assistance from Government of India for construction of parking proved inadequate. Reasons for the final excess of ₹ 1,966.59 lakh were awaited (July 2025).

29-	Solid Waste Management under Swachh Bharat Mission (SBM 2.0)- Centrally Sponsored Scheme				
	S	0.01			
			100.01	82.91	(-)17.10
	R	100.00			

In view of the final saving of ₹ 17.10 lakh, augmentation in provision by ₹ 100.00 lakh through reappropriation in March 2025 due to receipt of funds from Government of India proved excessive. Whereas grant of ₹ 82.91 lakh was received from Government of India.

Reasons for the final saving of ₹ 17.10 lakh were awaited (July 2025).

	State Share				
	S	0.01			
			11.12	9.21	(-)1.91
	R	11.11			

Augmentation in provision by ₹ 11.11 lakh through reappropriation in March 2025 was due receipt of funds from Government of India and release of state share in proportionate to central share.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4215- Capital Outlay on Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
106- Sewerage Services-			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

02-	Drainage Sanitation Sewerage Schemes in Various Districts-				
	State Share				
O	1,000.00				
		10,247.07	9,373.05		(-)874.02
S	9,247.07				

Reasons for the final saving of ₹ 874.02 lakh were awaited (July 2025).

4217- Capital Outlay on Urban Development-

03-	<i>Integrated Development of Small and Medium Towns-</i>				
051-	Construction-				
05-	Preparation of Draft Development Plan-				
	State Share				
O	290.00				
		156.55	145.76		(-)10.79
R	(-)133.45				

Reduction in provision by ₹ 133.45 lakh through reappropriation/surrender in March 2025 was due to non completion of codal formalities.

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

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

4217- Capital Outlay on Urban Development -

01-	<i>State Capital Development-</i>				
190-	Investment in Public Sector and other Undertakings-				
01-	Equity/Investment in Shimla Jal Prabandhan Nigam Limited (SJNL)-				
	State Share				
O	3,950.00				
S	3,889.49	7,950.00	7,950.00		..
R	110.51				

Augmentation in provision by ₹ 110.51 lakh through reappropriation in March 2025 was due to investment in World Bank funded Shimla Jal Prabandhan Nigam Limited to execute various works for continuous water supply to Shimla and extension of sewerage network.

APPROPRIATION ACCOUNTS
GRANT NO. 28- conclud.

(viii) Saving in the charged appropriation occurred under the following head:-				
Head		Total	Actual	Excess (+)
		appropriation	expenditure	Saving (-)
		(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation -				
02- Sewerage and Sanitation -				
106- Sewerage Services -				
02- Drainage Sanitation Sewerage Schemes in Various Districts- State Share				
S	35.20	35.20	..	(-)35.20

Entire appropriation of ₹ 35.20 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2048-APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT, 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 CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS

		Total grant/ appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,03,16,10,80			
		1,10,81,38,10	1,07,81,14,50	(-)3,00,23,60
Supplementary	7,65,27,30			
Amount surrendered during the year (31 March 2025)				1,90,38
Charged				
Original	62,55,34,19			
		62,66,29,96	62,61,20,37	(-)5,09,59
Supplementary	10,95,77			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	6,62,52			
		6,62,53	3,51,73	(-)3,10,80
Supplementary	1			
Amount surrendered during the year (31 March 2025)				3,03,14
Charged				
Original	54,79,10,52			
		1,56,16,17,67	1,81,68,80,81	(+)25,52,63,14
Supplementary	1,01,37,07,15			
Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 25,52,63,14,381 over the charged appropriation of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 30,023.60 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 76,527.30 lakh obtained in March 2025 proved excessive and surrender of ₹ 190.38 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 509.59 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 1,095.77 lakh obtained in March 2025 proved excessive and no amount was surrendered by the department during the year.
- (iv) In view of the final excess of ₹ 2,55,263.14 lakh in the charged appropriation of Capital Section, supplementary grant of ₹ 10,13,707.15 lakh obtained in March 2025 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2054- Treasury and Accounts Administration-			
095- Directorate of Accounts and Treasuries-			
05- Headquarter Accounts Wing-			
State Share			
O	73.48		
		57.57	56.73
R	(-)15.91		(-)0.84

Reduction in provision by ₹ 15.91 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of travel expenses claims.

- 097- Treasury Establishment-

- 01- District Treasury and Sub-Treasuries-
State Share

O	3,800.15		
		3,259.67	3,255.11
R	(-)540.48		(-)4.56

Reduction in provision by ₹ 540.48 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts partly counter balanced by excess due to more receipt of bills of petrol, oil, lubricant and repair of vehicles.

- 2070- Other Administrative Services -**

- 105- Special Commission of Enquiry-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

02- State Finance Commission- State Share					
S	4.00				
		
R	(-)4.00				

Entire provision of 4.00 lakh obtained by supplementary grant was reduced through surrender in March 2025 due to non compilation of codal formalities.

2071- Pensions and other Retirement Benefits -

01- Civil -

101- Superannuation and Retirement Allowances -

03- Superannuation from 1.11.1966-
State Share

O	5,84,611.23				
S	36,416.76	6,25,612.33	6,12,985.61	(-)12,626.72	
R	4,584.34				

In view of the final saving of ₹ 12,626.72 lakh, augmentation in provision by ₹ 4,584.34 lakh through reappropriation in March 2025 due to payment of pension and other retirement benefits proved excessive.

Final saving of ₹ 12,626.72 lakh was due to less receipt of cases.

104- Gratuities-

02- Payments from 1.11.1966 Gratuities-
State Share

O	1,13,779.10				
S	21,804.50	1,35,678.10	1,14,560.59	(-)21,117.51	
R	94.50				

In view of the final saving of ₹ 21,117.51 lakh, augmentation in provision by ₹ 94.50 lakh through reappropriation in March 2025 due to payment of gratuities proved excessive.

Final saving of ₹ 21,117.51 lakh was due to less receipt of Gratuity cases.

03- Gratuity under various Gratuity Acts-
State Share

O	2,090.00				
		1,995.50	664.53	(-)1,330.97	
R	(-)94.50				

In view of the final saving of ₹ 1,330.97 lakh, reduction in provision by ₹ 94.50 lakh through reappropriation in March 2025 due to less receipt of cases proved inadequate.

Final saving of ₹ 1,330.97 lakh was due to less receipt of Gratuity cases.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

105- Family Pensions-

01- Payments before 1.11.1966-

State Share

O 9.43

R (-)9.43

..

Entire provision of 9.43 lakh was reduced through reappropriation in March 2025 due to less requirement of funds.

02- Payments from 1.11.1966-

State Share

O 1,53,616.24

S 6,889.83

R 9.43

1,60,515.50 1,49,029.21 (-)11,486.29

Final saving of ₹ 11,486.29 lakh was due to less receipt of cases.

111- Pensions to Legislators-

01- State Legislators-

State Share

O 2,744.58

S 79.92

2,824.50 2,403.14 (-)421.36

Final saving of ₹ 421.36 lakh was due to less receipt of pension cases for legislators.

117- Government Contribution for Defined
Contribution Pension Scheme-

01- Contributory Pension Scheme-

State Share

O 5,884.15

R (-)4,578.35

1,305.80 1,279.41 (-)26.39

Reduction in provision by ₹ 4,578.35 lakh through reappropriation in March 2025 was due to less requirement for payment of employer share on Contributory Pension Scheme.

3451- Secretariat-Economic Services-

091- Attached Offices-

01- Directorate of Institutional of Finance and
Public Enterprises-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

State Share				
O	200.00			
		250.00	194.71	(-55.29)
S	50.00			

Reasons for the final saving of ₹ 55.29 lakh were awaited (July 2025).

3454- Census Surveys and Statistics -

02- *Surveys and Statistics-*

111- Vital Statistics-

01- Headquarters and District Staff-

State Share

O	1,021.95			
S	39.37	958.03	958.03	..
R	(-103.29)			

Reduction in provision by ₹ 103.29 lakh through surrender in March 2025 was due to non filling up of vacant posts, less organization of meetings/seminars, less receipt of telephone, electricity, water bills and less engagement of daily wagers.

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2054- Treasury and Accounts Administration-

095- Directorate of Accounts and Treasuries-

01- Headquarters Organisation-

State Share

O	703.77			
S	0.04	1,013.04	984.66	(-28.38)
R	309.23			

Augmentation in provision by ₹ 309.23 lakh through reappropriation in March 2025 was due to payment of outsourced services, payment of NSDL on account of allotment of PRANs and maintenance charges on account of NPS subscribers, more receipt of bills of rent, rates and taxes partly counter balanced by saving due to non filling up of vacant posts.

2059- Public Works-

01- *Office Buildings-*

053- Maintenance and Repairs-

05- Maintenance Expenditure of Treasury and

Accounts Department-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

State Share				
O	0.01			
		7.97	7.96	(-)0.01
R	7.96			

Augmentation in provision by ₹ 7.96 lakh through reappropriation in March 2025 was due to maintenance of buildings of treasury and accounts department.

2071- Pensions and other Retirement Benefits-

01- Civil-

102- Commuted Value of Pensions-

02- Payments from 1.11.1966-
State Share

(i) O	80,852.74			
		91,866.72	1,04,952.71	(+)13,085.99
S	11,013.98			

115- Leave Encashment Benefits -

01- Leave Encashment-
State Share

(ii) O	79,522.52	79,522.52	83,735.31	(+)4,212.79
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Final excess of ₹ 17,298.78 lakh in the above two cases were awaited (July 2025).

2235- Social Security and Welfare-

60- Other Social Security and Welfare
Programmes-

102- Pensions under Social Security Schemes-

05- Atal Pension Yojna-
State Share

O	1,500.00			
S	145.05	1,833.00	1,801.49	(-)31.51
R	187.95			

In view of the final saving of ₹ 31.51 lakh, augmentation in provision by ₹ 187.95 lakh through reappropriation in March 2025 due to clear the pending liabilities of Atal Pension Yojna proved excessive.

Reasons for the final saving of ₹ 31.51 lakh were awaited (July 2025).

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

2049- Interest Payments-

01- Interest on Internal Debt-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

101- Interest on Market Loans-
89- Percent Himachal Pradesh State
Development Loan (New Loan)-
State Share

O 40,845.00

R (-)40,845.00

..

Entire appropriation of ₹ 40,845.00 lakh was reduced through reappropriation in March 2025 due to less requirement of funds for payment of interest on loan as per schedule. Such appropriation is being made since 2010-11.

03- *Interest on Small Savings, Provident Funds etc.-*

104- Interest on State Provident Funds-

03- All India Services Provident Fund-
State Share

O 500.00

R 50.00

550.00 485.05 (-)64.95

In view of the final saving of ₹ 64.95 lakh, augmentation in appropriation by ₹ 50.00 lakh through reappropriation in March 2025 due to payment of interest proved unnecessary. Final saving of ₹ 64.95 lakh was due to less receipt of final payment cases of General Provident Fund (AIS).

108- Interest on Insurance and Pension Fund-
01- Himachal Pradesh Government Employees
Insurance Scheme-
State Share

O 2,750.00

R (-)50.00

2,700.00 2,675.44 (-)24.56

In view of the final saving of ₹ 24.56 lakh, reduction in appropriation by ₹ 50.00 lakh through reappropriation in March 2025 due to less requirement of funds for payment of interest as per schedule proved inadequate. Final saving of ₹ 24.56 lakh was due to less receipt of cases under the scheme.

2071- Pensions and other Retirement Benefits-

01- *Civil-*

104- Gratuities-

03- Gratuity under various Gratuity Acts-
State Share

S 88.42

88.42 .. (-)88.42

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Entire appropriation of ₹ 88.42 lakh remained unutilized due to non receipt of cases.

04- Interest on Delayed Payment of Gratuity- State Share				
<i>O</i>	<i>0.01</i>			
		<i>32.34</i>	<i>27.81</i>	<i>(-)4.53</i>
<i>S</i>	<i>32.33</i>			

Final saving of ₹ 4.53 lakh was due to less number of delayed gratuity cases.

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

Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049- Interest Payments-			
<i>01- Interest on Internal Debt-</i>			
101- Interest on Market Loans-			
M5- 7.39 Percent Himachal Pradesh State Government Security 2034- State Share			
(i) <i>S</i>	<i>0.01</i>		
		<i>3,695.00</i>	<i>3,695.00</i>
<i>R</i>	<i>3,694.99</i>		<i>..</i>
M6- 7.41 Percent Himachal Pradesh State Government Security 2036- State Share			
(ii) <i>S</i>	<i>0.01</i>		
		<i>4,446.00</i>	<i>4,446.00</i>
<i>R</i>	<i>4,445.99</i>		<i>..</i>
M7- 7.52 Percent Himachal Pradesh State Government Security 2039- State Share			
(iii) <i>S</i>	<i>0.01</i>		
		<i>5,053.44</i>	<i>5,053.44</i>
<i>R</i>	<i>5,053.43</i>		<i>..</i>
M8- 7.45 Percent Himachal Pradesh State Government Security 2044- State Share			
(iv) <i>S</i>	<i>0.01</i>		
		<i>3,725.00</i>	<i>3,725.00</i>
<i>R</i>	<i>3,724.99</i>		<i>..</i>

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

M9-	7.47 Percent Himachal Pradesh State Government Security 2033- State Share				
(v)	<i>S</i>	<i>0.01</i>			
			<i>2,614.50</i>	<i>2,614.50</i>	<i>..</i>
	<i>R</i>	<i>2,614.49</i>			
N1-	7.44 Percent Himachal Pradesh State Government Security 2034- State Share				
(vi)	<i>S</i>	<i>0.01</i>			
			<i>1,860.00</i>	<i>1,860.00</i>	<i>..</i>
	<i>R</i>	<i>1,859.99</i>			
N2-	7.46 Percent Himachal Pradesh State Government Security 2036- State Share				
(vii)	<i>S</i>	<i>0.01</i>			
			<i>2,611.00</i>	<i>2,611.00</i>	<i>..</i>
	<i>R</i>	<i>2,610.99</i>			
N3-	7.35 Percent Himachal Pradesh State Government Security 2034- State Share				
(viii)	<i>S</i>	<i>0.01</i>			
			<i>1,837.50</i>	<i>1,837.50</i>	<i>..</i>
	<i>R</i>	<i>1,837.49</i>			
N4-	7.25 Percent Himachal Pradesh State Government Security 2033- State Share				
(ix)	<i>S</i>	<i>0.01</i>			
			<i>1,812.50</i>	<i>1,812.50</i>	<i>..</i>
	<i>R</i>	<i>1,812.49</i>			
N5-	7.22 Percent Himachal Pradesh State Government Security 2039- State Share				
(x)	<i>S</i>	<i>0.01</i>			
			<i>2,527.00</i>	<i>2,527.00</i>	<i>..</i>
	<i>R</i>	<i>2,526.99</i>			

Augmentation in appropriation by ₹ 30,181.84 lakh in the above ten cases through reappropriation in March 2025 was due to payment of interest as per schedule.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

115-	Interest on Ways and Means Advances from Reserve Bank of India-				
01-	Interest Charged on Ways and Means Advances from Reserve Bank India- State Share				
	<i>O</i>	<i>0.01</i>			
			<i>1,000.00</i>	<i>1,010.04</i>	<i>(+)10.04</i>
	<i>R</i>	<i>999.99</i>			

In view of the final excess of ₹ 10.04 lakh, augmentation in appropriation by ₹ 999.99 lakh through reappropriation in March 2025 due to payment of interest proved inadequate. Reasons for the final excess of ₹ 10.04 lakh were awaited (July 2025).

02-	Interest on Overdraft- State Share				
	<i>O</i>	<i>0.01</i>			
			<i>300.00</i>	<i>230.00</i>	<i>(-)70.00</i>
	<i>R</i>	<i>299.99</i>			

In view of the final saving of ₹ 70.00 lakh, augmentation in appropriation by ₹ 299.99 lakh through reappropriation in March 2025 due to payment of interest proved excessive. Reasons for the final saving of ₹ 70.00 lakh were awaited (July 2025).

116-	Interest on 14 Day Treasury Bills-				
01-	Interest on 14 Day Treasury Bills- State Share				
	<i>O</i>	<i>400.00</i>	<i>400.00</i>	<i>576.85</i>	<i>(+)176.85</i>

Reasons for the final excess of ₹ 176.85 lakh were awaited (July 2025).

200-	Interest on Others Internal Debts-				
07-	National Bank for Agriculture and Rural Development- State Share				
	<i>O</i>	<i>15,600.00</i>			
			<i>16,100.00</i>	<i>15,891.77</i>	<i>(-)208.23</i>
	<i>R</i>	<i>500.00</i>			

In view of the final saving of ₹ 208.23 lakh, augmentation in appropriation by ₹ 500.00 lakh through reappropriation in March 2025 due to payment of interest proved excessive. Reasons for the final saving of ₹ 208.23 lakh were awaited (July 2025).

25- Interest on Loan from National Hosing Bank-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

State Share				
S	0.01			
		44.20	43.59	(-)0.61
R	44.19			

Augmentation in appropriation by ₹ 44.19 lakh through reappropriation in March 2025 was due to payment of interest.

305- Management of Debt -				
01- Management of Debt-				
State Share				
O	800.00	800.00	1,420.44	(+)620.44

Reasons for the final excess of ₹ 620.44 lakh were awaited (July 2025).

02- Goods and Service Tax on Floatation				
Charges-				
State Share				
O	0.01			
		1,418.35	17.22	(-)1,401.13
R	1,418.34			

In view of the final saving of ₹ 1,401.13 lakh, augmentation in appropriation by ₹ 1,418.34 lakh through reappropriation in March 2025 due to payment of interest proved Reasons for the final saving of ₹ 1,401.13 lakh were awaited (July 2025).

03- Interest on Small Saving Provident Fund etc.-				
104- Interest on State Provident Fund-				
01- General Provident Fund-				
State Share				
O	1,30,000.00			
		1,35,000.00	1,35,459.69	(+)459.69
R	5,000.00			

In view of the final excess of ₹ 459.69 lakh, augmentation in appropriation by ₹ 5,000.00 lakh through reappropriation in March 2025 due to more requirement of funds for payment of interest proved inadequate.

Final excess of ₹ 459.69 lakh was due to increased number of final payment cases in General Provident Fund and non-implementation of maximum subscription limit of ₹ 5.00 lakh to General Provident Fund.

04- Interest on Loans and Advances from				
Central Government-				
101- Interest on Loans for State/Union Territory				
Plan Schemes -				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- Interest on Block Loans- State Share				
<i>O</i>	7,099.56			
		8,298.22	8,298.23	(+)0.01
<i>R</i>	1,198.66			

Augmentation in appropriation by ₹ 1,198.66 lakh through reappropriation in March 2025 was due to more requirement of funds for payment of interest on loan.

05- <i>Interest on Reserve Fund-</i>				
105- Interest on General and other Reserve Fund -				
02- Interest Accrued on Compensatory Afforestation and Management and Planning Authority (CAMPA)- State Share				
<i>O</i>	5,500.00			
<i>S</i>	898.01	7,600.00	7,686.27	(+)86.27
<i>R</i>	1,201.99			

In view of the final excess of ₹ 86.27 lakh, augmentation in appropriation by ₹ 1,201.99 lakh through reappropriation in March 2025 due to more requirement of funds for payment of interest on Reserve funds proved inadequate.

Reasons for the final excess of ₹ 86.27 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7610- Loans to Government Servants etc.-			
201- House Building Advances-			
01- Advance to Government Servants for House- State Share			
<i>O</i>	600.00		
		141.89	134.23
<i>R</i>	(-)458.11		(-)7.66

Reduction in provision by ₹ 458.11 lakh through reappropriation/surrender in March 2025 was due to less receipt of proposals from Government servants for house loan advance.

02- Advances to Ministers/Deputy Ministers and
Presiding Officers of State Legislature-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

State Share				
O	50.00			
		25.00	25.00	..
R	(-)25.00			

Reduction in provision by ₹ 25.00 lakh through surrender in March 2025 was due to less receipt of proposals.

800- Other Advances-				
04- Education Loan-				
State Share				
O	5.00			
	
R	(-)5.00			

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2025 due to less receipt of proposals.

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -				
01- Office Buildings-				
051- Construction-				
08- Treasury Organisation-				
State Share				
S	0.01			
		80.00	80.00	..
R	79.99			

Augmentation in provision by ₹ 79.99 lakh through reappropriation in March 2025 was due to clear the pending liability in respect of residential accommodation at HIMUDA colony, Kasumpti.

7610- Loans to Government Servants etc. -

201- House Building Advances-	
03- Advances to Judges of High Court/ Lokayukta/ Members of Administrative Tribunal and Chairman/Members of Himachal Pradesh Public Service Commission-	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	State Share				
(i)	O	7.50		12.50	12.50
	R	5.00			..

202- Advances for Purchase of Motor conveyances-
03- Loans to Ministers, Deputy Ministers, Presiding Officers for Purchase of Motor Cars-
State Share

(ii)	O	0.01		100.00	100.00
	R	99.99			..

Augmentation in provision by ₹ 104.99 lakh in the above two cases through reappropriation in March 2025 was due to more receipt of proposals.

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

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003- Internal Debt of the State Government-				
105- Loans from the National Bank for Agricultural and Rural Development-				
01- Loans from National Bank for Agricultural and Rural Development-				
State Share				
O	63,765.75		63,800.75	63,800.74
R	35.00			(-)0.01

Augmentation in appropriation by ₹ 35.00 lakh through reappropriation in March 2025 was due to repayment of loan as per schedule.

110- Ways and Means Advances from Reserve Bank of India-
01- Normal Ways and Means Advances and Overdraft-
State Share

O	1,00,000.00			
S	7,88,207.15	8,91,465.00	10,49,083.00	(+)1,57,618.00
R	3,257.85			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

In view of the final excess of ₹ 1,57,618.00 lakh, augmentation in appropriation by ₹ 3,257.85 lakh through reappropriation in March 2025 due to repayment of ways and mean advances taken by the State Government from Reserve Bank of India partly counter balanced by saving due to availing less overdraft after passing supplementary demand for grant proved inadequate.

Reasons for the final excess of ₹ 1,57,618.00 lakh were awaited (July 2025).

03-	Shortfall and Over Draft by Reserve Bank of India- State Share				
	<i>O</i>	50,000.00			
			2,75,500.00	3,73,145.20	(+)97,645.20
	<i>S</i>	2,25,500.00			

Reasons for the final excess of ₹ 97,645.20 lakh were awaited (July 2025).

6004- Loans and Advances from the Central Government-

09- Other Loans for States/Union Territory with Legislature Schemes-

101- Block Loans-

01- Block Loan-Normal Loans-
State Share

	<i>O</i>	434.31			
			767.27	767.27	..
	<i>R</i>	332.96			

Augmentation in appropriation by ₹ 332.96 lakh through reappropriation in March 2025 was due to repayment of loans as per schedule.

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

Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
108- Loans from National Co-operative Development Corporation-			
02- Loans from National Cooperative Development Corporation- State Share			
(i) <i>O</i>	2,589.58		
		2,509.66	2,509.66
<i>R</i>	(-)79.92		..

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

6004- Loans and Advances from the Central Government-

02-	<i>Loans for State/Union Territory Plan Scheme -</i>				
105-	State Plan Loans Consolidated in terms of Recommendation of the Twelfth Finance Commission-				
01-	Consolidated Loans-Consolidated on Recommendations of Twelfth Finance Commission-State Share				
(ii)	<i>O</i>	4,528.94			
			983.06	983.01	(-)0.05
	<i>R</i>	(-)3,545.88			

Reduction in appropriation by ₹ 3,625.80 lakh in the above two cases through reappropriation in March 2025 was due to less repayment of loans as per schedule.

APPROPRIATION ACCOUNTS
GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	94,29,60			
		1,16,40,03	1,09,35,63	(-)7,04,40
Supplementary	22,10,43			
Amount surrendered during the year (31 March 2025)				27,94
Capital Section				
Voted				
Original	22,63,00			
		67,61,59	67,05,66	(-)55,93
Supplementary	44,98,59			
Amount surrendered during the year (31 March 2025)				1,22

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 704.40 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,210.43 lakh obtained in March 2025 proved excessive and surrender of ₹ 27.94 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 55.93 lakh in the voted provision of Capital Section, supplementary grant of ₹ 4,498.59 lakh obtained in March 2025 proved excessive.

Revenue Section

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070- Other Administrative Services -				
003- Training-				

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

01- Training Expenses of Indian Administrative
Service Probationers-

State Share

O 252.43

S 31.50

R (-)95.96

187.97 179.04 (-)8.93

Reduction in provision by ₹ 95.96 lakh through reappropriation in March 2025 was due to non filling up of vacant posts and non payment of Dearness Allowance.

02- Training Expenses of Himachal Pradesh
Administrative Service Probationers-

State Share

(i) O 158.05

S 0.15

R (-)30.91

127.29 126.56 (-)0.73

2204- Sports and Youth Services-

001- Direction and Administration-

01- Directorate-

State Share

(ii) O 1,253.40

S 25.70

R (-)51.15

1,227.95 1,223.66 (-)4.29

Reduction in provision by ₹ 82.06 lakh in the above two cases through reappropriation in March 2025 was due to non filling up of vacant posts.

101- Physical Education-

01- Physical Education Scheme-

State Share

O 48.12

S 25.70

R (-)25.50

22.62 23.28 (+)0.66

Reduction in provision by ₹ 25.50 lakh through reappropriation in March 2025 was due to non filling up of vacant posts and non payment of Dearness Allowance.

104- Sports and Games-

04- Rewards under Himachal Pradesh Swarnim

Jayanti Sports Policy-

State Share

O 0.01

S 1,814.86

R 87.14

1,902.01 1,477.28 (-)424.73

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

01-	Expenditure on Songs and Drama Services-				
	State Share				
	O	228.87			
			115.38	115.21	(-)0.17
	R	(-)113.49			

Reduction in provision by ₹ 113.49 lakh through reappropriation/surrender in March 2025 was mainly due to less expenditure on publicity through folk media and non filling up of vacant posts.

110-	Publications-				
01-	Expenditure on Publication Scheme-				
	State Share				
	O	248.82			
			138.15	138.15	..
	R	(-)110.67			

Reduction in provision by ₹ 110.67 lakh through reappropriation/surrender in March 2025 was mainly due to non filling up of vacant post and less publication of publicity materials.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2070- Other Administrative Services -			
003- Training-			
03- Himachal Pradesh Institute Public Administration-			
State Share			
O	376.18		
S	69.57	572.62	576.66
R	126.87		(+)4.04

Augmentation in provision by ₹ 126.87 lakh through reappropriation in March 2025 was due to more organization of training programme for staff.

2202- General Education-
05- Language Development-
001- Direction and Administration-
01- Directorate-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

State Share				
O	417.30			
S	8.72	459.65	439.65	(-)20.00
R	33.63			

Augmentation in provision by ₹ 33.63 lakh through reappropriation in March 2025 was mainly due to increase in rate of outsources services.

2220- Information and Publicity-

60- Others-

101- Advertising and Visual Publicity-

01- Expenditure on Advertising and Visual
Publicity-

State Share

O	1,929.99			
S	183.31	2,440.03	2,440.03	..
R	326.73			

Augmentation in provision by ₹ 326.73 lakh through reappropriation in March 2025 was due to more expenditure on advertising and publicity.

102- Information Centres-

01- Press Information Bank Services-

State Share

O	397.77			
		512.30	512.27	(-)0.03
R	114.53			

Augmentation in provision by ₹ 114.53 lakh through reappropriation/surrender in March 2025 was due to more payment of outsource employees and Media Agency engaged.

Capital Section

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

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture-				
03- Sports and Youth Services-				
101- Youth Hostels-				
01- Building-				
State Share				
(i) O	316.00	316.00	253.61	(-)62.39

APPROPRIATION ACCOUNTS
GRANT NO. 30- conclud.

102-	Sports Stadia-				
05-	Mukhya Mantri Yuva Khel Protsahan Yojna-				
	State Share				
(ii)	O	735.00	735.00	705.00	(-)30.00

Reasons for the final saving of ₹ 92.39 lakh in the above two cases were awaited (July 2025).

4220- Capital Outlay on Information and Publicity-

60-	Others-				
101-	Buildings-				
02-	Construction of Press Club Building-				
	State Share				
	R	9.78	9.78	..	(-) 9.78

Entire provision of ₹ 9.78 lakh obtained through reappropriation in March 2025 remained unutilized; reasons for which were awaited (July 2025). 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.

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

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

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

03-	Sports and Youth Services-				
102-	Sports Stadia-				
01-	Multipurpose Sports Complex-				
	State Share				
	O	1,000.00	4,000.00	4,048.00	(+)48.00
	S	3,000.00			

Reasons for the final excess of ₹ 48.00 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS

GRANT NO. 31 - TRIBAL AREA DEVELOPMENT PROGRAMME (TADP)

(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, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 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, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 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, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT, 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, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME, 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, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM, 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES AND 6801-LOANS FOR POWER PROJECTS)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
Revenue Section					
Voted					
	Original	20,18,40,34			
			21,79,45,95	16,78,37,23	(-)5,01,08,72
	Supplementary	1,61,05,61			
	Amount surrendered during the year (31 March 2025)				23,03,11
Charged					
	Original	..			
			2,54,20	2,48,17	(-)6,03
	Supplementary	2,54,20			
	Amount surrendered during the year				..
Capital Section					
Voted					
	Original	5,38,16,50			
			5,47,75,14	2,82,13,40	(-)2,65,61,74
	Supplementary	9,58,64			
	Amount surrendered during the year (31 March 2025)				58,47,76

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 50,108.72 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 16,105.61 lakh obtained in March 2025 proved unnecessary as even in the original grant remained unutilized and surrender of ₹ 2,303.11 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 6.03 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 254.20 lakh obtained in March 2025 proved excessive.
- (iii) In view of the final saving of ₹ 26,561.74 lakh in the voted provision of Capital Section, supplementary grant ₹ 958.64 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and surrender of ₹ 5,847.76 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	270.65			
		226.54	208.10	(-)18.44
R	(-)44.11			

Reduction in provision by ₹ 44.11 lakh through reappropriation in March 2025 was due to non filling up of vacant posts and less receipt of proposals.

05- Expenditure on Office of Resident Commissioner, Pangi- State Share				
(i) O	45.92			
		45.82	26.81	(-)19.01
R	(-)0.10			

13- Expenditure on the Office of Additional Deputy Commissioner/Additional District Magistrate, Bharmour- State Share				
(ii) O	20.94			
		20.94	1.59	(-)19.35

Reasons for the final saving of ₹ 38.36 lakh in the above two cases were awaited (July 2025).

14- Trainings, Promotion of Tribal Culture/Sports and Other Development Facilities- State Share				
O	310.00			
S	8.92			
		54.94	33.49	(-)21.45
R	(-)263.98			

Reduction in provision by ₹ 263.98 lakh through reappropriation in March 2025 was due to less expenditure on sports and other development facilities and less conduct of training programs.

2054- Treasury and Accounts Administration-

796- Tribal Areas Sub-Plan-				
01- Expenditure on District Treasury and Sub-Treasury Establishment- State Share				
O	487.23			
		495.22	386.26	(-)108.96
R	7.99			

Reasons for the final saving of ₹ 108.96 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2055- Police-

796- Tribal Areas Sub-Plan-

01- Expenditure on Police Organisation-
State Share

O	6,500.13			
S	5.00	6,367.63	6,030.88	(-)336.75
R	(-)137.50			

In view of the final saving of ₹ 336.75 lakh, reduction in provision by ₹ 137.50 lakh through reappropriation in March 2025 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on outsourced vehicle, petrol, oil, lubricant, repair, more engagement of outsourced services and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 336.75 lakh were awaited (July 2025).

04- Expenditure on Police Radio Staff-
State Share

O	992.38			
		794.88	765.54	(-)29.34
R	(-)197.50			

Reduction in provision by ₹ 197.50 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

2059- Public Works-

01- Office Buildings-

796- Tribal Areas Sub-Plan-

02- Expenditure on Maintenance and Repair of
Government District Revenue Buildings-
State Share

(i) O	3.02	3.02	0.94	(-)2.08
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03- Expenditure on Maintenance and Repair of
Government Public Works Department
Rest/Circuit Houses-
State Share

(ii) O	73.77	73.77	55.05	(-)18.72
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Reasons for the final saving of ₹ 20.80 lakh in the above two cases were awaited (July 2025).

05- Expenditure for New Supply of Tools and
Plants-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	9.28			
		3.08	4.63	(+1.55)
R	(-)6.20			

Reduction in provision by ₹ 6.20 lakh through reappropriation/surrender in March 2025 was due to less expenditure on maintenance of official buildings.

07-	Expenditure under Suspense (Stock)- State Share			
(i)	O	1,000.00	1,000.00	282.09
				(-)717.91
08-	Expenditure under Suspense (Stock Manufacture)- State Share			
(ii)	O	500.00	500.00	231.64
				(-)268.36
09-	Expenditure under Suspense (Miscellaneous Public Works Advances)- State Share			
(iii)	O	500.00	500.00	31.43
				(-)468.57

Reasons for the final saving of ₹ 1,454.84 lakh in the above three cases were awaited (July 2025).

10-	Expenditure on Maintenance of Buildings- State Share			
	O	9.22	9.22	..
				(-)9.22

Entire provision of ₹ 9.22 lakh remained unutilised; reasons for which were awaited (July 2025).

80-	<i>General-</i>			
796-	Tribal Area Sub-Plan-			
01-	Expenditure on Establishment relating to Building Programme- State Share			
(i)	O	555.21	503.55	486.36
				(-)17.19
	R	(-)51.66		

02- Expenditure on Work Charged Staff converted into Regular Establishment-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(ii)	O	1,248.98			
			990.29	975.71	(-)14.58
	R	(-)258.69			

Reduction in provision by ₹ 310.35 lakh in the above two cases through reappropriation in March 2025 was due to non filling up of vacant posts.

05-	Maintenance of Primary Middle Schools- State Share				
	O	214.99	214.99	77.64	(-)137.35

Reasons for the final saving of ₹ 137.35 lakh were awaited (July 2025).

06-	Maintenance Provision for Adjustment of Recovery- State Share				
	O	1,248.98			
			992.15	348.45	(-)643.70
	R	(-)256.83			

In view of the final saving of ₹ 643.70 lakh, reduction in provision by ₹ 256.83 lakh through reappropriation in March 2025 due to less expenditure on maintenance proved inadequate.

Reasons for the final saving of ₹ 643.70 lakh were awaited (July 2025).

2062- Vigilance-

796-	Tribal Area Sub-Plan-				
01-	State Vigilance and Anti-Corruption Bureau- State Share				
	O	259.83			
			209.33	211.39	(+)2.06
	R	(-)50.50			

Reduction in provision by ₹ 50.50 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

2070- Other Administrative Services-

796-	Tribal Area Sub-Plan-				
03-	District Home Guard Staff- State Share				
(i)	O	469.88			
			446.88	412.52	(-)34.36
	R	(-)23.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2202- General Education-

01- Elementary Education-

796- Tribal Areas Sub-Plan-

02- Expenditure on Block Primary Education
Officers and Staff-
State Share

(ii)	O	474.79			
			476.29	381.80	(-)94.49
	R	1.50			

Reasons for the final saving of ₹ 128.85 lakh in the above two cases were awaited (July 2025).

03- Expenditure on Primary Schools-
State Share

	O	11,282.77			
			11,215.64	8,959.93	(-)2,255.71
	R	(-)67.13			

In view of the final saving of ₹ 2,255.71 lakh, reduction in provision by ₹ 67.13 lakh through reappropriation in March 2025 due to less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 2,255.71 lakh were awaited (July 2025).

07- Expenditure on District Institutes of Education
and Training-
State Share

(i)	O	355.80	355.80	307.37	(-)48.43
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11- Hot Cooked Meal-Mid Day Meal-
Centrally Sponsored Scheme

(ii)	O	758.00	758.00	376.57	(-)381.43
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State Share

(iii)	O	755.00	755.00	641.58	(-)113.42
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18- Reimbursement of Fee to Privately Managed
Schools Students of Weaker Section (Class 1
to 8)-
State Share

(iv)	O	6.40	6.40	0.58	(-)5.82
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21- Samagar Shiksha Abhiyaan-
Centrally Sponsored Scheme

(v)	O	5,094.00	5,094.00	1,714.86	(-)3,379.14
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(vi)	O	486.00	486.00	190.56	(-)295.44
23-	Strengthening Teaching Learning and Results for States (Stars Project)- Centrally Sponsored Scheme				
(vii)	O	2,700.00	2,700.00	750.69	(-)1,949.31
	State Share				
(viii)	O	270.00	270.00	83.41	(-)186.59
26-	New India Literacy Programme- Centrally Sponsored Scheme				
(ix)	O	17.00	17.00	8.52	(-)8.48

Reasons for the final saving of ₹ 6,368.06 lakh in the above nine cases were awaited (July 2025). Whereas grant of ₹ 383.89 lakh at sr. no. (ii), ₹ 2,823.81 lakh at sr. no.(v), ₹ 750.69 lakh at sr. no. (vii) and ₹ 8.52 lakh at sr. no. (ix) was received from Government of India.

27- Government Model Centre Primary School-
State Share

	O	9.00			
	R	(-)9.00	..	..	..

Entire provision of ₹ 9.00 lakh was reduced through reappropriation in March 2025 due to less expenditure on purchase of material and articles.

28- Pradhan Mantri Schools for Rising India-
Centrally Sponsored Scheme

(i)	S	1,218.00	1,218.00	597.93	(-)620.07
	State Share				
(ii)	S	135.00	135.00	66.45	(-)68.55

02- Secondary Education-

796- Tribal Area Sub-Plan-

01- Expenditure on District Education Officer and
Staff-

	State Share				
(iii)	O	256.08	255.90	203.21	(-)52.69
	R	(-)0.18			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02- Expenditure on Middle School under Minimum Need Programme- State Share				
(iv)	O	7,365.38		
			7,385.38	6,415.66 (-)969.72
	S	20.00		

Reasons for the final saving of ₹ 1,711.03 lakh in the above four cases were awaited (July 2025). Whereas grant of ₹ 920.60 lakh at sr. no. (i) was received from Government of India.

03- Expenditure on High Schools other than Minimum Need Programme- State Share				
	O	9,071.18		
	S	2.00	9,028.18	7,655.59 (-)1,372.59
	R	(-)45.00		

In view of the final saving of ₹ 1,372.59 lakh, reduction in provision by ₹ 45.00 lakh through reappropriation in March 2025 due to non filling up of vacant posts and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 1,372.59 lakh were awaited (July 2025).

13- Srinivasa Ramanujan Student Digital Yojna- State Share				
(i)	O	225.00	225.00	.. (-)225.00
18- Pre-Matric Scholarship for Scheduled Tribe Students- Centrally Sponsored Scheme				
(ii)	O	120.00	120.00	.. (-)120.00

Entire provision of ₹ 345.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

25- Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme				
(i)	O	2,825.00	2,825.00	2,103.34 (-)721.66
State Share				
(ii)	O	314.00	314.00	233.72 (-)80.28

Reasons for the final saving of ₹ 801.94 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

33-	Rajiv Gandhi Day-Boarding Schools-				
	State Share				
(i)	O	22.00	22.00	..	(-)22.00
34-	Mukhya Mantri Gyan Deep Yojna-				
	State Share				
(ii)	O	6.00	6.00	..	(-)6.00

Entire provision of ₹ 28.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

03-	<i>University and Higher Education-</i>				
796-	Tribal Area Sub-Plan-				
09-	Sardar Vallabhbhai Patel Cluster University-				
	State Share				
(i)	O	80.00	80.00	58.92	(-)21.08
12-	Post Matric Scholarship to Scheduled Tribes				
	Students-				
	Centrally Sponsored Scheme				
(ii)	O	1,206.00	1,206.00	500.00	(-)706.00
	State Share				
(iii)	O	134.00	134.00	75.84	(-)58.16

Reasons for the final saving of ₹ 785.24 lakh in the above three cases were awaited (July 2025).

15-	Dr. Yashwant Singh Parmar Rin Yojna-				
	State Share				
	O	45.00	45.00	..	(-)45.00

Entire provision of ₹ 45.00 lakh remained unutilised; reasons for which were awaited (July 2025).

05-	<i>Language Development-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Development of Hindi-				
	State Share				
(i)	O	16.54	16.54	9.50	(-)7.04
80-	<i>General-</i>				
796-	Tribal Area Sub-Plan-				
02-	Swaran Jayanti Super 100 Yojna-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(ii)	O	45.00	45.00	3.65	(-41.35)

Reasons for the final saving of ₹ 48.39 lakh in the above two cases were awaited (July 2025).

04-	Mukhya Mantri Protsahan Yojna- State Share				
	O	14.00	14.00	..	(-14.00)

Entire provision of ₹ 14.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2203- Technical Education-

796-	Tribal Area Sub-Plan-				
03-	Expenditure on Community Development through Polytechnics- Centrally Sponsored Scheme				
	O	2.00			
	R	(-2.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

2204- Sports and Youth Services-

796-	Tribal Area Sub-Plan-				
03-	Expenditure on Directorate of Youth Services and Sports- State Share				
(i)	O	154.63	151.33	114.39	(-36.94)
	R	(-3.30)			

2205- Art and Culture-

796-	Tribal Area Sub-Plan-				
02-	Expenditure on Archaeological Cell- State Share				
(ii)	O	97.00	97.00	65.97	(-31.03)
03-	Expenditure on Art Galleries/Achieves- State Share				
(iii)	O	14.68	14.68	8.08	(-6.60)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2210- Medical and Public Health -03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

02- Expenditure on Allopathic Programme-
State Share

(iv)	O	1,909.61			
			1,912.60	1,748.64	(-)163.96
	R	2.99			

03- Expenditure on Minimum Need Programme
(Primary Health Centre)-
State Share

(v)	O	2,624.43			
			2,620.18	2,131.48	(-)488.70
	R	(-)4.25			

Reasons for the final saving of ₹ 727.23 lakh in the above five cases were awaited (July 2025).

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

796- Tribal Area Sub-Plan-

04- Expenditure on Ayurvedic Programme-
State Share

	O	1,580.19			
			1,471.96	1,388.11	(-)83.85
	R	(-)108.23			

In view of the final saving of ₹ 83.85 lakh, reduction in provision by ₹ 108.23 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 83.85 lakh were awaited (July 2025).

05- *Medical Education, Training and Research-*

796- Tribal Area Sub-Plan-

05- Dr. Radhakrishnan Government Medical
College, Hamirpur-
State Share

	O	65.00			
			110.00	25.56	(-)84.44
	R	45.00			

In view of the final saving of ₹ 84.44 lakh, augmentation in provision by ₹ 45.00 lakh through reappropriation in March 2025 due to more expenditure on purchases of materials/articles proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 84.44 lakh were awaited (July 2025).

06-	Pandit Jawahar Lal Nehru Government Medical College Chamba- State Share				
	O	62.00	62.00	37.05	(-)24.95

Reasons for the final saving of ₹ 24.95 lakh were awaited (July 2025).

08-	Atal Medical and Research University Mandi at Nerchowk- State Share				
	O	6.71	4.21	4.21	..
	R	(-)2.50			

Reduction in provision by ₹ 2.50 lakh through reappropriation in March 2025 was due to non receipt of central share; hence matching state share surrendered.

06-	<i>Public Health-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Staff- State Share				
(i)	O	41.82	41.82	22.01	(-)19.81
04-	Expenditure on Sexually Transmitted Disease- State Share				
(ii)	O	27.65	27.65	17.57	(-)10.08
05-	Expenditure on Expand Programme on Immunisation- State Share				
(iii)	O	122.98	122.98	86.45	(-)36.53
09-	Expenditure on Multipurpose Work Scheme under Minimum Need Programme- State Share				
(iv)	O	219.74	219.74	133.41	(-)86.33
11-	Expenditure on National Programme for Prevention and Control of Blindness- State Share				
(v)	O	23.54	23.54	9.98	(-)13.56

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 166.31 lakh in the above five cases were awaited (July 2025).

12-	Establishment of National Leprosy Supervisory Units- Centrally Sponsored Scheme				
	O	45.00			
			34.09	34.08	(-)0.01
	R	(-)10.91			

Reduction in provision by ₹ 10.91 lakh through surrender in March 2025 was due to non filling up of vacant posts and less receipt of claims of travel expenses.

13-	Expenditure on Prevention and Control of Blindness and Development of Primary Health Centres- Centrally Sponsored Scheme				
	O	19.00			
			17.05	12.80	(-)4.25
	R	(-)1.95			

Reasons for the final saving of ₹ 4.25 lakh were awaited (July 2025).

19-	Mukhya Mantri Tuberculosis Prevention Scheme- State Share				
	O	18.00			
			11.58	8.86	(-)2.72
	R	(-)6.42			

Reduction in provision by ₹ 6.42 lakh through reappropriation/surrender in March 2025 was due to less receipt of proposals under the scheme.

20-	Mukhya Mantri Ashirwad Yojna- State Share				
(i)	O	135.00			
		
	R	(-)135.00			
24-	Samman Yojna- State Share				
(ii)	O	9.00			
		
	R	(-)9.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 144.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of proposals.

25-	National Acquired Immune Deficiency Syndrome Control Programme- State Share				
(i)	O	99.00	99.00	71.36	(-)27.64
2211-	Family Welfare-				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Family Planning Programme- State Share				
(ii)	O	48.96	48.96	24.24	(-)24.72

Reasons for the final saving of ₹ 52.36 lakh in the above two cases were awaited (July 2025).

03-	Expenditure on Family Welfare Programme- Centrally Sponsored Scheme				
	O	825.00	612.96	569.25	(-)43.71
	R	(-)212.04			

In view of the final saving of ₹ 43.71 lakh, reduction in provision by ₹ 212.04 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 43.71 lakh were awaited (July 2025).

04-	Expenditure on Milk Feeding Centres- State Share				
	O	8.00	3.00	3.00	..
	R	(-)5.00			

Reduction in provision by ₹ 5.00 lakh through reappropriation/surrender in March 2025 was due to less expenditure on purchase of milk from feeding centres.

05-	Indira Gandhi Balika Suraksha Yojna- State Share				
	O	6.00	3.55	..	(-)3.55
	R	(-)2.45			

In view of the final saving of ₹ 3.55 lakh, reduction in provision by ₹ 2.45 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 3.55 lakh remained unutilised; reasons for which were awaited (July 2025).

- 06- Additional Development Grant to Panchayats
for Best Female Birth Ratio-
State Share

O	10.00		10.00	..	(-)10.00
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Entire provision of ₹ 10.00 lakh remained unutilised; reasons for which were awaited (July 2025).

- 08- National Rural Health Mission-
Centrally Sponsored Scheme

O	4,354.00		4,354.00	3,626.25	(-)727.75
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Reasons for the final saving of ₹ 727.75 lakh were awaited (July 2025). Whereas grant of ₹ 86.50 lakh was received from Government of India.

State Share

O	1,092.00				
			1,032.87	1,022.48	(-)10.39
R	(-)59.13				

Reduction in provision by ₹ 59.13 lakh through reappropriation in March 2025 was due to less receipt of proposals.

- 14- Pradhan Mantri Ayushman Bharat Health
Infrastructure Mission-
Centrally Sponsored Scheme

O	607.00				
S	50.00		607.00	406.98	(-)200.02
R	(-)50.00				

In view of the final saving of ₹ 200.02 lakh, reduction in provision by ₹ 50.00 lakh through reappropriation in March 2025 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 200.02 lakh were awaited (July 2025).

State Share

O	67.00				
S	20.61		45.22	45.22	..
R	(-)42.39				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 42.39 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

2215- Water Supply and Sanitation-

01- Water Supply-

796- Tribal Area Sub-Plan-

01- Expenditure on Rural Water Supply Scheme-
State Share

O	603.45				
		548.92	504.91	(-)44.01	
R	(-)54.53				

In view of the final saving of ₹ 44.01 lakh, reduction in provision by ₹ 54.53 lakh through reappropriation in March 2025 due to less engagement of daily wagers and non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 44.01 lakh were awaited (July 2025).

02- Expenditure on Work Charged Staff converted
into Regular Establishment-
State Share

O	3,946.79				
		3,785.50	3,484.84	(-)300.66	
R	(-)161.29				

In view of the final saving of ₹ 300.66 lakh, reduction in provision by ₹ 161.29 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 300.66 lakh were awaited (July 2025).

04- Stock-
State Share

(i) O	275.00				
		275.00	91.47	(-)183.53	

05- Stock Manufacture-
State Share

(ii) O	100.00				
		100.00	1.41	(-)98.59	

06- Miscellaneous Public Works Advances-
State Share

(iii) O	150.00				
		150.00	22.83	(-)127.17	

Reasons for the final saving of ₹ 409.29 lakh in the above three cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- Energy Charges for Rural Water Supply Schemes- State Share				
O	2.63		2.63	.. (-)2.63

Entire provision of ₹ 2.63 lakh remained unutilised; reasons for which were awaited (July 2025).

09- Maintenance Provision for Adjustment of Recovery- State Share				
O	3,946.79			
		3,785.50	1,321.25	(-)2,464.25
R	(-)161.29			

In view of the final saving of ₹ 2,464.25 lakh, reduction in provision by ₹ 161.29 lakh through reappropriation in March 2025 due to less execution of maintenance works proved inadequate.

Reasons for the final saving of ₹ 2,464.25 lakh were awaited (July 2025).

2216- Housing-

03- Rural Housing-				
796- Tribal Area Sub-Plan-				
08- Mukhya Mantri Awas Yojna- State Share				
(i) O	90.00		90.00	39.60 (-)50.40
05- General Pool Accommodation-				
796- Tribal Area Sub-Plan-				
01- Expenditure on Maintenance and Repair- State Share				
(ii) O	55.02			
		46.14	34.25	(-)11.89
R	(-)8.88			

Reasons for the final saving of ₹ 62.29 lakh in the above two cases were awaited (July 2025).

03- Maintenance of General Pool Accommodation of General Administrative Department- State Share				
O	8.75		8.75	.. (-)8.75

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 8.75 lakh remained unutilised; reasons for which were awaited (July 2025).

2217- Urban Development-

03-	<i>Integrated Development of Small and Medium Town-</i>				
796-	Tribal Area Sub-Plan-				
01-	Grant-in-Aid to Special Area Development Authorities-				
	State Share				
	O	340.00			
	S	60.83	393.00	263.40	(-)129.60
	R	(-)7.83			

Reasons for the final saving of ₹ 129.60 lakh were awaited (July 2025).

03-	Deen Dayal Antodaya Yojna-National Urban Livelihood Mission (DAY-NULM)- Centrally Sponsored Scheme				
(i)	O	34.00			
			4.30	4.30	..
	R	(-)29.70			
(ii)	State Share				
	O	5.00			
			0.48	0.48	..
	R	(-)4.52			
04-	Pradhan Mantri Awas Yojna-Housing for All (Urban)- Centrally Sponsored Scheme				
(iii)	O	100.00			
			30.60	30.60	..
	R	(-)69.40			
	State Share				
(iv)	O	20.00			
			9.94	9.94	..
	R	(-)10.06			

Reduction in provision by ₹ 113.68 lakh in the above four cases through surrender in March 2025 was due to less receipt of funds from Government of India, less receipt of central share; hence state share remained unutilized. Whereas grant of ₹ 4.30 lakh at sr. no. (i) and ₹ 19.20 lakh at sr. no. (iii) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2220- Information and Publicity-60- *Others-*

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-
State Share

O 47.44

26.44 25.51 (-)0.93

R (-)21.00

Reduction in provision by ₹ 21.00 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-02- *Welfare of Scheduled Tribes-*

796- Tribal Area Sub-Plan-

10- Swaran Jyanti Ashray Yojna-
State Share

O 300.00

262.50 69.75 (-)192.75

R (-)37.50

In view of the final saving of ₹ 192.75 lakh, reduction in provision by ₹ 37.50 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 192.75 lakh were awaited (July 2025).

12- Computer Application-
State Share

O 45.00

53.75 15.32 (-)38.43

S 8.75

Reasons for the final saving of ₹ 38.43 lakh were awaited (July 2025).

14- Follow up Programme-
State Share

O 13.00

..

R (-)13.00

Entire provision of ₹ 13.00 lakh was reduced through reappropriation/surrender in March 2025 due to non receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

15- Publicity Campaign- State Share				
O	9.00			
		6.56	3.43	(-)3.13
R	(-)2.44			

In view of the final saving of ₹ 3.13 lakh, reduction in provision by ₹ 2.44 lakh through reappropriation/surrender in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 3.13 lakh were awaited (July 2025).

**2230- Labour, Employment and Skill
Development-**

01- Labour-

796- Tribal Area Sub-Plan-

01- Expenditure on Enforcement of Labour Laws-
State Share

O	22.86			
		15.20	15.13	(-)0.07
R	(-)7.66			

Reduction in provision by ₹ 7.66 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

02- Employment Services-

796- Tribal Area Sub-Plan-

02- Unemployment Allowance-
State Share

O	216.00			
S	0.93	148.40	38.91	(-)109.49
R	(-)68.53			

In view of the final saving of ₹ 109.49 lakh, reduction in provision by ₹ 68.53 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 109.49 lakh were awaited (July 2025).

05- Rajiv Gandhi Swarozgaar Start-up Yojna-
State Share

(i) S	65.00	65.00	20.00	(-)45.00
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03- Training-

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03-	Training of Craftsman and Supervisors-				
	State Share				
(ii)	O	35.44	35.44	12.97	(-)22.47
04-	Rural Industrial Training Institutes in				
	Himachal Pradesh-				
	State Share				
(iii)	O	313.00	313.00	266.77	(-)46.23

Reasons for the final saving of ₹ 113.70 lakh in the above three cases were awaited (July 2025).

06-	Skill Development Allowance-				
	State Share				
	O	486.00			
			65.46	35.35	(-)30.11
	R	(-)420.54			

In view of the final saving of ₹ 30.11 lakh, reduction in provision by ₹ 420.54 lakh through reappropriation in March 2025 due to less expenditure on Skill Development Allowances proved inadequate.

Reasons for the final saving of ₹ 30.11 lakh were awaited (July 2025).

08-	Up-Gradation of Government Industrial				
	Training Institute into Model Industrial				
	Training Institutes-				
	State Share				
	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through reappropriation/surrender in March 2025 due to less receipt of proposals.

09-	Himachal Pradesh Kaushal Vikas Nigam-				
	State Share				
(i)	O	180.00			
	S	1,259.75	1,433.00	1,028.25	(-)404.75
	R	(-)6.75			

2235- Social Security and Welfare-

- 02- Social Welfare-
- 796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Anganwadi Service- Centrally Sponsored Scheme					
(ii)	O	1,029.00			
			1,002.95	782.18	(-220.77)
	R	(-)26.05			
State Share					
(iii)	O	1,460.00			
			1,445.60	904.65	(-540.95)
	R	(-)14.40			
04- Beti Hai Anmol Scheme- State Share					
(iv)	O	20.00			
			28.00	12.14	(-15.86)
	S	8.00			
Reasons for the final saving of ₹ 1,182.33 lakh in the above four cases were awaited (July 2025).					
05- Mukhya Mantri Kanyadaan Yojna- State Share					
(i)	O	107.00			
			19.18	10.20	(-8.98)
	R	(-)87.82			
07- Mother Teresa Asahaya Matri Sambal Yojna- State Share					
(ii)	O	90.00			
			15.10	11.83	(-3.27)
	R	(-)74.90			
Reduction in provision by ₹ 162.72 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of proposals.					
08- Widow Re-Marriage- State Share					
	O	20.00			
			14.00	4.00	(-10.00)
	R	(-)6.00			

In view of the final saving of ₹ 10.00 lakh, reduction in provision by ₹ 6.00 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 10.00 lakh were awaited (July 2025).

09- Awareness Campaign Scheme-					
State Share					
(i)	O	8.00	8.00	..	(-)8.00
10- Vishwesh Mahila Utthan Yojna-					
State Share					
(ii)	O	9.00	9.00	..	(-)9.00

Entire provision of ₹ 17.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

20- Pradhan Mantri Matru Vandana Yojna-					
Centrally Sponsored Scheme					
(i)	O	218.00	218.00	43.70	(-)174.30
State Share					
(ii)	O	24.00	24.00	4.86	(-)19.14

Reasons for the final saving of ₹ 193.44 lakh in the above two cases were awaited (July 2025).

21- Poshan Abhiyan-					
Centrally Sponsored Scheme					
(i)	O	298.00	298.00	..	(-)298.00
State Share					
(ii)	O	33.00	33.00	..	(-)33.00

Entire provision of ₹ 331.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

23- Rehabilitation Support to Minor Victims of					
Rape, Child Abuse and Objectification					
Background-					
State Share					
	O	20.00	20.00	14.03	(-)5.97

Reasons for the final saving of ₹ 5.97 lakh were awaited (July 2025).

24- National Creche Scheme-					
Centrally Sponsored Scheme					
(i)	O	37.00	37.00	..	(-)37.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(ii)	O	6.00	6.00	..	(-)6.00

Entire provision of ₹ 43.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

26-	Sashkt Mahila Yojna-				
	State Share				
(i)	O	9.00			
			8.32	0.75	(-)7.57
	R	(-)0.68			

27-	Vo Din-				
	State Share				
(ii)	O	9.00			
			7.34	3.99	(-)3.35
	R	(-)1.66			

Reasons for the final saving of ₹ 10.92 lakh in the above two cases were awaited (July 2025).

28-	Maintenance of Government Owned				
	Departmental Buildings-				
	Centrally Sponsored Scheme				
	O	8.00			
			0.78	0.78	..
	R	(-)7.22			

Reduction in provision by ₹ 7.22 lakh through reappropriation/surrender in March 2025 was due to less receipt of funds from Government of India.

33-	Shakti Sadan-				
	Centrally Sponsored Scheme				
(i)	O	4.00	4.00	..	(-)4.00

34-	Sakhi Niwas-				
	Centrally Sponsored Scheme				
(ii)	O	17.00	17.00	..	(-)17.00
	State Share				
(iii)	O	2.00	2.00	..	(-)2.00

35- Hub for Empowerment of Women-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Centrally Sponsored Scheme				
(iv)	O	34.00	34.00	..	(-)34.00

	State Share				
(v)	O	4.00	4.00	..	(-)4.00

Entire provision of ₹ 61.00 lakh in the above five cases remained unutilised; reasons for which were awaited (July 2025). Whereas grant of ₹ 43.70 lakh at sr. no. (iv) was received from Government of India.

37-	Scheme for Adolescent Girl- Centrally Sponsored Scheme				
	O	39.00	39.00	21.84	(-)17.16

Reasons for the final saving of ₹ 17.16 lakh were awaited (July 2025).

39-	Marriage Grants to Girls- State Share				
	O	274.00	38.68	21.08	(-)17.60
	R	(-)235.32			

Reduction in provision by ₹ 235.32 lakh through reappropriation in March 2025 was due to less receipt of proposals.

40-	Parivar Sahayta- Centrally Sponsored Scheme				
	O	10.00	0.60	0.60	..
	R	(-)9.40			

Reduction in provision by ₹ 9.40 lakh through reappropriation/surrender in March 2025 was due to less receipt of funds from Government of India.

41-	Self Employment to Women- State Share				
	O	2.00	2.00	..	(-)2.00

Entire provision of ₹ 2.00 lakh remained unutilised; reasons for which were awaited (July 2025).

43- Mahila Awas Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
	O	2.00			
	R	(-)2.00	..	..	..
Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2025 due to less receipt of proposals.					
47-	Mukhya Mantri Sukh Aashray Scheme- State Share				
(i)	O	100.00			
	S	109.35	209.35	76.08	(-)133.27
53-	Mukhya Mantri Sukh Shiksha Yojana- State Share				
(ii)	S	74.89	74.89	1.09	(-)73.80
Reasons for the final saving of ₹ 207.07 lakh in the above two cases were awaited (July 2025).					
60-	<i>Other Social Security and Welfare Programmes-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Social Welfare Programme and Old Age Pension- State Share				
(i)	O	2,285.00			
	S	10.00	2,261.99	2,261.99	..
	R	(-)33.01			
07-	Rehabilitation of Lepers- State Share				
(ii)	O	12.00			
	R	(-)4.94	7.06	7.06	..
Reduction in provision by ₹ 37.95 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of proposals.					
08-	Indira Gandhi Mahila Samman Nidhi Yojna- State Share				
(i)	O	152.00			
	S	500.00	652.00	238.55	(-)413.45

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2236- Nutrition-

02- *Distribution of Nutritious Food and Beverages-*

796- Tribal Area Sub-Plan-

01- Special Nutrition Programme- Centrally Sponsored Scheme

(ii)	O	640.00	640.00	494.94	(-)145.06
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State Share

(iii)	O	71.00	71.00	54.99	(-)16.01
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Reasons for the final saving of ₹ 574.52 lakh in the above three cases were awaited (July 2025).

2251- Secretariat-Social Services-

796- Tribal Area Sub-Plan-

03- Development Fund for Infrastructure/Other Facilities-

State Share

O 442.00

		14.55	14.54	(-)0.01
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R (-)427.45

Reduction in provision by ₹ 427.45 lakh through reappropriation/surrender in March 2025 was due to non completion of codal formalities and less receipt of proposals.

04- Helicopter Facility to Tribal Areas-

State Share

O 400.00

	
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R (-)400.00

Entire provision of ₹ 400.00 lakh was reduced through surrender in March 2025 due to less expenditure on helicopter service to tribal area.

07- Tribal Research Institute-

Centrally Sponsored Scheme

O 1.00

		125.00	..	(-)125.00
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R 124.50

In view of the final saving of ₹ 125.00 lakh, augmentation of ₹ 124.50 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 125.00 lakh remained unutilized; reasons for which were awaited (July 2025).

State Share

O	70.00			
		3.64	3.64	..
R	(-)66.36			

Reduction in provision by ₹ 66.36 lakh through reappropriation in March 2025 was due to less receipt of compensation cases, less expenditure on purchase of materials and articles.

08- Special Central Assistance to Tribal Sub Schemes-

Centrally Sponsored Scheme

O	998.00			
	
R	(-)998.00			

Entire provision of ₹ 998.00 lakh was reduced through reappropriation/surrender in March 2025 due to non receipt of funds from Government of India.

09- Grants under Article 275 (1) of the Constitution-

Centrally Sponsored Scheme

O	2,000.00			
S	2,244.23	2,244.23	2,244.23	..
R	(-)2,000.00			

Reduction in provision by ₹ 2,000.00 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India.

10- Vibrant Village Programme- Centrally Sponsored Scheme

(i)	O	2,500.00			
		
	R	(-)2,500.00			
	State Share				
(ii)	O	150.00			
		
	R	(-)150.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 2,650.00 lakh in the above two cases was reduced through reappropriation/surrender in March 2025 due to non receipt of funds from Government of India and non receipt of central share; hence state share remained unutilized.

2401- Crop Husbandry-

796- Tribal Area Sub-Plan-

02- Expenditure on Agricultural Schemes (Other than General Agriculture Extension and Training)-
State Share

O	185.31			
		173.61	141.31	(-)32.30
R	(-)11.70			

Reasons for the final saving of ₹ 32.30 lakh were awaited (July 2025).

05- Horticulture Development-
State Share

O	816.44			
		687.44	671.55	(-)15.89
R	(-)129.00			

Reduction in provision by ₹ 129.00 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

07- Crop Insurance Scheme-
State Share

O	54.00			
	
R	(-)54.00			

Entire provision of ₹ 54.00 lakh was reduced through surrender in March 2025 due to less receipt of proposals.

09- Expenditure on Horticultural Schemes under
Special Central Assistance-
State Share

(i) S	43.00	43.00	17.72	(-)25.28
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22- Rashtriya Krishi Vikas Yojna (Krishi)
Centrally Sponsored Scheme

(ii) O	180.00	180.00	24.23	(-)155.77
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State Share

(iii) O	20.00	20.00	2.69	(-)17.31
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

45- National Mission for Sustainable Agriculture- Centrally Sponsored Scheme					
(iv)	O	72.00	72.00	10.00	(-)62.00
State Share					
(v)	O	8.00	8.00	1.11	(-)6.89
46- National Food Security Mission (NFSM)- Centrally Sponsored Scheme					
(vi)	O	90.00	90.00	29.29	(-)60.71
State Share					
(vii)	O	10.00	10.00	3.25	(-)6.75

Reasons for the final saving of ₹ 334.71 lakh in the above seven cases were awaited (July 2025). Whereas grant of ₹ 2.50 lakh at sr. no. (vi) was received from Government of India.

48- Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme					
(i)	O	160.00	86.00	74.15	(-)11.85
	R	(-)74.00			
State Share					
(ii)	O	18.00	9.56	8.24	(-)1.32
	R	(-)8.44			

Reduction in provision by ₹ 82.44 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of funds from Government of India and less receipt of central share; hence state share remained unutilized. Whereas grant of ₹ 9.36 lakh at sr. no. (i) was received from Government of India.

50- National Mission on Extension and Technology- Centrally Sponsored Scheme					
(i)	O	140.00	140.00	72.79	(-)67.21
State Share					
(ii)	O	15.00	15.00	7.68	(-)7.32

Reasons for the final saving of ₹ 74.53 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

54-	Pradhan Mantri Krishi Sinchayee Yojna- (PMKSY)- State Share				
(i)	O	10.00			
	R	(-)10.00			
57-	Mukhya Mantri Kisan Aivam Khetihar Majdoor Jeewan Suraksha Yojna- State Share				
(ii)	O	2.00			
	R	(-)2.00			
Entire provision of ₹ 12.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to less receipt of proposals from the beneficiaries.					
58-	Parmparagat Krishi Vikash Yojna- Centrally Sponsored Scheme				
(i)	O	70.00	70.00	43.00	(-)27.00
	State Share				
(ii)	O	8.00	8.00	4.78	(-)3.22
59-	National Project on Soil Health and Fertility- Centrally Sponsored Scheme				
(iii)	O	18.00	18.00	6.05	(-)11.95
60-	Sub Mission on Seeds and Planting Material- Centrally Sponsored Scheme				
(iv)	O	95.00	95.00	20.72	(-)74.28
	State Share				
(v)	O	11.00	11.00	2.56	(-)8.44
61-	Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme				
(vi)	O	225.00	225.00	122.69	(-)102.31
	State Share				
(vii)	O	25.00	25.00	13.63	(-)11.37

Reasons for the final saving of ₹ 238.57 lakh in the above seven cases were awaited (July 2025). Whereas grant of ₹ 0.74 lakh at sr. no. (i), ₹ 3.00 lakh at sr. no. (iii), ₹ 10.16 lakh at sr. no. (iv) and ₹ 2.24 lakh at sr. no. (vi) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

63- Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme					
(i)	O	18.00			
	R	(-)18.00			
State Share					
(ii)	O	2.00			
	R	(-)2.00			

Entire provision of ₹ 20.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of central share from Government of India; hence state share remained unutilized. Whereas grant of ₹ 2.25 lakh at sr. no. (i) was received from Government of India.

65- Rajya Krishi Yantrikaran Yojna- State Share					
(i)	O	45.00	45.00	2.00	(-)43.00
78- Mukhya Mantri Madhu Vikas Yojna- State Share					
(ii)	O	1.00			
	S	3.00	4.00	0.80	(-)3.20
84- Mukhya Mantri Krishi Samvardhan Yojna- State Share					
(iii)	O	315.00			
	S	7.16	302.50	181.96	(-)120.54
	R	(-)19.66			

Reasons for the final saving of ₹ 166.74 lakh in the above three cases were awaited (July 2025).

85- Mukhya Mantri Krishi Utpadan Sanrakshan Yojna- State Share					
	O	360.00			
	R	(-)110.75	249.25	112.03	(-)137.22

In view of the final saving of ₹ 137.22 lakh, reduction in provision by ₹ 110.75 lakh through reappropriation in March 2025 due to less expenditure on subsidy and articles proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 137.22 lakh were awaited (July 2025).

86-	Support for Transfer Technology- State Share				
(i)	O	14.00			
			11.00	1.49	(-9.51)
	R	(-)3.00			
87-	Promotion of Nutries Cereals- State Share				
(ii)	O	14.00			
			8.25	4.10	(-4.15)
	R	(-)5.75			

In view of the final saving of ₹ 13.66 lakh, reduction in provision by ₹ 8.75 lakh in the above two cases through surrender in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 13.66 lakh in the above two cases were awaited (July 2025).

88-	National E-Governance Plan Agriculture- Centrally Sponsored Scheme				
	O	9.00	9.00	..	(-9.00)

Entire provision of ₹ 9.00 lakh remained unutilised; reasons for which were awaited (July 2025).

89-	Himalayan Integrated Model for Upliftment of Farmer Families based on Niche Production, Natural Farming and Agriculture through Transformative Initiative- State Share				
	O	135.00			
			10.93	8.63	(-2.30)
	R	(-)124.07			

Reduction in provision by ₹ 124.07 lakh through surrender in March 2025 was due to less receipt of proposals, electricity, telephone, water bills, less expenditure on outsourced vehicles, petrol, lubricant and repair.

90-	Sub Mission on Agro Forestry- Centrally Sponsored Scheme				
	O	9.00	9.00	6.00	(-3.00)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 3.00 lakh were awaited (July 2025).

91- National Mission on Natural Farming (NMNF)- Centrally Sponsored Scheme					
(i)	O	100.00			
			2.87	1.44	(-1.43)
	R	(-)97.13			
State Share					
(ii)	O	10.00			
			0.32	0.16	(-)0.16
	R	(-)9.68			

Reduction in provision by ₹ 106.81 lakh in the above two cases through surrender in March 2025 was due to less receipt of funds from Government of India and less receipt of central share; hence state share remained unutilized. Whereas grant of ₹ 1.44 lakh at sr. no. (i) was received from Government of India.

2402- Soil and Water Conservation-

796- Tribal Area Sub-Plan-

02- Soil and Water Conservation Programme (Forest)-
State Share

	O	500.00			
	S	1.00	358.33	358.26	(-)0.07
	R	(-)142.67			

Reduction in provision by ₹ 142.67 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts, less expenditure on construction, materials supply and articles.

06- Assistance to Small and Marginal Farmers for Increasing Agricultural Production-					
State Share					
(i)	O	18.00	18.00	0.19	(-)17.81
11- Pradhan Mantri Krishi Sinchayee Yojna-					
Centrally Sponsored Scheme					
(ii)	O	180.00	180.00	36.81	(-)143.19
State Share					
(iii)	O	28.00	28.00	4.09	(-)23.91

Reasons for the final saving of ₹ 184.91 lakh in the above three cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

16-	Saur Sinchayee Yojna-				
	State Share				
	O	45.00			
			10.09	..	(-10.09)
	R	(-34.91)			

In view of the final saving of ₹ 10.09 lakh, reduction in provision by ₹ 34.91 lakh through surrender in March 2025 due to less receipt of demands from farmers proved inadequate.

Entire provision of ₹ 10.09 lakh remained unutilised; reasons for which were awaited (July 2025).

2403-	Animal Husbandry-				
796-	Tribal Area Sub-Plan-				
01-	Regional Establishment-				
	State Share				
(i)	O	244.89	244.89	203.20	(-41.69)
	02-				
	Hospital and Dispensaries-				
	State Share				
(ii)	O	2,826.47			
			2,832.87	2,448.92	(-383.95)
	R	6.40			
	04-				
	Expenditure on Sheep and Wool Development-				
	State Share				
(iii)	O	170.57	170.57	122.04	(-48.53)

Reasons for the final saving of ₹ 474.17 lakh in the above three cases were awaited (July 2025).

05-	Expenditure on Veterinary Programme (under				
	Special Central Assistance)-				
	State Share				
	O	100.00			
			60.63	46.43	(-14.20)
	R	(-39.37)			

Reduction in provision by ₹ 39.37 lakh through reappropriation/surrender in March 2025 was due to less receipt of proposal and less expenditure on material and supply.

07-	Expenditure on Veterinary Programme under				
	Special Central Assistance for the Scheduled				
	Tribes Residing Outside Tribal Area-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	60.00	60.00	..	(-)60.00

Entire provision of ₹ 60.00 lakh remained unutilised; reasons for which were awaited (July 2025).

12- Assistance to State for Control of Animal Diseases (ASCAD)- Centrally Sponsored Scheme				
O	20.99			
S	0.41	13.37	1.66	(-)11.71
R	(-)8.03			

In view of the final saving of ₹ 11.71 lakh, reduction in provision by ₹ 8.03 lakh through reappropriation in March 2025 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 11.71 lakh were awaited (July 2025).

15- Foot and Mouth Disease Control Programme- Centrally Sponsored Scheme				
(i) O	21.44			
		20.94	..	(-)20.94
R	(-)0.50			

16- Peste Des Petits Ruminants-Control Programme- Centrally Sponsored Scheme				
(ii) O	9.43			
		6.43	..	(-)6.43
R	(-)3.00			

Entire provision of ₹ 27.37 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

20- Grant to Veterinary Council- Centrally Sponsored Scheme				
(i) O	2.00			
	
R	(-)2.00			
State Share				
(ii) O	2.00			
	
R	(-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 4.00 lakh in the above two cases was reduced through surrender in March 2025 due to less receipt of funds from Government of India and less receipt of central share; hence state share remained unutilized.

21-	Cattle Feed Subsidy to Below Poverty Line Families- State Share				
(i)	O	71.90			
			66.91	12.81	(-)54.10
	R	(-)4.99			
22-	Him Kukkut Palan Yojna- State Share				
(ii)	O	36.00			
			35.64	15.84	(-)19.80
	R	(-)0.36			

Reasons for the final saving of ₹ 73.90 lakh in the above two cases were awaited (July 2025).

25-	Mobile Veterinary Clinic Unit- Centrally Sponsored Scheme				
	O	69.63			
			38.63	26.99	(-)11.64
	R	(-)31.00			

Reduction in provision by ₹ 31.00 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India.

2404- Dairy Development-

796-	Tribal Area Sub-Plan-				
02-	Grant-in-Aid to Milk Federation- State Share				
	O	306.00	306.00	204.00	(-)102.00

Reasons for the final saving of ₹ 102.00 lakh were awaited (July 2025).

06-	Grant-in-Aid to Agriculture Produce Market Committee- State Share				
	O	18.00			
	S	18.00	18.00	18.00	..
	R	(-)18.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 18.00 lakh through reappropriation in March 2025 was due to less receipt of proposal.

2405- Fisheries-

796- Tribal Area Sub-Plan-

02- District Level-

State Share

O 85.68

66.58 64.27 (-)2.31

R (-)19.10

Reduction in provision by ₹ 19.10 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

10- Pradhan Mantri Matsya Sampada Yojna-
Centrally Sponsored Scheme

O 99.00

215.28 34.59 (-)180.69

S 116.28

Reasons for the final saving of ₹ 180.69 lakh were awaited (July 2025). Whereas grant of ₹ 33.25 lakh was received from Government of India.

State Share

O 12.00

24.62 4.53 (-)20.09

R 12.62

In view of the final saving of ₹ 20.09 lakh, augmentation in provision by ₹ 12.62 lakh through reappropriation in March 2025 due to matching state share released in proportionate to central share proved unnecessary.

Reasons for the final saving of ₹ 20.09 lakh were awaited (July 2025).

11- Development and Maintenance of Carp Farms-

State Share

S 19.84

19.84 .. (-)19.84

Entire provision of ₹ 19.84 lakh obtained through supplementary grant remained unutilised; reasons for which were awaited (July 2025).

2406- Forestry and Wild Life-

01- Forestry-

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Staff-				
State Share				
O	1,579.95			
		1,354.81	1,328.41	(-)26.40
R	(-)225.14			

Reduction in provision by ₹ 225.14 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

02- Forestry Programme-				
State Share				
O	523.79			
		447.61	359.19	(-)88.42
R	(-)76.18			

In view of the final saving of ₹ 88.42 lakh, reduction in provision by ₹ 76.18 lakh through reappropriation in March 2025 due to non filling up of vacant posts and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 88.42 lakh were awaited (July 2025).

07- Expenditure on Regeneration of Chilgoza Pine-				
State Share				
O	17.01			
		12.01	11.38	(-)0.63
R	(-)5.00			

Reduction in provision by ₹ 5.00 lakh through reappropriation/surrender in March 2025 was due to non filling up of vacant posts.

22- Integrated Forest Protection Scheme-				
Centrally Sponsored Scheme				
O	45.00			
	
R	(-)45.00			

Entire provision of ₹ 45.00 lakh was reduced through reappropriation in March 2025 due to non execution of ongoing works and non receipt of funds from Government of India.

State Share				
O	5.00			
	
R	(-)5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in March 2025 due to less receipt of central share; hence state share remained unutilized and non completion of codal formalities.

24- Himachal Pradesh Forest Eco-System Climate
Proofing Project-
State Share

O	174.00			
		12.73	11.48	(-1.25)
R	(-)161.27			

Reduction in provision by ₹ 161.27 lakh through reappropriation/surrender in March 2025 was due to non completion of codal formalities and less purchase of materials and articles.

29- Himachal Pradesh Forest Ecosystem
Management and Livelihood Improvement
Project-
State Share

O	400.00	400.00	300.00	(-100.00)
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Reasons for the final saving of ₹ 100.00 lakh were awaited (July 2025).

38- National Mission for Green India-
Centrally Sponsored Scheme

(i)	O	154.00			
		
	R	(-)154.00			
	State Share				
(ii)	O	17.00			
		
	R	(-)17.00			

Entire provision of ₹ 171.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to less receipt of funds from Government of India and non receipt of central share; hence state share remained unutilised. Whereas grant of ₹ 29.71 lakh at sr. no. (i) was received from Government of India.

41- Consolidation and Demarcation of Forests-
State Share

O	22.00			
		3.34	3.34	..
R	(-)18.66			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 18.66 lakh through reappropriation/surrender in March 2025 was due to less expenditure on material, supply and minor works.

- 43- Integrated Development Project for Source
Sustainability and Climate Resilient Rainfed
Agriculture-
State Share

O 173.00

R (-)173.00

..

Entire provision of ₹ 173.00 lakh was reduced through reappropriation in March 2025 due to less expenditure on minor works, material, supply and articles.

- 02- *Environmental Forestry and Wild Life-*
796- Tribal Area Sub-Plan-
01- Expenditure on Wild Life Management and
Nature Conservation-
State Share

O 67.99

R (-)27.04

40.95 37.75 (-)3.20

Reduction in provision by ₹ 27.04 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

- 02- Expenditure on Improvement and
Development of Wild Life Sanctuaries-
State Share

O 13.24

R (-)13.24

..

Entire provision of ₹ 13.24 lakh was reduced through reappropriation in March 2025 due to non engagement of daily wagers.

- 03- Expenditure on Intensive Management of Wild
Life Sanctuaries-
State Share

O 30.00

R (-)26.77

3.23 3.23 ..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 26.77 lakh through surrender in March 2025 was due to less expenditure on minor repair, purchase of material and supply and works under Wild Life Sanctuaries.

04- Expenditure on Development of Pin Valley National Park- Centrally Sponsored Scheme				
(i)	O	9.00		
			5.11	5.11
	R	(-)3.89		..
State Share				
(ii)	O	20.00		
			0.57	0.57
	R	(-)19.43		..

Reduction in provision by ₹ 23.32 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of funds from Government of India and less receipt of central share; hence state share remained unutilized.

09- Wild Life- State Share				
	O	150.00		
	S	38.50	174.00	139.99
	R	(-)14.50		(-)34.01

Reasons for the final saving of ₹ 34.01 lakh were awaited (July 2025).

10- Development of Himalayan Zoological Park and Peasantries- State Share				
	O	68.00		
		
	R	(-)68.00		..

Entire provision of ₹ 68.00 lakh was reduced through surrender in March 2025 due to less expenditure on minor works, material, supply and articles.

11- Establishment of Zoos- State Share				
	O	540.00		
		
	R	(-)540.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 540.00 lakh was reduced through surrender in March 2025 due to non completion of codal formalities.

2408- Food Storage and Warehousing-

	<i>01- Food-</i>				
	796- Tribal Area Sub-Plan-				
	01- Food Organisation-				
	State Share				
(i)	O	166.42			
	S	0.12	167.79	106.94	(-)60.85
	R	1.25			
	02- Grant of Subsidy to Societies-				
	State Share				
(ii)	O	16.00			
	S	3.00	19.00	11.00	(-)8.00
	03- Grant of Subsidy to Societies under Special				
	Central Assistance-				
	State Share				
(iii)	O	5.00			
	S	5.47	10.47	3.84	(-)6.63
	08- Procurement of Pulses, Wheat, Rice, Oils and				
	Iodized Salt on Subsidies-				
	State Share				
(iv)	O	823.00			
	S	360.00	1,183.00	941.51	(-)241.49

2415- Agricultural Research and Education-

	<i>01- Crop Husbandry-</i>				
	796- Tribal Area Sub-Plan-				
	04- Grant-in-Aid to Himachal Pradesh Krishi				
	Vishva Vidyalaya for Veterinary Research-				
	State Share				
(v)	O	69.00	69.00	40.50	(-)28.50

Reasons for the final saving of ₹ 345.47 lakh in the above five cases were awaited (July 2025).

2501- Special Programmes for Rural Development -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- *Integrated Rural Energy Planning Programme-*

796- Tribal Area Sub-Plan-

01- Integrated Rural Energy Programme-
State Share

O	150.00			
S	200.00	287.50	67.50	(-)220.00
R	(-)62.50			

In view of the final saving of ₹ 220.00 lakh, reduction in provision by ₹ 62.50 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 220.00 lakh were awaited (July 2025).

06- *Self Employment Programmes-*

796- Tribal Areas Sub-Plan-

03- Expenditure on National Rural Livelihood
Mission (NRLM)-
Centrally Sponsored Scheme

(i) O	810.00			
		753.40	602.88	(-)150.52
R	(-)56.60			

06- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme

(ii) O	243.00			
		178.37	64.00	(-)114.37
R	(-)64.63			

State Share

(iii) O	27.00			
S	151.63	171.45	158.74	(-)12.71
R	(-)7.18			

07- Deen Dayal Upadhyaya Gramin Kaushal
Yojana (DDU-GKY)-

Centrally Sponsored Scheme

(iv) O	1,350.00			
		728.00	178.48	(-)549.52
R	(-)622.00			

State Share

(v) O	150.00			
		60.00	19.83	(-)40.17
R	(-)90.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 867.29 lakh, reduction in provision by ₹ 840.41 lakh in the above five cases through reappropriation in March 2025 due to less receipt of funds from Government of India and less receipt of central share, state share remained unutilized proved inadequate. Whereas grant of ₹ 755.50 lakh at sr. no. (i) was received from Government of India.

Reasons for the final saving of ₹ 867.29 lakh in the above five cases were awaited (July 2025).

09-	Matri Shakti Beema Yojna- State Share				
	O	30.00			
			12.37	2.00	(-)10.37
	R	(-)17.63			

In view of the final saving of ₹ 10.37 lakh, reduction in provision by ₹ 17.63 lakh through reappropriation in March 2025 due to less receipt of claims proved inadequate.

Reasons for the final saving of ₹ 10.37 lakh were awaited (July 2025).

11-	Balika Gaurav Purnskar Yojna- State Share				
	O	14.00			
		
	R	(-)14.00			

Entire provision of ₹ 14.00 lakh was reduced through reappropriation in March 2025 due to less receipt of demands for claims.

14-	Swaranjayanti Self Help Groups Shayog Yojna- State Share				
	O	45.00			
			1.00	..	(-)1.00
	R	(-)44.00			

Reduction in provision by ₹ 44.00 lakh through reappropriation in March 2025 was due to less receipt of proposals.

15-	Mahila Kisan Sashktikaran Pariyojna - Centrally Sponsored Scheme				
(i)	O	1.00			
			21.00	4.60	(-)16.40
	S	20.00			

2505- Rural Employment-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- National Programmes-				
796- Tribal Area Sub-Plan-				
07- National Rural Employment Guarantee Scheme- Centrally Sponsored Scheme				
(ii)	O	4,302.00	4,302.00	3,070.74 (-)1,231.26

2515- Other Rural Development Programmes -

796- Tribal Area Sub-Plan -				
01- Expenditure on Panchayati Schemes- State Share				
(iii)	O	1,539.30	1,539.30	1,442.45 (-)96.85

Reasons for the final saving of ₹ 1,344.51 lakh in the above three cases were awaited (July 2025).

02- Development Programme Expenditure on Extension of Community- State Share				
	O	703.48		
	S	2.00	562.56	532.11 (-)30.45
	R	(-)142.92		

In view of the final saving of ₹ 30.45 lakh, reduction in provision by ₹ 142.92 lakh through reappropriation in March 2025 due to non filling up of vacant posts and less engagement of daily waged staff proved inadequate.

Reasons for the final saving of ₹ 30.45 lakh were awaited (July 2025).

10- Total Sanitation Campaign- Centrally Sponsored Scheme				
(i)	O	404.00	404.00	358.64 (-)45.36

14- Residential Buildings/Gram Sewak Huts- State Share				
(ii)	O	36.00		
			53.64	31.25 (-)22.39
	S	17.64		

Reasons for the final saving of ₹ 67.75 lakh in the above two cases were awaited (July 2025).

15- State Reward Scheme under Swachh Bharat Mission-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	11.00			
		6.00	..	(-6.00)
R	(-5.00)			

In view of final saving of ₹ 6.00 lakh, reduction in provision by ₹ 5.00 lakh through reappropriation in March 2025 due to non receipt of proposals proved inadequate. Entire provision of ₹ 6.00 lakh remained unutilised; reasons for which were awaited (July 2025).

16-	Rashtriya Gram Swaraj Abhiyan (RGSA)- Centrally Sponsored Scheme			
(i)	O	174.00		
			522.00	150.00
	S	348.00		(-372.00)
	State Share			
(ii)	O	19.00		
			57.01	16.67
	S	38.01		(-40.34)

Reasons for the final saving of ₹ 412.34 lakh in the above two cases were awaited (July 2025). Whereas grant of ₹ 150.00 lakh at sr. no. (i) was received from Government of India.

17-	Construction/Renovation of Office Buildings/Stores- State Share			
	O	90.00		
			50.00	36.14
	R	(-40.00)		(-13.86)

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2025 due to less execution of maintenance works.

18-	Mahila Mandal Protsahan Yojna- State Share			
	O	20.00		
			17.36	..
	R	(-2.64)		(-17.36)

Entire provision of ₹ 17.36 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2702- Minor Irrigation-80- *General-*

796- Tribal Area Sub-Plan-

02- Lift Irrigation Schemes (Special Repair)
Maintenance and Repairs-
State Share

O 28.05

19.84 19.60 (-)0.24

R (-)8.21

Reduction in provision by ₹ 8.21 lakh through reappropriation/surrender in March 2025 was due to less engagement of daily wagers.

03- Expenditure on Maintenance and Repairs of
Other Minor Irrigation Works (Special
Repairs)-
State Share

(i) O 252.82

223.72 120.65 (-)103.07

R (-)29.10

04- Maintenance and Repairs of Other Minor
Irrigation Works Ordinary Repairs (Flow
Irrigation Scheme)-
State Share

(ii) O 262.75

245.79 190.10 (-)55.69

R (-)16.96

06- Work Charged Staff converted into Regular
Establishment-
State Share

(iii) O 728.24

707.91 596.18 (-)111.73

R (-)20.33

Reasons for the final saving of ₹ 270.49 lakh in the above three cases were awaited (July 2025).

07- Expenditure on Establishment-
State Share

O 588.00

518.87 456.84 (-)62.03

R (-)69.13

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 62.03 lakh, reduction in provision by ₹ 69.13 lakh through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 62.03 lakh were awaited (July 2025).

08-	Suspense (Stock)- State Share				
(i)	O	300.00	300.00	84.24	(-)215.76
09-	Expenditure on Suspense (Stock Manufacture)- State Share				
(ii)	O	75.00	75.00	26.68	(-)48.32
10-	Suspense (Miscellaneous Public Works Advances)- State Share				
(iii)	O	150.00	150.00	14.26	(-)135.74
11-	Maintenance Provision for Adjustment of Recovery- State Share				
(iv)	O	728.24			
	R	(-)20.33	707.91	41.78	(-)666.13

Reasons for the final saving of ₹ 1,065.95 lakh in the above four cases were awaited (July 2025).

2851- Village and Small Industries-

796- Tribal Area Sub-Plan-

21- State Mission for Food Processing-
State Share

O	45.00	45.00	..	(-)45.00
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Entire provision of ₹ 45.00 lakh remained unutilised; reasons for which were awaited (July 2025).

22- Himachal State Wide Area Networking
(HIMSWAN)-
State Share

O	300.00	300.00	204.91	(-)95.09
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Reasons for the final saving of ₹ 95.09 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

26-	Rural Engineering Based Industries Centre- State Share				
	O	15.00			
			1.80	..	(-1.80)
	R	(-13.20)			
Reduction in provision by ₹ 13.20 lakh through reappropriation in March 2025 was due to less receipt of proposals.					
29-	Micro Food Processing Enterprises- Atamnirbhar Bharat- Centrally Sponsored Scheme				
(i)	O	94.00			
			94.01	39.85	(-54.16)
	S	0.01			
	State Share				
(ii)	O	10.00	10.00	4.43	(-5.57)
30-	Mukhya Mantri Swavlamban Yojna- State Share				
(iii)	O	521.00	521.00	120.06	(-400.94)

Reasons for the final saving of ₹ 460.67 lakh in the above three cases were awaited (July 2025).

3054- Roads and Bridges-

04-	<i>District and Other Roads-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Establishment under Rural Roads and Bridges Programme- State Share				
(i)	O	1,662.64			
			1,439.17	1,405.24	(-33.93)
	R	(-223.47)			
02-	Expenditure on Work Charged converted into Regular Establishment- State Share				
(ii)	O	11,114.53			
			9,282.68	9,123.44	(-159.24)
	R	(-1,831.85)			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 193.17 lakh, reduction in provision by ₹ 2,055.32 lakh in the above two cases through reappropriation in March 2025 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 193.17 lakh in the above two cases were awaited (July 2025).

03-	Expenditure on Maintenance and Repairs of District Roads-				
	State Share				
	O	2,750.55			
			2,872.89	2,086.38	(-786.51)
	R	122.34			

In view of the final saving of ₹ 786.51 lakh, augmentation in provision by ₹ 122.34 lakh through reappropriation in March 2025 due to more expenditure on payment of wages to daily wagers and enhancement in rates proved unnecessary.

Reasons for the final saving of ₹ 786.51 lakh were awaited (July 2025).

04-	Maintenance of District and Other Roads-				
	State Share				
	O	1,725.72	1,725.72	357.46	(-1,368.26)

Reasons for the final saving of ₹ 1,368.26 lakh were awaited (July 2025).

05-	Maintenance of Provision for Adjustment of Recovery-				
	State Share				
	O	11,114.53			
			9,291.65	543.12	(-8,748.53)
	R	(-1,822.88)			

In view of the final saving of ₹ 8,748.53 lakh, reduction in provision by ₹ 1,822.88 lakh through reappropriation in March 2025 due to less expenditure on maintenance of office building proved inadequate.

Reasons for the final saving of ₹ 8,748.53 lakh were awaited (July 2025).

3055- Road Transport-

796- Tribal Area Sub-Plan-

02- Grants-in-Aid to Himachal Road Transport Corporation for Developing Smart Card System-
State Share

	O	25.00	25.00	..	(-25.00)
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (July 2025).

3452- Tourism-80- *General-*

796- Tribal Area Sub-Plan-

01- Expenditure on Development of Tourism in Tribal Areas- State Share

(i)	O	45.00			
	S	25.00	67.00	36.36	(-)30.64
	R	(-)3.00			

02- Expenditure on Field Staff- State Share

(ii)	O	18.31	18.31	12.16	(-)6.15
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3454- Census Surveys and Statistics-02- *Surveys and Statistics-*

796- Tribal Area Sub-Plan-

01- Survey and Evaluation Studies Expenditure on Staff for Techno Economic- State Share

(iii)	O	60.13			
			60.29	46.37	(-)13.92
	R	0.16			

Reasons for the final saving of ₹ 50.71 lakh in the above three cases were awaited (July 2025).

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

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

2014- Administration of Justice-

796- Tribal Area Sub-Plan-

01- Expenditure on Civil and Sessions Courts- State Share

	O	313.24			
	S	0.20	375.06	350.46	(-)24.60
	R	61.62			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 61.62 lakh through reappropriation in March 2025 was due to more expenditure on payment of salaries, more receipt of claims for transfer expenses and more expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

02- Expenditure on Witness and Diet Money-
State Share

O	2.00			
		5.50	5.50	..
R	3.50			

Augmentation in provision by ₹ 3.50 lakh through reappropriation in March 2025 was due to more expenditure on witness and diet money.

2015- Elections-

796- Tribal Area Sub-Plan-

04- Expenditure on Charges for the Conduct of
Assembly Election-
State Share

O	0.07			
		36.70	36.60	(-)0.10
R	36.63			

Augmentation in provision by ₹ 36.63 lakh through reappropriation in March 2025 was due to payment of pending bills of assembly elections, more expenditure on outsourced vehicles, petrol, oil, lubricant, repair of vehicles and on payment of honorarium.

05- Expenditure on Charge for the conduct of
Parliamentary Elections-
State Share

O	146.25			
		375.60	367.58	(-)8.02
R	229.35			

Augmentation in provision by ₹ 229.35 lakh through reappropriation in March 2025 was due to payment of pending bills of parliamentary election, more expenditure on outsourced vehicles, petrol, oil, lubricant, repair of vehicles, telephone, water and electricity bills and on payment of honorarium.

06- Expenditure on Charges for the conduct of
Elections to Panchayat/Local Bodies-
State Share

O	1.88			
S	0.50	13.99	8.64	(-)5.35
R	11.61			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 5.35 lakh, augmentation in provision by ₹ 11.61 lakh through reappropriation in March 2025 was due to more expenditure on purchase of articles for Panchayati Raj elections and more receipt of travel expenses claims proved excessive.

Reasons for the final saving of ₹ 5.35 lakh were awaited (July 2025).

2053- District Administration-

796- Tribal Area Sub-Plan-

10- Border Area Development Programme-
Centrally Sponsored Scheme

(i)	O	1,350.00			
			2,140.18	2,140.18	..
	R	790.18			
	State Share				
(ii)	O	150.00			
			237.80	237.80	..
	R	87.80			

Augmentation in provision by ₹ 877.98 lakh in the above two cases through reappropriation in March 2025 was due to more receipt of funds from Government of India state share released proportionately.

12- Expenditure on Office of Additional Deputy
Commissioner Kaza-
State Share

	O	4.71			
			5.70	13.88	(+)8.18
	R	0.99			

Reasons for the final excess of ₹ 8.18 lakh were awaited (July 2025).

2055- Police -

796- Tribal Areas SubPlan-

07- Security Related Expenditure-
State Share

	O	10.00			
			21.00	20.65	(-)0.35
	R	11.00			

Augmentation in provision by ₹ 11.00 lakh through reappropriation in March 2025 was due to payment of enhanced honorarium.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2070- Other Administrative Services-

796- Tribal Area Sub-Plan-

01- Expenditure on Fire Station-
State Share

O	369.74				
		444.09	433.36	(-)10.73	
R	74.35				

Augmentation in provision by ₹ 74.35 lakh through reappropriation in March 2025 was due to payment of wages at enhanced rates, more expenditure on payment of salaries, telephone, water charges and electricity bills.

2202- General Education-

02- Secondary Education-

796- Tribal Area Sub-Plan-

14- Grant-in-Aid to School Management
Committees-
State Share

O	346.50				
		446.50	438.87	(-)7.63	
R	100.00				

Augmentation in provision by ₹ 100.00 lakh through reappropriation in March 2025 was due to more expenditure on Grant-in-Aid to school management committee.

2205- Art and Culture-

796- Tribal Area Sub-Plan-

01- Expenditure on Public Libraries-
State Share

O	22.85				
		57.97	79.10	(+)21.13	
R	35.12				

In view of the final excess of ₹ 21.13 lakh, augmentation in provision by ₹ 35.12 lakh through reappropriation in March 2025 due to more expenditure on payment of salaries proved inadequate.

Reasons for the final excess of ₹ 21.13 lakh were awaited (July 2025).

04- Expenditure on Libraries under Special
Central Assistance-
State Share

O	11.18				
		21.78	23.75	(+)1.97	
R	10.60				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 10.60 lakh through reappropriation in March 2025 was due to more expenditure on payment of salaries.

2216- Housing-

03- *Rural Housing-*

796- Tribal Area Sub-Plan-

01- Construction of Tenements for Homeless Poor
under Gandhi Kutir Yojna/Indira Awas

Yojna/Pradhan Mantri Yojna-

Centrally Sponsored Scheme

O 1,580.00

12,956.57 11,511.91 (-)1,444.66

R 11,376.57

In view of the final saving of ₹ 1,444.66 lakh, augmentation in provision by ₹ 11,376.57 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 1,444.66 lakh were awaited (July 2025).

State Share

O 221.00

1,586.01 1,484.63 (-)101.38

R 1,365.01

In view of the final saving of ₹ 101.38 lakh, augmentation in provision by ₹ 1,365.01 lakh through reappropriation in March 2025 due to more receipt of central share, state share released proportionality and more construction of houses for poor people proved excessive.

Reasons for the final saving of ₹ 101.38 lakh were awaited (July 2025).

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

02- *Welfare of Scheduled Tribes-*

796- Tribal Area Sub-Plan-

13- Multi Sectoral Development Programme for
Minorities-

Centrally Sponsored Scheme

O 1.00

S 112.42

500.00 500.00

R 386.58

..

Augmentation in provision by ₹ 386.58 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2251- Secretariat-Social Services-

796- Tribal Area Sub-Plan-

01- Secretariat Staff-

State Share

(i)	O	55.00			
			90.00	88.39	(-) 1.61
	R	35.00			

2506- Land Reforms-

796- Tribal Area Sub-Plan-

01- Expenditure on District Staff-

State Share

(ii)	O	9.20			
			17.70	19.44	(+) 1.74
	R	8.50			

Augmentation in provision by ₹ 43.50 lakh in the above two cases through reappropriation in March 2025 was due to more expenditure on payment of salaries.

2515- Other Rural Development Programmes-

796- Tribal Area Sub-Plan-

20- Basic Grant to Zila Parishads under Central Finance Commission-

State Share

(i)	O	116.24			
			159.70	159.70	..
	R	43.46			

21- Tied Grant to Zila Parishads under Central Finance Commission-

State Share

(ii)	O	174.35			
			236.49	236.49	..
	R	62.14			

22- Basic Grant to Panchayat Samities under Central Finance Commission-

State Share

(iii)	O	150.33			
			220.79	220.79	..
	R	70.46			

23- Tied Grant to Panchayat Samitis under Central Finance Commission-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(iv)	O	225.49			
			295.33	295.33	..
	R	69.84			
24-	Basic Grant to Gram Panchayats under Central Finance Commission- State Share				
(v)	O	701.50			
			1,028.69	1,028.69	..
	R	327.19			
25-	Performance Grant to Gram Panchayats under Central Finance Commission- State Share				
(vi)	O	1,052.25			
			1,445.07	1,445.07	..
	R	392.82			

Augmentation in provision by ₹ 965.91 lakh in the above six cases through reappropriation in March 2025 was due to more receipt of grants under 15th Finance Commission.

Capital Section

(vi)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
4055-	Capital Outlay on Police-				
796-	Tribal Area Sub-Plan-				
01-	Modernisation of Police Forces- Centrally Sponsored Scheme				
(i)	O	39.00	39.00	..	(-)39.00
	State Share				
(ii)	O	4.00	4.00	..	(-)4.00

Entire provision of ₹ 43.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

02- Construction of Residential Buildings of Police Department-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	250.00			
		259.00	205.07	(-)53.93
R	9.00			

Reasons for the final saving of ₹ 53.93 lakh were awaited (July 2025).

4059- Capital Outlay on Public Works-

01- Office Buildings-

796- Tribal Area Sub-Plan-

02- Expenditure on Other Administration-

State Share

O	550.00			
		721.57	426.23	(-)295.34
R	171.57			

In view of the final saving of ₹ 295.34 lakh, augmentation in provision by ₹ 171.57 lakh through reappropriation in March 2025 due to completion of ongoing works proved unnecessary.

Reasons for the final saving of ₹ 295.34 lakh were awaited (July 2025).

04- Expenditure on Jails-

State Share

O	100.00			
		3.24	3.24	..
R	(-)96.76			

Reduction in provision by ₹ 96.76 lakh through reappropriation/surrender in March 2025 was due to less execution of work.

13- Combined Office Building and Other Mini

Secretariat-

State Share

O	250.00			
		300.50	205.40	(-)95.10
R	50.50			

In view of the final saving of ₹ 95.10 lakh, augmentation in provision by ₹ 50.50 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 95.10 lakh were awaited (July 2025).

15- Excise and Taxation-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(i)	O	50.00	50.00	..	(-)50.00
16-	Upgradation of Judiciary Infrastructure-				
	State Share				
(ii)	O	2.00	2.00	..	(-)2.00

Entire provision of ₹ 52.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

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

03-	<i>Sports and Youth Services-</i>				
796-	Tribal Area Sub-Plan-				
03-	Expenditure on Mountaineering and Allied Sports Buildings-				
	State Share				
	O	25.00	30.00	25.00	(-)5.00
	S	5.00			

Reasons for the final saving of ₹ 5.00 lakh were awaited (July 2025).

4210- Capital Outlay on Medical and Public Health-

03-	<i>Medical Education Training and Research-</i>				
796-	Tribal Area Sub-Plan-				
02-	Upgradation of Existing Ayush Institutions-Centrally Sponsored Scheme				
(i)	O	76.00	76.00	..	(-)76.00
(ii)	State Share				
	O	9.00	9.00	..	(-)9.00

Entire provision of ₹ 85.00 lakh remained unutilised; reasons for which were awaited (July 2025). Whereas grant of ₹ 94.34 lakh at sr. no.(i) was received from Government of India.

03-	Construction Works in Indira Gandhi Medical College-				
	State Share				
	O	252.00	162.00	161.01	(-)0.99
	R	(-)90.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 90.00 lakh through reappropriation/surrender in March 2025 was due to less expenditure on purchasing of machinery, equipment and less execution of works.

06-	Medical College, Nahan-				
	State Share				
(i)	O	91.00			
			90.00	29.11	(-)60.89
	R	(-)1.00			

07-	Medical College, Hamirpur-				
	State Share				
(ii)	O	36.00	36.00	16.00	(-)20.00

Reasons for the final saving of ₹ 80.89 lakh in the above two cases were awaited (July 2025).

09-	Dental Medical College Shimla-				
	State Share				
	O	100.00			
		
	R	(-)100.00			

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2025 due to non execution of work.

4215- Capital Outlay on Water Supply and Sanitation-

01- Water Supply-

796- Tribal Area Sub-Plan-

09- Water Supply Scheme National Bank of
Agricultural and Rural Development/Rural
Infrastructure Development Fund)-
State Share

	O	2,500.00			
			15.00	0.81	(-)14.19
	R	(-)2,485.00			

Reduction in provision by ₹ 2,485.00 lakh through reappropriation in March 2025 was due to less execution of works.

14-	Jal Jeewan Mission-				
	State Share				
	O	270.00			
		
	R	(-)270.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 270.00 lakh was reduced through surrender in March 2025 due to non receipt of central share, state share remained unutilized.

02- Sewerage and Sanitation-				
796- Tribal Area Sub-Plan-				
01- Sewerage Schemes in Rural Areas (Under				
Rural Infrastructure Development Fund)-				
State Share				
O	110.00			
		551.25	6.40	(-544.85)
R	441.25			

In view of the final saving of ₹ 544.85 lakh, augmentation in provision by ₹ 441.25 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 544.85 lakh were awaited (July 2025).

4216- Capital Outlay on Housing-

01- Government Residential Buildings-				
796- Tribal Area Sub-Plan-				
02- Buildings-				
State Share				
O	550.00			
		377.60	229.20	(-148.40)
R	(-172.40)			

In view of the final saving of ₹ 148.40 lakh, reduction in provision by ₹ 172.40 lakh through reappropriation in March 2025 due to less execution of works proved inadequate. Reasons for the final saving of ₹ 148.40 lakh were awaited (July 2025).

03- Construction of Residential Buildings (Forest				
Department)-				
State Share				
O	90.00			
		117.86	38.90	(-78.96)
R	27.86			

In view of the final saving of ₹ 78.96 lakh, augmentation in provision by ₹ 27.86 lakh through reappropriation in March 2025 due to completion of ongoing works proved unnecessary.

Reasons for the final saving of ₹ 78.96 lakh were awaited (July 2025).

09- Construction of General Pool Accommodation				
of General Administrative Department-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(i)	O	72.00	72.00	..	(-72.00)
10-	Residential Building for Excise and Taxation- State Share				
(ii)	O	50.00	50.00	..	(-50.00)
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-				
02-	<i>Welfare of Scheduled Tribes-</i>				
796-	Tribal Area Sub-Plan-				
01-	Assistance to Scheduled Caste and Scheduled Tribe Corporation- State Share				
(iii)	O	50.00	50.00	..	(-50.00)

Entire provision of ₹ 172.00 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2025).

03-	Development of Infrastructure- State Share				
	O	1,855.00	20.07	..	(-20.07)
	R	(-1,834.93)			

Reduction in provision by ₹ 1,834.93 lakh through reappropriation in March 2025 was due to less execution of work.

4235-	Capital Outlay on Social Security and Welfare-				
02-	<i>Social Welfare-</i>				
796-	Tribal Area Sub-Plan-				
01-	Construction of Departmental Buildings- Centrally Sponsored Scheme				
	O	8.00		..	..
	R	(-8.00)			

Entire provision of ₹ 8.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

03-	Mukhya Mantri Sukh Aashray Bhawan- State Share				
	O	225.00	225.00	..	(-225.00)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 225.00 lakh remained unutilised; reasons for which were awaited (July 2025).

08-	Swachhta Action Plan under Anganwadi Services Scheme- Centrally Sponsored Scheme	O	2.00			
		R	(-)2.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

4401- Capital Outlay on Crop Husbandry -

796-	Tribal Area Sub-Plan-					
01-	Buildings of Agriculture Department- State Share	O	36.00			
				38.00	21.72	(-)16.28
		R	2.00			

Reasons for the final saving of ₹ 16.28 lakh were awaited (July 2025).

02-	Building of Horticulture Department- State Share	O	9.00			
				16.00	7.00	(-)9.00
		R	7.00			

In view of the final saving of ₹ 9.00 lakh, augmentation in provision by ₹ 7.00 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 9.00 lakh were awaited (July 2025).

4405- Capital Outlay on Fisheries-

796-	Tribal Area Sub-Plan-					
01-	Building Programme- State Share	O	140.00			
				75.00	60.00	(-)15.00
		R	(-)65.00			

Reduction in provision by ₹ 65.00 lakh through reappropriation in March 2025 was due to less execution of works.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-

796- Tribal Area Sub-Plan-

01- Expenditure on Construction of Roads-
State Share

O	150.00				
		238.37	80.29	(-)158.08	
R	88.37				

In view of the final saving of ₹ 158.08 lakh, augmentation in provision by ₹ 88.37 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 158.08 lakh were awaited (July 2025).

02- Expenditure on Construction of Buildings-
State Share

O	200.00				
		212.01	59.95	(-)152.06	
R	12.01				

Reasons for the final saving of ₹ 152.06 lakh were awaited (July 2025).

**4515- Capital Outlay on Other Rural
Development Programmes-**

796- Tribal Area Sub-Plan-

01- Mukhya Mantri Lok Bhawan-
State Share

O	5.00				
		
R	(-)5.00				

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in March 2025 due to non execution of work.

03- Panchayati Raj Institutes Buildings-
State Share

(i) O	180.00				
		195.00	160.00	(-)35.00	
R	15.00				

4702- Capital Outlay on Minor Irrigation-

796- Tribal Area Sub-Plan-

01- Lift Irrigation Schemes in various Districts-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(ii)	O	24.00			
			87.26	71.51	(-)15.75
	S	63.26			

Reasons for the final saving of ₹ 50.75 lakh in the above two cases were awaited (July 2025).

02- Diversion and Flow Irrigation Schemes in various Districts-
State Share

	O	85.00			
	S	358.20	824.44	311.69	(-)512.75
	R	381.24			

In view of the final saving of ₹ 512.75 lakh, augmentation in provision by ₹ 381.24 lakh through reappropriation in March 2025 due to more execution of ongoing works proved excessive.

Reasons for the final saving of ₹ 512.75 lakh were awaited (July 2025).

06- Lift Irrigation Schemes in various Districts under National Bank for Agriculture and Rural Development-
State Share

	O	600.00			
			782.81	490.90	(-)291.91
	R	182.81			

In view of the final saving of ₹ 291.91 lakh, augmentation in provision by ₹ 182.81 lakh through reappropriation in March 2025 due to more execution of ongoing works proved unnecessary.

Reasons for the final saving of ₹ 291.91 lakh were awaited (July 2025).

08- Expenditure on Minor Irrigation Schemes in various Districts under Pradhan Mantri Krishi Sinchayai Yojna-
Centrally Sponsored Scheme

	(i) O	2,000.00			
		
	R	(-)2,000.00			
	(ii) State Share				
	O	50.00			
		
	R	(-)50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

10-	Diversion and Flow Irrigation Scheme in various Districts under Pradhan Mantri Krishi Sinchayai Yojna-Har Khet Ko Pani-Centrally Sponsored Scheme			
(iii)	O	3,274.00		
	R	(-)3,274.00	..	..
	State Share			
(iv)	O	150.00		
	R	(-)150.00	..	..

Entire provision of ₹ 5,474.00 lakh in the above four cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India and non receipt of central share, state share remained unutilized.

4705- Capital Outlay on Command Area Development-

796-	Tribal Area Sub-Plan-			
01-	Command Area Development under Minor Irrigation Schemes-			
	State Share			
	O	541.00		
			369.02	317.04
	R	(-)171.98		(-)51.98

In view of the final saving of ₹ 51.98 lakh, reduction in provision by ₹ 171.98 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 51.98 lakh were awaited (July 2025).

4801- Capital Outlay on Power Projects-

01-	<i>Hydel Generation-</i>			
796-	Tribal Area Sub-Plan-			
02-	Equity Contribution to Himachal Pradesh Transmission and Corporation Limited-			
	State Share			
	O	36.00	36.00	..
				(-)36.00

Entire provision of ₹ 36.00 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	Equity Contribution to Himachal Pradesh Power Corporation Limited- State Share				
O	1,000.00	1,000.00	250.00	(-)	750.00

Reasons for the final saving of ₹ 750.00 lakh were awaited (July 2025).

07-	Equity Contribution to Himachal Pradesh State Electricity Board Limited- State Share				
O	225.00	225.00	..	(-)	225.00

Entire provision of ₹ 225.00 lakh remained unutilised; reasons for which were awaited (July 2025).

4851- Capital Outlay on Village and Small Industries-

796-	Tribal Area Sub-Plan-				
05-	Construction of Industrial Building/Estate- State Share				
O	10.00	5.00	1.99	(-)	3.01
R	(-)5.00				

In view of the final saving of ₹ 3.01 lakh, reduction in provision by ₹ 5.00 lakh through reappropriation in March 2025 due to less execution of ongoing works proved inadequate.

Reasons for the final saving of ₹ 3.01 lakh were awaited (July 2025).

5002- Capital Outlay on Indian Railways Commercial Lines-

03-	Capital Outlay-				
796-	Tribal Areas Sub-Plan-				
01-	Construction of Railway Lines- State Share				
O	120.00	120.00	..	(-)	120.00

Entire provision of ₹ 120.00 lakh remained unutilised; reasons for which were awaited (July 2025).

**5053- Capital Outlay on Civil Aviation-
80- General-**

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan-				
02- Construction of Helipads-				
State Share				
O	27.00			
		14.99	14.96	(-)0.03
R	(-)12.01			

Reduction in provision by ₹ 12.01 lakh through reappropriation in March 2025 was due to less execution of works.

03- Development of Airports and Heliports-				
State Share				
O	11,663.00			
S	0.01	11,663.00	25.29	(-)11,637.71
R	(-)0.01			

Reasons for the final saving of ₹ 11,637.71 lakh were awaited (July 2025).

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-				
796- Tribal Area Sub-Plan-				
01- Construction of Rural Roads-				
State Share				
O	2,835.00			
S	350.00	3,815.45	2,812.93	(-)1,002.52
R	630.45			

In view of the final saving of ₹ 1,002.52 lakh, augmentation in provision by ₹ 630.45 lakh through reappropriation in March 2025 due to more expenditure on ongoing works proved unnecessary.

Reasons for the final saving of ₹ 1,002.52 lakh were awaited (July 2025).

03- Construction of Rural Roads under Rural				
Infrastructure Development Fund/National				
Bank for Agriculture and Rural Development-				
State Share				
O	2,500.00			
		1,501.00	1,181.86	(-)319.14
R	(-)999.00			

In view of the final saving of ₹ 319.14 lakh, reduction in provision by ₹ 999.00 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 319.14 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- Construction of Roads under Central Road Fund-
Centrally Sponsored Scheme

O 600.00

..

R (-)600.00

Entire provision of ₹ 600.00 lakh was reduced through reappropriation in March 2025 due to non execution of works.

09- Consultancies for Design/Detailed Project
Report of Roads and Bridges-
State Share

(i) O 18.00

15.00 5.19 (-)9.81

R (-)3.00

11- Implement of Black Spots, Road Safety
Measures and Improvement of Geometrics and
Riding Quality-
State Share

(ii) O 90.00

99.00 72.02 (-)26.98

R 9.00

Reasons for the final saving of ₹ 36.79 lakh in the above two cases were awaited (July 2025).

12- Mukhya Mantri Sadak Yojna-
State Share

O 800.00

820.00 364.68 (-)455.32

R 20.00

In view of the final saving of ₹ 455.32 lakh, augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2025 due to more execution of ongoing works proved unnecessary.

Reasons for the final saving of ₹ 455.32 lakh were awaited (July 2025).

13- Road Side Facility/Plantation (Horticulture Division)-
State Share

O 72.00

..

R (-)72.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 72.00 lakh was reduced through reappropriation in March 2025 due to non execution of works.

14-	Payment for Arbitration Cases (Roads and Bridges)- State Share				
	O	45.00			
			1,137.87	21.33	(-1,116.54)
	R	1,092.87			

In view of the final saving of ₹ 1,116.54 lakh, augmentation in provision by ₹ 1,092.87 lakh through reappropriation in March 2025 due to more receipt of compensation cases proved unnecessary.

Reasons for the final saving of ₹ 1,116.54 lakh were awaited (July 2025).

15-	World Bank State Roads- State Share				
	O	1,000.00	1,000.00	200.00	(-800.00)

Reasons for the final saving of ₹ 800.00 lakh were awaited (July 2025).

80-	<i>General-</i>				
796-	Tribal Area Sub-Plan-				
05-	Expenditure on Major Bridges- State Share				
	O	585.00			
			496.01	271.66	(-224.35)
	R	(-88.99)			

In view of the final saving of ₹ 224.35 lakh, reduction in provision by ₹ 88.99 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 224.35 lakh were awaited (July 2025).

06-	Expenditure on Ropeways and Cableways- State Share				
	O	250.00			
			35.01	22.65	(-12.36)
	R	(-214.99)			

Reduction in provision by ₹ 214.99 lakh through reappropriation in March 2025 due to less execution of works.

09-	Expenditure on Major Bridge under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

State Share				
O	1,500.00			
		525.00	310.25	(-214.75)
R	(-975.00)			

In view of the final saving of ₹ 214.75 lakh, reduction in provision by ₹ 975.00 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 214.75 lakh were awaited (July 2025).

5075- Capital Outlay on Other Transport Services-

60- Others-

796- Tribal Area Sub-Plan-

01- Ropeway and Rapid Transport System-
State Share

O	9.00	9.00	..	(-9.00)
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Entire provision of ₹ 9.00 lakh remained unutilised; reasons for which were awaited (July 2025).

5452- Capital Outlay on Tourism-

80- General-

796- Tribal Area Sub-Plan-

01- Tourism Buildings-
State Share

(i) O	61.00			
		104.48	53.23	(-51.25)
S	43.48			

5475- Capital Outlay on Other General Economic Services-

796- Tribal Area Sub-Plan-

02- Vikas me Jan Sahayog-
State Share

(ii) O	210.00	210.00	130.86	(-79.14)
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Reasons for the final saving of ₹ 130.39 lakh in the above two cases were awaited (July 2025).

6801- Loans for Power Projects-

796- Tribal Area Sub-Plan-

10- Loan to Himachal Pradesh Power Corporation
Project Limited-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	State Share				
(i)	O	27.00	27.00	..	(-)27.00
11-	Loan to Himachal Pradesh Transmission Corporation Limited- State Share				
(ii)	O	27.00	27.00	..	(-)27.00
13-	Himachal Pradesh Power Sector Development Programme (HPSEBL)- State Share				
(iii)	O	90.00	90.00	..	(-)90.00
14-	Himachal Pradesh Power Sector Development Programme (HPPTCL)- State Share				
(iv)	O	90.00	90.00	..	(-)90.00
15-	Himachal Pradesh Power Sector Development Programme (HIM URJA)- State Share				
(v)	O	45.00	45.00	..	(-)45.00

Entire provision of ₹ 279.00 lakh in the above five cases remained unutilised; reasons for which were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education-			
796- Tribal Area Sub-Plan-			
01- Buildings- State Share			
(i) O	288.00		
		434.92	
R	146.92		
		399.81	(-)35.11
03- Sports and Youth Services-			
796- Tribal Area Sub-Plan-			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	Buildings-				
	State Share				
(ii)	O	180.00			
			487.21	440.67	(-)46.54
	R	307.21			
04-	Art and Culture-				
796-	Tribal Area Sub-Plan-				
01-	Buildings-				
	State Share				
(iii)	O	158.00			
			257.33	199.83	(-)57.50
	R	99.33			

In view of the final saving of ₹ 139.15 lakh, augmentation in provision by ₹ 553.46 lakh in the above three cases through reappropriation in March 2025 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 139.15 lakh were awaited (July 2025).

4210- Capital Outlay on Medical and Public Health-

02-	Rural Health Services-				
796-	Tribal Area Sub-Plan-				
01-	Buildings-				
	State Share				
	O	800.00			
			1,241.00	1,234.90	(-)6.10
	R	441.00			

Augmentation in provision by ₹ 441.00 lakh through reappropriation in March 2025 was due to more execution of works.

4215- Capital Outlay on Water Supply and Sanitation-

01-	Water Supply-				
796-	Tribal Area Sub-Plan-				
01-	Rural Piped Water Supply Schemes in various				
	Districts-				
	State Share				
	O	1,017.00			
	S	30.00	1,315.84	1,176.93	(-)138.91
	R	268.84			

In view of the final saving of ₹ 138.91 lakh, augmentation in provision by ₹ 268.84 lakh through reappropriation in March 2025 due to more execution of works proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 138.91 lakh were awaited (July 2025).

02- Expenditure on Hand Pumps-
State Share

O	36.00				
		65.00	50.81	(-)14.19	
R	29.00				

In view of the final saving of ₹ 14.19 lakh, augmentation in provision by ₹ 29.00 lakh through reappropriation in March 2025 due to more expenditure on installation of hand pumps proved excessive.

Reasons for the final saving of ₹ 14.19 lakh were awaited (July 2025).

03- Expenditure on Sewerage Schemes-
State Share

O	1,000.00				
		1,611.03	1,295.99	(-)315.04	
R	611.03				

In view of the final saving of ₹ 315.04 lakh, augmentation in provision by ₹ 611.03 lakh through reappropriation in March 2025 due to more execution on sewerage schemes proved excessive.

Reasons for the final saving of ₹ 315.04 lakh were awaited (July 2025).

4403- Capital Outlay on Animal Husbandry-

796- Tribal Area Sub-Plan-

01- Building Programme-
State Share

O	150.00				
		195.29	180.09	(-)15.20	
R	45.29				

Augmentation in provision by ₹ 45.29 lakh through reappropriation in March 2025 was due to more execution of works.

**4515- Capital Outlay on Other Rural
Development Programme-**

796- Tribal Area Sub-Plan-

02- Community Development Works-
State Share

(i) O	1.00				
		1,492.40	1,204.11	(-)288.29	
R	1,491.40				

4711- Capital Outlay on Flood Control Projects -

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

<i>01- Flood Control-</i>				
796- Tribal Area Sub-Plan-				
01- Flood Control Works-				
State Share				
(ii)	O	140.00		
			350.85	264.63
	R	210.85		(-)86.22

In view of the final saving of ₹ 374.51 lakh, augmentation in provision by ₹ 1,702.25 lakh in the above two cases through reappropriation in March 2025 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 374.51 lakh in the above two cases were awaited (July 2025).

02- Flood Control under Rural Infrastructure				
Development Fund/National Bank for				
Agriculture and Rural Development-				
State Share				
(i)	O	150.00		
			409.00	388.27
	R	259.00		(-)20.73

4851- Capital Outlay on Village and Small Industries-

796- Tribal Area Sub-Plan-				
06- District Industrial Centers Buildings-				
State Share				
(ii)	O	25.00		
			30.00	29.99
	R	5.00		(-)0.01

Augmentation in provision by ₹ 264.00 lakh in the above two cases through reappropriation in March 2025 was due to more execution of ongoing works.

5054- Capital Outlay on Roads and Bridges-

<i>04- District and other Roads-</i>				
796- Tribal Area Sub-Plan-				
04- Expenditure on Land Compensation Including				
Net Present Value-				
State Share				
	O	180.00		
			315.24	1,241.44
	R	135.24		(+)926.20

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 926.20 lakh, augmentation in provision by ₹ 135.24 lakh through reappropriation in March 2025 due to more receipt of compensation claims proved inadequate.

Reasons for the final excess of ₹ 926.20 lakh were awaited (July 2025).

5055- Capital Outlay on Road Transport-

796- Tribal Area Sub-Plan-

02- Construction of Bus Stand-
State Share

(i)	O	158.00			
			817.31	810.90	(-)6.41
	R	659.31			

5452- Capital Outlay on Tourism-

01- Tourist Infrastructure-

796- Tribal Area Sub-Plan-

02- Paryatan Vikas-
State Share

(ii)	O	1.00			
	S	51.25	151.00	150.00	(-)1.00
	R	98.75			

Augmentation in provision by ₹ 758.06 lakh in the above two cases through reappropriation in March 2025 was due to more execution of ongoing works.

APPROPRIATION ACCOUNTS
GRANT NO. 31- conclud.

(viii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 1,223.21 lakh (₹ 1,223.21 lakh under Revenue Section and ₹ 0.00 lakh 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. (ix).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2024-25 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2024 Debit(+) Credit(-)	Debits (₹ in lakh)	Credits	Closing balance on 31 March 2025 Debit(+) Credit(-)
Revenue Section				
2059- Public Works-				
<i>01- Office Buildings-</i>				
796- Tribal Area Sub-Plan-				
07- Expenditure under Suspense (Stock)-	(-)778.30	282.09	235.15	(-)731.36*
08- Expenditure under Suspense (Stock Manufacturing)-	(+)605.54	231.64	359.85	(+)477.33
09- Expenditure under Suspense (Miscellaneous Public Works Advances)-	(+)6,544.91	468.59	21.72	(+)6,991.78
Total 2059-	(+)6,372.15	982.32	616.72	(+)6,737.75
2215-Water Supply and Sanitation-				
<i>01- Water Supply-</i>				
796- Tribal Area Sub-Plan-				
04- Stock-	(-)222.21	91.47	288.81	(-)419.55*
05- Stock Manufacture-	(+)165.89	1.41	0.00	(+)167.30
06- Miscellaneous Public Works Advances-	(+)164.49	22.83	0.45	(+)186.87
Total 2215-	(+)108.17	115.71	289.26	(-)65.38*
2702-Minor Irrigation-				
<i>80- General-</i>				
796- Tribal Area Sub-Plan-				
08- Expenditure on Suspense (Stock)-	(-)530.53	84.24	183.75	(-)630.04*
09- Expenditure on Suspense (Stock Manufacture)-	(+)206.69	26.68	0.00	(+)233.37
10- Expenditure on Suspense (Miscellaneous Public Works Advances)-	(+)613.88	14.26	0.00	(+)628.14
Total 2702-	(+)290.04	125.18	183.75	(+)231.47
Total-Revenue Section	(+)6,770.36	1,223.21	1,089.73	(+)6,903.84
Total Demand	(+)6,770.36	1,223.21	1,089.73	(+)6,903.84

(*) Reasons for the minus balances were awaited (July 2025).

APPROPRIATION ACCOUNTS

GRANT NO. 32 - SCHEDULED CASTE DEVELOPMENT PROGRAMME (SCDP)

(HEADS 2055-POLICE, 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 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, 2801-POWER, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 3054-ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 4055-CAPITAL OUTLAY ON POLICE, 4058-CAPITAL OUTLAY ON PRINTING AND STATIONERY, 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, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT, 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME, 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, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM, 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES AND 6801-LOANS FOR POWER PROJECT)

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

Revenue Section

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Voted

Original	27,83,30,58			
		31,91,27,64	27,05,79,16	(-)4,85,48,48
Supplementary	4,07,97,06			

Amount surrendered during the year

..

Capital Section**Voted**

Original	14,79,72,00			
		15,65,79,85	9,15,52,16	(-)6,50,27,69
Supplementary	86,07,85			

Amount surrendered during the year

57,74,08

(31 March 2025)

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 48,548.48 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 40,797.06 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and no amount was surrendered by the department during the year.
- (ii) In view of the final saving of ₹ 65,027.69 lakh in the voted provision of Capital Section, supplementary grant of ₹ 8,607.85 lakh obtained in March 2025 proved unnecessary as even the original grant remained unutilized and surrender of ₹ 5,774.08 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
2055- Police-			
789- Special Component Plan for Scheduled Castes-			
02- Security Related Expenditure-			
Centrally Sponsored Scheme			
O	107.00	78.85	(-)28.15

Reasons for the final saving of ₹ 28.15 lakh were awaited (July 2025).

2059- Public Works-

01- Office Buildings-

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04-	Maintenance of Government Owned Anganwadi Centers- State Share				
	O	5.00	5.00	..	(-)5.00
Entire provision of ₹ 5.00 lakh remained unutilised; reasons for which were awaited (July 2025).					
80-	<i>General-</i>				
789-	Special Component Plan for Scheduled Castes-				
02-	Maintenance of Industry Department Buildings- State Share				
(i)	O	60.00	60.00	34.73	(-)25.27
2202-	General Education-				
01-	<i>Elementary Education-</i>				
789-	Special Component Plan for Scheduled Castes-				
03-	Middle School- State Share				
(ii)	O	1,365.86	1,365.86	1,302.92	(-)62.94
06-	Mid Day Meal- Centrally Sponsored Scheme				
(iii)	O	2,921.00	2,921.00	2,565.95	(-)355.05
11-	Expenditure on Grant-in-Aid to Parent Teacher Association- State Share				
(iv)	O	20.00	20.00	0.23	(-)19.77
Reasons for the final saving of ₹ 463.03 lakh in the above four cases were awaited (July 2025). Whereas grant of ₹ 2,626.87 lakh at sr. no. (iii) was received from Government of India.					
13-	Pre Matric Scholarship to Scheduled Caste- Centrally Sponsored Scheme				
	O	4.00	4.00	..	(-)4.00
Entire provision of ₹ 4.00 lakh remained unutilised; reasons for which were awaited (July 2025).					
15-	Grant-in-Aid to School Management Committees- State Share				
	O	250.00	250.00	208.64	(-)41.36

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 41.36 lakh were awaited (July 2025).

18-	Urdu and Punjabi Teachers-				
	State Share				
	O	3.00			
			1.00	..	(-1.00)
	R	(-2.00)			

Reduction in provision by ₹ 2.00 lakh through reappropriation in March 2025 was due to regularization of Urdu and Punjabi Teachers.

19-	Samagar Shiksha Abhiyaan-				
	Centrally Sponsored Scheme				
(i)	O	14,258.00	14,258.00	10,317.70	(-3,940.30)
	State Share				
(ii)	O	1,360.00	1,360.00	1,146.20	(-213.80)
21-	Strengthening Teaching Learning and Results				
	for State (Stars Project)-				
	Centrally Sponsored Scheme				
(iii)	O	7,557.00	7,557.00	4,530.50	(-3,026.50)
	State Share				
(iv)	O	756.00	756.00	503.39	(-252.61)
23-	Reimbursement of Fee of Weaker Section				
	Students in Private Schools-				
	State Share				
(v)	O	30.00	30.00	4.66	(-25.34)
26-	New India Literacy Programme-				
	Centrally Sponsored Scheme				
(vi)	O	32.00	32.00	15.91	(-16.09)
	State Share				
(vii)	O	4.00	4.00	1.77	(-2.23)

Reasons for the final saving of ₹ 7,476.87 lakh in the above seven cases were awaited (July 2025). Whereas grant of ₹ 4,530.50 lakh at sr. no. (iii) and ₹ 15.91 lakh at sr. no. (vi) was received from Government of India.

27-	Government Model Primary Schools-				
	State Share				
	O	25.00			
		
	R	(-25.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2025 due to implementation of this scheme by Higher Education Department.

28-	Pradhan Mantri Schools for Rising India- Centrally Sponsored Scheme				
	S	3,107.16			
			3,411.00	2,632.23	(-)778.77
	R	303.84			

In view of the final saving of ₹ 778.77 lakh, augmentation in provision by ₹ 303.84 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India proved unnecessary. Whereas grant of ₹ 4,052.75 lakh was received from Government of India.

Reasons for the final saving of ₹ 778.77 lakh were awaited (July 2025).

	State Share				
	S	379.00	379.00	292.47	(-)86.53

Reasons for the final saving of ₹ 86.53 lakh were awaited (July 2025).

02-	<i>Secondary Education-</i>				
789-	Special Component Plan for Scheduled Castes ·				
12-	Srinivasa Ramanujan Student Digital Yojana-				
	State Share				
	O	630.00	630.00	..	(-)630.00

Entire provision of ₹ 630.00 lakh remained unutilised; reasons for which were awaited (July 2025).

16-	Pre-Matric Scholarship to Schedule Caste Students- Centrally Sponsored Scheme				
	O	760.00			
		
	R	(-)760.00			

Entire provision of ₹ 760.00 lakh was reduced through reappropriation in March 2025 due to direct transfer of funds to the beneficiaries accounts. Whereas grant of ₹ 202.29 lakh was received from Government of India.

24-	Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme				
(i)	O	7,910.00	7,910.00	6,090.11	(-)1,819.89
	State Share				
(ii)	O	879.00	879.00	676.66	(-)202.34

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

31-	Swaran Jayanti Super (100) Yojna-				
	State Share				
(iii)	O	126.00	126.00	10.21	(-)115.79

Reasons for the final saving of ₹ 2,138.02 lakh in the above three cases awaited (July 2025). Whereas grant of ₹ 13,139.26 lakh at sr. no. (i) was received from Government of India.

33-	Rajiv Gandhi Day-Boarding Schools-				
	State Share				
	O	63.00	63.00	..	(-)63.00

Entire provision of ₹ 63.00 lakh remained unutilised; reasons for which were awaited (July 2025).

03- University and Higher Education-

789- Special Component Plan for Scheduled Castes-

05- Rashtriya Uchchatar Shiksha Abhiyan (RUSA)-
Centrally Sponsored Scheme

(i)	O	476.00	476.00	333.29	(-)142.71
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State Share

(ii)	O	53.00	53.00	37.03	(-)15.97
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07- Sardar Vallabhbhai Patel Cluster University-

State Share

(iii)	O	275.56	275.56	220.56	(-)55.00
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Reasons for the final saving of ₹ 213.68 lakh in the above three cases were awaited (July 2025). Whereas grant of ₹ 9.64 lakh at sr. no. (i) was received from Government of India.

12- Dr. Yashwant Singh Parmar Rin Yojna-

State Share

	O	126.00	126.00	..	(-)126.00
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Entire provision of ₹ 126.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2204- Sports and Youth Services-

789- Special Component Plan for Scheduled Castes-

02- Mountaineering Institution and Allied Sports
Manali-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	State Share				
(i)	O	15.00	15.00	7.37	(-7.63)

2205- Art and Culture-

789-	Special Component Plan for Scheduled Castes-				
03-	Organisation of Cultural Activities-				
	State Share				
(ii)	O	125.00	125.00	83.61	(-41.39)

Reasons for the final saving of ₹ 49.02 lakh in the above two cases were awaited (July 2025).

2210- Medical and Public Health-

03-	<i>Rural Health Services-Allopathy-</i>				
789-	Special Component Plan for Scheduled Castes-				
01-	Rural Health-				
	State Share				
	O	1,390.33	1,294.70	1,261.93	(-32.77)
	R	(-95.63)			

In view of the final saving of ₹ 32.77 lakh, reduction in provision by ₹ 95.63 lakh through reappropriation in March 2025 due to non filling up of vacant posts, regularization of staff and less expenditure on petrol, oil, lubricant/repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 32.77 lakh were awaited (July 2025).

04-	National Health Mission-				
	Centrally Sponsored Scheme				
	O	12,188.00	12,188.00	9,159.00	(-3,029.00)

Reasons for the final saving of ₹ 3,029.00 lakh were awaited (July 2025).

	State Share				
	O	2,875.00			
	S	163.03	2,889.69	2,889.68	(-0.01)
	R	(-148.34)			

Reduction in provision by ₹ 148.34 lakh through reappropriation/surrender in March 2025 was due to less expenditure on honorarium.

04-	<i>Rural Health Services-Other Systems of</i>				
	<i>Medicine-</i>				
789-	Special Component Plan for Scheduled Castes-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Ayurvedic Dispensary-				
	State Share				
(i)	O	2,055.66			
			1,907.25	1,900.96	(-)6.29
	R	(-)148.41			
02-	Homoeopathy Dispensary-				
	State Share				
(ii)	O	47.75			
			37.57	32.47	(-)5.10
	R	(-)10.18			

Reduction in provision by ₹ 158.59 lakh in the above two cases through reappropriation in March 2025 was mainly due to non filling up of vacant posts.

05-	<i>Medical Education, Training and Research-</i>				
789-	Special Component Plan for Scheduled Castes-				
08-	Dr. Radha Krishnan Government Medical				
	College, Hamirpur-				
	State Share				
	O	190.00			
			315.00	21.83	(-)293.17
	R	125.00			

In view of the final saving of ₹ 293.17 lakh, augmentation in provision by ₹ 125.00 lakh through reappropriation in March 2025 due to purchase of medicines proved injudicious. Reasons for the final saving of ₹ 293.17 lakh were awaited (July 2025).

11-	Atal Medical and Research University Mandi				
	at Ner chowk-				
	State Share				
	O	25.00			
			13.76	13.76	..
	R	(-)11.24			

Reduction in provision by ₹ 11.24 lakh through reappropriation in March 2025 was due to less expenditure on medicines and related material.

06-	<i>Public Health-</i>				
789-	Special Component Plan for Scheduled Castes-				
01-	Acquired Immune Deficiency Syndrome				
	(AIDS) Control Programme-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share				
O	277.00	277.00	160.11	(-)116.89

Reasons for the final saving of ₹ 116.89 lakh were awaited (July 2025).

03- Mukhya Mantri Tuberculosis Prevention Scheme- State Share				
O	50.00			
		32.51	18.68	(-)13.83
R	(-)17.49			

In view of the final saving of ₹ 13.83 lakh, reduction in provision by ₹ 17.49 lakh through reappropriation in March 2025 due to less requirement of Tuberculosis Kits proved inadequate.

Reasons for the final saving of ₹ 13.83 lakh were awaited (July 2025).

04- Mukhya Mantri Ashirwad Yojna- State Share				
O	200.00	200.00	..	(-)200.00

Entire provision of ₹ 200.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2211- Family Welfare-

789- Special Component Plan for Scheduled Castes- 08- Infrastructural Maintenance under National Health Mission- Centrally Sponsored Scheme				
O	3,062.00			
		2,306.56	2,297.82	(-)8.74
R	(-)755.44			

Reduction in provision by ₹ 755.44 lakh through reappropriation in March 2025 was due to non filling up of vacant posts.

2215- Water Supply and Sanitation -

02- Sewerage and Sanitation- 789- Special Component Plan for Scheduled Castes- 02- Maintenance and Repair of Sewerage Schemes- State Share				
(i) O	630.00	630.00	438.61	(-)191.39

2216- Housing-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>03- Rural Housing-</i>				
789- Special Component Plan for Scheduled Castes-				
04- Mukhya Mantri Awas Yojna-				
State Share				
(ii)	O	252.00		
			251.25	171.14
	R	(-)0.75		(-)80.11

Reasons for the final saving of ₹ 271.50 lakh in the above two cases were awaited (July 2025).

<i>05- General Pool Accommodation-</i>				
789- Special Component Plan for Scheduled Castes-				
02- Maintenance of Pooled Government				
Residential Accommodation of General				
Administrative Department-				
State Share				
	O	63.00	63.00	..
				(-)63.00

Entire provision of ₹ 63.00 lakh remained unutilised; reasons for which were awaited (July 2025).

2217- Urban Development-

<i>04- Slum Area Improvement-</i>				
789- Special Component Plan for Scheduled Castes-				
10- Deendayal Antyodaya Yojna-National Urban				
Livelihood Mission (DAY-NULM)-				
Centrally Sponsored Scheme				
(i)	O	190.00		
			22.50	22.50
	R	(-)167.50		..
State Share				
(ii)	O	19.00		
			2.50	2.50
	R	(-)16.50		..

<i>80- General -</i>				
789- Special Component Plan for Scheduled Castes-				
04- Pradhan Mantri Awas Yojna-Housing for All				
(Urban)-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(iii)	O	800.00			
			587.06	587.06	..
	R	(-212.94)			
	State Share				
(iv)	O	180.00			
			136.98	136.98	..
	R	(-43.02)			

Reduction in provision by ₹ 439.96 lakh in the above four cases through reappropriation in March 2025 was due to non receipt of funds from Government of India; hence state share remained unutilized. Whereas grant of ₹ 22.50 lakh at sr. no. (i) and ₹ 461.06 lakh at sr. no. (iii) was received from Government of India.

05-	Atal Shreshth Shehar Yojna- State Share				
	O	100.00			
		
	R	(-100.00)			

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in Mach 2025 due to non completion of codal formalities.

06-	Construction of Parking- State Share				
	O	125.00	125.00	..	(-125.00)

Entire provision of ₹ 125.00 lakh remained unutilised; reasons for which were awaited (July 2025).

11-	Consultancy of Private Public Partnership Based Projects- State Share				
	O	5.00			
		
	R	(-5.00)			

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in Mach 2025 due to non completion of codal formalities.

12-	Mukhya Mantri Shehari Ajiveeka Guarantee Yojna- State Share				
(i)	O	100.00	100.00	26.82	(-73.18)

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

14-	State Finance Commission (Municipal Corporations)- State Share				
(ii)	O	2,221.08	2,221.08	1,776.86	(-)444.22
15-	State Finance Commission (Municipalities/Municipal Councils)- State Share				
(iii)	O	2,191.59	2,191.59	1,753.27	(-)438.32
16-	State Finance Commission (Nagar Panchyats/Notified Area Committees Equivalent thereof)- State Share				
(iv)	O	643.67	643.67	514.94	(-)128.73

Reasons for the final saving of ₹ 1,084.45 lakh in the above four cases were awaited (July 2025).

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-
State Share

O	312.52				
			280.13	270.14	(-)9.99
R	(-)32.39				

Reduction in provision by ₹ 32.39 lakh through reappropriation in March 2025 was due to less expenditure on advertising publicity, office items, medical reimbursement claims, non organization of meetings partly counter balanced by excess due to more expenditure on repair and outsourced vehicles.

05- Housing-
State Share

O	1,800.00				
			1,418.10	976.93	(-)441.17
R	(-)381.90				

In view of the final saving of ₹ 441.17 lakh, reduction in provision by ₹ 381.90 lakh through reappropriation in March 2025 due to less receipt of applications from beneficiaries proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 441.17 lakh were awaited (July 2025).

11- Follow-Up Programme-
State Share

O	144.00			
R	(-)144.00	..	..	..

Entire provision of ₹ 144.00 lakh was reduced through reappropriation in Mach 2025 due to less receipt of application from beneficiaries and non completion of codal formalities.

12- Computer Application Programme-
State Share

O	126.00	126.00	32.15	(-)93.85
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Reasons for the final saving of ₹ 93.85 lakh were awaited (July 2025).

18- Pradhan Mantri Scheduled Castes Abhudya
Yojna-
Centrally Sponsored Scheme

S	0.01			
		202.29	..	(-)202.29
R	202.28			

In view of the final saving of ₹ 202.29 lakh, augmentation in provision by ₹ 202.28 lakh through reappropriation in March 2025 due to receipt of funds from Government of India under the scheme proved unnecessary.

Entire provision of ₹ 202.29 lakh obtained through supplementary and reappropriation remained unutilized; reasons for which were awaited (July 2025).

**2230- Labour, Employment and Skill
Development-**

02- *Employment Services-*

789- Special Component Plan for Scheduled Castes-

01- Unemployment Allowance-
State Share

(i) O	605.00			
		589.34	491.14	(-)98.20
R	(-)15.66			

04- Rajiv Gandhi Swarozgaar Start-up Yojna-
State Share

(ii) S	338.00	338.00	80.00	(-)258.00
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- <i>Training-</i>				
789- Special Component Plan for Scheduled Castes-				
06- Skill Development Allowance-				
State Share				
(iii)	O	1,360.00		
			1,357.00	1,015.03 (-)341.97
	R	(-)3.00		

Reasons for the final saving of ₹ 698.17 lakh in the above three cases were awaited (July 2025).

2235- Social Security and Welfare-

02- <i>Social Welfare-</i>				
789- Special Component Plan for Scheduled Castes-				
01- Integrated Child Development Scheme-				
Centrally Sponsored Scheme				
	O	8,068.00		
			6,729.57	4,807.28 (-)1,922.29
	R	(-)1,338.43		

In view of the final saving of ₹ 1,922.29 lakh, reduction in provision by ₹ 1,338.43 lakh through reappropriation in March 2025 due to non filling up of vacant posts, non organization of meeting exclusion of administrative expenses and non receipt of funds from Government of India; hence state share remained unutilized proved inadequate. Whereas grant of ₹ 8,277.35 lakh was received from Government of India. Reasons for the final saving of ₹ 1,922.29 lakh were awaited (July 2025).

State Share				
	O	5,667.00		
			5,528.04	2,702.85 (-)2,825.19
	R	(-)138.96		

In view of the final saving of ₹ 2,825.19 lakh, reduction in provision by ₹ 138.96 lakh through reappropriation in March 2025 due to non filling up of vacant posts, non receipt of funds from Government of India, counter part state share remained unutilized, non completion of codal formalities and less purchase of office articles proved inadequate. Reasons for the final saving of ₹ 2,825.19 lakh were awaited (July 2025).

06- <i>Beti Hai Anmol-</i>				
State Share				
(i)	O	327.00	327.00	230.27 (-)96.73
07- <i>Mukhya Mantri Kanya Daan Yojna-</i>				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	State Share				
(ii)	O	302.00	302.00	189.72	(-112.28)

08- Awareness Campaign-
State Share

(iii)	O	8.00	8.00	3.76	(-4.24)
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Reasons for the final saving of ₹ 213.25 lakh in the above three cases were awaited (July 2025).

10- Vishesh Mahila Uthan Yojna-
State Share

	O	25.00	25.00	..	(-25.00)
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Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (July 2025).

13- Mother Tereisa Yojna-
State Share

	O	252.00	176.83	170.83	(-6.00)
	R	(-75.17)			

Reduction in provision by ₹ 75.17 lakh through reappropriation in March 2025 was due to less receipt of proposals.

16- Women Development Corporation-
State Share

	O	10.00	10.00	..	(-10.00)
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Entire provision of ₹ 10.00 lakh remained unutilised; reasons for which were awaited (July 2025).

21- Pradhan Mantri Matru Vandana Yojna-
Centrally Sponsored Scheme

(i)	O	611.00	611.00	269.84	(-341.16)
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State Share

(ii)	O	68.00	68.00	29.98	(-38.02)
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Reasons for the final saving of ₹ 379.18 lakh in the above two cases were awaited (July 2025).

22- Poshan Abhiyan-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(i)	O	833.00	833.00	..	(-)833.00
	State Share				
(ii)	O	93.00	93.00	..	(-)93.00

Entire provision of ₹ 926.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

28- Honorarium to Anganwadi Workers/Helpers-
State Share

	O	4,964.00			
			5,161.71	4,710.69	(-)451.02
	R	197.71			

In view of the final saving of ₹ 451.02 lakh, augmentation in provision by ₹ 197.71 lakh through reappropriation in March 2025 due to enhancement of honorarium to anganwari workers/helpers proved unnecessary.

Reasons for the final saving of ₹ 451.02 lakh were awaited (July 2025).

29- Sashakt Mahila Yojna-
State Share

	O	25.00	25.00	..	(-)25.00
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Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (July 2025).

30- Vo Din-
State Share

	O	25.00	25.00	16.95	(-)8.05
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Reasons for the final saving of ₹ 8.05 lakh were awaited (July 2025).

31- National Creche Scheme-
Centrally Sponsored Scheme

(i)	O	104.00	104.00	..	(-)104.00
	State Share				
(ii)	O	9.00	9.00	..	(-)9.00

Entire provision of ₹ 113.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

32- Marriage Grants to Girls-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share				
O	790.00	790.00	314.03	(-)475.97

Reasons for the final saving of ₹ 475.97 lakh were awaited (July 2025).

37-	Shakti Sadan- Centrally Sponsored Scheme			
(i)	O	10.00	10.00	.. (-)10.00
38-	Sakhi Niwas- Centrally Sponsored Scheme			
(ii)	O	48.00	48.00	.. (-)48.00
(iii)	State Share			
	O	5.00	5.00	.. (-)5.00
39-	Hub for Empowerment Women- Centrally Sponsored Scheme			
(iv)	O	95.00	95.00	.. (-)95.00
	Mahila Sashaktikaran Kender- State Share			
(v)	O	11.00	11.00	.. (-)11.00

Entire provision of ₹ 169.00 lakh in the above five cases remained unutilised; reasons for which were awaited (July 2025).

41-	National Family Benefit Programme- Centrally Sponsored Scheme			
	O	113.00	49.60	49.60 ..
	R	(-)63.40		

Reduction in provision by ₹ 63.40 lakh through reappropriation in March 2025 was due to less receipt of applications under the scheme.

44-	Self Employment to Women- State Share			
	O	6.00	6.00	.. (-)6.00

Entire provision of ₹ 6.00 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

60- Other Social Security and Welfare Programmes-				
789- Special Component Plan for Scheduled Caste-				
03- Old Age Pension-				
State Share				
O	20,157.32			
		20,084.60	20,084.60	..
R	(-)72.72			

Reduction in provision by ₹ 72.72 lakh through reappropriation in March 2025 was due to less receipt of application of new pension beneficiaries.

04- Old Age Pension (Indira Gandhi National Old Age Pension Scheme)- Centrally Sponsored Scheme				
O	1,042.00			
		1,011.50	1,011.50	..
R	(-)30.50			

Reduction in provision by ₹ 30.50 lakh through reappropriation in March 2025 was due to non completion of codal formalities.

State Share				
O	3,549.68			
		3,517.88	3,517.88	..
R	(-)31.80			

Reduction in provision by ₹ 31.80 lakh through reappropriation in March 2025 was due to less addition of new pension beneficiaries.

05- Indira Gandhi National Widow Pension Scheme-				
State Share				
O	961.64			
		886.81	886.81	..
R	(-)74.83			

Reduction in provision by ₹ 74.83 lakh through reappropriation in March 2025 was due to less receipt of social security pension cases.

2401- Crop Husbandry-				
789- Special Component Plan for Scheduled Castes-				
11- Crop Insurance Scheme-				
State Share				
O	151.00			
	
R	(-)151.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 151.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

25-	Rashtriya Krishi Vikas Yojna (Agriculture)- Centrally Sponsored Scheme			
(i)	O	504.00	504.00	224.63 (-)279.37
	State Share			
(ii)	O	56.00	56.00	24.96 (-)31.04
33-	National Mission on Extension and Technology- Centrally Sponsored Scheme			
(iii)	O	389.00	389.00	321.29 (-)67.71
35-	National Mission on Sustainable Agriculture- Centrally Sponsored Scheme			
(iv)	O	202.00	202.00	132.00 (-)70.00
	State Share			
(v)	O	22.00	22.00	14.67 (-)7.33
36-	National Food Security Mission- Centrally Sponsored Scheme			
(vi)	O	250.00	250.00	129.19 (-)120.81
	State Share			
(vii)	O	28.00	28.00	15.22 (-)12.78

Reasons for the final saving of ₹ 589.04 lakh in the above seven cases were awaited (July 2025). Whereas grant of ₹ 487.00 lakh at sr. no. (i), ₹ 37.58 lakh at sr. no. (iv) and ₹ 4.36 lakh at sr. no. (vi) was received from Government of India.

38-	Mission for Integrated Development of Horticulture- Centrally Sponsored Scheme			
	O	1,000.00		
			378.00	284.02 (-)93.98
	R	(-)622.00		

In view of the final saving of ₹ 93.98 lakh, reduction in provision by ₹ 622.00 lakh through reappropriation in March 2025 due to less receipt of funds from Government of India proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 93.98 lakh cases were awaited (July 2025).

State Share

O	111.00			
S	4.27	46.27	31.73	(-)14.54
R	(-)69.00			

Reduction in provision by ₹ 69.00 lakh through reappropriation in March 2025 was due to state share remained utilized as less receipt of central share.

43-	Pradhan Mantri Krishi Sinchayee Yojna (PMKSY)- State Share				
(i)	O	63.00	63.00	2.94	(-)60.06
48-	Sub Mission on Seeds and Planting Material- Centrally Sponsored Scheme				
(ii)	O	266.00	266.00	97.00	(-)169.00
	State Share				
(iii)	O	29.00	29.00	10.78	(-)18.22
49-	Sub Mission on Agriculture Mechanization- Centrally Sponsored Scheme				
(iv)	O	630.00	630.00	561.13	(-)68.87
51-	National Project on Soil Health and Fertility- Centrally Sponsored Scheme				
(v)	O	50.00	50.00	36.00	(-)14.00
52-	National Bamboo Mission- Centrally Sponsored Scheme				
(vi)	O	30.00	30.00	21.00	(-)9.00

Reasons for the final saving of ₹ 339.15 lakh in the above six cases were awaited (July 2025). Whereas grant of ₹ 30.30 lakh at sr. no. (ii), ₹ 1.52 lakh and ₹ 0.63 lakh at sr. no. (vi) was received from Government of India.

55-	Sub Mission on Agricultural Mechanization (SMAM)- Centrally Sponsored Scheme				
(i)	O	112.00			
	R	(-)112.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	State Share				
(ii)	O	14.00			
	R	(-)14.00	..	..	..

Entire provision of ₹ 126.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

56-	Mukhya Mantri Kiwi Protsahan Yojna- State Share				
(i)	O	25.00	25.00	6.17	(-)18.83
58-	Subsidy on Anti Hail Net- State Share				
(ii)	O	504.00	504.00	67.64	(-)436.36

Reasons for the final saving of ₹ 455.19 lakh in the above two cases were awaited (July 2025).

62-	Plant Protection Scheme- State Share				
	O	252.00	186.00	185.29	(-)0.71
	R	(-)66.00			

Reduction in provision by ₹ 66.00 lakh through reappropriation in March 2025 was due to less receipt of subsidy cases.

63-	Rajya Krishi Yantrikaran Programme- State Share				
(i)	O	126.00	126.00	8.92	(-)117.08
70-	Mukhya Mantri Krishi Samvardhan Yojna- State Share				
(ii)	O	882.00	864.84	625.30	(-)239.54
	R	(-)17.16			
71-	Mukhya Mantri Krishi Utpadan Sanrakshan Yojna- State Share				
(iii)	O	1,008.00	1,008.00	20.25	(-)987.75

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 1,344.37 lakh in the above three cases were awaited (July 2025).

72- National E-Governance Plan-Agriculture- Centrally Sponsored Scheme				
(i)	O	25.00	25.00	.. (-)25.00
State Share				
(ii)	O	3.00	3.00	.. (-)3.00

Entire provision of ₹ 28.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

73- Promotion of Nutrie Cereals- State Share				
(i)	O	38.00	31.83	20.60 (-)11.23
	R	(-)6.17		
74- Support for Transfer of Technology- State Share				
(ii)	O	37.00	36.06	20.23 (-)15.83
	R	(-)0.94		

Reasons for the final saving of ₹ 27.06 lakh in the above two cases were awaited (July 2025).

75- Himalayan Integrated Model for upliftment of Farmers Families on Niche Production, Natural Farming and Agriculture through Transformative Initiative- State Share				
	O	378.00	31.68	24.33 (-)7.35
	R	(-)346.32		

Reduction in provision by ₹ 346.32 lakh through reappropriation in March 2025 was due to less receipt of subsidy cases, less expenditure on miscellaneous items and non hiring of taxies.

77- National Mission on Natural Farming (NMNF)- Centrally Sponsored Scheme				
(i)	O	200.00	12.46	6.23 (-)6.23
	R	(-)187.54		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	State Share				
	O	28.00			
			1.39	0.69	(-)0.70
	R	(-)26.61			

Reduction in provision by ₹ 214.15 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized. Whereas grant of ₹ 6.23 lakh at sr. no. (i) was received from Government of India.

2402- Soil and Water Conservation-

789-	Special Component Plan for Scheduled Castes-				
01-	Assistance to Small and Marginal Farmers for Increasing Agricultural Production-				
	State Share				
(i)	O	50.00	50.00	24.84	(-)25.16
05-	Pradhan Mantri Krishi Sinchayee Yojna (PMKSY)-				
	Centrally Sponsored Scheme				
(ii)	O	504.00	504.00	199.54	(-)304.46
(iii)	State Share				
	O	78.00	78.00	22.17	(-)55.83
06-	Flow Irrigation Scheme-				
	State Share				
(iv)	O	202.00	202.00	79.64	(-)122.36
07-	Jal Se Krishi Ko Bal Yojna-				
	State Share				
(v)	O	202.00	202.00	66.85	(-)135.15
08-	Saur Sinchayi Yojna-				
	State Share				
(vi)	O	125.00			
			114.12	1.82	(-)112.30
	R	(-)10.88			

Reasons for the final saving of ₹ 755.26 lakh in the above six cases were awaited (July 2025).

2403- Animal Husbandry-

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

11- Assistance of States for Control of Animal Diseases (ASCAD)- Centrally Sponsored Scheme					
(i)	O	37.79			
	S	4.12	25.81	3.07	(-)22.74
	R	(-)16.10			
State Share					
(ii)	O	5.85			
			2.80	0.27	(-)2.53
	R	(-)3.05			

In view of the final saving of ₹ 25.27 lakh, reduction in provision by ₹ 19.15 lakh in the above two cases through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized proved inadequate. Reasons for the final saving of ₹ 25.27 lakh in the above two cases were awaited (July 2025).

14- Grant-in-Aid to Veterinary Council- Centrally Sponsored Scheme					
(i)	O	5.00			
		
	R	(-)5.00			
State Share					
(ii)	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 10.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

16- Peste Des Petits Ruminants-Control Programme- Centrally Sponsored Scheme					
	O	16.98			
			13.98	..	(-)13.98
	R	(-)3.00			

Entire provision of ₹ 13.98 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

19- Animal Welfare Board-
State Share

O	10.00		10.00	5.00	(-)5.00
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Reasons for the final saving of ₹ 5.00 lakh were awaited (July 2025).

20- National Livestock Mission-
Centrally Sponsored Scheme

(i) O	3.00				
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R	(-)3.00				

State Share

(ii) O	3.00				
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R	(-)3.00				

Entire provision of ₹ 6.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

22- Foot and Mouth Disease Control Programme-
Centrally Sponsored Scheme

O	38.60				
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			31.41	..	(-)31.41
R	(-)7.19				

Entire provision of ₹ 31.41 lakh remained unutilised; reasons for which were awaited (July 2025).

24- Cattle Feed Subsidy to Below Poverty Line
Families-
State Share

(i) O	175.65				
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			175.56	30.28	(-)145.28
R	(-)0.09				

25- 5000 Broiler Scheme (Him Kukkut Palan Yojna)-
State Share

(ii) O	101.00				
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			98.28	42.81	(-)55.47
R	(-)2.72				

Reasons for the final saving of ₹ 200.75 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

26- Krishak Bakri Palan Yojna- State Share				
O	5.00			
		3.09	..	(-3.09)
R	(-1.91)			

Entire provision of ₹ 3.09 lakh remained unutilised; reasons for which were awaited (July 2025).

29- Mobile Veterinary Clinic Unit- Centrally Sponsored Scheme				
O	202.70			
		86.90	86.83	(-0.07)
R	(-115.80)			

Reduction in provision by ₹ 115.80 lakh through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

2404- Dairy Development-

789- Special Component Plan for Scheduled Castes-

01- Grant-in-Aid to Himachal Pradesh Milk
Federation-
State Share

O	856.00	856.00	570.67	(-285.33)
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Reasons for the final saving of ₹ 285.33 lakh were awaited (July 2025).

2405- Fisheries-

789- Special Component Plan for Scheduled Castes-

02- Development and Maintenance of Carp Farms-
State Share

O	1.00			
S	37.39	40.68	12.38	(-28.30)
R	2.29			

In view of the final saving of ₹ 28.30 lakh, augmentation in provision by ₹ 2.29 lakh through reappropriation in March 2025 due to more receipt of subsidy cases proved unnecessary.

Reasons for the final saving of ₹ 28.30 lakh were awaited (July 2025).

09- Trout Live Stock Insurance-
State Share

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

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2025 due to non receipt of cases of insurance from fisheries.

10-	Pradhan Mantri Matsya Sampada Yojna- Centrally Sponsored Scheme				
(i)	O	194.00			
			415.87	106.46	(-309.41)
	S	221.87			
	State Share				
(ii)	O	35.00			
	S	19.67	54.38	19.96	(-34.42)
	R	(-)0.29			

Reasons for the final saving of ₹ 343.83 lakh in the above two cases were awaited (July 2025). Whereas grant of ₹ 1.62 lakh at sr. no. (i) was received from Government of India.

2406- Forestry and Wild Life-

01- Forestry-

789- Special Component Plan for Scheduled Castes-
07- Intensification Forest Protection Scheme-
Centrally Sponsored Scheme

(i)	O	126.00			
			1.27	1.27	..
	R	(-)124.73			
	State Share				
(ii)	O	15.00			
			0.14	0.14	..
	R	(-)14.86			

Reduction in provision by ₹ 139.59 lakh in the above two cases through reappropriation in March 2025 was due to less receipt of funds from Government of India; hence state share remained unutilized.

08- Himachal Pradesh Forest Eco System Climate
Proofing Project (Externally Aided Project)-
State Share

	O	1,385.00			
			339.25	158.45	(-180.80)
	R	(-)1,045.75			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 180.80 lakh, reduction in provision by ₹ 1,045.75 lakh through reappropriation in March 2025 due to non completion of codal formalities and less receipt of demand from Village Forest Management Committees proved inadequate. Reasons for the final saving of ₹ 180.80 lakh were awaited (July 2025).

14- Maintenance of Old Plantation and Nurseries-
State Share

O	75.00			
		43.23	42.47	(-)0.76
R	(-)31.77			

Reduction in provision by ₹ 31.77 lakh through reappropriation in March 2025 was due to less execution of maintenance works.

16- Himachal Pradesh Forest Ecosystem
Management and Livelihood Improvement
Project-
State Share

O	1,400.00			
		930.00	300.00	(-)630.00
R	(-)470.00			

In view of the final saving of ₹ 630.00 lakh, reduction in provision by ₹ 470.00 lakh through reappropriation in March 2025 due to less expenditure on Himachal Pradesh forest ecosystem management schemes proved inadequate. Reasons for the final saving of ₹ 630.00 lakh were awaited (July 2025).

20- Consolidation and Demarcation of Forests-
State Share

(i) O	60.00			
		44.51	40.87	(-)3.64
R	(-)15.49			

22- Experimental Silviculture Felling-
State Share

(ii) O	50.00			
		26.39	21.13	(-)5.26
R	(-)23.61			

Reduction in provision by ₹ 39.10 lakh in the above two cases through reappropriation/surrender in March 2025 was due to non completion of codal formalities and less execution of minor works.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

25- Collection and Removal of Chil Pine from
Forest and Investment Subsidy for Needle
based Industries-
State Share

O 10.00

R (-)10.00

..

Entire provision of ₹10.00 lakh was reduced through reappropriation in March 2025 due to non execution of minor works and non completion of codal formalities.

26- National Mission for Green India-
Centrally Sponsored Scheme

(i) O 431.00

R (-)431.00

..

(ii) State Share

O 48.00

R (-)48.00

..

Entire provision of ₹ 479.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of central share from Government of India; hence state share remained unutilized.

27- State Forestry Programme-
State Share

O 1,185.00

R (-)56.77

1,128.23 1,119.04 (-)9.19

Reduction in provision by ₹ 56.77 lakh through reappropriation in March 2025 was due to less execution of minor works and requirement of less funds for maintenance of plantation.

02- *Environmental Forestry and Wild Life-*
789- Special Component Plan for Scheduled Castes-
01- Development of National Parks and
Sanctuaries-
State Share

O 189.00

R (-)36.30

152.70 123.52 (-)29.18

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 36.30 lakh through reappropriation in March 2025 was due to non completion of codal formalities and less execution of minor works.

02-	Grant-in-Aid to Himachal Pradesh Zoo Conservation and Breeding Society- State Share				
	O	2,311.00			
			1,733.25	1,039.95	(-)693.30
	R	(-)577.75			

In view of the final saving of ₹ 693.30 lakh, reduction in provision by ₹ 577.75 lakh through reappropriation in March 2025 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 693.30 lakh were awaited (July 2025).

03-	Wild Life- State Share				
	O	400.00			
			241.05	178.05	(-)63.00
	R	(-)158.95			

In view of the final saving of ₹ 63.00 lakh, reduction in provision by ₹ 158.95 lakh through reappropriation in March 2025 due to non completion of codal formalities, less receipt of compensation cases and less execution of minor works proved inadequate.

Reasons for the final saving of ₹ 63.00 lakh were awaited (July 2025).

2408- Food Storage and Warehousing-

01- Food-

789- Special Component Plan for Scheduled Castes-

02- Procurement of Pulses, Wheat, Rice, Oils and
Iodized Salt on Subsidies-
State Share

(i)	O	4,228.00	4,228.00	3,090.65	(-)1,137.35
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03- Procurement of Sugar-
State Share

(ii)	O	1,597.00			
			2,604.60	1,926.19	(-)678.41
	S	1,007.60			

Reasons for the final saving of ₹ 1,815.76 lakh in the above two cases were awaited (July 2025).

04- Subsidy on Wheat and Rice to Below Poverty
Line Families-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share				
O	50.00			
		11.25	11.25	..
R	(-)38.75			

Reduction in provision by ₹ 38.75 lakh through reappropriation in March 2025 was due to non receipt of bills from vendors.

2425- Co-operation-

789- Special Component Plan for Scheduled Castes-

05- Enrolment Subsidy to New Scheduled Caste

Members-

State Share

(i)	O	4.00	4.00	0.83	(-)3.17
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06- Working Capital Subsidy to all Kinds of

Scheduled Caste Cooperatives-

State Share

(ii)	O	25.00	25.00	1.86	(-)23.14
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Reasons for the final saving of ₹ 26.31 lakh in the above two cases were awaited (July 2025).

07- Computerisation of Primary Agriculture Credit

Societies-

Centrally Sponsored Scheme

(i)	O	250.00			
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	R	(-)250.00
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State Share

(ii)	O	28.00			
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	R	(-)28.00
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Entire provision of ₹ 278.00 lakh in the above two cases was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

2501- Special Programmes for Rural Development-

04- *Integrated Rural Energy Planning Programme-*

789- Special Component Plan for Scheduled Castes-

03- NRSE/IREP-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share

O 500.00

R (-)500.00

..

Entire provision of ₹ 500.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

06- *Self Employment Programmes -*
789- Special Component Plan for Scheduled Castes-
03- National Rural Livelihood Mission (NRLM)-
Centrally Sponsored Scheme

(i)	O	2,267.00			
			1,768.74	1,179.16	(-)589.58
	R	(-)498.26			

State Share

(ii) O 252.00

R (-)55.49

196.51 131.02 (-)65.49

In view of the final saving of ₹ 655.07 lakh, reduction in provision by ₹ 553.75 lakh in the above two cases through reappropriation in March 2025 due to less receipt of funds from Government of India; hence state share remained unutilized proved inadequate. Whereas grant of ₹ 2,232.91 lakh at sr. no. (i) was received from Government of India. Reasons for the final saving of ₹ 655.07 lakh in the above two cases were awaited (July 2025).

06- Pradhan Mantri Krishi Sinchayee Yojna
(PMKSY)-
Centrally Sponsored Scheme

O 680.00

S 121.00

801.00 534.00 (-)267.00

Reasons for the final saving of ₹ 267.00 lakh were awaited (July 2025).

07- Deen Dayal Upadhyaya Gramin Kaushal
Yojana-
Centrally Sponsored Scheme

(i) O 3,778.00

R (-)2,773.00

1,005.00 296.44 (-)708.56

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	State Share				
	O	420.00			
			125.00	32.94	(-)92.06
	R	(-)295.00			

In view of the final saving of ₹ 800.62 lakh, reduction in provision by ₹ 3,068.00 lakh in the above two cases through reappropriation in March 2025 due to less receipt of share from Government of India; hence state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 800.62 lakh in the above two cases were awaited (July 2025).

11- Maatri Shakti Beema Yojna-
State Share

	O	83.00			
			50.00	40.00	(-)10.00
	R	(-)33.00			

Reduction in provision by ₹ 33.00 lakh through reappropriation in March 2025 was due to less receipt of claims.

14- Mukhya Mantri Self Help Group Scheme-
State Share

	O	126.00			
		
	R	(-)126.00			

Entire provision of ₹ 126.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

2505- Rural Employment-

01- National Programmes-

789- Special Component Plan for Scheduled Castes-

02- National Rural Employment Guarantee
Scheme-

Centrally Sponsored Scheme

	O	12,041.00	12,041.00	8,594.68	(-)3,446.32
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Reasons for the final saving of ₹ 3,446.32 lakh were awaited (July 2025).

02- Rural Employment Guarantee Scheme-

789- Special Component Plan for Scheduled Castes-

01- Mahatma Gandhi National Rural Employment
Guarantee Scheme (MNREGA)-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share				
O	982.00			
R	(-982.00)	..	..	..

Entire provision of ₹ 982.00 lakh was reduced through reappropriation in March 2025 due to less expenditure under the scheme.

2515- Other Rural Development Programmes-

789- Special Component Plan for Scheduled Castes-

07- Maintenance of Office Buildings/Gram Sewak Huts-

State Share

O	150.00	150.00	57.06	(-92.94)
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Reasons for the final saving of ₹ 92.94 lakh were awaited (July 2025).

08- State Reward Scheme-

State Share

(i) O	30.00	30.00	..	(-30.00)
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09- Mahila Protsahan Yojna-

State Share

(ii) O	29.00	29.00	..	(-29.00)
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Entire provision of ₹ 59.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

12- Rashtriya Gram Swaraj Abhiyan (RGSA)-
Centrally Sponsored Scheme

(i) O	486.00			
		1,458.00	750.00	(-708.00)

S 972.00

State Share

(ii) O	53.99			
		161.97	83.33	(-78.64)

S 107.98

Reasons for the final saving of ₹ 786.64 lakh in the above two cases were awaited (July 2025). Whereas grant of ₹ 750.00 lakh at sr. no. (i) was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

17- Balika Gaurav Purskaar Yojna-
State Share

O 38.00

R (-)38.00

..

Entire provision of ₹ 38.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

20- Construction/Renovation of Residential
Quarters and Gram Sevak Huts-
State Share

(i) O 101.00 101.00 50.40 (-)50.60

21- State Finance Commission (Zila Parishads)-
State Share

(ii) O 6,481.19 6,481.19 6,191.97 (-)289.22

23- State Finance Commission (Gram Panchayats)-
State Share

(iii) O 4,406.59 4,406.59 4,292.61 (-)113.98

Reasons for the final saving of ₹ 453.80 lakh in the above three cases were awaited (July 2025).

2851- Village and Small Industries -

789- Special Component Plan for Scheduled Castes-

06- Development of Handloom and Handicraft
Industry-
State Share

O 100.00

100.00

.. (-)100.00

Entire provision of ₹ 100.00 lakh remained unutilised; reasons for which were awaited (July 2025).

19- Rural Engineering based Industries Centre-
State Share

(i) O 30.00 30.00 0.34 (-)29.66

29- Assistance to State Catalytic Development
Programme-
State Share

(ii) O 110.00

110.00

31.93 (-)78.07

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

30-	State Mission for Food Processing- State Share				
(iii)	O	126.00	126.00	1.96	(-)124.04
34-	Incentive under Chief Minister Start-up Scheme- State Share				
(iv)	O	100.00	100.00	1.25	(-)98.75
35-	Formalization of Micro Food Processing Enterprises-Atamnirbhar Bharat- Centrally Sponsored Scheme				
(v)	O	406.00	406.01	54.88	(-)351.13
	S	0.01			
	State Share				
(vi)	O	43.00	43.00	6.10	(-)36.90
36-	Mukhya Mantri Swavlamban Yojna- State Share				
(vii)	O	1,000.00	1,000.00	68.63	(-)931.37

Reasons for the final saving of ₹ 1,649.92 lakh in the above seven cases were awaited (July 2025).

37-	Information Technology and E-Governance- State Share				
	O	400.00	350.00	312.59	(-)37.41
	R	(-)50.00			

In view of the final saving of ₹ 37.41 lakh, reduction in provision by ₹ 50.00 lakh through reappropriation in March 2025 due to less expenditure on outsourced services proved inadequate.

Reasons for the final saving of ₹ 37.41 lakh were awaited (July 2025).

38-	Development of Sericulture Industries- State Share				
(i)	O	200.00	200.00	152.13	(-)47.87
2852-	Industries -				
80-	General -				
789-	Special Component Plan for Scheduled Castes -				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Investment Promotion Scheme-				
	State Share				
(ii)	O	50.00	50.00	21.61	(-)28.39
03-	Incentive to Industrial Units-				
	State Share				
(iii)	O	200.00	200.00	1.88	(-)198.12
3054-	Roads and Bridges -				
	04- District and Other Roads-				
	789- Special Component Plan for Scheduled Castes-				
	01- Other Maintenance Expenditure-Roadworks-				
	State Share				
(iv)	O	1,365.00	1,365.00	1,129.48	(-)235.52
3055-	Road Transport-				
	789- Special Component Plan for Scheduled Castes-				
	01- Computerisation-				
	State Share				
(v)	O	50.00	50.00	34.77	(-)15.23
	Reasons for the final saving of ₹ 525.13 lakh in the above five cases were awaited (July 2025).				
3425-	Other Scientific Research -				
	60- Others -				
	789- Special Component Plan for Scheduled Castes-				
	02- Water Management-				
	State Share				
	O	5.00	2.50	1.25	(-)1.25
	R	(-)2.50			
	Reduction in provision by ₹ 2.50 lakh through reappropriation in March 2025 was due to non completion of codal formalities.				
04-	Strengthening of Appropriate Technology				
	Centres for Propagation of Green Building				
	Technology-				
	State Share				
	O	10.00	5.00	2.50	(-)2.50
	R	(-)5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 2.50 lakh, reduction in provision by ₹ 5.00 lakh through reappropriation in March 2025 was due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 2.50 lakh were awaited (July 2025).

05- Support to Research and Development Project
and Himachal Science Congress-
State Share

O	93.00	93.00	65.10	(-)27.90
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Reasons for the final saving of ₹ 27.90 lakh were awaited (July 2025).

07- Strengthening of Capacity of 15 Identified
Marginal Scheduled Castes Families/Farmers-
State Share

(i) O	40.00	40.00	..	(-)40.00
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08- Restoration and Mechanization of Traditional
Water Mills (GHARATS)-
State Share

(ii) O	45.00	45.00	..	(-)45.00
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09- Revival of 10 Natural Springs-
State Share

(iii) O	15.00	15.00	..	(-)15.00
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Entire provision of ₹ 100.00 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2025).

3452- Tourism-

80- *General-*

789- Special Component Plan for Scheduled Castes-

02- Promotion and Publicity of Tourism-
State Share

O	126.00			
		91.90	89.32	(-)2.58
R	(-)34.10			

Reduction in provision by ₹ 34.10 lakh through reappropriation in March 2025 was due to less expenditure on publicity.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
<i>01- Elementary Education-</i>			
789- Special Component Plan for Scheduled Castes-			
06- Mid Day Meal-			
State Share			
O	2,250.00		
		2,386.16	2,322.58
			(-)63.58
R	136.16		

In view of the final saving of ₹ 63.58 lakh, augmentation in provision by ₹ 136.16 lakh through reappropriation in March 2025 due to enhancement of honorarium of cook-cum helpers under Mid Day Meal Scheme partly counter balanced by saving due to non completion of codal formalities proved excessive.

Reasons for the final saving of ₹ 63.58 lakh were awaited (July 2025).

<i>02- Secondary Education-</i>			
789- Special Component Plan for Scheduled Castes-			
02- Secondary Schools-			
State Share			
O	2,346.18		
		2,695.18	2,450.78
			(-)244.40
R	349.00		

In view of the final saving of ₹ 244.40 lakh, augmentation in provision by ₹ 349.00 lakh through reappropriation in March 2025 due to clearance of pending liability of scholarship, more purchase of office articles partly counter balanced by saving due to non filling up of vacant posts proved excessive.

Reasons for the final saving of ₹ 244.40 lakh were awaited (July 2025).

2210- Medical and Public Health-

<i>04- Rural Health Services-Other Systems of Medicine-</i>			
789- Special Component Plan for Scheduled Castes-			
03- Upgradation of Existing Ayush Institutions-			
Centrally Sponsored Scheme			
(i) O	150.00		
		202.00	202.00
			..
R	52.00		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	State Share				
	O	15.00			
			22.44	22.44	..
	R	7.44			

Augmentation in provision by ₹ 59.44 lakh in the above two cases through reappropriation in March 2025 was due to release of state share in proportionate to funds received from Government of India. Whereas grant of ₹ 288.87 lakh at sr. no. (i) was received from Government of India.

2216- Housing-03- *Rural Housing-*

789- Special Component Plan for Scheduled Castes-

06- Pradhan Mantri Awas Yojna (Gramin)-

Centrally Sponsored Scheme

O 4,421.00

S 5,977.65

R 12,368.60

22,767.25 18,461.84 (-)4,305.41

In view of the final saving of ₹ 4,305.41 lakh, augmentation in provision by ₹ 12,368.60 lakh through reappropriation in March 2025 due to more receipt of funds from Government of India proved excessive. Whereas grant of ₹ 31,463.80 lakh was received from Government of India.

Reasons for the final saving of ₹ 4,305.41 lakh were awaited (July 2025).

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

01- *Welfare of Scheduled Castes-*

789- Special Component Plan for Scheduled Castes-

17- Himachal Pradesh Scheduled Castes

Commission-

State Share

O 1.85

S 0.01

R 32.04

33.90 32.25 (-)1.65

Augmentation in provision by ₹ 32.04 lakh through reappropriation in March 2025 was mainly due to filling up of vacant posts.

2235- Social Security and Welfare-02- *Social Welfare-*

789- Special Component Plan for Scheduled Castes-

55- Mukhya Mantri Sukh Shiksha Yojana-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

State Share				
S	0.01			
		75.17	0.98	(-)74.19
R	75.16			

In view of the final saving of ₹ 74.19 lakh, augmentation in provision by ₹ 75.16 lakh through reappropriation in March 2025 due to implementation of scheme proved unjustified.

Reasons for the final saving of ₹ 74.19 lakh were awaited (July 2025).

60- Other Social Security and Welfare Programmes-				
789- Special Component Plan for Scheduled Caste-				
02- Widow Pension under Social Security Scheme-				
State Share				
O	5,226.36			
		5,298.08	5,298.08	..
R	71.72			

Augmentation in provision by ₹ 71.72 lakh through reappropriation in March 2025 was due to addition of new pension beneficiaries.

07- Indira Gandhi Pyari Behna Sukh Samman				
Nidhi Yojna-				
State Share				
S	0.01			
		532.08	532.08	..
R	532.07			

Augmentation in provision by ₹ 532.07 lakh through reappropriation in March 2025 was due to implementation of scheme.

2415- Agricultural Research and Education -

01- Crop Husbandry-				
789- Special Component Plan for Scheduled Castes-				
02- Grant-in-Aid to Dr. Yashwant Singh Parmar				
University of Horticulture Forestry-				
State Share				
O	3,054.92			
		3,633.25	3,633.25	..
R	578.33			

Augmentation in provision by ₹ 578.33 lakh through reappropriation in March 2025 was due to payment of additional grant to the University.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2501- Special Programmes for Rural Development-06- *Self Employment Programmes-*

789- Special Component Plan for Scheduled Castes-

06- Pradhan Mantri Krishi Sinchayee Yojna
(PMKSY)-
State Share

O	76.00			
S	13.01	512.20	482.53	(-)29.67
R	423.19			

In view of the final saving of ₹ 29.67 lakh, augmentation in provision by ₹ 423.19 lakh through reappropriation in March 2025 due to clearance of pending liability proved excessive.

Reasons for the final saving of ₹ 29.67 lakh were awaited (July 2025).

16- Mahila Kisan Sashktikaran Pariyojna (MKSP)-
Centrally Sponsored Scheme

O	1.00			
		84.00	17.97	(-)66.03
R	83.00			

In view of the final saving of ₹ 66.03 lakh, augmentation in provision by ₹ 83.00 lakh through reappropriation in March 2025 due to receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 66.03 lakh were awaited (July 2025).

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes-

13- Swachh Bharat Mission (Gramin)-
Centrally Sponsored Scheme

O	1,134.00			
S	295.91	1,467.91	1,467.91	..
R	38.00			

Augmentation in provision by ₹ 38.00 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,467.91 lakh was received from Government of India.

2851- Village and Small Industries-

789- Special Component Plan for Scheduled Castes-

27- Himswan-
State Share

O	280.00			
		330.00	286.73	(-)43.27
R	50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 43.27 lakh, augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2025 due to payment of connectivity charges under the scheme proved excessive.

Reasons for the final saving of ₹ 43.27 lakh were awaited (July 2025).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4055- Capital Outlay on Police-			
789- Special Component Plan for Scheduled Castes-			
01- Modernisation of Police Forces-			
Centrally Sponsored Scheme			
(i) O	109.00	58.25	(-)50.75
	State Share		
(ii) O	12.00	6.25	(-)5.75
	04- Police Housing-		
	State Share		
(iii) O	750.00	166.72	(-)583.28
	06- Crime Control Tracking and Networking System (CCTNS)-		
	State Share		
(iv) O	43.00	28.08	(-)14.92

Reasons for the final saving of ₹ 654.70 lakh in the above four cases were awaited (July 2025).

4058- Capital Outlay on Stationery and Printing-

789- Special Component Plan for Scheduled Castes -

01- Construction of Buildings-

State Share

O 125.00

..

..

..

R (-)125.00

Entire provision of ₹ 125.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

4059- Capital Outlay on Public Works-

01- Office Buildings-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-				
01- Pooled Non Residential Buildings-				
State Share				
O	550.00			
		429.72	221.04	(-)208.68
R	(-)120.28			

In view of the final saving of ₹ 208.68 lakh, reduction in provision by ₹ 120.28 lakh through reappropriation in March 2025 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 208.68 lakh were awaited (July 2025).

02- Upgradation of Judiciary Infrastructure-				
State Share				
O	4.00	4.00	..	(-)4.00

Entire provision of ₹ 4.00 lakh remained unutilised; reasons for which were awaited (July 2025).

05- Buildings (Jail Department)-				
State Share				
(i) O	300.00	300.00	249.79	(-)50.21
06- Construction of Kanungo/Patwar Buildings-				
State Share				
(ii) O	100.00	100.00	47.71	(-)52.29
10- Construction of Office Buildings-				
State Share				
(iii) O	200.00	200.00	99.13	(-)100.87

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

01- General Education-				
789- Special Component Plan for Scheduled Castes-				
03- Buildings (Middle Schools)-				
State Share				
(iv) O	400.00	400.00	215.08	(-)184.92
02- Technical Education-				
789- Special Component Plan for Scheduled Castes-				
01- Construction of Buildings-				
State Share				
(v) O	400.00	400.00	312.32	(-)87.68

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Government Engineering College-				
	State Share				
(vi)	O	400.00	400.00	337.00	(-)63.00
03-	<i>Sports and Youth Services-</i>				
789-	Special Component Plan for Scheduled Castes-				
03-	Mukhya Mantri Yuva Nirman Yojna-				
	State Share				
(vii)	O	240.00	240.00	120.00	(-)120.00
4210-	Capital Outlay on Medical and Public				
	Health -				
03-	<i>Medical Education Training and Research -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Indira Gandhi Medical College-				
	State Share				
(viii)	O	453.00	453.00	347.96	(-)105.04
04-	Medical College, Nahan-				
	State Share				
(ix)	O	252.00	252.00	93.58	(-)158.42
05-	Medical College, Hamirpur-				
	State Share				
(x)	O	101.00	101.00	61.00	(-)40.00

Reasons for the final saving of ₹ 962.43 lakh in the above ten cases were awaited (July 2025).

07- Himachal Pradesh Government Dental College
Shimla-

State Share

O 100.00

..

R (-)100.00

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

09- Upgradation of Government Medical Colleges-
Centrally Sponsored Scheme

(i) O 5.00

..

R (-)5.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(ii)	State Share				
	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 10.00 lakh in the above two cases was reduced through surrender in March 2025 due to non receipt of funds from Government of India; hence state share remained unutilized.

4215- Capital Outlay on Water Supply and Sanitation-

01- Water Supply-

789- Special Component Plan for Scheduled Castes-

01- Urban Water Supply Scheme in Various Districts-
State Share

(i)	O	1,134.00	1,134.00	804.85	(-)329.15
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02- Rural Water Supply Schemes in various District-
State Share

(ii)	O	327.00			
			360.00	294.53	(-)65.47
	S	33.00			

03- Hand Pumps-
State Share

(iii)	O	100.00	100.00	25.24	(-)74.76
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04- Rural Infrastructure Development Fund (RIDF)/National Bank for Agriculture and Rural Development (NABARD)-
State Share

(iv)	O	6,300.00	6,300.00	4,531.97	(-)1,768.03
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Reasons for the final saving of ₹ 2,237.41 lakh in the above four cases were awaited (July 2025).

08- Jal Jeewan Mission-
State Share

	O	756.00			
			543.83	543.83	..
	R	(-)212.17			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 212.17 lakh through reappropriation in March 2025 was due to state share remained unutilized in proportionate to central share.

02- Sewerage and Sanitation-				
789- Special Component Plan for Scheduled Castes-				
02- Drainage Sanitation Sewerage Schemes in various District-				
State Share				
O	500.00			
		3,504.93	2,983.76	(-)521.17
S	3,004.93			

Reasons for the final saving of ₹ 521.17 lakh were awaited (July 2025).

03- Sewerage Schemes under External Aided Projects-				
State Share				
(i)	O	2,500.00		
			1,875.00	1,331.26
	R	(-)625.00		(-)543.74
4216- Capital Outlay on Housing-				
01- Government Residential Buildings-				
789- Special Component Plan for Scheduled Castes-				
01- Government Residential Buildings-				
State Share				
(ii)	O	300.00		
			136.96	24.68
	R	(-)163.04		(-)112.28

In view of the final saving of ₹ 656.02 lakh, reduction in provision by ₹ 788.04 lakh in the above two cases through reappropriation in March 2025 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 656.02 lakh in the above two cases were awaited (July 2025).

02- Construction of Pooled Government Residential Accommodation of General Administration Department-				
State Share				
O	202.00		202.00	..
				(-)202.00

Entire provision of ₹ 202.00 lakh remained unutilised; reasons for which were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03-	Construction under Forest Sector-				
	State Share				
	O	250.00			
			166.86	74.99	(-91.87)
	R	(-83.14)			

In view of the final saving of ₹ 91.87 lakh, reduction in provision by ₹ 83.14 lakh through reappropriation in March 2025 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 91.87 lakh were awaited (July 2025).

4217- Capital Outlay on Urban Development -

03- *Integrated Development of Small and Medium Towns-*

789- Special Component Plan for Scheduled Castes-

01- Preparation of Draft Development Plan-
State Share

	O	180.00			
		
	R	(-180.00)			

Entire provision of ₹ 180.00 lakh was reduced through surrender in March 2025 due to non completion of codal formalities.

4220- Capital Outlay on Information and Publicity-

60- *Others-*

789- Special Component Plan for Scheduled Castes-

01- Construction of Office Buildings-
State Share

(i)	O	5.00			
			17.92	..	(-17.92)
	S	12.92			

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-

01- Investment in Scheduled Caste Corporation-
Centrally Sponsored Scheme

(ii)	O	200.00	200.00	..	(-200.00)
(iii)	O	200.00	200.00	..	(-200.00)

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 417.92 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2025).

02-	Construction of Departmental Other Buildings for Welfare of Scheduled Castes-				
	State Share				
O	273.00				
S	14.01	288.01	15.01		(-)273.00
R	1.00				

Reasons for the final saving of ₹ 273.00 lakh were awaited (July 2025).

4235- Capital Outlay on Social Security and Welfare-

02- *Social Welfare-*

789- Special Component Plan for Scheduled Castes-

01- Multipurpose Community/Anganwari Centre-
Centrally Sponsored Scheme

O	140.00				
	
R	(-)140.00				

Entire provision of ₹ 140.00 lakh was reduced through reappropriation in March 2025 due to non receipt of funds from Government of India.

04- Construction of Sukh Aashray Bhawan-
State Share

O	630.00	630.00	..		(-)630.00
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Entire provision of ₹ 630.00 lakh remained unutilised; reasons for which were awaited (July 2025).

4401- Capital Outlay on Crop Husbandry -

789- Special Component Plan for Scheduled Castes-

01- Buildings of Agriculture Department-
State Share

O	101.00				
	
R	(-)101.00				

Entire provision of ₹ 101.00 lakh was reduced through reappropriation in March 2025 due to non completion of codal formalities.

4403- Capital Outlay on Animal Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-				
02- Buildings (Veterinary Services and Animal Health)-				
State Share				
O	252.00	252.00	184.05	(-)67.95

Reasons for the final saving of ₹ 67.95 lakh were awaited (July 2025).

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-

789- Special Component Plan for Scheduled Castes-				
02- Buildings-				
State Share				
O	300.00			
		214.58	128.45	(-)86.13
R	(-)85.42			

In view of the final saving of ₹ 86.13 lakh, reduction in provision by ₹ 85.42 lakh through reappropriation in March 2025 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 86.13 lakh were awaited (July 2025).

4408- Capital Outlay on Food Storage and Warehousing-

01- Food-

789- Special Component Plan for Scheduled Castes-				
02- Investment in Public Sector and Other Undertakings-				
State Share				
O	8.00	8.00	0.70	(-)7.30

Reasons for the final saving of ₹ 7.30 lakh were awaited (July 2025).

4425- Capital Outlay on Co-operation-

789- Special Component Plan for Scheduled Castes-

01- Primary Agricultural Credit Societies-

State Share				
O	13.00	13.00	..	(-)13.00

Entire provision of ₹ 13.00 lakh remained unutilised; reasons for which were awaited (July 2025).

4515- Capital Outlay on Other Rural Development Programmes-

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Construction of Buildings-				
	State Share				
(i)	O	496.00	496.00	322.00	(-)174.00
02-	Renovation of Office Buildings-				
	State Share				
(ii)	O	252.00	252.00	184.98	(-)67.02

Reasons for the final saving of ₹ 241.02 lakh in the above two cases were awaited (July 2025).

03-	Mukhya Mantri Lok Bhawan-				
	State Share				
	O	15.00	15.00	..	(-)15.00

Entire provision of ₹ 15.00 lakh remained unutilised; reasons for which were awaited (July 2025).

4701- Capital Outlay on Medium Irrigation-

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

789- Special Component Plan for Scheduled Castes-

01- Nadaun Area Medium Irrigation Project- Centrally Sponsored Scheme

(i)	O	1.00			
	S	56.46	172.83	..	(-)172.83
	R	115.37			
	State Share				
(ii)	O	1.00			
	S	5.90	19.72	..	(-)19.72
	R	12.82			

In view of the final saving of ₹ 192.55 lakh, augmentation in provision by ₹ 128.19 lakh in the above two cases through reappropriation in March 2025 due to state share provided in proportionate to more receipt of funds from Government of India proved unnecessary. Entire provision of ₹ 192.55 lakh in the above two cases remained unutilized; reasons for which were awaited (July 2025).

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes -

01- Tubewell Schemes in various Districts- State Share

(i)	O	30.00	30.00	19.53	(-)10.47
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Lift Irrigation Schemes in Various Districts- State Share					
(ii)	O	100.00	100.00	52.40	(-)47.60
03- Diversion Schemes Flow Irrigation Schemes in various Districts- State Share					
(iii)	O	109.00	109.00	66.07	(-)42.93

Reasons for the final saving of ₹ 101.00 lakh in the above three cases were awaited (July 2025).

04- Lift Irrigation Schemes in various Districts under National Bank for Agriculture and Rural Development- State Share					
	O	2,600.00			
			1,900.32	1,342.26	(-)558.06
	R	(-)699.68			

In view of the final saving of ₹ 558.06 lakh, reduction in provision by ₹ 699.68 lakh through reappropriation in March 2025 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 558.06 lakh were awaited (July 2025).

06- Lift Irrigation Schemes in various Districts under Pradhan Mantri Krishi Sinchai Yojna (PMKSY) Centrally Sponsored Scheme					
(i)	O	9,500.00			
			7,685.30	2,296.75	(-)5,388.55
	R	(-)1,814.70			
State Share					
(ii)	O	500.00			
			298.76	255.19	(-)43.57
	R	(-)201.24			

In view of the final saving of ₹ 5,432.12 lakh, reduction in provision by ₹ 2,015.94 lakh in the above two cases through reappropriation in March 2025 due to less receipt of funds from Government of India; hence state share remained unutilized proved inadequate.

Reasons for the final saving of ₹ 5,432.12 lakh in the above two cases were awaited (July 2025).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

07-	Diversion Schemes Flow Irrigation Schemes under Pradhan Mantri Krishi Sinchai Yojna (PMKSY)- Centrally Sponsored Scheme				
(i)	O	5,261.00			
			721.44	721.43	(-)0.01
	R	(-)4,539.56			
(ii)	State Share				
	O	205.00			
			80.16	80.16	..
	R	(-)124.84			

Reduction in provision by ₹ 4,664.40 lakh in the above two cases through reappropriation in March 2025 was due to non receipt of funds from Government of India; hence state share remained unutilized.

10-	Rain Water Harvesting Structures under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development- State Share				
	O	1,032.00			
			409.73	297.49	(-)112.24
	R	(-)622.27			

In view of the final saving of ₹ 112.24 lakh, reduction in provision by ₹ 622.27 lakh through reappropriation in March 2025 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 112.24 lakh were awaited (July 2025).

12-	Parvatdhara- State Share				
(i)	O	35.00			
			32.84	17.05	(-)15.79
	R	(-)2.16			

**4705- Capital Outlay on Command Area
Development-**

789-	Special Component Plan for Scheduled Castes-				
01-	Command Area Development- State Share				
(ii)	O	1,512.00			
			1,511.00	687.67	(-)823.33
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4711- Capital Outlay on Flood Control Projects -01- *Flood Control-*

789- Special Component Plan for Scheduled Castes-

01- Flood Control Works

State Share

(iii)	O	252.00		252.00	169.50	(-)82.50
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Reasons for the final saving of ₹ 921.62 lakh in the above three cases were awaited (July 2025).

4801- Capital Outlay on Power Projects-

789- Special Component Plan for Scheduled Castes-

05- Equity Contribution in Himachal Pradesh

Power Projects-

State Share

O 500.00

125.00 .. (-)125.00

R (-)375.00

In view of the final saving of ₹ 125.00 lakh, reduction in provision by ₹ 375.00 lakh through reappropriation in March 2025 due to removal of the accounting objection proved inadequate.

Entire provision of ₹ 125.00 lakh remained unutilised; reasons for which were awaited (July 2025).

01- *Hydel Generation-*

789- Special Component Plan for Scheduled Castes-

04- Equity for Green Energy I and II (HPPTCL)-

State Share

(i)	O	25.00		25.00	..	(-)25.00
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4851- Capital Outlay on Village and Small Industries-

789- Special Component Plan for Scheduled Castes-

01- Share Capital Investment-

State Share

(ii)	O	3.00		3.00	..	(-)3.00
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Entire provision of ₹ 28.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

02- Construction of Buildings-

State Share

O 123.00

S 272.50

489.83 285.98 (-)203.85

R 94.33

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 203.85 lakh, augmentation in provision by ₹ 94.33 lakh through reappropriation in March 2025 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 203.85 lakh were awaited (July 2025).

06-	District Industries Centre Buildings-				
	State Share				
	O	25.00	25.00	19.97	(-)5.03

Reasons for the final saving of ₹ 5.03 lakh were awaited (July 2025).

08-	Setting up of various Industrial Parks-				
	State Share				
(i)	O	125.00	125.00	..	(-)125.00

10-	Cluster Development Programme for Micro, Small and Medium Enterprises (MSME)-				
	State Share				
(ii)	O	25.00	25.00	..	(-)25.00

Entire provision of ₹ 150.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2025).

5053- Capital Outlay on Civil Aviation-

02- Air Ports-

789- Special Component Plan for Scheduled Castes-

01- Construction of Helipads and Airstrips-

	State Share				
	O	76.00			
	R	(-)76.00	..	..	..

Entire provision of ₹ 76.00 lakh was reduced through surrender in March 2025 due to non completion of codal formalities.

02-	Development of Airports/Heliports-				
	State Share				
	O	28,077.00			
	S	0.01	28,077.00	..	(-)28,077.00
	R	(-)0.01			

Entire provision of ₹ 28,077.00 lakh remained unutilised; reasons for which were awaited (July 2025).

5054- Capital Outlay on Roads and Bridges-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- District and other Roads-				
789- Special Component Plan for Scheduled Castes-				
01- Construction of Rural Roads-				
State Share				
O	7,934.00		7,934.00	4,738.79 (-)3,195.21

Reasons for the final saving of ₹ 3,195.21 lakh were awaited (July 2025).

03- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Department)-				
State Share				
O	504.00		504.00	.. (-)504.00

Entire provision of ₹ 504.00 lakh remained unutilised; reasons for which were awaited (July 2025).

04- Construction of Bridges-				
State Share				
(i) O	1,637.00		1,637.00	972.31 (-)664.69
05- Road Side Facility-				
State Share				
(ii) O	202.00		202.00	40.01 (-)161.99

Reasons for the final saving of ₹ 826.68 lakh in the above two cases were awaited (July 2025).

09- Major District Roads-				
State Share				
O	72.00		72.00	.. (-)72.00

Entire provision of ₹ 72.00 lakh remained unutilised; reasons for which were awaited (July 2025).

10- Construction of Roads under National Bank of Agriculture and Rural Development (NABARD)-				
State Share				
(i) O	15,365.00		15,365.00	12,937.31 (-)2,427.69
11- Rural Road World Bank-				
State Share				
(ii) O	2,800.00		2,800.00	560.00 (-)2,240.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

12-	Construction of Roads under Central Road Fund- Centrally Sponsored Scheme				
(iii)	O	6,238.00	6,238.00	4,450.26	(-)1,787.74
13-	Consultancies for Design/Detailed Project Report of Roads and Bridges- State Share				
(iv)	O	50.00	50.00	13.28	(-)36.72
15-	Improvement of Black Spots, Road Safety Measures and Improvement of Geometrics and Riding Quality- State Share				
(v)	O	252.00	252.00	87.49	(-)164.51
16-	Mukhya Mantri Sadak Yojna- State Share				
(vi)	O	1,058.00	1,058.00	331.80	(-)726.20
	Reasons for the final saving of ₹ 7,382.86 lakh in the above six cases were awaited (July 2025).				
17-	Payment for Arbitration Cases (Roads and Bridges)- State Share				
(i)	O	126.00	126.00	..	(-)126.00
5055-	Capital Outlay on Road Transport -				
789-	Special Component Plan for Scheduled Castes -				
03-	Construction of Bus Stands at Sub Divisional/Block Level- State Share				
(ii)	O	442.00	442.00	..	(-)442.00
5075-	Capital Outlay on Other Transport Services-				
60-	Others-				
789-	Special Component Plan for Scheduled Castes-				
01-	Ropeway and Rapid Transport System- State Share				
(iii)	O	25.00	25.00	..	(-)25.00
5452-	Capital Outlay on Tourism-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>01- Tourist Infrastructure-</i>					
789- Special Component Plan for Scheduled Castes-					
01- Paryatan Vikas-					
State Share					
(iv)	O	171.00	171.00	..	(-171.00)

Entire provision of ₹ 764.00 lakh in the above four cases remained unutilised; reasons for which were awaited (July 2025).

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes and Minorities-

<i>01- Welfare of Schedule Castes-</i>					
789- Special Component Plan for Scheduled Castes-					
02- Interest Free Loans to Children of Integrated Rural Development Programme Families for Higher Studies-					
State Share					
	O	3.00			
	R	(-)3.00			
		

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2025 due to non receipt of loan cases.

6801- Loans for Power Projects-

789- Special Component Plan for Scheduled Castes-					
02- Loans to Himachal Pradesh Power Corporation Limited-					
State Share					
(i)	O	76.00	76.00	..	(-76.00)
07- Himachal Pradesh Power Sector Development Programme (HPSEBL)-					
State Share					
(ii)	O	252.00	252.00	..	(-252.00)
08- Hydro Electric Project Devi Kothi, Sai Kothi I and II (HPSEBL)-					
State Share					
(iii)	O	302.00	302.00	..	(-302.00)
09- Himachal Pradesh Power Sector Development Programme (HPPTCL)-					

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	State Share				
(iv)	O	75.00	75.00	..	(-75.00)
10-	Himachal Pradesh Power Sector Development Programme under Externally Aided Project (HPPTCL)- State Share				
(v)	O	328.00	328.00	..	(-328.00)
11-	Himachal Pradesh Power Sector Development Programme, (HIMURJA)- State Share				
(vi)	O	126.00	126.00	..	(-126.00)

Entire provision of ₹ 1,159.00 lakh in the above six cases remained unutilised; reasons for which were awaited (July 2025).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
4202- Capital Outlay on Education, Sports, Art and Culture-			
01- General Education-			
789- Special Component Plan for Scheduled Castes-			
02- Building (Secondary Education)- State Share			
O	806.00		
S	70.00	956.00	..
R	80.00		

Augmentation in provision by ₹ 80.00 lakh through reappropriation in March 2025 was due to more execution of works.

4210- Capital Outlay on Medical and Public Health-

03- Medical Education Training and Research-			
789- Special Component Plan for Scheduled Castes-			
10- National Tertiary Healthcare Programme- Centrally Sponsored Scheme			
S	477.54	577.54	..
R	100.00		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 100.00 lakh through reappropriation in March 2025 was due to more receipt of funds from Government of India. Whereas grant of ₹ 297.54 lakh was received from Government of India.

4215- Capital Outlay on Water Supply and Sanitation-

01- *Water Supply-*

789- Special Component Plan for Scheduled Castes-

09- Chief Minister Rural Drinking Water Supply Scheme-Externally Aided Project (National Development Bank)-

State Share

O 2,519.00

S 1,844.55

R 674.45

5,038.00

5,036.31

(-)**1.69**

Augmentation in provision by ₹ 674.45 lakh through reappropriation in March 2025 was due to more execution of works.

11- Remodelling/Renovation of Old Water Supply

Schemes-

State Share

O 2,519.00

S 1,259.50

3,778.50

3,801.62

(+)**23.12**

Reasons for the final excess of ₹ 23.12 lakh were awaited (July 2025).

02- *Sewerage and Sanitation-*

789- Special Component Plan for Scheduled Castes-

04- Sewerage Schemes in Rural Areas (under Rural Infrastructure Development Fund)-

State Share

O 304.00

R 248.26

552.26

447.43

(-)**104.83**

In view of the final saving of ₹ 104.83 lakh, augmentation in provision by ₹ 248.26 lakh through reappropriation in March 2025 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 104.83 lakh were awaited (July 2025).

4701- Capital Outlay on Major and Medium Irrigation-

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				
(i)	O	1.00			
			1,700.33	302.32	(-)1,398.01
	R	1,699.33			
	State Share				
(ii)	O	2.00			
			190.42	33.59	(-)156.83
	R	188.42			

In view of the final saving of ₹ 1,554.84 lakh, augmentation in provision by ₹ 1,887.75 lakh in the above two cases through reappropriation in March 2025 due to state share released in proportionate to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 1,554.84 lakh in the above two cases were awaited (July 2025).

4702- Capital Outlay on Minor Irrigation -

789-	Special Component Plan for Scheduled Castes-				
05-	Diversion Schemes Flow Irrigation Schemes				
	in various Districts under National Bank for				
	Agriculture and Rural Development-				
	State Share				
(i)	O	800.00			
			1,655.96	1,566.31	(-)89.65
	R	855.96			

4711- Capital Outlay on Flood Control Projects -

01-	Flood Control-				
789-	Special Component Plan for Scheduled Castes-				
04-	Rural Infrastructure Development Fund-				
	State Share				
(ii)	O	116.00			
			333.73	248.01	(-)85.72
	R	217.73			

In view of the final saving of ₹ 175.37 lakh, augmentation in provision by ₹ 1,073.69 lakh in the above two cases through reappropriation in March 2025 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 175.37 lakh in the above two cases were awaited (July 2025).

4801- Capital Outlay on Power Projects-

APPROPRIATION ACCOUNTS
GRANT NO. 32- conclud.

<i>01- Hydel Generation-</i>				
789-	Special Component Plan for Scheduled Castes-			
05-	Equity Contribution in Himachal Pradesh			
	Power Corporation Limited-			
	State Share			
	S	0.01		
			375.00	125.00
				(-)250.00
	R	374.99		

In view of the final saving of ₹ 250.00 lakh, augmentation in provision by ₹ 374.99 lakh through reappropriation in March 2025 due to equity contribution in power corporation proved excessive.

Reasons for the final saving of ₹ 250.00 lakh were awaited (July 2025).

APPROPRIATION ACCOUNTS

(APPENDIX)

(All Voted)

(Referred to the Summary of Appropriation Accounts)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts
for the year 2024-25

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+)/Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in thousand)						
3- Administration of Justice-	2,00,01	..	26,21	..	(-)1,73,80	..
5- Land Revenue and District Administration-	8,50,60,29	..	7,20,47,98*	..	(-)1,30,12,31	..
8- Education-	2,74,13,00	..	2,26,18,62	..	(-)47,94,38	..
10- Public Works- Roads, Bridges and Buildings-	12,17,72,35	..	6,98,90,22	..	(-)5,18,82,13	..
11- Agriculture-	..	45,42,95	..	38,44,75	..	(-)6,98,20
12- Horticulture-	1	10,93,10	..	9,07,85	(-)1	(-)1,85,25
13- Irrigation, Water Supply and Sanitation-	12,00,61,73	..	9,20,39,33	..	(-)2,80,22,40	..
14- Animal Husbandry, Dairy Development and Fisheries-	1,50,00	..	1,09,06	..	(-)40,94	..
16- Forest and Wild Life-	1,26,00,00	..	1,05,56,98	..	(-)20,43,02	..
17- Election-	..	..	1,00,00,00	..	(+)1,00,00,00	..
19- Social Justice and Empowerment-	68,07,79	..	1,11,15,51	..	(+)43,07,72	..
25- Road and Water Transport-	..	..	..	3,34,00,00	..	(+)3,34,00,00
26- Tourism and Civil Aviation-	1	..	..	19,74,99	(-)1	(+)19,74,99
29- Finance-	2,70,00,00	..	1,60,20,84	..	(-)1,09,79,16	..
31- Tribal Area Development Programme (TADP)-	2,17,28,06	..	34,50,12	..	(-)1,82,77,94	..
32- Scheduled Caste Development Programme (SCDP)-	25,04,00	..	2,14,65	6,00,00	(-)22,89,35	(+)6,00,00
Total:-	42,52,97,25	56,36,05	30,80,89,52	4,07,27,59	(-)11,72,07,73	(+)3,50,91,54

*Deduct amount met from State Disaster Response Funds detail shown in Statement No. 21 of Finance Accounts.

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