

GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2005-06

**APPROPRIATION ACCOUNTS
2005 - 2006
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2005-06 presents the accounts of sums expended in the year ended with the 31 March, 2006 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
	1	3
(Rupees in thousands)		
1- Vidhan Sabha-		
Voted	7,54,86	1,15,00
<i>Charged</i>	23,07	..
2- Governor and Council of Ministers-		
Voted	4,61,37	..
<i>Charged</i>	1,79,88	..
3- Administration of Justice and Elections-		
Voted	46,45,29	11,70,01
<i>Charged</i>	8,10,30	..
4- General Administration-		
Voted	54,20,20	5,00
<i>Charged</i>	3,83,53	..
5- Land Revenue and District Administration-		
Voted	2,09,87,14	1,20,00
<i>Charged</i>	35,68	..
6- Excise and Taxation-		
Voted	22,63,43	..
<i>Charged</i>	..	..
7- Police and Allied Organisations-		
Voted	2,37,44,52	13,92,04
<i>Charged</i>	..	..
8- Education-		
Voted	10,75,78,39	24,33,71
<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
(Rupees in thousands)					
7,42,50	40,50	12,36	74,50	..	..
21,18	..	1,89	..	..	..
4,58,71	..	2,66	..	..	..
1,79,90	..	..	..	2	..
				(2,280)	
46,08,71	11,65,24	36,58	4,77	..	..
8,12,61	..	..	..	2,31	..
				(2,31,582)	
52,84,08	5,00	1,36,12	..	..	..
2,91,14	..	92,39	..	..	..
3,24,03,20	1,20,00	..	..	1,14,16,06	..
				(1,14,16,06,258)	
..	..	35,68	..	..	..
21,90,59	..	72,84	..	..	..
..
2,21,54,84	16,96,37	15,89,68	..	..	3,04,33
					(3,04,33,100)
..
10,89,27,63	20,85,73	..	3,47,98	13,49,24	..
				(13,49,23,691)	
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
	(Rupees in thousands)	
9- Health and Family Welfare-		
Voted	3,02,59,83	44,24,78
<i>Charged</i>	..	..
10- Public Works - Building-		
Voted	1,65,44,75	21,10,71
<i>Charged</i>	..	..
11- Agriculture-		
Voted	80,28,28	24,95,00
<i>Charged</i>	..	..
12- Horticulture-		
Voted	73,97,27	2,36,34
<i>Charged</i>	..	..
13- Irrigation and Flood Control-		
Voted	2,67,12,33	2,36,18,66
<i>Charged</i>	..	5,40,02
14- Animal Husbandry, Dairy Development and Fisheries-		
Voted	76,86,63	3,58,75
<i>Charged</i>	..	..
15- Planning and Backward Area Sub Plan-		
Voted	83,42,98	22,94,99
<i>Charged</i>	..	..

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
3,17,67,10	43,95,19	..	29,59	15,07,27	..
..	..	..	..	(15,07,26,833)	..
2,85,47,23	20,50,09	..	60,62	1,20,02,48	..
..	..	..	..	(1,20,02,47,575)	..
83,73,70	21,10,15	..	3,84,85	3,45,42	..
..	..	..	..	(3,45,42,068)	..
76,42,73	2,42,99	..	..	2,45,46	6,65
..	..	..	..	(2,45,45,732)	(6,64,652)
97,82,54	1,52,81,21	1,69,29,79	83,37,45	..	..
..	..	..	5,40,02	..	..
78,75,94	3,55,43	..	3,32	1,89,31	..
..	..	..	..	(1,89,30,696)	..
90,02,76	23,93,24	..	..	6,59,78	98,25
..	..	..	..	(6,59,78,350)	(98,25,429)
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
	(Rupees in thousands)	
16- Forest and Wildlife-		
Voted	1,73,74,32	5,27,65
<i>Charged</i>	..	..
17- Roads and Bridges-		
Voted	3,73,28,14	2,17,86,48
<i>Charged</i>	..	3,50,82
18- Supplies, Industries and Minerals-		
Voted	35,51,30	7,72,00
<i>Charged</i>	2,77	..
19- Social Justice and Empowerment-		
Voted	1,38,75,78	38,90,96
<i>Charged</i>	..	..
20- Rural Development-		
Voted	1,14,67,59	3,55,44
<i>Charged</i>	4,57	..
21- Co-Operation-		
Voted	11,03,35	3,31,63
<i>Charged</i>	..	..
22- Food and Warehousing-		
Voted	11,99,76	51,53
<i>Charged</i>	..	..
23- Water and Power Development-		
Voted	1,42,35,94	24,00,01
<i>Charged</i>	10	..

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
1,72,76,54	5,52,65	97,78	..	..	25,00
..	..	..	..	..	(24,99,983)
3,50,79,57	2,02,11,23	22,48,57	15,75,25	..	..
..	1,02,99	..	2,47,83	..	..
34,60,40	7,64,13	90,90	7,87	..	..
..	..	2,77	..	..	..
1,29,89,04	35,46,53	8,86,74	3,44,43	..	..
..
1,09,76,82	3,51,44	4,90,77	4,00	..	..
4,54	..	3	..	..	..
11,29,91	2,40,20	..	91,43	26,56	..
..	..	..	..	(26,56,057)	..
11,83,39	51,39	16,37	14	..	..
..
1,21,63,02	1,97,00	20,72,92	22,03,01	..	..
10	..	..	..	..	..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation		
	Revenue	Capital	
	1	2	3
	(Rupees in thousands)		
24- Printing and Stationery-			
Voted		12,38,91	20,00
<i>Charged</i>	
25- Road and Water Transport-			
Voted		53,90,36	12,93,43
<i>Charged</i>	
26- Tourism and Civil Aviation-			
Voted		3,94,10	65,00
<i>Charged</i>		..	5,35,55
27- Labour Employment and Training-			
Voted		26,06,70	7,33,50
<i>Charged</i>	
28- Water Supply, Sanitation, Housing and Urban Development-			
Voted		3,40,04,95	1,20,14,50
<i>Charged</i>	
29- Finance-			
Voted		6,73,66,45	10,96,01
<i>Charged</i>		17,63,05,92	14,04,81,29
30- Miscellaneous General Services-			
Voted		25,62,58	2,02,01
<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
(Rupees in thousands)					
12,01,27	19,75	37,64	25	..	..
..
53,93,64	12,93,43	..	..	3,28 (3,28,758)	..
..
4,02,38	98,34	..	..	8,28 (8,27,584)	33,34 (33,34,000)
..	5,35,55	..	..	..	..
24,36,57	7,33,50	1,70,13	..	..	..
..
6,23,44,88	2,22,47,52	..	..	2,83,39,93 (2,83,39,93,020)	1,02,33,02 (1,02,33,02,160)
..
6,89,70,81	10,93,54	..	2,47	16,04,36 (16,04,35,851)	..
15,62,72,06	15,40,80,72	2,00,33,86	..	..	1,35,99,43 (1,35,99,43,324)
23,49,27	1,72,97	2,13,31	29,04	..	..
..

**APPROPRIATION
SUMMARY OF**

Number and name of grant/appropriation	Total grant/appropriation	
	Revenue	Capital
1	2	3
	(Rupees in thousands)	
31- Tribal Development-		
Voted	2,09,90,46	77,37,47
<i>Charged</i>	..	..
<hr/>		
Total		
Voted	50,55,17,96	9,40,52,61
<i>Charged</i>	17,77,45,82	14,19,07,68
<hr/>		
Grand Total	68,32,63,78	23,59,60,29
<hr/>		

ACCOUNTS

APPROPRIATION ACCOUNTS

Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(Rupees in thousands)					
2,30,25,93	83,36,75	..	..	20,35,47	5,99,28
				(20,35,47,075)	(5,99,28,087)
..
54,01,45,70	9,18,51,51	2,51,05,16	1,35,00,97	5,97,32,90	1,12,99,87
				(5,97,32,89,548)	(1,12,99,87,411)
15,75,81,53	15,47,19,26	2,01,66,62	7,87,85	2,33	1,35,99,43
				(2,33,862)	(1,35,99,43,324)
69,77,27,23	24,65,70,77	4,52,71,78	1,42,88,82	5,97,35,23	2,48,99,30
				(59,73,52,34,10)	(24,89,93,07,35)

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

No advance was drawn out of the Contingency Fund in 2005-2006
The excess over the following voted grants requires regularisation:-

Revenue Section

5-Land Revenue and District Administration

8-Education

9-Health and Family Welfare

10-Public Works - Building

11-Agriculture

12-Horticulture

14-Animal Husbandry, Dairy Development and Fisheries

15-Planning and Backward Area Sub Plan

21-Co-Operation

25-Road and Water Transport

26-Tourism and Civil Aviation

28-Water Supply, Sanitation, Housing and Urban Development

29-Finance

31-Tribal Development

Capital Section

7-Police and Allied Organisations

12-Horticulture

15-Planning and Backward Area Sub Plan

16-Forest and Wildlife

26-Tourism and Civil Aviation

28-Water Supply, Sanitation, Housing and Urban Development

31-Tribal Development

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

The excess over the appropriation in the following grants also requires regularisation.

Revenue Section

2-Governor and Council of Ministers

3-Administration of Justice and Elections

Capital Section

29-Finance

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

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS-
 (contd.)

The reconciliation between the total expenditure according to the Appropriation Accounts for 2005-2006 and that shown in the Finance Accounts for that year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	<i>(Rupees in thousands)</i>		<i>(Rupees in thousands)</i>	
Total expenditure according to Appropriation Accounts	15,75,84,30	15,47,19,26	54,01,42,93	9,18,51,51
Deduct-				
Total of recoveries shown in Appendix	..	..	5,11,11,75	90,00,99
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	15,75,84,30	15,47,19,26	48,90,31,18	8,28,50,52

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
(concl.)

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Himachal Pradesh being presented separately for the year ended 31st March 2006.

NEW DELHI,
The 29-09-2006

Sd/-
(VIJAYENDRA N.KAUL)
Comptroller and Auditor General of India

APPROPRIATION ACCOUNTS**GRANT NO. 1 - VIDHAN SABHA**

(HEADS 2011-PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE, 2059-PUBLIC WORKS, 2216-HOUSING, 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure (Rupees in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	7,14,61			
	Supplementary	40,25	7,54,86	7,42,50	-12,36
Amount surrendered during the year (March 2006)					44
Charged					
	Original	20,07			
	Supplementary	3,00	23,07	21,18	-1,89
Amount surrendered during the year (March 2006)					2,04
Capital Section					
Voted					
	Original	60,00			
	Supplementary	55,00	1,15,00	40,50	-74,50
Amount surrendered during the year (March 2006)					10,10

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 12.36 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 40.25 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 74.50 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 55.00 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.
- (iii) In view of the final saving of Rs. 1.89 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 3.00 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 1-Contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
03- H.P.Vidhan Sabha Members- Non-Plan			
O	2,95.34		
S	10.00	2,86.14	-9.84
R	-19.20	2,76.30	

Reduction in provision by Rs. 19.20 lakh(s) through reappropriation in March 2006 was due to less receipt of telephone, electricity bills, medical claims and non participation in the Congress Parliamentary Affairs meeting

Reasons for final saving of Rs. 9.84 lakh(s) were awaited (July, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
103- Legislative Secretariat -			
01- Staff of Legislatures Secretariat- Non-Plan			
O	3,86.02		
S	22.25	4,27.04	-2.01
R	18.77	4,25.03	

Augmentation in provision by Rs. 18.77 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance, more expenses on live telecast of the proceedings of winter session of Vidhan Sabha held at Dharamshala and payment of service bills for professional service etc.

APPROPRIATION ACCOUNTS
GRANT NO. 1-Concl.

Capital Section

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

Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
04- House Building Advances/Loans to M.L.A's for Construction of Houses- Non-Plan			
O	15.00		
		55.00	
S	40.00	2.50	-52.50

Reasons for final saving of Rs. 52.50 lakh(s) were awaited (July, 2006)

202- Advance for Purchase of Motor Conveyances-
06- House Building Advances
to Ex-M.L.A.'s -
Non-Plan

O	15.00		
		5.50	
R	-9.50	2.50	-3.00

Reduction in provision by Rs. 9.50 lakhs through surrender in March, 2006 due to receipt of less cases of House Building Advance.

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

Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -			
202- Advances for Purchase of Motor conveyances -			
05- Loans to M.L.A.'s for Purchase of Vehicles- Non-Plan			
O	30.00		
		29.40	
R	-0.60	35.50	+6.10

Reasons for final excess of Rs. 6.10 lakh(s) were awaited (July, 2006)

APPROPRIATION ACCOUNTS

GRANT NO. 2 - GOVERNOR AND COUNCIL OF MINISTERS

(HEADS 2012- PRESIDENT/ VICE-PRESIDENT /GOVERNOR/ ADMINISTRATOR OF UNION
TERRITORIES, 2013-COUNCIL OF MINISTERS, 2059-PUBLIC WORKS, 2216-HOUSING)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
Original	4,03,32				
			4,61,37	4,58,71	-2,66
Supplementary	58,05				
Amount surrendered during the year					
					..
Charged					
Original	1,60,81				
			1,79,88	1,79,90	+2
Supplementary	19,07				
Amount surrendered during the year					
					..
					..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 2.66 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 58.05 lakh(s) obtained in March 2006 proved excessive.
- (ii) There was an overall saving of Rs. 2.66 lakh(s) in the voted provision in the Revenue Section but no amount was surrendered by the department during the year.
- (iii) The excess of Rs. 2,280 over the charged appropriation in Revenue Section requires regularisation.
- (iv) In view of the final excess of Rs. 0.02 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 19.07 lakh(s) obtained in March 2006 proved inadequate.

APPROPRIATION ACCOUNTS

GRANT NO. 2- conclud.

Revenue Section

(v)	Saving in the voted grant occurred mainly under the following heads:-	Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2216-	Housing -			
01-	Governments Residential Buildings -			
106-	General Pool Accommodation -			
16-	Repair and Maintenance of General Pool Residential Buildings- Non-Plan			
	R	10.65	..	- 10.65
	Reasons for non-utilisation of entire provision of Rs. 10.65 lakh(s) obtained through re-appropriation in March, 2006 were awaited (July, 2006).			
(vi)	Excess in the charged appropriation occurred mainly under the following heads:-	Total	Actual	Excess (+)
Head		appropriation	expenditure	Saving (-)
		(Rupees in lakhs)		
2012-	President/Vice-President/Governor/Administrator of Union Territories -			
03-	Governor/Administrator of Union Territory -			
104-	Sumptuary Allowance			
01-	Sumptuary Allowance of the Governor			
	O	1.21		
	R	2.24	2.23	-0.01
	Augmentation in provision by Rs. 1.03 lakhs through reappropriation in March 2006 was due to more expenditure incurred on the entertainment of official guests.			
800-	Other Expenditure -			
01-	Improvement- Non-Plan			
	O	0.61		
	R	..	0.58	+0.58
	An expenditure of Rs. 0.58 lakh was rendered without provision because the entire provision of Rs. 0.61 lakh was surrendered in March, 2006 for which reasons were awaited (July, 2006).			
03-	Electricity- Non-Plan			
	O	1.82		
	R	3.86	3.82	-0.04
	Augmentation in provision by Rs. 2.04 lakhs through reappropriation in March 2006 was due to more expenses on electricity charges			

APPROPRIATION ACCOUNTS

GRANT NO. 3 - ADMINISTRATION OF JUSTICE AND ELECTIONS

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	33,23,29			
		46,45,29	46,08,71	-36,58
Supplementary	13,22,00			
Amount surrendered during the year (March 2006)				37,39
Charged				
Original	6,70,80			
		8,10,30	8,12,61	+2,31
Supplementary	1,39,50			
Amount surrendered during the year (March 2006)				13
Capital Section				
Voted				
Original	11,70,01			
		11,70,01	11,65,24	-4,77
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 36.58 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 13,22.00 lakh(s) obtained in March 2006 proved excessive.
- (ii) There was an overall saving of Rs. 4.77 lakh(s) in the voted provision in the Capital Section but no amount was surrendered by the department during the year.
- (iii) The excess of Rs. 2,31,582 over the charged appropriation in Revenue Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 3-Contd.

- (iv) In view of the final excess of Rs. 2.31 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 1,39.50 lakh(s) obtained in March 2006 proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishment- Non-Plan			
O	20,40.73		
S	2,12.74	22,39.96	22,39.05
R	-13.51		-0.91

Reduction in provision by Rs. 13.51 lakh(s) through reappropriation/surrender in March 2006 was due to vacant posts.

- 03- Upgradation of Judiciary Infrastructure-
Plan

O	1,20.00		
		1,06.97	1,06.95
R	-13.03		-0.02

Reduction in provision by Rs. 13.03 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure on telephone and electricity bills, receipt of medical bills, less touring by the staff and less expenses on petrol, oil and lubricants.

- 114- Legal Advisors and Counsels -

- 02- Other Law Officers-
Non-Plan

O	3,91.25		
S	57.15	4,32.36	4,32.36
R	-16.04		..

Reduction in provision by Rs. 16.04 lakh(s) through reappropriation/surrender in March 2006 was due to less payment of salary, wages and petrol, oil and lubricants.

APPROPRIATION ACCOUNTS
GRANT NO. 3-Concl'd.

(vi) Above saving was counter balanced with excess occurred mainly under the following heads:-				
Head		Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2014-	Administration of Justice -			
114-	Legal Advisors and Counsels -			
02-	Other Law Officers-			
	Plan			
	S	0.08		
			13.11	13.35
	R	13.03		+0.24

Augmentation in provision by Rs. 13.03 lakh(s) through reappropriation in March 2006 was due to payment of salary to the staff, more expenses on telephone and electricity bills and receipt of more medical and rent bills.

APPROPRIATION ACCOUNTS

GRANT NO. 4 - GENERAL ADMINISTRATION

(HEADS 2051-PUBLIC SERVICE COMMISSION, 2052-SECRETARIAT-GENERAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2251-SECRETARIAT-SOCIAL SERVICES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2810-NON-CONVENTIONAL SOURCES OF ENERGY, 3425-OTHER SCIENTIFIC RESEARCH, 3435-ECOLOGY AND ENVIRONMENT, 3451-SECRETARIAT-ECONOMIC SERVICES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	48,17,30			
	Supplementary	6,02,90	54,20,20	52,84,08	-1,36,12
Amount surrendered during the year (March 2006)					1,48,13
Charged					
	Original	3,35,61			
	Supplementary	47,92	3,83,53	2,91,14	-92,39
Amount surrendered during the year (March 2006)					92,39
Capital Section					
Voted					
	Original	5,00			
	Supplementary	..	5,00	5,00	..
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 1,36.12 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 6,02.90 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (ii) In view of the final saving of Rs. 92.39 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 47.92 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2051- Public Service Commission -			
103- Staff Selection Commission -			
01- H.P.Subordinate Service Selection Board- Non-Plan			
O	95.43		
S	31.73	1,05.51	1,05.37
R	-21.65		-0.14

Reduction in provision by Rs. 21.65 lakhs through reappropriation in March 2006 was due to less payment of salary and wages

- 2052- Secretariat-General Services -
091- Attached Offices -
01- Resident Commissioner-
Non-Plan

O	72.02		
S	32.04	89.77	89.20
R	-14.29		-0.57

Reduction in provision by Rs. 14.29 lakhs through reappropriation/surrender in March 2006 was due to less expenditure on salary, telephone, electricity, medical reimbursement and petrol, oil and lubricants.

- 2235- Social Security and Welfare -
60- Other Social Security and Welfare programmes -
200- Other Programmes -
01- Directorate of Sainik Welfare-
Non-Plan

O	40.92		
S	7.92	34.81	34.81
R	-14.03		..

Reduction in provision by Rs. 14.03 lakhs through reappropriation in March 2006 was due to less expenditure on salary, medical and travelling allowance.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

(iv)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
Head		Total	Actual	Excess (+)	
		grant	expenditure	Saving (-)	
		(Rupees in lakhs)			
2052-	Secretariat-General Services -				
090-	Secretariat -				
01-	Chief Secretariat-				
	Non-Plan				
	O	15,70.64			
	S	3,30.42	19,12.71	19,11.54	-1.17
	R	11.65			
	Augmentation in provision by Rs. 11.65 lakhs through reappropriation in March 2006 was due to merger of dearness allowance with basic salary, grant of instalments of additional dearness allowance, more expenditure on medical reimbursement and release of fourth quarter grant-in-aid to Himachal Pradesh Secretariat Canteen Staff for payment of salary.				
2059-	Public Works -				
01-	Office Buildings -				
053-	Maintenance and Repairs -				
28-	Maintenance Expenditure on H.P. Resident Commissioner.(New Delhi) Buildings-				
	Non-Plan				
	O	8.00			
	S	8.20	21.29	21.29	..
	R	5.09			
	Augmentation in provision by Rs. 5.09 lakhs through reappropriation in March 2006 was due to setting up of EPBAX and earthing of officers' flat and sub-station of Himachal Bhawan, New Delhi.				
80--	General				
051-	Construction-				
01-	Government Non Residential Buildings-				
	Plan				
		..		0.25	+0.25
	Reasons for incurring an expenditure of Rs. 0.25 lakh without provision were awaited (July,2006)				
2075-	Miscellaneous General Services -				
800-	Other Expenditure -				
01-	Payment of Allowance to the Family and Dependents of Ex-Rulers-				
	Non-Plan				
	O	0.01	0.01	1.20	+1.19
	Reasons for final excess of Rs. 1.19 lakhs were awaited (July, 2006).				

APPROPRIATION ACCOUNTS
GRANT NO. 4-Concl.

10-	Payment of Pension to Ex-Servicemen who are above 65 years of age.				
	Non-Plan				
		..	..	0.04	+0.04
	Reasons for final expenditure of Rs. 0.04 lakh without provision were awaited (July, 2006).				
2216-	Housing -				
01-	Governments Residential Buildings -				
106-	General Pool Accommodation -				
16-	Repair and Maintenance of General Pool Residential Buildings-				
	Non-Plan				
	O	88.00	88.00	97.43	+9.43
	Reasons for final excess of Rs. 9.43 lakhs were awaited (July, 2006).				
	Plan				
		..	..	0.50	+0.50
	Reasons for final expenditure of Rs. 0.50 lakh without provision were awaited (July, 2006).				
2251-	Secretariat-Social Services -				
090-	Secretariat -				
04-	Department of Languages, Culture Affairs and Welfare-				
	Non-Plan				
	O	40.02			
			43.08	43.08	..
	R	3.06			
	Augmentation in provision by Rs. 3.06 lakhs through reappropriation in March 2006 was due to grant of instalment of dearness allowance.				

APPROPRIATION ACCOUNTS

GRANT NO. 5 - LAND REVENUE AND DISTRICT ADMINISTRATION

(HEADS 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2245-RELIEF ON ACCOUNT OF NATURAL CALAMITIES, 2401-CROP HUSBANDRY, 2506-LAND REFORMS, 2702-MINOR IRRIGATION, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
Original	1,98,18,37				
			2,09,87,14	3,24,03,20	+1,14,16,06
Supplementary	11,68,77				
Amount surrendered during the year (March 2006)					21,17
Charged					
Original	..				
			35,68	..	-35,68
Supplementary	35,68				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	1				
			1,20,00	1,20,00	..
Supplementary	1,19,99				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of Rs. 1,14,16,06,258 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 1,14,16.06 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 11,68.77 lakh(s) obtained in March 2006 proved inadequate and the surrender of Rs. 21.17 lakhs in the same month was injudicious.
- (iii) There was an overall saving of Rs. 35.68 lakh(s) in the charged appropriation in the Revenue Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

- (iv) In view of the final saving of Rs. 35.68 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 35.68 lakh(s) obtained in March 2006 proved unnecessary.
- (v) The entire charged appropriation remained unutilized.

Revenue Section

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

2029-	Land Revenue -			
102-	Survey and Settlement Operations -			
01-	Settlement Officer-Establishment-Non-Plan			
	O	11,19.39		
	S	1,96.26	13,59.21	13,59.65
	R	43.56		+0.44

Augmentation in provision by Rs. 43.56 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance, merger of dearness pay and more expenditure on medical reimbursement.

2030-	Stamps and Registration -			
02-	Stamps-Non-Judicial -			
101-	Cost of Stamps -			
01-	Central Store Nasik-Non-Plan			
	O	82.69		
	S	22.00	1,04.69	1,16.65
				+11.96

Reasons for final excess of Rs. 11.96 lakhs were awaited (July, 2006).

2053-	District Administration -			
093-	District Establishments -			
01-	General Establishment-Non-Plan			
	O	32,40.70		
	S	2,56.64	34,97.34	36,23.23
				+1,25.89

Reasons for final excess of Rs.1,25.89 lakhs were awaited (July, 2006).

094-	Other Establishments -			
04-	Land Acquisition Staff-Non-Plan			
	O	51.31	51.31	59.00
				+7.69

Reasons for final excess of Rs. 7.69 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

2235- Social Security and Welfare -				
01- Rehabilitation -				
202- Other Rehabilitation Schemes -				
01- Rehabilitation of Displaced Persons-				
Non-Plan				
O	25.61			
		34.11	68.72	+34.61
S	8.50			
Reasons for final excess of Rs. 34.61 lakhs were awaited (July, 2006).				
2245- Relief on account of Natural Calamities -				
05- Calamity Relief Fund -				
101- Transfer to Reserve Funds and Deposit Accounts-				
01- Calamity Relief Fund-(Inter Account Transfer)-				
Centrally Sponsored Scheme				
Non-Plan				
O	75,52.00	75,52.00	1,88,49.38	+ 1,12,97.38

Calamity Relief Fund

To give effect to the Tenth and Eleventh Finance Commissions' recommendations, the Government of Himachal Pradesh constituted a ' Calamity Relief Fund of Himachal Pradesh vide notification no. Rev.- DC/2-1/2000 dated 12th October, 2000 to fulfil the objectives of receiving contributions from the Government of India and Government of Himachal Pradesh to incur relief on the occurrence of natural calamities viz. Floods, Hailstorms, Cyclones, Fire or Drought etc.

The contribution to the Fund from the Central Government in accordance with the recommendations of the 11th Finance Commission has been classified in the Public Account under Major Head of Account 8235-General and Other Reserve Funds, 111- National Calamity 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 or 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 from Major Head 2245- Relief on Account of Natural Calamities, 05-Calamity Relief Fund' 101-Transfer to Reserve Funds and Deposit Account to 8235-General and Other Reserve Fund, 111- Calamity Relief Fund. Details of the transactions which took place from 2000-2001 to 2004-2005 indicate that against a total receipt of Rs. 3,04.02 Crore a sum of Rs. 296.70 lakhs was defrayed and Rs. 7.32 Crore remained unspent from this Fund. During the current financial year i.e. 2005-2006 a sum of Rs. 2,13.71 Crore has been defrayed which consists of Central Government share amounting to Rs. 1,88.54 Crore(Non-Plan 1,88.49 Cr.+Plan 0.05 Cr) and State Government share amounting to Rs. 25.17 Crore. The whole amount of Rs. 2,13.71 Crore has been transferred to Major Head of Account : 8235-111 National Calamity Fund. The debit of Rs. 2,13.71 Crore has been depicted in Statement No. 16 of the Finance Accounts of the Government of Himachal Pradesh for the year 2005-2006 .

□

APPROPRIATION ACCOUNTS
GRANT NO. 5-Contd.

2506-	Land Reforms -				
102-	Consolidation of Holdings -				
02-	District Establishments-				
	Non-Plan				
	O	3,62.26			
	S	28.25	4,16.27	4,16.23	-0.04
	R	25.76			

Augmentation in provision by Rs. 25.76 lakh(s) through reappropriation in March 2006 was due to more payment of additional dearness allowance and dearness pay to the staff.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2029-	Land Revenue -		
103-	Land Records -		
02-	District Establishment Charges-		
	Non-Plan		
	O	35,13.01	
	S	2,78.67	37,41.14
	R	-50.54	37,00.76
			-40.38

In view of the final saving of Rs. 40.38 lakh(s) the reduction in provision by Rs. 50.54 lakh(s) through reappropriation in March 2006 was due to less payment of salary, wages, medical reimbursement, rent and petrol, oil and lubricants.

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

O	0.01			
S	17.50	..	..	..
R	-17.51			

Entire amount of Rs. 17.51 lakhs was surrendered in March, 2006 due to non-completion of codal formalities.

2075- Miscellaneous General Services -
104- Pensions and awards in consideration of distinguished services -
01- Expenditure on War Jagirs-Non-Plan

O	26.95			
		20.54	23.09	+2.55
R	-6.41			

APPROPRIATION ACCOUNTS
GRANT NO. 5- conclud.

In view of the final excess of Rs. 2.55 lakhs the reduction in provision by Rs. 6.41 lakh(s) through reappropriation/surrender in March 2006 was due to receipt of less cases for war jagirs in lieu of pension proved unrealistic.

(viii)	Saving in the charged appropriation occurred mainly under:- Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
	2235- Social Security and Welfare -			
	01- Rehabilitation -			
	202- Other Rehabilitation Schemes -			
	01- Rehabilitation of Displaced Persons-			
	Non-Plan			
	S	35.68	35.68	.. -35.68

Reasons for non-utilisation of entire provision of Rs. 35.68 lakhs obtained through supplementary grant in March, 2006 were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 6 - EXCISE AND TAXATION

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

			Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
Original	17,22,75				
			22,63,43	21,90,59	-72,84
Supplementary	5,40,68				
Amount surrendered during the year (March 2006)					1,13,85

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 72.84 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 5,40.68 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 6- conclud.

Revenue Section

(ii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2039-	State Excise -			
001-	Direction and Administration -			
01-	Expenditure on District Establishment- Non-Plan			
	O	1,76.15		
			1,60.59	1,63.57
	R	-15.56		+2.98

Reduction in provision by Rs. 15.56 lakh(s) through reappropriation/surrender in March 2006 was due to less expenses on salary, medical reimbursement and travel expenses.

2045-	Other Taxes and Duties on Commodities and Services -			
104-	Collection Charges-Taxes on Goods and Passengers -			
02-	District Establishment- Non-Plan			
	O	10,26.53		
	S	13.00	9,80.17	10,16.65
	R	-59.36		+36.48

In view of the final excess of Rs. 36.48 lakh(s) the reduction in provision by Rs. 59.36 lakh(s) through reappropriation in March 2006 due to vacant posts, non completion of codal formalities and less expenditure on medical reimbursement and rent proved less.

Reasons for final excess of Rs. 36.48 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

(HEADS 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2216-HOUSING, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4215- CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	2,19,60,90			
		2,37,44,52	2,21,54,84	-15,89,68
Supplementary	17,83,62			
Amount surrendered during the year (March 2006)				16,24,54
Capital Section				
Voted				
Original	10,90,04			
		13,92,04	16,96,37	+3,04,33
Supplementary	3,02,00			
Amount surrendered during the year (March 2006)				10,63

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 15,89.68 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 17,83.62 lakh(s) obtained in March 2006 proved excessive.
- (ii) The excess of Rs. 3,04,33,100 over the voted provision in the Capital Section requires regularisation.
- (iii) In view of the final excess of Rs. 3,04.33 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 3,02.00 lakh(s) obtained in March 2006 proved inadequate and the surrender of Rs. 10.63 lakhs was injudicious.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Revenue Section

(iv)	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2055-	Police -			
108-	State Headquarters Police -			
01-	State Reserve Police- Non-Plan			
	O	34,84.63		
	S	1,29.81	32,99.57	32,99.56
	R	-3,14.87		-0.01
	Reduction in provision by Rs. 3,14.87 lakh(s) through surrender in March 2006 was due to vacant posts, non completion of codal formalities, non receipt of sanction in belated claims and bills.			
05-	Indian Reserve Battalion- Non-Plan			
	O	21,68.77		
	S	10,80.22	25,86.80	25,86.79
	R	-6,62.19		-0.01
	Reduction in provision by Rs. 6,62.19 lakh(s) through surrender in March 2006 was due to non completion of recruitment of 3rd Indian Reserve Battalion, non-receipt of advertisement and publicity bills and non completion of codal formalities.			
109-	District Police -			
01-	District Executive Force- Non-Plan			
	O	90,51.46		
	S	1,47.86	88,14.48	88,17.54
	R	-3,84.84		+3.06
	Reduction in provision by Rs. 3,84.84 lakh(s) through surrender in March 2006 was due to vacant posts, less payment of hiring charges and uniform grant.			
111-	Railway Police-			
03-	Order Police- Non-Plan			
	O	58.84		
	S	0.62	46.31	46.31
	R	-13.15		..
	Reduction in provision by Rs. 13.15 lakh(s) through surrender in March 2006 was due to vacant posts, less payment of rent bills and repair of vehicles.			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

116-	Forensic Science-				
01-	State Forensic Science Laboratory-				
	Non-Plan				
	O	1,10.84			
	S	2.32	91.86	91.86	..
	R	-21.30			
	Reduction in provision by Rs. 21.30 lakh(s) through reappropriation/surrender in March 2006 was due to vacant posts and less receipt of advertisement and publicity bills.				
2056-	Jails -				
101-	Jails -				
01-	Jail Establishment-				
	Non-Plan				
	O	6,92.41			
	S	73.88	5,22.23	5,42.92	+20.69
	R	-2,44.06			
	In view of the final excess of Rs. 20.69 lakh(s) the reduction in provision by Rs. 2,44.06 lakh(s) through reappropriation in March 2006 due to vacant posts and less expenditure on travelling, Homeguards and also due to non completion of codal formalities proved inadequate for which reasons were awaited (July, 2006)				
2070	Other Administrative Services-				
107	Home Guards				
02	District Staff				
	Non-Plan				
	O	9,66.93			
	S	1,22.14	10,42.34	10,57.80	+15.46
	R	-46.73			
	In view of the final excess of Rs. 15.46 lakh(s) the reduction in provision by Rs. 46.73 lakh(s) through reappropriation in March 2006 due to vacant posts proved inadequate for which reasons were awaited (July, 2006).				
108-	Fire Protection and Control -				
02-	Distt Staff-				
	Non-Plan				
	O	8,03.38			
	S	3.63	7,52.02	7,57.23	+5.21
	R	-54.99			
	Reduction in provision by Rs. 54.99 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure of salary, wages, telephone , water bills and repair of vehicles.				
(v)	Above saving was counter balanced with excess occurred under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
2055-	Police -				
101-	Criminal Investigation and Vigilance -				
01-	Criminal Investigation-				
	Non-Plan				
	O	8,25.10			
	S	1.50	8,38.02	8,38.01	-0.01
	R	11.42			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Augmentation in provision by Rs. 11.42 lakh(s) through reappropriation in March 2006 was due to more expenditure on electricity, telephone, hot and cold weather charges, secret services, petrol, oil and lubricants and more payment of uniform grant to the police personnel.

108- State Headquarters Police -

02- Police for other Government Organisation-
Non-Plan

O	7,70.92				
S	3.72		8,06.79	8,06.80	+0.01
R	32.15				

Augmentation in provision by Rs. 32.15 lakh(s) through reappropriation in March 2006 was due to more payment of additional dearness allowance and leave encashment to the staff.

109- District Police -

02- Expenditure on Panchayat Chowkidars/Home Guards for
the service of Summon/Warrants-
Non-Plan

O	50.00				
S	15.00		84.98	84.98	..
R	19.98				

Augmentation in provision by Rs. 19.98 lakh(s) through reappropriation in March 2006 was due to clearance of more liabilities of Home Guards.

115- Modernisation of Police Force -

02- Security related expenditure-
Centrally Sponsored Scheme
Non-Plan

O	1,89.56				
			2,78.57	2,78.57	..
R	89.01				

Augmentation in provision by Rs. 89.01 lakh(s) through reappropriation in March 2006 was due to construction of sheds, bath rooms and toilets at border area of Chamba District.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

41- Repair & Renovation of Jail Buildings Under
Modernisation of Prison Administration-
Centrally Sponsored Scheme
Non-Plan

R	41.00		41.00	--	-41.00
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Augmentation in provision by Rs. 41.00 lakh(s) through reappropriation in March 2006 was due to more expenses on maintenance of jail buildings. But the entire expenditure was booked under plan of this scheme due to which provision remained unutilised for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Plan				
O	0.01	0.01	41.00	+39.99
The final excess of Rs. 39.99 lakhs is due to wrong booking of expenditure under Plan scheme whereas the provision has been made under Non-Plan scheme for which reasons were awaited (July, 2006).				
2070-	Other Administrative Services -			
104-	Vigilance -			
02-	Directorate of Enforcement- Non-Plan			
O	3,15.98			
S	0.18	3,42.20	3,42.27	+0.07
R	26.04			
Augmentation in provision by Rs. 26.04 lakh(s) through reappropriation in March 2006 was due to payment of arrears of additional dearness allowance.				

Capital Section

(vi)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
4055-	Capital Outlay on Police -			
211-	Police Housing -			
04-	Modernisation of Prison Administration- Centrally Sponsored Scheme			
	Plan			
O	0.01	0.01	40.00	+39.99
Reasons for final excess of Rs. 39.99 lakhs were awaited (July, 2006).				
4059-	Capital Outlay on Public Works -			
01-	Office Buildings -			
051-	Construction -			
20-	Construction of New Jails under Modernisation of Prisons- Centrally Sponsored Scheme			
	Plan			
O	0.01	0.01	2,72.00	+2,71.99
Reasons for final excess of Rs. 2,71.99 lakhs were awaited (July, 2006).				
4215-	Capital Outlay on Water Supply and Sanitation -			
02-	Sewerage and Sanitation -			
101-	Urban Sanitation Services -			
06-	Improvement of Water Supply and Sanitation under Modernisation of Prison Administration- Plan			
O	0.75	0.75	3.75	+3.00
Reasons for final excess of Rs.3.00 lakhs were awaited (July, 2006).				

APPROPRIATION ACCOUNTS
GRANT NO. 7-Concl.

(vii)	Above excess was partly counter balanced with saving under the following heads :-			
Head		Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
4055- Capital Outlay on Police -				
211- Police Housing -				
03- Modernisation of Police Force- Plan				
O	10,00.00			
		9,89.37	9,89.37	..
R	-10.63			

Reduction in provision by Rs. 10.63 lakh(s) through reappropriation/surrender in March 2006 was due to non-completion of codal formalities.

APPROPRIATION ACCOUNTS

GRANT NO. 8 - EDUCATION

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2225-WELFARE OF SCHEDULED CASTE,SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2235-SOCIAL SECURITY AND WELFARE, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	9,64,25,30			
		10,75,78,39	10,89,27,63	+13,49,24
Supplementary	1,11,53,09			
Amount surrendered during the year (March 2006)				4,98,86
Capital Section				
Voted				
Original	23,12,01			
		24,33,71	20,85,73	-3,47,98
Supplementary	1,21,70			
Amount surrendered during the year (March 2006)				3,47,97

NOTES AND COMMENTS

- (i) The excess of Rs. 13,49,23,691 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 13,49.24 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 1,11,53.09 lakh(s) obtained in March 2006 proved inadequate and the surrender of Rs. 4,98.86 lakhs was injudicious.
- (iii) In view of the final saving of Rs. 3,47.98 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 1,21.70 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Revenue Section

(iv)	Excess in the voted grant occurred mainly under the following heads:-				
	Head	Total	Actual	Excess (+)	Saving (-)
		grant	expenditure		
		(Rupees in lakhs)			
2202-	General Education -				
01-	Elementary Education -				
101-	Government Primary Schools -				
01-	Expenditure on Education- Plan				
	O	17,36.60			
			18,37.15	18,32.03	-5.12
	R	1,00.55			
	Augmentation in provision by Rs. 1,00.55 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance, more expenditure on telephone, electricity, carriage of text books and more scholarships to students.				
03-	Middle School- Non-Plan				
	O	1,89,86.39			
	S	29,03.85	2,30,10.00	2,30,01.30	-8.70
	R	11,19.76			
	Augmentation in provision by Rs. 11,19.76 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and more expenditure of payment of salary and wages.				
03-	Middle School- Plan				
	O	10,03.14			
			13,81.27	19,21.59	+5,40.32
	R	3,78.13			
	In view of the final excess of Rs. 5,40.32 lakh(s) the augmentation in provision by Rs. 3,78.13 lakh(s) through reappropriation in March 2006 was due to filling up vacant posts and more expenditure on medical reimbursement proved inadequate for which reasons were awaited (July, 2006).				
102-	Assistance to Non Government Primary Schools -				
01-	Non Government Primary School- Non-Plan				
	O	16.50			
	S	17.35	49.02	49.02	..
	R	15.17			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Augmentation in provision by Rs. 15.17 lakh(s) through reappropriation in March 2006 was due to clearance of pending liabilities of private institutions.

104-	Inspection -				
02-	Block Primay Education Officer-				
	Non-Plan				
	O	5,70.84			
	S	31.00	6,82.80	6,82.80	..
	R	80.96			

Augmentation in provision by Rs. 80.96 lakh(s) through reappropriation in March 2006 was due to filling up of vacant posts and more expenses on telephone and electricity bills.

800-	Other Expenditure -				
01-	Midday Meal-				
	Centrally Sponsored Scheme				
	Plan				
	S	50.97			
			14,80.58	14,80.57	-0.01
	R	14,29.61			

Augmentation in provision by Rs. 14,29.61 lakh(s) through reappropriation in March 2006 was due to more expenditure on mid-day meal in schools.

02-	Secondary Education -				
109-	Government Secondary Schools -				
01-	Secondary Schools-				
	Plan				
	O	16,19.00			
	S	2.75	12,72.84	25,41.69	+12,68.85
	R	-3,48.91			

Reasons for final excess of Rs. 12,68.85 lakhs were awaited (July, 2006).

03-	University and Higher Education -				
103-	Government Colleges and Institutes -				
01-	Government Colleges-				
	Non-Plan				
	O	34,04.14			
	S	1,39.28	36,83.62	36,83.54	-0.08
	R	1,40.20			

Augmentation in provision by Rs. 1,40.20 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and more expenditure on medical reimbursement.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

80- General -					
107- Scholarships -					
01- National Scholarship Scheme- Centrally Sponsored Scheme					
Plan					
O	0.01				
		5.19	5.22		+0.03
R	5.18				

Augmentation in provision by Rs. 5.18 lakh(s) through reappropriation in March 2006 was due to expenditure on payment of more scholarships

05- Post Matric Scholarships for Scheduled Caste and Scheduled Tribe Students- Centrally Sponsored Scheme					
Plan					
O	0.01				
		66.48	66.49		+0.01
R	66.47				

Augmentation in provision by Rs. 66.47 lakh(s) through reappropriation in March 2006 was due to expenditure on payment of more scholarships.

800- Other Expenditure -					
15- National Discipline Scheme- Centrally Sponsored Scheme					
Non-Plan					
O	0.04				
		1.69	1.63		-0.06
R	1.65				

Augmentation in provision by Rs. 1.65 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay.

2235- Social Security and Welfare -					
02- Social Welfare -					
101- Welfare of Handicapped -					
01- Welfare of Handicapped Children- Centrally Sponsored Scheme					
Plan					
O	14.48				
		23.15	22.01		-1.14
R	8.67				

Augmentation in provision by Rs. 8.67 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2202- General Education -			
01- Elementary Education -			
001- Direction and Administration -			
01- Directorate-			
Non-Plan			
O	2,87.76		
S	5.00	1,86.22	1,86.19
R	-1,06.54		-0.03

Reduction in provision by Rs. 1,06.54 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure on salary, maintenance and purchase of material.

101- Government Primary Schools -			
01- Expenditure on Education-			
Non-Plan			
O	3,18,35.70		
S	1,63.00	2,90,57.86	2,90,57.95
R	-29,40.84		+0.09

Reduction in provision by Rs. 29,40.84 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure on salary, wages and tours and transfers.

107- Teachers Training -			
04- Expenditure on D.I.E.T.S-			
Centrally Sponsored Scheme			
Plan			
O	5,47.30		
		4,33.04	4,32.44
R	-1,14.26		-0.60

Reduction in provision by Rs. 1,14.26 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure on salary, wages, medical reimbursement.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

O	2,80,75.67			
S	56,89.43	3,36,31.33	3,37,13.26	+81.93
R	-1,33.77			

In view of the final excess of Rs. 81.93 lakh(s) the reduction in provision by Rs. 1,33.77 lakh(s) through reappropriation in March 2006 due to non completion of codal formalities and less expenditure on telephones, electricity, teachers' training and purchase of text books proved unnecessary for which reasons were awaited (July, 2006).

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

O	2,36.00			
		2,01.75	1,98.60	-3.15
R	-34.25			

Reduction in provision by Rs. 34.25 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities and less expenditure on rent, rates and taxes.

- 04- Adult Education -
200- Other Adult Education Programmes -
01- Adult Literacy-
Non-Plan

O	72.42			
S	2.30	53.92	53.79	-0.13
R	-20.80			

Reduction in provision by Rs. 20.80 lakh(s) through reappropriation/surrender in March 2006 was due to vacant posts, less expenditure on telephone, electricity, and medical reimbursement.

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

O	43.00			
	
R	-43.00			

Entire provision of Rs. 43.00 lakhs was surrendered in March, 2005 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

05- Language Development -					
800- Other Expenditure-					
01- G.I.A. to Non-Government Sanskrit Pathshalas- Non-Plan					
O	11.57				
R	-11.57				
Entire provision of Rs. 11.57 lakhs was surrendered in March, 2005 due to non completion of codal formalities.					
80- General -					
107- Scholarships -					
04- Expenditure on Sainik School Scholarships- Non-Plan					
O	44.00				
R	-24.31	19.69	19.79		+0.10
Reduction in provision by Rs. 24.31 lakh(s) through reappropriation/surrender in March 2006 was due to less eligibility of students for scholarships.					
800- Other Expenditure -					
11- G.I.A. to Sports Association- Plan					
O	40.00				
S	13.00	20.00	20.00		
R	-33.00				
Reduction in provision by Rs. 33.00 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.					
2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -					
01- Welfare of Scheduled Castes -					
277- Education -					
02- Secondary Education Pre-Matric Scholarship- Non-Plan					
O	7.20				
R	-7.20				
Entire provision of Rs. 7.20 lakhs was surrendered in March, 2006 due to non-eligibility of students for payment of scholarships.					

APPROPRIATION ACCOUNTS
GRANT NO. 8-Concl.

Capital Section

(vi)	Saving in the voted grant occurred mainly under the following heads:-	Total	Actual	Excess (+)
	Head	grant	expenditure	Saving (-)
		(Rupees in lakhs)		
4202-	Capital Outlay on Education, Sports, Art and Culture -			
01-	General Education -			
201-	Elementary Education -			
01-	Building- Plan			
	O	63.00		
			12.13	
	R	-50.87	12.13	..
	Reduction in provision by Rs. 50.87 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.			
202-	Secondary Education -			
01-	Building- Plan			
	O	11,99.00		
	S	1,21.70		
			11,02.85	
	R	-2,17.85	11,02.85	..
	Reduction in provision by Rs. 2,17.85 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.			
203-	University and Higher Education -			
01-	Building- Plan			
	O	10,50.00		
			9,70.75	
	R	-79.25	9,70.75	..
	Reduction in provision by Rs. 79.25 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.			

APPROPRIATION ACCOUNTS

GRANT NO. 9 - HEALTH AND FAMILY WELFARE

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

			Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	2,86,15,66			
	Supplementary	16,44,17	3,02,59,83	3,17,67,10	+15,07,27
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	40,56,80			
	Supplementary	3,67,98	44,24,78	43,95,19	-29,59
Amount surrendered during the year (March 2006)					18,89

NOTES AND COMMENTS

- (i) The excess of Rs. 15,07,26,833 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 15,07.27 lakh(s) in the Revenue Section, the supplementary grant of Rs. 16,44.17 lakh(s) obtained in March 2006 proved inadequate.
- (iii) In view of the final saving of Rs. 29.59 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 3,67.98 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Revenue Section

(iv)	Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
	2210- Medical and Public Health -			
	01- Urban Health Services-Allopathy -			
	001- Direction and Administration -			
	01- Directorate- Non-Plan			
	O	2,88.96		
	S	8.12	3,16.00	3,15.95
	R	18.92		-0.05
	Augmentation in provision by Rs. 18.92 lakhs through reappropriation in March 2006 was due to merger of dearness pay in basic salary.			
	01- Directorate- Plan			
	O	2,64.44		
	R	1,40.81	4,05.25	4,08.12
	Augmentation in provision by Rs. 1,40.81 lakhs through reappropriation in March 2006 was due to merger of dearness pay in basic salary.			
	02- District Establishment- Plan			
	O	88.10		
	R	65.16	1,53.26	1,53.26
	Augmentation in provision by Rs. 65.16 lakhs through reappropriation in March 2006 was due to merger of dearness pay and payment of pending liabilities.			
	04- Directorate of Dental Health Services- Non-Plan			
	O	20.13		
	R	3.61	23.74	23.57
	Augmentation in provision by Rs. 3.61 lakhs through reappropriation in March 2006 was due to merger of dearness pay and payment of additional dearness allowance.			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

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

O	33,41.56				
S	1,42.84	35,69.53	36,68.07	+98.54	
R	85.13				

In view of the final excess of Rs. 98.54 lakhs the augmentation in appropriation by Rs. 85.13 lakhs through reappropriation in March 2006 due to merger of dearness pay, more expenditure on daily wages, telephone, electricity and sanitation proved inadequate for which reasons were awaited (July, 2006).

03- Urban Health-
Plan

O	12,76.00				
		12,68.26	14,12.92	+1,44.66	
R	-7.74				

Reasons for final excess of Rs. 1,44.66 lakhs were awaited (July, 2006).

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

O	1,35.57				
S	3.60	2,64.10	2,64.04	-0.06	
R	1,24.93				

Augmentation in provision by Rs. 1,24.93 lakhs through reappropriation in March 2006 was due to merger of dearness pay with salary.

01- Dental Clinic(Urban)-
Plan

O	93.00	93.00	1,67.30	+74.30	
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Reasons for final excess of Rs. 74.30 lakhs were awaited (July, 2006).

02- Urban Health Services-Other systems of medicine -
001- Direction and Administration -
01- Directorate-
Plan

O	43.68				
S	15.00	58.69	67.06	+8.37	
R	0.01				

Reasons for final excess of Rs. 8.37 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

02- District Establishment- Non-Plan				
O	16,63.67			
		17,16.43	17,91.96	+75.53
S	52.76			
Reasons for final excess of Rs. 75.53 lakhs were awaited (July, 2006).				
02- District Establishment- Plan				
O	74.95			
		74.82	93.73	+18.91
R	-0.13			
Reasons for final excess of Rs. 18.91 lakhs were awaited (July, 2006).				
101- Ayurveda - 01- Ayurvedic Hospital- Plan				
O	1,81.42	1,81.42	1,98.83	+17.41
Reasons for final excess of Rs.17.41 lakhs were awaited (July, 2006).				
03- Ayurvedic Pharmacy- Centrally Sponsored Scheme Plan				
O	0.02			
S	2,31.78	4,18.72	4,18.70	-0.02
R	1,86.92			
Augmentation in provision by Rs. 1,86.92 lakhs through reappropriation in March 2006 was due to purchase of more medicines and material.				
03- Rural Health Services-Allopathy - 110- Hospitals and Dispensaries - 01- Rural Health- Centrally Sponsored Scheme Plan				
O	40.00			
		1,11.89	1,11.89	..
R	71.89			
Augmentation in provision by Rs. 71.89 lakhs through reappropriation in March 2006 was due to receipt of more grant from the Government of India.				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

05- Medical Education, Training and Research -				
101- Ayurveda -				
01- Ayurvedic College- Plan				
O	2,17.25	2,17.25	2,32.08	+14.83

Reasons for final excess of Rs. 14.83 lakhs were awaited (July, 2006).

105- Allopathy -				
01- Indira Gandhi Medical College, Shimla- Centrally Sponsored Scheme Plan				
R	31.05	31.05	31.05	..

Augmentation in provision by Rs. 31.05 lakhs through reappropriation in March 2006 was due to more purchase of vehicles, medicines and office material.

01- Indira Gandhi Medical College, Shimla- Non-Plan				
O	16,67.83			
S	4,37.17	23,04.15	23,03.32	-0.83
R	1,99.15			

Augmentation in provision by Rs. 1,99.15 lakhs through reappropriation in March 2006 was due to filling up of vacant posts, merger of dearness pay with salary, more expenditure on telephone, electricity and equipments.

03- Training in various courses- Plan				
O	33.69			
		33.11	54.21	+21.10
R	-0.58			

Reasons for final excess of Rs. 21.10 lakhs were awaited (July, 2006).

107- Public Health Laboratories -				
01- Expenditure on Public Health Laboratory- Non-Plan				
O	6.96			
		10.57	10.57	..
R	3.61			

Augmentation in provision by Rs. 3.61 lakhs through reappropriation in March 2006 was due to merger of dearness pay and payment of additional dearness allowance.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

01- Expenditure on Public Health Laboratory-
Plan

O	41.20				
		49.74	49.73	-0.01	
R	8.54				

Augmentation in provision by Rs. 8.54 lakhs through reappropriation in March 2006 was due to merger of dearness pay and payment of additional dearness allowance.

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-
Centrally Sponsored Scheme
Plan

O	41.55				
		46.43	1,02.36	+55.93	
R	4.88				

In view of the final excess of Rs. 55.93 lakhs the augmentation in appropriation by Rs. 4.88 lakhs through reappropriation in March 2006 due to merger of dearness pay and purchase of equipments proved less for which reasons were awaited (July, 2006).

003- Training -

01- Training of Anms, Dais/Lhvs etc.-
Centrally Sponsored Scheme
Plan

O	81.00				
		99.57	1,40.73	+41.16	
R	18.57				

In view of the final excess of Rs. 41.16 lakhs the augmentation in appropriation by Rs. 18.57 lakhs through reappropriation in March 2006 due to filling up of vacant posts, merger of dearness pay and more expenditure on telephone, and electricity proved less for which reasons were awaited (July, 2006).

101- Rural Family Welfare Services -

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

O	21,75.43				
		22,38.82	25,22.02	+2,83.20	
R	63.39				

In view of the final excess of Rs. 2,83.20 lakhs the augmentation in appropriation by Rs. 63.39 lakhs through reappropriation in March 2006 due to filling up of vacant posts and merger of dearness pay proved inadequate for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

102- Urban Family Welfare Services -					
01- Family Welfare Centre in Urban Areas- Non-Plan					
O	1,99.88				
		2,40.17	2,50.66		+10.49
R	40.29				

In view of the final excess of Rs. 10.49 lakhs the augmentation in appropriation by Rs. 40.29 lakhs through reappropriation in March 2006 due to merger of dearness pay and more expenditure incurred on family welfare activities proved less for which reasons were awaited (July, 2006).

(v)	Above excess was partly counter balanced with saving under the following heads :-				
	Head	Total grant	Actual expenditure		Excess (+) Saving (-)
					(Rupees in lakhs)

2059- Public Works -					
01- Office Buildings -					
053- Maintenance and Repairs -					
35- Maintenance of Health Deptt. Buildings.- Non-Plan					
O	37.83				
S	13.00	34.86	35.05		+0.19
R	-15.97				

Reduction in provision by Rs. 15.97 lakhs through reappropriation in March 2006 was due to less expenditure on repairs and maintenance.

2210- Medical and Public Health -					
01- Urban Health Services-Allopathy -					
001- Direction and Administration -					
02- District Establishment- Non-Plan					
O	3,41.74				
S	5.00	3,23.49	3,25.65		+2.16
R	-23.25				

Reduction in provision by Rs. 23.25 lakhs through reappropriation/surrender in March 2006 was due to vacant posts, less expenditure on medical reimbursement, repair of vehicles, petrol,oil and lubricants.

102- Employees State Insurance Scheme -					
01- Employees State Insurance Schemes(Hospital and Dispensaries)- Non-Plan					
O	1,02.95				
S	1.82	51.28	50.98		-0.30
R	-53.49				

Reduction in provision by Rs. 53.49 lakhs through reappropriation in March 2006 was due to less expenditure on salary,wages,livery articles, medical reimbursement and rent.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

03- Rural Health Services-Allopathy -				
110- Hospitals and Dispensaries -				
01- Rural Health- Non-Plan				
O	51,10.17			
S	1,33.41	47,73.83	47,79.10	+5.27
R	-4,69.75			

Reduction in provision by Rs. 4,69.75 lakhs through reappropriation in March 2006 was due to less expenditure on salary,wages,medical reimbursement and maintenance of equipments.

01- Rural Health- Plan				
O	42,11.15			
S	5.49	40,25.98	41,82.25	+1,56.27
R	-1,90.66			

In view of the final excess of Rs. 1,56.27 lakhs the reduction in provision by Rs. 1,90.66 lakhs through reappropriation in March 2006 due to less expenditure on petrol,oil,lubricants,medicines and non completion of codal formalities proved unrealistic for which reasons were awaited (July, 2006).

05- Medical Education, Training and Research -				
101- Ayurveda -				
01- Ayurvedic College- Centrally Sponsored Scheme Plan				
O	0.02			
S	66.06	44.77	44.78	+0.01
R	-21.31			

Reduction in provision by Rs. 21.31 lakhs through reappropriation in March 2006 was due to vacant posts and less expenditure on other articles .

105- Allopathy -				
03- Training in various courses- Non-Plan				
O	66.23			
S	1.34	44.07	44.07	..
R	-23.50			

Reduction in provision by Rs. 23.50 lakhs through reappropriation in March 2006 was due to vacant posts and less expenditure on petrol, oil and repair of vehicles.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

06- Dr.Rajendra Prasad Medical College Tanda-
Plan

O	20,48.00			
		19,84.57	19,84.38	-0.19
R	-63.43			

Reduction in provision by Rs. 63.43 lakhs through reappropriation in March 2006 was due to non completion of codal formalities, vacant posts, less entertainment of guests and conducting less special courses.

06- Public Health -
101- Prevention and Control of diseases -
02- T.B. Hospital-
Non-Plan

O	2,96.94			
		2,03.45	2,05.22	+1.77
R	-93.49			

Reduction in provision by Rs. 93.49 lakhs through reappropriation in March 2006 was due to vacant posts, less expenditure on purchase of medicines, equipments diet and maintenance.

2211- Family Welfare -
102- Urban Family Welfare Services -
01- Family Welfare Centre in Urban Areas-
Centrally Sponsored Scheme
Plan

O	2,77.30			
S	0.29	2,93.31	2,71.69	-21.62
R	15.72			

In view of the final saving of Rs. 21.62 lakhs the augmentation in appropriation by Rs. 15.72 lakhs through reappropriation in March 2006 was due to more expenditure on medicines, equipments, petrol,oil and lubricant, maintenance and repair of vehicles proved unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 9-Contd.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
4210- Capital Outlay on Medical and Public Health -			
02- Rural Health Services -			
110- Hospitals and Dispensaries -			
01- Hospital and Dispensary Construction (O.M.N.P.)- Plan			
O	8,20.00		
S	1,37.00	9,08.31	+27.00
R	-48.69	9,35.31	

In view of the final excess of Rs. 27.00 lakhs the reduction in provision by Rs. 48.69 lakhs through reappropriation in March 2006 due to non completion of codal formalities proved unrealistic for which reasons were awaited (July, 2006).

03- Medical Education Training and Research -
105- Allopathy -
01- Medical College-
Plan

O	5,27.79		
		1,98.27	1,98.27
R	-3,29.52		..

Reduction in provision by Rs. 3,29.52 lakhs through reappropriation in March 2006 was due to reduction in plan ceiling.

03- Dr.Rajendra Prasad Medical College Tanda-
Plan

O	20,77.00		
		20,56.32	20,56.32
R	-20.68		..

Reduction in provision by Rs. 20.68 lakhs through reappropriation in March 2006 was due to non completion codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 9-Concl.

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

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

4210-	Capital Outlay on Medical and Public Health -		
01-	Urban Health Services -		
110-	Hospital and Dispensaries -		
01-	Hospital and Dispensary (Construction OMNP)- Plan		
	O	5,00.00	
			8,29.00
	R	3,29.00	7,86.00
			-43.00

In view of the final saving of Rs. 43.00 lakhs the augmentation in appropriation by Rs. 3,29.00 lakhs through reappropriation in March 2006 due to enhancement of plan ceiling proved unjustified for which reasons were awaited (July, 2006).

105-	Allopathy -		
01-	Medical College- Centrally Sponsored Scheme Plan		
	R	51.00	51.00
			..

Provision of Rs. 51.00 lakhs acquired through reappropriation in March 2006 was due to release of grant by the central government for construction of buildings.

APPROPRIATION ACCOUNTS

GRANT NO. 10 - PUBLIC WORKS - BUILDING

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4216-CAPITAL OUTLAY ON HOUSING)

			Total grant	Actual expenditure (Rupees in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	1,27,07,58				
Supplementary	38,37,17		1,65,44,75	2,85,47,23	+1,20,02,48
Amount surrendered during the year					..
Capital Section					
Voted					
Original	17,94,26				
Supplementary	3,16,45		21,10,71	20,50,09	-60,62
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of Rs. 1,20,02,47,575 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 1,20,02.48 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 38,37.17 lakh(s) obtained in March 2006 proved inadequate.
- (iii) In view of the final saving of Rs. 60.62 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 3,16.45 lakh(s) obtained in March 2006 proved excessive.
- (iv) There was an overall saving of Rs. 60.62 lakh(s) in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Revenue Section

(v)	Excess in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
2059-	Public Works -			
80-	General -			
001-	Direction and Administration -			
04-	Architetcure- Non-Plan			
	O	53.02		
			57.47	67.96
	S	4.45		+10.49
	Reasons for final excess of Rs. 10.49 lakhs were awaited (July,2006).			
051-	Construction -			
01-	Government Non-Residential Buildings- Non-Plan			
			..	2.00
				+2.00
	An expenditure of Rs. 2.00 lakhs incurred without provision for which reasons were awaited (July, 2006)			
052-	Machinery and Equipment -			
02-	Repair and Carriage etc.- Non-Plan			
	O	40.00	40.00	47.23
				+7.23
	Reasons for final excess of Rs. 7.23 lakhs were awaited (July,2006).			
053-	Maintenance and Repairs -			
01-	Work Charged Establishment- Non-Plan			
	O	8,49.53		
	S	3.38	26,70.81	29,55.58
	R	18,17.90		+2,84.77
	In view of the final excess of Rs. 2,84.77 lakhs the augmentation in provision by Rs. 18,17.90 lakhs through reappropriation in March, 2006 was due to merging of another scheme proved less for which reasons were awaited (July,2006)			
02-	Other Maintenance Expenditure- Non-Plan			
	O	2,75.00	2,75.00	4,50.78
				+1,75.78
	Reasons for final excess of Rs. 1,75.78 lakhs were awaited (July,2006).			

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

03-	Execution- Non-Plan				
	S	38,14.50	38,14.50	38,26.24	+11.74
					Reasons for final excess of Rs. 11.74 lakhs were awaited (July,2006).
799-	Suspense -				
01-	Stock- Non-Plan				
	O	49,09.55	49,09.55	92,69.17	+43,59.62
					Reasons for final excess of Rs. 43,59.62 lakhs were awaited (July,2006).
02-	Stock Manufacture- Non-Plan				
	O	25,00.00	25,00.00	38,35.39	+13,35.39
					Reasons for final excess of Rs. 13,35.39 lakhs were awaited (July,2006).
03-	Miscellaneous Public Works Advances- Non-Plan				
	O	16,00.00	16,00.00	74,28.96	+58,28.96
					Reasons for final excess of Rs. 58,28.96 lakhs were awaited (July,2006).
2216-	Housing -				
01-	Governments Residential Buildings -				
106-	General Pool Accommodation -				
05-	Maintenance and Repairs of P.W.D. Residential Buildings- Non-Plan				
	O	20.00	20.00	91.08	+71.08
					Reasons for final excess of Rs. 71.08 lakhs were awaited (July,2006).
(vi)	Above excess was partly counter balanced with saving under the following heads :-				
	Head		Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
2059-	Public Works -				
80-	General -				
001-	Direction and Administration -				
01-	Direction- Non-Plan				
	O	5,14.52			
			5,17.52	3,91.88	-1,25.64
	S	3.00			
					Reasons for final excess of Rs.1,25.64 lakhs were awaited (July,2006).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

02- Execution-
Non-Plan

O	13,00.93			
		..	17.13	+17.13
R	-13,00.93			

In view of final excess of Rs. 17.13 lakhs the reduction in provision by Rs. 13,00.93 lakhs through reappropriation in March, 2006 was due to merging of this scheme in another scheme for which reasons were awaited (July,2006).

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

O	5,16.97			
		..	38.48	+38.48
R	-5,16.97			

In view of final excess of Rs. 38.48 lakhs the surrender of entire provision of Rs. 5,16.97 lakhs due to merging of this scheme in another scheme proved unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Capital Section

(vii)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -			
	01- Office Buildings -			
051-	Construction of General Pool Accommodation -			
07-	Public Works- Plan			
	O	3,25.00		
	S	1,63.65		
	Reasons for final saving of Rs.10.83 lakhs were awaited (July,2006).			
12-	General Administration- Plan			
	O	50.00		
	S	3.80		
	Entire provision of Rs. 53.80 lakhs remained unutilised for which reasons were awaited (July,2006).			
80-	General -			
051-	Construction -			
05-	Other Administrative Services- Plan			
	O	8,90.00	8,50.09	-39.91
	Reasons for final saving of Rs.39.91 lakhs were awaited (July,2006).			
(viii)	Above saving was counter balanced with excess occurred mainly under the following heads:- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -			
	80- General -			
051-	Construction -			
02-	Vidhan Sabha- Plan			
		..	9.41	+9.41
	Reasons for incurring expenditure of Rs.9.41 lakhs without provision were awaited (July,2006).			
03-	Construction of Rest /Circuit Houses- Plan			
	O	3,00.00		
	S	36.50		
	Reasons for final excess of Rs.8.66 lakhs were awaited (July,2006).			

APPROPRIATION ACCOUNTS
GRANT NO. 10-Contd.

4216- Capital Outlay on Housing -
 01- Government Residential
 Buildings -
 106- General Pool Accommodation -

01- Residential Buildings in various
 Districts-
 Plan

O	1,39.26			
		2,51.76	2,80.81	+29.05
S	1,12.50			

Reasons for final excess of Rs.29.05 lakhs were awaited (July,2006).

APPROPRIATION ACCOUNTS
GRANT NO-10 (Concl.d.)

Suspense Transactions

The expenditure under this grant includes Rs.2,05,33.52 lakhs accounted for under minor head "Suspense".

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

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

(i) Stock-

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

(ii) Miscellaneous Works Advances -

This sub-head accomodates 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 recoverble amount

(iii) Workshop Suspense -

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

An analysis of the "Suspense" transactions accounted for under this grant during 2005-2006 with the

Head	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
(Rupees. in lakhs)				
2059-Public Works				
80- General				
799- Suspense				
01 Stock	(+ 4,64.36	92,69.17	1,08,21.51	(-) 10,87.98*
02 Stock Manufacture	(+ 49,78.83	38,35.39	43,41.88	(+ 44,72.34
03- Miscellaneous P.W. Advances	(+ 36,96.80	74,28.96	52,92.71	(+ 58.33.05
04- Workshop Suspense	(+ 0.07	-	-	(+ 0.07
Total	(+ 91,40.06	2,05,33.52	2,04,56.10	(+ 92,17.48

* Reasons for final minus credit were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 11 - AGRICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2407-PLANTATIONS, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2810-NON-CONVENTIONAL SOURCES OF ENERGY, 3425-OTHER SCIENTIFIC RESEARCH, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	69,13,70			
		80,28,28	83,73,70	+3,45,42
Supplementary	11,14,58			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	19,65,00			
		24,95,00	21,10,15	-3,84,85
Supplementary	5,30,00			
Amount surrendered during the year (March 2006)				3,79,00

NOTES AND COMMENTS

- (i) The excess of Rs. 3,45,42,068 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 3,45.42 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 11,14.58 lakh(s) obtained in March 2006 proved inadequate.
- (iii) In view of the final saving of Rs. 3,84.85 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 5,30.00 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in lakhs)				
2401- Crop Husbandry -				
001- Direction and Administration -				
01- Directorate-Plan				
O	9.06	17.06	16.96	-0.10
R	8.00			

Augmentation in provision by Rs. 8.00 lakh(s) through reappropriation in March 2006 was due to more expenses on hot and cold weather charges.

02- District and Field Staff-Non-Plan				
O	6,81.19	6,99.67	7,28.36	+28.69
S	18.48			

In view of the final excess of Rs. 28.69 lakhs the augmentation of provision by Rs. 18.48 lakhs through supplementary budget in the month of March, 2006 due to merger of dearness pay in salary proved inadequate for which reasons were awaited (July, 2006).

103- Seeds -				
01- Distribution of Seed-Centrally Sponsored Scheme Plan				
O	0.01	4.27	4.27	..
R	4.26			

Augmentation in provision by Rs. 4.26 lakh(s) through reappropriation in March 2006 was due to receipt of more grant from the central government.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

01-	Distribution of Seed- Non-Plan				
	O	3,73.65			
	S	95.68	4,69.12	4,94.60	+25.48
	R	-0.21			
	Reasons for final excess of Rs. 25.48 lakhs were awaited (July, 2006).				
01-	Distribution of Seed- Plan				
	O	2.00			
			10.80	10.32	-0.48
	R	8.80			
	Augmentation in provision by Rs. 8.80 lakh(s) through reappropriation in March 2006 was due to purchase of more material.				
105-	Manures and Fertilisers -				
02-	Distribution of Fertilizers- Non-Plan				
	O	1,08.85	1,08.85	1,17.84	+8.99
	Reasons for final excess of Rs. 8.99 lakhs were awaited (July, 2006).				
02-	Distribution of Fertilizers- Plan				
	O	2.00			
	S	1,10.00	1,27.35	2,51.47	+1,24.12
	R	15.35			
	In view of the final excess of Rs. 1,24.12 lakh(s) the augmentation in provision by Rs. 15.35 lakh(s) through reappropriation in March 2006 was due to increase in finalisation of cases. Reasons for final excess of Rs. 1,24.12 lakhs were awaited (July, 2006).				
107-	Plant Protection -				
02-	Plant Protection Scheme- Central Plan				
	O	4.00	4.00	7.35	+3.35
	Reasons for final excess of Rs. 3.35 lakhs were awaited (July, 2006).				
109-	Extension and Farmers Training -				
25-	Normal Extension Activities- Centrally Sponsored Scheme Plan				
	O	0.01	0.01	82.00	+81.99

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reasons for final excess of Rs.81.99 lakhs were awaited (July, 2006).

25- Normal Extension Activities-
Non-Plan

O	5,94.49			
S	1,15.00	7,09.48	7,33.00	+23.52
R	-0.01			

Reasons for final excess of Rs23.52 lakhs were awaited (July, 2006).

25- Normal Extension Activities-
Plan

O	19.00			
S	8.86	33.34	33.07	-0.27
R	5.48			

Augmentation in provision by Rs. 5.48 lakh(s) through reappropriation in March 2006 was due to finalisation of more cases and more training activities.

111- Agricultural Economics and Statistics -

01- Section of Agricultural Statistics (Timely Reporting
Scheme)-
Centrally Sponsored Scheme
Plan

O	7.00			
		9.00	8.97	-0.03
R	2.00			

Augmentation in provision by Rs. 2.00 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance.

01- Section of Agricultural Statistics (T.R.S)-
Plan

O	7.00			
		9.00	8.82	-0.18
R	2.00			

Augmentation in provision by Rs. 2.00 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance.

APPROPRIATION ACCOUNTS**GRANT NO. 11- contd.**

05-	Survey and Crop Estimation of Vegetables & Minor Crop- Centrally Sponsored Scheme Plan				
	O	10.00			
			15.24	15.89	+0.65
	R	5.24			

Augmentation in provision by Rs. 5.24 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance.

113-	Agricultural Engineering -				
01-	Agriculture Implements and Machinery- Central Plan Plan				
	O	9.00	9.00	11.07	+2.07

Reasons for final excess of Rs. 2.07 lakhs were awaited (July, 2006).

800-	Other Expenditure -				
12-	Macro Management of Agriculture-Supplementation- Centrally Sponsored Scheme Plan				
	O	5,49.00			
			5,59.80	5,58.65	-1.15
	R	10.80			

Augmentation in provision by Rs. 10.80 lakh(s) through reappropriation in March 2006 was due to finalisation of more cases.

2402-	Soil and Water Conservation -				
102-	Soil Conservation -				
01-	Soil Conservation Agricultural Land (Agriculture Department)P.M.G.Y.- Non-Plan				
	O	5,50.45			
	S	37.09	5,87.53	6,23.41	+35.88
	R	-0.01			

Reasons for final excess of Rs. 35.88 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

25- Soil and Water Conservation on Community Basis and
Maintainence of Existing Schemes (Shivalik Hills)-
Non-Plan

O	4.25			
		10.95	10.95	..
R	6.70			

Augmentation in provision by Rs. 6.70 lakh(s) through reappropriation in March 2006 was due to more repair of Spurs.

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

Head		Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -				
110- Crop Insurance -				
01- Crop Insurance Scheme- Plan				

O	8.00			
	
R	-8.00			

Entire provision of Rs. 8.00 lakhs was surrendered in March 2006 due to non holding of seminars

800- Other Expenditure -
12- Macro Management of Agriculture-Supplementation-
Plan

O	81.00			
		62.20	62.89	+0.69
R	-18.80			

Reduction in provision by Rs. 18.80 lakh(s) through reappropriation/surrender in March 2006 was due to cut in ceiling plan and less expenses on hot and cold weather charges.

2402- Soil and Water Conservation -
102- Soil Conservation -
16- Macro Management of Agriculture-
Supplementation/Complementation of State efforts
through Work Plan-
Centrally Sponsored Scheme
Plan

O	5,45.40			
		5,24.67	5,24.29	-0.38
R	-20.73			

Reduction in provision by Rs. 20.73 lakhs through reappropriation in March, 2006 was due to less finalisation of cases and receipt of less cases of travelling allowance.

APPROPRIATION ACCOUNTS
GRANT NO. 11- conclud.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
4402- Capital Outlay on Soil and Water Conservation -			
102- Soil Conservation -			
02- Small Farmers Development Agency (R.I.D.F.)- Plan			
O	9,65.00		
		5,80.00	
R	-3,85.00	5,79.58	-0.42

Reduction in provision by Rs. 3,85.00 lakh(s) through reappropriation/surrender in March 2006 was due to less execution of works.

APPROPRIATION ACCOUNTS

GRANT NO. 12 - HORTICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	49,53,22			
		73,97,27	76,42,73	+2,45,46
Supplementary	24,44,05			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	2,36,34			
		2,36,34	2,42,99	+6,65
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of Rs. 2,45,45,732 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 2,45.46 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 24,44.05 lakh(s) obtained in March 2006 proved inadequate.
- (iii) The excess of Rs. 6,64,652 over the Capital Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2401- Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
01- Directorate- Non-Plan			
O	2,56.21		
		3,05.89	+0.05
R	49.68	3,05.94	

Augmentation in provision by Rs. 49.68 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, grant of additional dearness allowance, execution of more works and more expenditure on office articles and medical claims.

05- Horticulture Development-
Non-Plan

O	1,91.19		
		2,29.92	+0.06
R	38.73	2,29.98	

Augmentation in provision by Rs. 38.73 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, execution of more works, payment of decretal amount and receipt of more cases from beneficiaries.

06- Plant Nutrition Programme-
Non-Plan

O	30.69		
		35.67	+0.03
R	4.98	35.70	

Augmentation in provision by Rs. 4.98 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, more expenditure on medical reimbursement and machinery.

09- Apiculture Scheme-
Non-Plan

O	71.05		
		78.90	+0.15
R	7.85	79.05	

Augmentation in provision by Rs. 7.85 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, more expenditure on medical reimbursement and office articles.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

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

O	1,60.59			
		2,00.11	2,00.06	-0.05
R	39.52			

Augmentation in provision by Rs. 39.52 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, execution of more works and purchase of more material.

15- Project for Mushroom Cultivation-
Non-Plan

O	57.02			
		71.86	71.86	..
R	14.84			

Augmentation in provision by Rs. 14.84 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, more expenditure on tours and medical bills.

22- Marketing and Quality Control-
Plan

O	10,55.00			
		10,60.01	12,54.10	+1,94.09
R	5.01			

In view of the final excess of Rs. 1,94.09 lakh(s) the augmentation in provision by Rs. 5.01 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, more expenditure on tours and also due to revision of plan ceiling proved less for which reasons were awaited (July, 2006).

26- Fruit Processing Schemes-
Non-Plan

O	1,64.91			
		1,76.63	1,76.54	-0.09
R	11.72			

Augmentation in provision by Rs. 11.72 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay, more expenditure on tours, medical bills, petrol, oil and machinery for fruit canning unit.

APPROPRIATION ACCOUNTS
GRANT NO. 12-Concl'd.

35- Horticulture Economics and Statistics-
Centrally Sponsored Scheme
Plan

O	0.01				
		8.52	8.48	-0.04	
R	8.51				

Augmentation in provision by Rs. 8.51 lakh(s) through reappropriation in March 2006 was due to sanction received from central government.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2401- Crop Husbandry -				
119- Horticulture and Vegetable Crops -				
02- District and Field Staff- Non-Plan				
O	7,12.18			
S	2,00.18	7,92.73	7,92.80	+0.07
R	-1,19.63			

Reduction in provision by Rs. 1,19.63 lakh(s) through reappropriation/surrender in March 2006 was due to less execution of works and less expenditure on petrol,oil and medical claims.

19- Training and Extension-
Non-Plan

O	5,13.67				
S	2.00	4,66.03	5,12.59	+46.56	
R	-49.64				

In view of the final excess of Rs. 46.56 lakh(s) the reduction in provision by Rs. 49.64 lakh(s) through reappropriation in March 2006 due to vacant posts and less expenditure on purchase of office material proved unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 13 - IRRIGATION AND FLOOD CONTROL

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2700-MAJOR IRRIGATION, 2701-MEDIUM IRRIGATION, 2702-MINOR IRRIGATION, 2705-COMMAND AREA DEVELOPMENT, 2711-FLOOD CONTROL AND DRAINAGE, 4215- CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4700-CAPITAL OUTLAY ON MAJOR IRRIGATION, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	68,40,28			
	Supplementary	1,98,72,05	2,67,12,33	97,82,54	-1,69,29,79
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	1,43,12,74			
	Supplementary	93,05,92	2,36,18,66	1,52,81,21	-83,37,45
Amount surrendered during the year (March 2006)					8,46,48
Charged					
	Original	..			
	Supplementary	5,40,02	5,40,02	..	-5,40,02
Amount surrendered during the year (March 2006)					2

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 1,69,29.79 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 1,98,72.05 lakh(s) obtained in March 2006 proved excessive.
- (ii) There was an overall saving of Rs. 1,69,29.79 lakh(s) in the voted provision in the Revenue Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

- (iii) In view of the final saving of Rs. 83,37.45 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 93,05.92 lakh(s) obtained in March 2006 proved excessive.
- (iv) In view of the final saving of Rs. 5,40.02 lakh(s) in the charged appropriation in the Capital Section, the supplementary grant of Rs. 5,40.02 lakh(s) obtained in March 2006 proved unnecessary.
- (v) The entire charged appropriation of Rs. 5,40.02 lakh(s) in Capital Section remained unutilized.

Revenue Section

(vi)	Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
	2215- Water Supply and Sanitation -			
	01- Water Supply -			
	001- Direction and Administration -			
	01- Direction-			
(i)	Non-Plan S	24.20	24.20	.. -24.20
	02- Execution-			
(ii)	Non-Plan S	14,15.10	14,15.10	.. -14,15.10
	005- Survey and Investigation -			
	01- Survey and Investigation Unit- Centrally Sponsored Scheme			
(iii)	Plan S	2,68.51	2,68.51	.. -2,68.51
	101- Urban Water Supply Programmes -			
	02- Maintenance and Repairs of Urban Water Supply Schemes in various districts- Non-Plan			
(iv)	S	9,67.36	9,67.36	.. -9,67.36
	102- Rural Water Supply Programmes -			
	03- Maintenance and Repair of Rural Water Supply Scheme- Centrally Sponsored Scheme			
(v)	Plan S	12,87.75	12,87.75	.. -12,87.75

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03-	Maintenance and Repair of Rural Water Supply Scheme- Non-Plan				
(vi)					
	S	36,28.31	36,28.31	..	-36,28.31
09-	Energy Charges for Rural Water Supply Schemes- Non-Plan				
(vii)					
	S	1,05,18.00	1,05,18.00	..	-1,05,18.00

Entire provision of Rs. 1,81,09.23 lakhs obtained through supplementary grant in March, 2006 in the above seven cases remained unutilised. As per original Demand for Grant this major head of account was incorporated in Demand No. 28 whereas in the Supplementary Demand it was shifted to Demand No. 13. The department continued to book expenditure in Demand No. 28 throughout the year and did not follow the change made in the Demand for Grant i.e. shifting from Demand No. 28 to Demand No. 13 for which reasons were awaited (July, 2006).

2701-	Medium Irrigation -				
04-	Bhabour Sahib Project Ph-II(NC) -				
301-	Giri Bata Project -				
01-	Maintenance and Repairs- Non-Plan				
(i)					
	O	41.75			
	S	30.21	..	..	..
	R	-71.96			
302-	Balh Valley Project -				
01-	Maintenance and Repairs- Non-Plan				
(ii)					
	O	41.75			
	S	30.21	..	..	..
	R	-71.96			
304-	Bhabour Sahib Project -				
01-	Maintenance and Repair- Non-Plan				
(iii)					
	O	42.40			
	S	30.68	..	..	..
	R	-73.08			

Entire provision of Rs. 2,17.00 lakhs in the above three cases was surrendered in March, 2006 due to shifting of provision to other schemes.

306-	Energy Charges -				
01-	Payment for Energy Charges- Plan				
(i)	O	3,40.00	3,40.00	..	-3,40.00

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

2702- Minor Irrigation -				
01- Surface Water -				
102- Lift Irrigation Schemes -				
01- Maintenance and Repairs- Non-Plan				
(ii) O	8,06.75			
		14,08.49	..	-14,08.49
S	6,01.74			
03- Expenditure On Energy Charges- Non-Plan				
(iii)				
O	1,91.75	1,91.75	..	- 1,91.75
03- Expenditure On Energy Charges- Plan				
(iv)				
O	7,61.00	7,61.00	..	- 7,61.00
02- Ground Water -				
103- Tube WellS -				
01- Maintenance and Repairs- Non-Plan				
(v)				
O	4,29.27			
		7,41.48	..	- 7,41.48
S	3,12.21			
Entire provision of Rs.34,42.72 lakhs in the above five cases was surrendered in March, 2006 due to shifting of provision to other schemes.				
(vii)	Above saving was counter balanced with excess occurred mainly under the following heads:-			
Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2700- Major Irrigation				
01- Shahnahar Project-				
001- Direction and Administration-				
01- Expenditure on Establishment-				
(i) Non-Plan				
S	0.10	1,75.59	--	- 1,75.59
R	1,75.49			
2701- Medium Irrigation -				
01- Giri Bata Project(NC) -				
101- Maintenance and Repairs -				
01- Other Maintenance Expenditure- Non-Plan				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

(ii)					
	S	0.01			
			71.96	..	-71.96
	R	71.95			
02- Major Irrigation-Non-Commercial(Balh Valley Project(NC) -					
101- Maintenance and Repairs -					
01- Other Maintenance Expenditure-Non-Plan					
(iii)					
	S	0.01			
			71.96	..	-71.96
	R	71.95			
03- Bhabour Sahib Project Ph-I(NC) -					
101- Maintenance and Repairs -					
01- Other Maintenance Expenditure-Non-Plan					
(iv)	S	0.01			
			73.08	..	-73.08
	R	73.07			
05- Changer Area Irrigation Project -					
001- Direction and Administration -					
01- Expenditure on Establishment-Non-Plan					
(v)	S	0.10			
			41.45	..	-41.45
	R	41.35			
06- Flow Irrigation Project Sidhatha(NC) -					
001- Direction and Administration -					
01- Expenditure on Establishment-Non-Plan					
(vi)	S	0.10			
			42.31	..	-42.31
	R	42.21			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

The provision was augmented by Rs. 4,76.02 lakhs through reappropriation in March, 2006 in the above six cases by transfer of funds from the heads of accounts 2701-04-301-01;302-01;304-01 to modify the Codes in accordance with the corrections to the List of Major and Minor Heads. But the Codes were found to be in variance with the modified list of Major and Minor Heads. Therefore, new Codes were assigned to all the projects falling under Major and Medium Irrigation and expenditure was booked against these Codes as shown in the ensuing paragraphs.

11- Giri Bata Project Sidhatha (NC)				
101- Maintenance and Repairs				
01- Other Maintenance Expenditure				
(i) Non-Plan	..	..	1,53.50	+ 1,53.50
02- Energy Charges				
(ii) Plan	..	..	0.45	+ 0.45
12- Balh Valley Project (NC)				
101- Maintenance and Repairs				
01- Other Maintenance Expenditure				
(iii) Non-Plan	..	..	71.98	+71.98
(iv) Plan	..	..	20.12	+ 20.12
13- Bhabour Sahib Project (NC)				
101- Maintenance and Repairs				
01- Other Maintenance Expenditure				
(v) Non-Plan	..	..	74.95	+74.95
(vi) Plan	..	..	1,53.30	+ 1,53.30
17- Shah Nahar Project				
101- Maintenance and Repairs				
01- Energy Charges				
(vii) Plan	..	..	41.54	+ 41.54
An expenditure of Rs.5,15.84 lakhs in the above seven cases appearing without provision has actually been booked against the new Codes allotted to various Irrigation Projects to bring the accounts in respect of the Medium Irrigation Projects in conformity with the List of Major and Minor Heads of Accounts.				
Accordingly, the expenditure is to be seen in comparison with the total saving of provision of Rs. 4,76.02 lakhs detail of which is given in the preceeding paragraphs.				
2702- Minor Irrigation -				
03- Maintenance -				
102- Lift Irrigation Schemes -				
01- Maintenance & Repairs-				
Non-Plan				
S	0.01	0.01	21,33.92	+21,33.91
Reasons for final excess of Rs. 21,33.91 lakhs were awaited (July, 2006).				
01- Maintenance & Repairs-				
Plan				
..			9,45.38	+9,45.38
Expenditure of Rs. 9,45.38 lakhs incurred without provision for which reasons were awaited (July, 2006).				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

103-	Tube Wells -				
01-	Maintenance & Repairs-				
	Non-Plan				
	S	0.01	0.01	8,51.51	+8,51.50
	Expenditure of Rs. 8,51.50 lakhs incurred without provision for which reasons were awaited (July, 2006).				
80-	General -				
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non-Plan				
	O	36,84.86			
	S	4,30.00	38,45.77	45,25.29	+6,79.52
	R	-2,69.09			
	In view of the final excess of Rs. 6,79.52 lakh(s) the reduction in provision by Rs. 2,69.09 lakh(s) through reappropriation in March 2006 due to vacant posts, less expenditure on daily wages, tours and miscellaneous items proved unrealistic for which reasons were awaited (July, 2006).				
05-	Expenditure on Establishment (GTZ and Hydrology)				
	Plan				
	S	0.01			
			10.08	..	- 10.08
	R	10.07			
	In view of the final saving of the whole provision of Rs. 10.08 lakhs augmentation of provision by Rs. 10.07 lakhs through reappropriation in March, 2006 due to allocation of additional funds by the Planning Department proved unrealistic for which reasons were awaited (July, 2006).				

Capital Section

(viii)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
4215-	Capital Outlay on Water Supply and Sanitation -				
01-	Water Supply -				
101-	Urban Water Supply -				
06-	Acceleration Urban Water Supply Scheme in various Districts- Centrally Sponsored Scheme				
	(i) Plan				
	S	1,70.45	1,70.45	..	-1,70.45
06-	Acceleration Urban Water Supply Scheme in various Districts- Plan				
	(ii)				
	S	2,28.97	2,28.97	..	-2,28.97

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

102- Rural Water Supply -				
01- Rural Water Supply Schemes in various District- Centrally Sponsored Scheme				
(iii) Plan				
S	80,07.05	80,07.05	..	-80,07.05

Entire provision of Rs. 84,06.47 lakhs obtained through supplementary grant in March, 2006 in the above three cases remained unutilised. As per original Demand for Grant this major head of account was incorporated in Demand No. 28 whereas in the Supplementary Demand it was shifted to Demand No. 13. The department continued to book expenditure in Demand No. 28 throughout the year and did not follow the change made in the Demand for Grant i.e. shifting from Demand No. 28 to Demand No. 13 for which reasons were awaited (July, 2006).

4701- Capital Outlay on Medium Irrigation -				
02- Major Irrigation-Non-Commercial -				
305- Shah Nahar Project -				
01- Expenditure On Shah Nehar Project Under Accelerated Irrigation Benefit Plan				
O	5,53.74			
S	2,76.00	..	..	..
R	-8,29.74			

Reduction in provision by Rs. 8,29.74 lakhs through reappropriation in March, 2006 was due to providing the funds for Major Irrigation.

80- General -				
799- Suspense -				
02- Stock Manufacture- Plan				
O	2,00.00			
		60.00	63.82	+3.82
R	-1,40.00			

Reduction in provision by Rs. 1,40.00 lakh(s) through reappropriation in March 2006 was due to shifting of the provision to the new head.

4702- Capital Outlay on Minor Irrigation -				
101- Surface Water -				
01- Lift Irrigation Scheme in Various				
(i) Plan				
O	1,50.00	1,78.00	1,64.28	- 13.72
R	28.00			
02- Diversion Schemes F.I.S. in various				
(ii) Plan				
O	1,50.00	1,50.00	1,37.04	-12.96

Reasons for final saving of Rs. 26.68 lakhs in the above two cases were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03-	L.I.S in various Districts Nabard- Plan				
	O	14,50.00			
			11,82.59	13,55.31	+1,72.72
	R	-2,67.41			
	In view of the final excess of Rs. 1,72.72 lakh(s) the reduction in provision by Rs. 2,67.41 lakh(s) through reappropriation in March 2006 due to less execution of works proved unrealistic for which reasons were awaited (July, 2006).				
04-	Diversion Schemes F.I.S. in various Districts under Nabard- Plan				
	O	6,00.00			
			3,59.05	2,83.19	-75.86
	R	-2,40.95			
	In view of the final saving of Rs. 75.86 lakh(s) the reduction in provision by Rs. 2,40.95 lakh(s) through reappropriation in March 2006 due to diversion of funds by the Planning Department proved unrealistic for which reasons were awaited (July, 2006).				
06-	L.I.S in various district under NABARD under Accelerated irrigation Benefit Programme-				
	O	11,43.00			
			7,71.25	8,54.02	+82.77
	R	-3,71.75			
	In view of the final excess of Rs. 82.77 lakh(s) the reduction in provision by Rs. 3,71.75 lakh(s) through reappropriation in March 2006 due to diversion of funds to Major Irrigation for Shah Nahar proved unrealistic for which reasons were awaited (July, 2006)..				
07-	Diversion Schemes F.I.S. under Accelerated Irrigation Benefit Programme-				
	O	7,61.75			
			5,61.75	4,94.49	-67.26
	R	-2,00.00			
	Reduction in provision by Rs. 2,00.00 lakh(s) through reappropriation in March 2006 due to less execution of works.				
102-	Ground Water -				
01-	Tubewell Scheme in various Districts-				
	(i)				
	O	1,62.25	1,62.25	1,26.63	-35.62
799-	Suspense -				
02-	Stock Manufacture- Plan				
	(ii) O	6,50.00	6,50.00	3,67.77	-2,82.23

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Misc.P.W.Advances- Plan				
(iii)				
O	6,00.00	6,00.00	3,23.19	-2,76.81

Reasons for final saving of Rs. 5,94.66 lakhs in the above three cases were awaited (July, 2006).

800- Other Expenditure - 13- Gtz(Externally Aided Project)- Plan				
O	1,00.00			
		5.00	5.00	..
R	-95.00			

Reduction in provision by Rs. 95.00 lakh(s) through reappropriation/surrender in March 2006 was due to less execution of works and diversion of funds by the Planning Department.

14- Hydrology Project- Plan				
O	3,22.00			
		10.00	..	-10.00
R	-3,12.00			

Reduction in provision by Rs. 3,12.00 lakh(s) through reappropriation/surrender in March 2006 was due to diversion of funds by the Planning Department.

4705- Capital Outlay on Command Area				
313- Command Area Development under Minor Irrigation Schemes -				
01- Command Area Development under Minor Irrigation Schemes- Centrally Sponsored Scheme				
(i) Plan				
O	3,00.00			
		1,67.00	2,35.19	+68.19
R	-1,33.00			
01- Command Area Development under Minor Irrigation Schemes- Plan				
(ii) O	3,00.00			
		1,96.00	2,35.89	+39.89
R	-1,04.00			

In view of the final excess of Rs.1,08.08 lakh(s) the reduction in provision by Rs.2,37.00 lakh(s) through reappropriation in March 2006 due to non receipt of letter of contract was unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 13- contd.

4711-	Capital Outlay on Flood Control Projects				
	-				
01-	Flood Control -				
799-	Suspense -				
02-	Stock Manufacture- Plan				
(i)					
	O	50.00	50.00	9.54	-40.46
03-	Miscellaneous P.W.Advances- Plan				
(ii)	O	50.00	50.00	15.63	-34.37
	Reasons for final saving of Rs. 74.83 lakhs in the above two cases were awaited (July, 2006).				
800-	Otehr Expenditure -				
05-	Expenditure On Flood Control Works Under R.I.D.F. Nabard- Plan				
	O	1,00.00			
	R	-1,00.00	..	..	..
	Entire provision of Rs. 1,00 lakhs was surrendered in March, 2006 due to non receipt of letter of contract.				
08-	Channelisation Of Bata River- Plan				
	O	27.00	27.00	..	-27.00
	Reasons for entire provision of Rs. 27.00 lakhs remaining unutilised were awaited (July, 2006).				
(ix)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
4700-	Capital Outlay on Major Irrigation -				
01-	Expenditure on Major Irrigation -				
799-	Suspense -				
01-	Expenditure on Shahnahar Project(Stock)- Plan				
(i)					
	S	0.01	2,00.00	..	-2,00.00
	R	1,99.99			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

02-	Stock Manufacture-				
	Plan				
(ii)					
	S	0.01			
			1,40.00	..	-1,40.00
	R	1,39.99			
03-	Misc. P.W. Advance-				
	Plan				
(iii)					
	S	0.01			
			1,10.00	..	-1,10.00
	R	1,09.99			
800-	Other Expenditure -				
01-	Expenditure on Shahnahar-				
	Plan				
(iv)	S	0.01			
			15,75.49	..	-15,75.49
	R	15,75.48			
	The expenditure against the final saving of Rs.20,25.49 lakhs enhanced through reappropriation in March, 2006 in the above four cases has actually been booked under the correct Code given in the ensuing paragraph. The provision was transferred from Major Head 4701-02-305-01 to implement the corrections to List of Major and Minor Heads of Accounts vide which Major Irrigation Projects are to be shown as sub-major heads under major head 4700. While preparing the accounts the new Codes were also found to be in variance with the modified List of Major and Minor Heads of Accounts. Accordingly the expenditure has been booked under the correct Codes as shown in the following paragraphs.				
17-	Shah Nahar Project-				
800-	Other Expenditure-				
01-	Canals				
	Plan				
	O	..		15,77.51	+ 15,77.51
	An expenditure of Rs. 15,77.51 lakhs appearing to be without provision has actually been booked under Sub Major Head 17-Shah Nehar Project; 800-01 Canals to bring it in conformity with the modified list of Major and Minor Heads of Accounts. On comparing the excess of Rs. 15,77.51 lakhs with the provision of Rs. 20,25.49 lakhs provided under defective Codes under the same Major Head there is a saving of Rs. 4,47.98 lakhs for which reasons are awaited (July, 2006).				
4701-	Capital Outlay on Medium Irrigation -				
04-	Medium Irrigation (Non-Commercial) -				
308-	Changer Area Irrigation Project -				
01-	Expenditure on Changer Area Irrigation				
	Project-				
	Plan				
(i)	O	1,70.00			
			3,20.00	..	-3,20.00
	R	1,50.00			
311-	Flow Irrigation Scheme Sidhata -				
01-	F.I.S Sidhata-				
(ii)	Plan				
	O	3,00.00			
			9,00.00	..	-9,00.00
	S	6,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

312- Survey River Project -					
01- S.R.P.-					
(iii) Plan					
O	50.00		50.00	..	-50.00
313- Halti Surang Batanta Project -					
01- H.S.B.P.-					
(iv) Plan					
O	10.00		10.00	..	-10.00

The expenditure, against the final saving of Rs.12,80.00 lakhs enhanced through reappropriation in March, 2006 in the above four cases, has actually been booked under the correct Code given in the ensuing paragraph. The provision was transferred from Major Head 4701-04-308-01 to implement the corrections to List of Major and Minor Heads of Accounts vide which Medium Irrigation Projects are to shown as sub-major head under major head 4701. While preparing the accounts the new Codes were also found to be in variance with the modified List of Major and Minor Heads of Accounts. Accordingly the expenditure has been booked under the correct Codes as shown in the following paragraphs.

15- Changer Area Project					
052- Machinery and Equipment					
01- Barrage-					
(i) Plan					
..			..	3,23.14	+3,23.14
16- Flow Irrigation Scheme					
052- Machinery and Equipment					
01- Barrage-					
Plan					
(ii)	..		..	9,09.96	+9,09.96
18- Survey River Project-					
052- Machinery and Equipment					
01- Barrage-					
Plan					
(iii)	..		..	50.01	+50.01

An expenditure of Rs. 12,83.11 lakhs in the above four cases appearing to be without provision has actually been booked under Sub Major Head 15- Changer Area Project, 16-Machinery and Equipment and 18 Survey River Project-052-01-Barrage to bring it in conformity with the modified list of Major and Minor Heads of Accounts. On comparing the excess of Rs. 12,83.11 lakhs against the provision of Rs. 12,80.00 lakhs provided under defective Codes under the same Major Head shown in succeeding paragraph there is a final excess of Rs. 3.11 lakhs for which reasons are awaited (July, 2006).

80- General -					
799- Suspense -					
01- Stock-					
Plan					
(i) O	3,10.00				
R	-2,00.00		1,10.00	4,51.45	+3,41.45
03- Misc.P.W.Advances-					
Plan					
(ii) O	1,50.00				
R	-1,10.00		40.00	4,94.63	+4,54.63

APPROPRIATION ACCOUNTS

GRANT NO. 13- contd.

Reasons for final excess of Rs. 7,96.08 lakhs in the above two cases were awaited (July, 2006).

4702- Capital Outlay on Minor Irrigation -				
102- Ground Water -				
03- Tube Well Schemes in various Districts under Nabard under Accelerated Irrigation Benefit Programme- Plan				
O	12,50.00			
		12,98.93	13,28.92	+29.99
R	48.93			

In view of the final excess of Rs. 29.99 lakh(s) the augmentation in provision by Rs. 48.93 lakh(s) through reappropriation in March 2006 was due to diversion of funds from Lift Irrigation Scheme Nabard by the Planning Department proved unrealistic for which reasons were awaited (July, 2006).

799- Suspense -				
01- Stock- Plan				
(i)				
O	29,40.00	29,40.00	35,24.26	+5,84.26

4711- Capital Outlay on Flood Control Projects				
-				
01- Flood Control -				
799- Suspense -				
01- Stock- Plan				
(ii)				
O	2,50.00	2,50.00	4,31.96	+1,81.96
800- Other Expenditure -				
01- Expenditure On Flood Controlworks- Plan				
(iii) O	83.00			
		1,06.40	1,13.31	+6.91
S	23.40			
06- Channelisation Of Swan River Under R.I.D.F. Nabard- Plan				
(iv) O	11,00.00	11,00.00	13,75.08	+2,75.08

Reasons for final excess of Rs. 10,48.21 lakhs in the above four cases were awaited (July, 2006).

(x)	Saving in the charged appropriation occurred mainly under:-			
	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
4215- Capital Outlay on Water Supply and				
02- Sewerage and Sanitation -				
101- Urban Sanitation Services -				
01- Drainage Sanitation Sewerage Schemes in various Districts- Plan				
S	5,40.00	5,40.00	..	-5,40.00
	Entire provision of Rs. 5,40.00 lakhs remained unutilised for which reasons were awaited (July, 2006).			

APPROPRIATION ACCOUNTS
GRANT NO-13 (Contd.)

(xi).Suspense Transactions

- (i) The expenditure under this grant includes Rs.56,82.25 lakhs accounted for under minor head
- (ii) The nature of the Suspense transactions has been explained in Para No.9 of Grant No. 10- Public Works - Buildings
- (iii) An analysis of the "Suspense" transactions accounted for under this grant during 2005-2006 with the

Revenue Head(s)	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
		(Rupees in lakhs)		
2701- Medium Irrigation				
80- General				
799 Suspense				
01- Stock	(+ 1,85.80	0	0	(+ 1,85.80
02- Stock Manufacture	(-) 26.20*	0	0	(-) 26.20*
03- Misc. P W Advances	(+ 24.24	0	0	(+ 1,24.24
Total	(+2,83.84	0	0	(+ 2,83.84
2702- Minor Irrigation				
80- General				
799- Suspense				
01- Stock	(-) 6,28.73*	0	0	(-) 6,28.73*
02- Stock Manufacture	(+ 5,53.79	0	0	(+ 5,53.79
03- Misc. P W Advances	(+ 3,15.57	0	0	(+ 3,15.57
Total	(+ 2,40.63	0	0	(+ 2,40.63
2711- Flood Control				
01- Flood Control-				
799- Suspense				
01- Stock	(+ 7.73	0	0	(+ 7.73
02- Stock Manufacture	(+ 19.48	0	0	(+ 19.48
03- Misc. P W Advances	(+ 24.89	0	0	(+ 24.89
Total	(+ 52.10	0	0	(+ 52.10
Total Suspense(Revenue)	(+ 5,76.57	0	0	(+ 5,76.57

APPROPRIATION ACCOUNTS
GRANT NO-13 (Concl.d.)

Capital Head(s)	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
		(Rupees. in lakhs)		
4701- Capital Outlay On Major and Medium Irrigation				
80- General				
799- Suspense				
01- Stock	(-) 16.49*	4,51.45	5,67.90	(-) 1,32.94*
02- Stock Manufacture	(-) 45.98*	63.82	18.67	(-) 0.83*
03- Misc. P W Advances	(+) 38.76	4,94.63	3,78.15	(+) 1,55.24
Total	(-) 23.71*	10,09.90	9,64.72	(+) 21.47
4702- Capital Outlay On Minor Irrigation				
799- Suspense				
01- Stock	(-) 1,82.77*	35,24.26	30,26.85	(+)3,14.64
02- Stock Manufacture	(-) 59.51*	3,67.77	3,44.46	(-) 37.20*
03- Misc. P W Advances	(-) 8.74*	3,23.19	2,91.06	(+) 23.39
Total	(-) 2,51.02*	42,15.22	36,62.37	(+)3,00.83
4711- Capital Outlay On Flood Control				
01- Flood Control				
799- Suspense				
01- Stock	(+) 13.55	4,31.96	4,41.88	(+) 3.63
02- Stock Manufacture	(-) 0.06*	9.54	9.26	(+) 0.22
03- Misc. P W Advances	(+) 6.03	15.63	8.71	(+)12.95
Total	(+) 19.52	4,57.13	4,59.85	(+)16.80
Total Suspense(Capital)	(-) 2,55.21*	56,82.25	50,86.94	(+) 3,40.10

* Reasons for minus credit balance were awaited (July, 2006).

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, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405- CAPITAL OUTLAY ON FISHERIES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in thousands)		
Revenue Section					
Voted					
Original	64,06,91				
			76,86,63	78,75,94	+1,89,31
Supplementary	12,79,72				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	3,58,75				
			3,58,75	3,55,43	-3,32
Supplementary	..				
Amount surrendered during the year (March 2006)					3,32

NOTES AND COMMENTS

- (i) The excess of Rs. 1,89,30,696 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 1,89.31 lakh(s) in the Revenue Section, the supplementary grant of Rs. 12,79.72 lakh(s) obtained in March 2006 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2403- Animal Husbandry -			
101- Veterinary Sciences and Animal Health-			
01- Hospitals and Dispensaries- Non-Plan			
O	33,65.95		
S	6,45.81	40,48.99	41,26.27
R	37.23		+77.28

In view of the final excess of Rs. 77.28 lakhs the augmentation in appropriation by Rs. 37.23 lakhs through reappropriation in March 2006 due to merger of dearness pay in the basic pay proved inadequate for which reasons were awaited (July, 2006).

104- Sheep and Wool Development -				
04- Sheep Breeding Farm Centres- Plan				
O	28.00			
		53.31	53.19	-0.12
R	25.31			

Augmentation in provision by Rs. 25.31 lakhs through reappropriation in March 2006 was due to refund of grant from Government of India with due permission from the Finance Department.

2404- Dairy Development -				
191- Assistance to Co-operative and Other Bodies -				
02- G.I.A. to HP Milk Federation- Plan				
O	60.00			
S	7.37	1,07.05	2,17.37	+1,10.32
R	39.68			

In view of the final excess of Rs. 1,10.32 lakhs the augmentation in appropriation by Rs. 39.68 lakhs through reappropriation in March 2006 was due to revision of plan ceiling. Reasons for final excess of Rs. 1,10.32 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 14-Concl'd.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in lakhs)				
2403- Animal Husbandry -				
101- Veterinary Services and Animal Health -				
01- Hospitals and Dispensaries-				
Plan				
O	5,19.20			
		4,93.42	4,92.71	-0.71
R	-25.78			

Reduction in provision by Rs. 25.78 lakhs through reappropriation in March 2006 was due to vacant posts, less expenditure on rent, rates and taxes, petrol, oil, lubricants and medicines.

102- Cattle and Buffalo Development -				
06- Establishment of Semen Laboratories-				
Non-Plan				
O	1,12.22			
		92.89	92.96	+0.07
R	-19.33			

Reduction in provision by Rs. 19.33 lakhs through reappropriation in March 2006 was due to vacant posts and less expenditure on medical reimbursement.

APPROPRIATION ACCOUNTS

GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILDLIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215- CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	72,55,59			
Supplementary	10,87,39	83,42,98	90,02,76	+6,59,78
Amount surrendered during the year (March 2006)				5,81
Capital Section				
Voted				
Original	21,02,01			
Supplementary	1,92,98	22,94,99	23,93,24	+98,25
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of Rs. 6,59,78,350 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 6,59.78 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 10,87.39 lakh(s) obtained in March 2006 proved inadequate and the surrender of Rs. 21.17 lakhs in the same month was also proved injudicious.
- (iii) The excess of Rs. 98,25,429 over the Capital Section requires regularisation.
- (iv) In view of the final excess of Rs. 98.25 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 1,92.98 lakh(s) obtained in March 2006 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2210- Medical and Public Health -			
03- Rural Health Services-Allopathy -			
103- Primary Health Centres -			
01- Primary Health Centres- Plan			
O	1,46.79		
		2,18.43	1,81.59
R	71.64		-36.84
In view of the final saving of Rs. 36.84 lakhs the augmentation in appropriation by Rs. 71.64 lakhs through reappropriation in March 2006 due to payment of dearness allowance, filling up of vacant posts, more expenditure on furniture, medical reimbursement, petrol,oil and lubricants proved excessive for which reasons were awaited (July, 2006).			
04- Rural Health Services-Other systems of medicine -			
101- Ayurveda -			
02- Ayurvedic Dispensary- Plan			
O	3,59.68		
		3,25.46	3,88.14
R	-34.22		+62.68
In view of the final excess of Rs. 62.68 lakhs the reduction in provision by Rs. 34.22 lakhs through reappropriation in March 2006 due to less expenditure on salaries proved unrealistic for which reasons were awaited (July, 2006).			
06- Public Health -			
101- Prevention and Control of diseases -			
13- Multipurpose Workers Scheme(M.N.P.)- Plan			
O	28.34		
		47.56	79.36
R	19.22		+31.80
In view of the final excess of Rs. 31.80 lakhs the augmentation in appropriation by Rs. 19.22 lakhs through reappropriation in March 2006 due to filling up of vacant posts and more expenditure on medical reimbursement proved less for which reasons were awaited (July, 2006).			
2401- Crop Husbandry -			
105- Manures and Fertilisers -			
02- Distribution of Fertilisers- Plan			
S	0.01		
		4.09	15.63
R	4.08		+11.54

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

In view of the final excess of Rs. 11.54 lakhs the augmentation in appropriation by Rs. 4.08 lakhs through reappropriation in March 2006 due to more expenditure on subsidy proved inadequate for which reasons were awaited (July, 2006).

2402-	Soil and Water Conservation -				
102-	Soil Conservation -				
08-	Conservation of Water Storage Structures- Plan				
	O	17.69	22.97	24.16	+1.19
	R	5.28			

Augmentation in provision by Rs. 5.28 lakhs through reappropriation in March 2006 was due to more expenditure on construction of water storage structure.

2403-	Animal Husbandry -				
101-	Veterinary Services and Animal Health -				
01-	Hospitals and Dispensaries- Plan				
	O	64.80	60.49	72.48	+11.99
	R	-4.31			

Reasons for final excess of Rs. 11.99 lakhs were awaited (July, 2006).

2851-	Village and Small Industries -				
102-	Small Scale Industries -				
10-	Miscellaneous Expenditure on Trainees- Plan				
	O	16.87	26.08	23.28	-2.80
	R	9.21			

Augmentation in provision by Rs. 9.21 lakhs through reappropriation in March 2006 was due to more expenditure on training.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

3451-	Secretariat-Economic Services -				
101-	Planning Commission/Planning Board -				
03-	Establishment of Regional and District Planning Plan				
	O	1,11.50			
			1,23.82	1,23.82	..
	R	12.32			

Augmentation in provision by Rs. 12.32 lakhs through reappropriation in March 2006 was due to filling up of vacant posts and payment of dearness allowance arrears.

05-	Local District Planning by Deputy Commissioners- Plan				
	O	1,25.00			
	S	3,52.62	6,51.56	6,51.56	..
	R	1,73.94			

Augmentation in provision by Rs. 1,73.94 lakhs through reappropriation in March 2006 was due to increase in plan ceiling .

10-	Decentralised Sector Planning- Plan				
	O	19.83			
	S	7,34.73	7,85.58	15,69.97	+7,84.39
	R	31.02			

In view of the final excess of Rs. 7,84.39 lakhs the augmentation in appropriation by Rs. 31.02 lakhs through reappropriation in March 2006 due to increase in plan ceiling proved inadequate for which reasons were awaited (July, 2006).

(vi)	Above excess was counter balanced with saving occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		

2202-	General Education -				
01-	Elementary Education -				
101-	Government Primary Schools -				
01-	Expenditure on Education- Plan				
	O	2,32.32			
			1,80.95	98.65	-82.30
	R	-51.37			

In view of the final saving of Rs. 82.30 lakhs the reduction in provision by Rs. 51.37 lakhs through reappropriation in March 2006 was due to less expenditure on sports activities and purchase of Tatpatti proved injudicious for which reasons were awaited (July, 2006).

03-	Middle Schools- Plan				
	O	2,48.57			
			1,85.73	1,53.41	-32.32
	R	-62.84			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

In view of the final saving of Rs. 32.32 lakhs the reduction in provision by Rs. 62.84 lakhs through reappropriation in March 2006 due to less expenditure on sports activities proved less for which reasons were awaited (July, 2006).

02- Secondary Education -				
109- Government Secondary Schools -				
01- Secondary Schools- Plan				
O	2,48.16			
		1,91.99	1,76.99	-15.00
R	-56.17			

In view of the final saving of Rs. 15.00 lakhs the reduction in provision by Rs. 56.17 lakhs through reappropriation in March 2006 due to less expenditure on sports activities and less purchase of Tatpatti proved less for which reasons were awaited (July, 2006).

2210- Medical and Public Health -				
03- Rural Health Services-Allopathy -				
101- Health Sub-centres -				
01- Health Sub Centre- Plan				
O	4.18.87			
		3,61.38	3,11.60	-49.78
R	-57.49			

In view of the final saving of Rs. 49.78 lakhs the reduction in provision by Rs. 57.49 lakhs through reappropriation in March 2006 due to vacant posts proved less for which reasons were awaited (July, 2006).

3451- Secretariat-Economic Services -				
101- Planning Commission/Planning Board -				
01- Head Quarters- Plan				
O	79.25			
		51.50	51.50	..
R	-27.75			

Reduction in provision by Rs. 27.75 lakhs through reappropriation in March 2006 was due to vacant posts and less expenditure on professional services.

APPROPRIATION ACCOUNTS
GRANT NO. 15-Concl'd.

Capital Section

(vii)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
4202-	Capital Outlay on Education, Sports, Art and Culture -			
01-	General Education -			
201-	Elementary Education -			
01-	Buildings- Plan			
	O	33.90		
	S	33.63		
	Reasons for final excess of Rs. 16.33 lakhs were awaited (July, 2006).			
04-	Saraswati Bal Vidya Sankalpa Yojna- Plan			
	S	14.59	42.32	+27.73
	Reasons for final excess of Rs.27.73 lakhs were awaited (July, 2006).			
4215-	Capital Outlay on Water Supply and Sanitation -			
01-	Water Supply -			
102-	Rural Water Supply -			
01-	Rural Water Supply Schemes in various District- Plan			
	O	7,23.60		
	S	1.60		
	Reasons for final excess of Rs.15.71 lakhs were awaited (July, 2006).			
4403-	Capital Outlay on Animal Husbandry -			
101-	Veterinary Services and Animal Health -			
01-	Buildings- Plan			
	O	7.20		
	S	1.02		
	Reasons for final excess of Rs. 3.11 lakhs were awaited (July, 2006).			
5054-	Capital Outlay on Roads and Bridges -			
04-	District and other Roads -			
800-	Other Expenditure -			
06-	Backward Area Roads- Plan			
	O	9,93.75		
	S	42.07		
	R	7.30		
	Reasons for final excess of Rs. 54.64 lakhs were awaited (July, 2006).			

APPROPRIATION ACCOUNTS

GRANT NO. 16 - FOREST AND WILDLIFE

(HEADS 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILDLIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	1,44,90,50			
	Supplementary	28,83,82	1,73,74,32	1,72,76,54	-97,78
	Amount surrendered during the year (March 2006)				88,20
Capital Section					
Voted					
	Original	1,73,01			
	Supplementary	3,54,64	5,27,65	5,52,65	+25,00
	Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 97.78 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 28,83.82 lakh(s) obtained in March 2006 proved excessive.
- (ii) The excess of Rs. 24,99,983 over the Capital Section requires regularisation.
- (iii) In view of the final excess of Rs. 25.00 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 3,54.64 lakh(s) obtained in March 2006 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Revenue Section

(iv)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2402-	Soil and Water Conservation -			
109-	Extension and Training -			
20-	Training In Soil Conservation (Forest Department)- Non-Plan			
	O 12.60	9.03	9.03	..
	R -3.57			

Reduction in provision by Rs. 3.57 lakhs through surrender in March 2006 was due to non filling up of vacant posts.

2406-	Forestry and Wild Life -			
01-	Forestry -			
101-	Forest Conservation, Development and Regeneration -			
03-	Forest Protection- Centrally Sponsored Scheme Plan			
	O 4,50.00	1,92.07	1,92.07	..
	R -2,57.93			

Reduction in provision by Rs. 2,57.93 lakhs through reappropriation in March 2006 was due to non receipt of sanction from the Government of India.

102-	Social and Farm Forestry -			
13-	World Bank Aided Water Shed Development Projects For Himalaya Hill (Kandi Project)- Plan			
	O 14,00.00	7,02.52	7,02.52	..
	R -6,97.48			

Reduction in provision by Rs. 6,97.48 lakhs through reappropriation in March 2006 was due mainly to less expenditure on machinery, culmination of the existing Integrated Watershed Development Project (Hills) Kandi Project and less expenditure on advertisement partly offset by excess on equipments.

APPROPRIATION ACCOUNTS**GRANT NO. 16- contd.**

800-	Other Expenditure -				
06-	New Forestry Scheme (Sanjhi Van Yojna)- Plan				
	O	1,70.00			
			1,07.60	99.15	-8.45
	R	-62.40			

Reduction in provision by Rs. 62.40 lakhs through reappropriation in March 2006 was due mainly to execution of less works and purchase of less material for new forestry scheme.

02-	Environmental Forestry and Wild Life -				
110-	Wild Life Preservation -				
10-	Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan				
	O	2,90.00			
			1,74.57	1,74.57	..
	R	-1,15.43			

Reduction in provision by Rs. 1,15.43 lakhs through surrender in March 2006 was due to non receipt of sanction from the Government of India.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in lakhs)			
2402-	Soil and Water Conservation -		
102-	Soil Conservation -		
16-	Macro Management of Agriculture- Supplementation/Complementation of State efforts through Work Plan Centrally Sponsored Scheme Plan		
	O	5,13.90	
			6,04.64
	R	90.74	6,03.93
			-0.71

Augmentation in provision by Rs. 90.74 lakhs through reappropriation in March 2006 was due to receipt of sanction from the Government of India.

2406-	Forestry and Wild Life -				
01-	Forestry -				
001-	Direction and Administration -				
02-	Circle/Divisional Establishment- Plan				
	O	17,70.00			
			17,90.00	17,90.00	..
	R	20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Augmentation in provision by Rs. 20.00 lakhs through reappropriation in March 2006 due mainly to merger of dearness pay in salary and release of additional dearness allowance instalments and more expenditure on purchase of office items which was partly offset by saving on materials and other requirements.

102-	Social and Farm Forestry -				
30-	World Bank aided Mid-Himalayan Watershed Development Project-Plan				
	S	0.02			
			6,97.48	6,97.48	..
	R	6,97.46			

Augmentation in provision by Rs. 6,97.46 lakhs through reappropriation in March 2006 was due to start of work on New Mid Himalayan Watershed Development Project.

31-	Maintenance Preservation of Forests(Tfc)-Plan				
	S	1,66.72			
			4,00.00	4,00.00	..
	R	2,33.28			

Augmentation in provision by Rs. 2,33.28 lakhs through reappropriation in March 2006 was due to execution of more works and purchase of more materials for maintenance of forests.

02-	Environmental Forestry and Wild Life -				
110-	Wild Life Preservation -				
01-	Wild Life Preservation - Plan				
	O	2,07.00			
			2,17.20	2,17.20	..
	R	10.20			

Augmentation in provision by Rs. 10.20 lakhs through reappropriation in March 2006 was due mainly to purchase of more material for wild life preservations more expenditure on motor vehicles and execution of more works which was partly offset by saving in expenditure on salaries.

APPROPRIATION ACCOUNTS
GRANT NO. 16-Concl'd.

Capital Section

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

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

4406- Capital Outlay on Forestry and Wildlife -

01- Forestry -

070- Communication and Buildings -

02- Buildings-
Plan

O 55.00

S 0.01

R 25.00

80.01 80.01 ..

Augmentation in provision by Rs. 25.00 lakhs through reappropriation in March 2006 was due to execution of more works.

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

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

4406- Capital Outlay on Forestry and Wildlife -

01- Forestry -

070- Communication and Buildings -

01- Road & Bridges-
Plan

O 40.00

S 3,01.44

R -25.00

3,16.44 3,41.44 +25.00

In view of the final excess of Rs. 25.00 lakhs the reduction in provision by Rs. 25.00 lakhs through reappropriation in March 2006 due to execution of less works proved injudicious for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 17 - ROADS AND BRIDGES

(HEADS 3054-ROADS AND BRIDGES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	3,38,39,25			
Supplementary	34,88,89	3,73,28,14	3,50,79,57	-22,48,57
Amount surrendered during the year (March 2006)				58,27,18
Capital Section				
Voted				
Original	1,55,45,01			
Supplementary	62,41,47	2,17,86,48	2,02,11,23	-15,75,25
Amount surrendered during the year (March 2006)				20,18,77
Charged				
Original	3,00,00			
Supplementary	50,82	3,50,82	1,02,99	-2,47,83
Amount surrendered during the year				..
				..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 22,48.57 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 34,88.89 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 15,75.25 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 62,41.47 lakh(s) obtained in March 2006 proved excessive.
- (iii) There was an overall saving of Rs. 2,47.83 lakh(s) in the charged appropriation in the Capital Section but no amount was surrendered by the department during the year.
- (iv) In view of the final saving of Rs. 2,47.83 lakh(s) in the charged appropriation in the Capital Section, the supplementary grant of Rs. 50.82 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

Revenue Section

(v)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
3054-	Roads and Bridges -			
03-	State Highways -			
103-	Maintenance and Repairs -			
02-	Workcharged Establishment- Bridges- Non-Plan			
	O 5,46.31	3,86.97	3,95.78	+8.81
	R -1,59.34			
	Reduction in provision by Rs. 1,59.34 lakh(s) through reappropriation in March 2006 was due to regularisation of work charged staff.			
	Reasons for final excess of Rs. 8.81 lakhs were awaited (July, 2006).			
03-	Workcharged Establishment -Road Works- Non-Plan			
	O 15,70.84	11,67.78	11,76.50	+8.72
	R -4,03.06			
	Reduction in provision by Rs. 4,03.06 lakh(s) through reappropriation in March 2006 was due to regularisation of work charged staff which was partly offset by more expenditure on medical reimbursement.			
	Reasons for final excess of Rs. 8.72 lakhs were awaited (July, 2006).			
05-	Other Maintenance Expenditure - Bridges- Non-Plan			
	O 2,16.00	1,74.11	1,79.38	+5.27
	R -41.89			
	Reduction in provision by Rs. 41.89 lakh(s) through reappropriation in March 2006 was due to less expenditure on maintenance.			
	Reasons for final excess of Rs. 5.27 lakhs were awaited (July, 2006).			
06-	Other Maintenance Expenditure-Road Works- Non-Plan			
	O 11,52.00	11,76.63	11,51.31	-25.32
	R 24.63			
	In view of the final saving of Rs. 25.32 lakh(s) the augmentation in provision by Rs. 24.63 lakh(s) through reappropriation in March 2006 due to more expenditure on maintenance proved unrealistic for which reasons were awaited (July, 2006).			

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

04-	District and Other Roads -				
105-	Maintenance and Repairs -				
01-	Workcharged Establishment-Road				
	Works-				
	Non-Plan				
	O	1,14,67.79			
	S	15.95	85,31.42	86,23.80	+92.38
	R	-29,52.32			

In view of the final excess of Rs. 92.38 lakhs the reduction in provision by Rs. 29,52.32 lakhs through reappropriation in March, 2006 due to regularisation of work charged staff and less purchase of livery articles which was partly offset by more expenditure on medical reimbursement, training of staff proved unrealistic for which reasons were awaited (July, 2006).

02-	Other Maintenance Expenditure-Road				
	Works-				
	Plan				
	O	72,12.00			
			19,02.00	25,75.38	+6,73.38
	R	-53,10.00			

In view of the final excess of Rs. 6,73.38 lakh(s) the reduction in provision by Rs. 53,10.00 lakh(s) through reappropriation in March 2006 due to implementation of recommendations of 12th Finance Commission and execution of less works proved unjustified for which reasons were awaited (July, 2006).

800-	Other Expenditure -				
04-	Rural Roads-				
	Plan				
	O	20.00			
	S	14,83.00	4,83.00	3,39.78	-1,43.22
	R	-10,20.00			

In view of the final saving of Rs. 1,43.22 lakh(s) the reduction in provision by Rs. 10,20.00 lakh(s) through reappropriation in March 2006 due to execution of less works proved unrealistic for which reasons were awaited (July, 2006).

80-	General -				
001-	Direction and Administration -				
01-	Direction and Supervision-				
	Non-Plan				
	O	12,55.38			
	S	1,11.33	1,11.33	2.50	-1,08.83
	R	-12,55.38			

In view of the final saving of Rs. 1,08.83 lakh(s) the reduction in provision by Rs. 12,55.38 lakh(s) through reappropriation in March 2006 due to implementation of the recommendations of the 12th Finance Commission proved unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

02- Execution- Non-Plan				
O	81,23.41			
S	23.99	3,55.94	57.15	-2,98.79
R	-77,91.46			

In view of the final saving of Rs. 2,98.79 lakh(s) the reduction in provision by Rs. 77,91.46 lakh(s) through reappropriation in March 2006 due mainly to implementation of 12th Finance Commission provisions for maintenance and execution of less works which was partly offset by excess expenditure on medical reimbursement proved unrealistic for which reasons were awaited (July, 2006).

03- P.W.D.Workshop Nahan Foundary- Non-Plan				
O	2,85.50			
		..	0.33	+0.33
R	-2,85.50			

Reasons for entire provision of Rs. 2,85.00 lakhs was reduced through reappropriation in March, 2006 to implement the recommendations of 12th Finance Commission.

Reasons for incurring an expenditure of Rs. 0.33 lakh without provision were awaited (July, 2006).

(vi)	Above saving was counter balanced with excess occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		

3054- Roads and Bridges -				
03- State Highways -				
103- Maintenance and Repairs -				
01- Workcharged Establishment- Machinery And Equipments- Non-Plan				
O	3,57.69			
S	18,54.61	78,43.67	1,25,71.20	+47,27.53
R	56,31.37			

In view of the final excess of Rs. 47,27.53 lakh(s) the augmentation in provision by Rs. 56,31.37 lakh(s) through reappropriation in March 2006 due to implementation of the provisions of 12th Finance Commission proved inadequate for which reasons were awaited (July, 2006).

04- Other Maintenance Expenditure- Machinery And Equipment- Non-Plan				
O	1,08.00			
		3,28.95	2,33.69	-95.26
R	2,20.95			

In view of the final saving of Rs. 95.26 lakh(s) the augmentation in provision by Rs. 2,20.95 lakh(s) through reappropriation in March 2006 due to more expenditure on the purchase of machinery proved excessive for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 17- contd.

04-	District and Other Roads			
105-	Maintenance and Repairs -			
02-	Other Maintenance Expenditure-Road Works- Non-Plan			
	O	15,24.30		
	R	63,30.00	78,54.30	63,93.59
				-14,60.71
	In view of the final saving of Rs. 14,60.71 lakh(s) the augmentation in provision by Rs. 63,30.00 lakh(s) through reappropriation in March 2006 due to implementation of the recommendations of the 12th Finance Commission proved excessive for which reasons were awaited (July, 2006).			
800-	Other Expenditure -			
04-	Rural Roads- Non-Plan			
		..	..	38.95
				+38.95
	Reasons for incurring an expenditure of Rs. 38.95 lakhs without provision were awaited (July, 2006).			
80-	General -			
001-	Direction and Administration -			
01-	Direction and Supervision- Plan			
	R	11,84.82	11,84.82	13,39.12
				+1,54.30
	In view of the final excess of Rs. 1,54.30 lakh(s) the obtaining of provision of Rs. 11,84.82 lakh(s) through reappropriation in March 2006 due to implementation of recommendations of 12th Finance Commission proved inadequate for which reasons were awaited (July, 2006).			
02-	Execution- Plan			
		..	..	1.10
				+1.10
	Reasons for incurring an expenditure of Rs. 1.10 lakhs without provision were awaited (July, 2006).			

Capital Section

(vii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
5054-	Capital Outlay on Roads and Bridges -			
	03- State Highways -			
052-	Machinery and Equipement -			
01-	State Highways- Plan			
	O	3,15.00		
	R	31.16	3,46.16	2,97.16
				-49.00

APPROPRIATION ACCOUNTS**GRANT NO. 17- contd.**

In view of the final saving of Rs. 49.00 lakh(s) the augmentation in provision by Rs. 31.16 lakh(s) through reappropriation in March 2006 due to purchase of more machinery proved excessive as expenditure did not touch even the original provision for which reasons were awaited (July, 2006).

101- Bridges -

01- Construction of Bridges-
Plan

O	3,00.00			
S	84.33	3,39.81	3,29.35	-10.46
R	-44.52			

In view of the final saving of Rs. 10.46 lakh(s) the reduction in provision by Rs. 44.52 lakh(s) through reappropriation in March 2006 due to execution of less works proved unrealistic for which reasons were awaited (July, 2006).

337- Road Works -

03- Construction of Roads under Nabard-
Plan

O	97,00.00			
		68,64.32	68,60.03	-4.29
R	-28,35.68			

Reduction in provision by Rs. 28,35.68 lakh(s) through reappropriation in March 2006 was due to execution of less works.

799- Suspense -

01- Stock-
Plan

O	1,25.00			
		12.99	12.99	..
R	-1,12.01			

Reduction in provision by Rs. 1,12.01 lakh(s) through surrender in March 2006 was due to execution of less works.

02- Stock Manufacture-
Plan

O	7.00			
	
R	-7.00			

Entire provision of Rs. 7.00 lakhs was surrendered in March, 2006 due to execution of less works.

03- Misc. Public Works Advance-
Plan

O	1,25.00			
		10.65	10.64	-0.01
R	-1,14.35			

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

Reduction in provision by Rs. 1,14.35 lakh(s) through surrender in March 2006 was due to execution of less works.

04- Workshop Suspense- Plan				
O	1,25.00			
		11.20	11.20	..
R	-1,13.80			

Reduction in provision by Rs. 1,13.80 lakh(s) through surrender in March 2006 was due to execution of less works.

04- District and other Roads - 337- Road Works - 02- Construction of Rural Roads- Central Plan Plan				
O	60.00			
		..	2.39	+2.39
R	-60.00			

Reasons for incurring an expenditure of Rs. 2.39 lakhs when entire provision of Rs. 60.00 lakhs was surrendered in the month of March, 2006 were awaited (July, 2006).

05- Link Road to Unconnected Panachayats with Highways- Plan				
O	4,00.00			
		3,71.10	3,37.82	-33.28
R	-28.90			

In view of the final saving of Rs. 33.28 lakh(s) the reduction in provision by Rs. 28.90 lakh(s) through reappropriation in March 2006 due to execution of less works proved unrealistic for which reasons were awaited (July, 2006).

(viii)	Above saving was counter balanced with excess occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
5054-	Capital Outlay on Roads and Bridges -			
	03- State Highways - 337- Road Works - 01- Construction of State Highways- Plan			
	O	60.00		
		70.31	2,57.78	+1,87.47
	R	10.31		

APPROPRIATION ACCOUNTS
GRANT NO. 17- contd.

In view of the final excess of Rs. 1,87.47 lakh(s) the augmentation in provision by Rs. 10.31 lakh(s) through reappropriation in March 2006 due to execution of more works proved inadequate for which reasons were awaited (July, 2006).

04-	Construction of Roads under C.R.F.- Plan				
	O	9,75.00			
			13,99.46	12,28.28	-1,71.18
	R	4,24.46			

In view of the final saving of Rs. 1,71.18 lakh(s) the augmentation in provision by Rs. 4,24.46 lakh(s) through reappropriation in March 2006 was due to execution of more works proved unrealistic for which reasons were awaited (July, 2006).

04- 337- 02-	District and other Roads - Road Works - Construction of Rural Roads- Plan				
	O	30,14.00			
	S	61,57.14	90,58.78	95,47.38	+4,88.60
	R	-1,12.36			

In view of the final excess of Rs. 4,88.60 lakh(s) the reduction in provision by Rs. 1,12.36 lakh(s) through reappropriation in March 2006 due to less payment of land acquisition cases which was partly offset by excess expenditure on execution of more works proved unrealistic for which reasons were awaited (July, 2006).

06-	Compensatory Afforestation (Cost and Payment of Net Present Value Npv)- Plan				
	O	3,00.00			
			12,43.26	12,78.93	+35.67
	R	9,43.26			

In view of the final excess of Rs. 35.67 lakhs the augmentation in provision by Rs. 9,43.26 lakhs through reappropriation in March, 2006 was due to execution of more works which was partly offset by saving due less payment of land acquisition cases proved inadequate for which reasons were awaited (July, 2006).

(ix)	Saving in the charged appropriation occurred mainly under:- Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
5054-	Capital Outlay on Roads and Bridges -				
	04- District and other Roads -				
	337- Road Works -				
	02- Construction of Rural Roads- Plan				
	O	3,00.00			
			3,50.82	1,02.99	-2,47.83
	S	50.82			

Reasons for final saving of Rs. 2,47.83 lakhs were awaited (July 2006).

APPROPRIATION ACCOUNTS**GRANT NO-17 (Concl.)****(x)- Suspense Transactions**

(i)The expenditure under this grant includes Rs.34.83 lakhs accounted for under "Suspense".

(ii)The nature of the Suspense transactions has been explained in para -ix of Grant No. 10- Public Works - Buildings

(iii)An analysis of the "Suspense" transactions in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
(Rupees. in lakhs)				
5054-Capital Outlay On Roads and Bridges 799-Suspense				
01-Stock	(-)22.90*	12.99	7.96	(-) 17.87*
02-Stock Manufacture	(-)16.87*	-	-	(-) 16.87*
03-Miscellaneous P.W. Advances	(-) 19.31*	10.64	10.64	(-) 19.31*
04-Workshop Suspense	(-) 1,54.90*	11. 20	23.91	(-) 1,67.59*
Total	(-) 2,13.98*	34.83	42.51	(-) 2,21.64*

* Reasons for the final credit balance were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 18 - SUPPLIES, INDUSTRIES AND MINERALS

(HEADS 2057-SUPPLIES AND DISPOSALS, 2059-PUBLIC WORKS, 2216-HOUSING, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	20,71,25			
	Supplementary	14,80,05	35,51,30	34,57,63	-93,67
Amount surrendered during the year (March 2006)					93,32
Charged					
	Original	..			
	Supplementary	2,77	2,77	2,77	..
Amount surrendered during the year					..
Capital Section					
Voted					
	Original	5,32,00			
	Supplementary	2,40,00	7,72,00	7,64,13	-7,87
Amount surrendered during the year (March 2006)					7,86

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 93.67 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 14,80.05 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 7.87 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 2,40.00 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:-	Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2851-	Village and Small Industries -			
103-	Handloom Industries -			
05-	Workshed -cum- Housing for Handloom Weaver- Centrally Sponsored Scheme Plan			
	O	0.02		
	S	15.45	..	..
	R	-15.47	..	..
	Entire provision of Rs. 15.47 lakhs was reduced through reappropriation in March, 2006 due to non encashment of passed bills by the bank.			
05-	Workshed -cum- Housing for Handloom Weaver- Plan			
	O	12.00		
	R	-12.00	..	..
	Entire provision of Rs. 12.00 lakhs was reduced through surrender in March, 2006 due to non encashment of passed bills by the bank.			
107-	Sericulture Industries -			
01-	Development of Sericulture Industries- Central Plan Plan			
	O	50.00		
	R	-15.38	34.62	34.62
	Reduction in provision by Rs. 15.38 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.			

APPROPRIATION ACCOUNTS
GRANT NO. 18-Concl'd.

Capital Section

(iv)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
4851-	Capital Outlay on Village and Small Industries -			
102-	Small Scale Industries -			
05-	Export Promotion Industrial Park- Plan			
	O 20.00	12.77	12.77	..
	R -7.23			

Reduction in provision by Rs. 7.23 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.

APPROPRIATION ACCOUNTS

GRANT NO. 19 - SOCIAL JUSTICE AND EMPOWERMENT

(HEADS 2059-PUBLIC WORKS, 2225-WELFARE OF SCHEDULED CASTE,SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES AND OTHER BACKWARD CLASSES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	1,27,04,04			
Supplementary	11,71,74	1,38,75,78	1,29,89,04	-8,86,74
Amount surrendered during the year (March 2006)				15,35,59
Capital Section				
Voted				
Original	13,89,68			
Supplementary	25,01,28	38,90,96	35,46,53	-3,44,43
Amount surrendered during the year (March 2006)				3,44,43

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 8,86.74 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 11,71.74 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 3,44.43 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 25,01.28 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2225-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -			
01-	Welfare of Scheduled Castes -			
001-	Direction and Administration -			
01-	Directorate- Central Plan Plan			
	O	75.00		
		59.88	59.88	..
	R	-15.12		
	Reduction in provision by Rs. 15.12 lakh(s) through reappropriation/surrender in March 2006 was due to less expenditure on rent,rates and taxes, repair of motor vehicles and less purchase of miscellaneous articles.			
102-	Economic Development -			
02-	Economic Development of S/C's- Centrally Sponsored Scheme Plan			
	O	0.01		
	S	52.86	9.74	..
	R	-43.13		
	Reduction in provision by Rs. 43.13 lakh(s) through surrender in March 2006 was due to non finalisation of proposals.			
2235-	Social Security and Welfare -			
01-	Rehabilitation -			
202-	Other Rehabilitation Schemes -			
02-	Rehabilitation of Lepers- Plan			
	O	29.63		
	
	R	-29.63		
	Entire provision of Rs. 29.63 lakhs was surrendered in March, 2006 due to non encashment of bills by bank.			
02-	Social Welfare -			
101-	Welfare of Handicapped -			
03-	Upliftment of Handicapped- Plan			
	O	51.30		
		29.28	29.28	..
	R	-22.02		
	Reduction in provision by Rs. 22.02 lakh(s) was surrendered in March, 2006 due to non encashment of bills			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

102- Child Welfare -					
01- Grant-In-Aid to State Social Welfare Advisory Board- Non-Plan					
	O	50.00			
	S	1.00	26.00	26.00	..
	R	-25.00			
Reduction in provision by Rs. 25.00 lakh(s) through reappropriation in March 2006 was due to less demand from beneficiaries.					
05- Integrated Child Care Services- Centrally Sponsored Scheme Plan					
	O	30,49.92			
			28,34.12	28,34.12	..
	R	-2,15.80			
Reduction in provision by Rs. 2,15.80 lakh(s) through surrender in March 2006 was due mainly to vacant posts, less expenditure on honorarium, office articles and less demand from beneficiaries.					
06- Upliftment of Children- Plan					
	O	56.50			
			10.27	10.27	..
	R	-46.23			
Reduction in provision by Rs. 46.23 lakh(s) through reappropriation/surrender in March 2006 was due to non encashment of passed bills.					
103- Women's Welfare -					
02- Upliftment of Women- Plan					
	O	1,64.00			
			1,20.23	1,20.23	..
	R	-43.77			
Reduction in provision by Rs. 43.77 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank and less holding of meetings of committee.					

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

107-	Assistance to Voluntary Organisations -				
02-	Other Voluntary Organisation- Plan				
	O	2,28.00			
			1,73.08	1,73.08	..
	R	-54.92			
	Reduction in provision by Rs. 54.92 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.				
60-	Other Social Security and Welfare programmes -				
102-	Pensions under Social Security Schemes -				
01-	Old age pension under Social Security Scheme- Plan				
	O	33,65.05			
	S	1,67.13	31,06.47	31,06.47	--
	R	-4,25.71			
	Reduction in provision by Rs. 4,25.71 lakh(s) through reappropriation/surrender in March 2006 was due to cut in plan ceiling.				
2236-	Nutrition -				
02-	Distribution of Nutritious Foods and Beverages -				
101-	Special Nutrition Programmes -				
02-	Special Nutrition Schemes for Scheduled. Castes- Plan				
	O	5,25.00			
			2,36.25	2,36.25	..
	R	-2,88.75			
	Reduction in provision by Rs. 2,88.75 lakh(s) through reappropriation in March 2006 was due to receipt of less central share for Special Nutrition Programme.				
06-	Annapurna Scheme- Plan				
	O	45.00			
			25.77	25.77	..
	R	-19.23			
	Reduction in provision by Rs. 19.23 lakh(s) through surrender in March 2006 was due to less demand from beneficiaries.				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

(iv)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
Head		Total	Actual	Excess (+)	Saving (-)
		grant	expenditure		
		(Rupees in lakhs)			
2225-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
01-	Welfare of Scheduled Castes -				
283-	Housing -				
01-	Housing-Plan				
	O	3,71.00			
			3,93.28	3,93.28	..
	R	22.28			
	Augmentation in provision by Rs. 22.28 lakh(s) through reappropriation in March 2006 was due to more demand from beneficiaries.				
2235-	Social Security and Welfare -				
02-	Social Welfare -				
101-	Welfare of Handicapped -				
03-	Upliftment of Handicapped-Non-Plan				
	O	26.00			
			31.89	31.89	..
	R	5.89			
	Augmentation in provision by Rs. 5.89 lakh(s) through reappropriation in March 2006 was due to more demand from beneficiaries.				
60-	Other Social Security and Welfare programmes -				
104-	Deposit Linked Insurance Scheme-Government Provident Fund -				
01-	Payment under Deposit Linked Insurance Scheme-Non-Plan				
	O	1,05.55			
			1,25.49	1,21.69	-3.80
	R	19.94			
	Augmentation in provision by Rs. 19.94 lakh(s) through reappropriation in March 2006 was due to more payment under Deposit Link Insurance Scheme proved excessive.				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

200-	Other Programmes -			
11-	Reimbursement of Medical Expenditure of Pensioners- Non-Plan			
	O	6,52.13		
	S	6,50.00	13,22.13	13,20.18
	R	20.00		-1.95

Augmentation in provision by Rs. 20.00 lakh(s) through reappropriation in March 2006 was due to more demand from beneficiaries.

2236-	Nutrition -			
02-	Distribution of Nutritious Foods and Beverages -			
101-	Special Nutrition Programmes -			
05-	Nutrition Scheme under Prime Minister Gramin Yojna- Plan			
	O	4,85.00		
			2,18.25	8,78.25
	R	-2,66.75		+6,60.00

In view of the final excess of Rs. 6,60.00 lakh(s) the reduction in provision by Rs. 2,66.75 lakh(s) through reappropriation in March 2006 due to less contribution by Central Government for Special Nutrition Programme proved unrealistic for which reasons were awaited (July, 2006).

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-			
	Head		Total grant	Actual expenditure
			(Rupees in lakhs)	
	4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -		
	03-	Welfare of Backward Classes -		
	190-	Investments in Public Sector and Other Undertakings -		
	01-	Investment in Backward Classes Financial Development Corporation- Plan		
		O	2,63.99	
			1,29.05	1,29.05
		R	-1,34.94	..

Reduction in provision by Rs. 1,34.94 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.

APPROPRIATION ACCOUNTS
GRANT NO. 19-Concl.

80- General -					
800- Other Expenditure -					
01- Construction of Buildings- Plan					
O	77.00				
		12.37	12.37	..	
R	-64.63				

Reduction in provision by Rs. 64.63 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.

03- Construction of OBC Boys/Girls Hostles- Plan					
O	1,42.67				
		8.84	8.84	..	
R	-1,33.83				

Reduction in provision by Rs. 1,33.83 lakh(s) through surrender in March 2006 was due to non-receipt of sanction from government

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -					
01- Welfare of Schedule Castes -					
190- Loans to Public Sector and Other Undertakings -					
01- Loans to Public Sector and Other Undertaking- Plan					
O	11.00				
		
R	-11.00				

Entire provision of Rs. 11.00 lakhs was surrendered in March, 2006 due to non receipt of sanction from the government.

APPROPRIATION ACCOUNTS

GRANT NO. 20 - RURAL DEVELOPMENT

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2230-LABOUR AND EMPLOYMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES, 6515-LOANS FOR OTHER RURAL DEVELOPMENT PROGRAMMES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	1,01,94,74			
	Supplementary	12,72,85	1,14,67,59	1,09,76,82	-4,90,77
	Amount surrendered during the year (March 2006)				5,56,57
Charged					
	Original	..			
	Supplementary	4,57	4,57	4,54	-3
	Amount surrendered during the year				..
					..
Capital Section					
Voted					
	Original	3,55,44			
	Supplementary	..	3,55,44	3,51,44	-4,00
	Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 4,90.77 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 12,72.85 lakh(s) obtained in March 2006 proved excessive.
- (ii) There was an overall saving of Rs. 4.00 lakh(s) in the voted provision in the Capital Section but no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
	2216- Housing -			
	03- Rural Housing -			
	102- Provision of House Site to the Landless-			
	01- Indira Awas Yojna- Plan			
	O	2,05.58		
			1,93.34	1,93.34
	R	-12.24		..
	Reduction in provision by Rs. 12.24 lakh(s) through surrender in March 2006 was due to less receipt of cases from beneficiaries.			
	2501- Special Programmes for Rural Development -			
	01- Integrated Rural Development Programme -			
	101- Subsidy to District Rural Development Agencies -			
	01- District Rural Development Agencies- Plan			
	(i)			
	O	1,26.00		
			1,13.80	..
	R	-12.20		- 1,13.80
	800- Other Expenditure -			
	06- Integrated Waste Land Development Project- Plan			
	(ii)			
	O	2,12.93		
			1,70.24	..
	R	-42.69		- 1,70.24

Expenditure of Rs. 2,95.02 lakhs booked by the department under this head in the above two cases has been shifted to Sub Major Head 06-Self Employment Programme, 101-Swarnajayanti Gram Swarozgar Yojana to make it compatible with the modification made in the List of Major and Minor Heads of Accounts in the year 2000. As such the final saving of Rs. 2,84.04 lakhs is to be viewed accordingly.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

06- Self Employment Programmes -					
101- Swaranajayanti Gram Swarojgar Yojana -					
02- Swaranajayanti Gramin Swarojgar Yojana- Plan					
O	6,40.25				
		1,31.61	2,37.67		+ 1,01.06
R	-5,08.64				

Reduction in provision by Rs. 5,08.64 lakh(s) through surrender in March 2006 was due to non receipt of share of grant from the Central Government. The final excess of Rs. 1,01.06 lakhs is due to shifting of expenditure from sub-major head 01/101/01-District Rural Development Agencies.

2505- Rural Employment -					
01- National Programmes -					
702- Jawahar Gram Samridhi Yojana -					
04- Expenditure on Sampooran Gramin Rojgar Yojna- Plan					
O	7,24.90				
		6,77.80	6,77.80		..
R	-47.10				

Reduction in provision by Rs. 47.10 lakh(s) through reappropriation/surrender in March 2006 was due to receipt of less grant from the Central Government.

05- Expenditure on Transportation and Handling Charges of Foodgrains Under Sampuran Gramin Rojgar Yojana- Plan					
O	2,00.00				
		1,59.81	1,59.80		-0.01
R	-40.19				

Reduction in provision by Rs. 40.19 lakh(s) through surrender in March 2006 was due to receipt of less cases from beneficiaries.

60- Other Programmes -					
702- Jawahar Rozgar Yojana -					
02- Draught Prone Area Programmes- Plan					
O	1,43.00				
		1,01.10	1,01.10		..
R	-41.90				

Reduction in provision by Rs. 41.90 lakh(s) through surrender in March 2006 was due to less cases from the beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

2515-	Other Rural Development Programmes -				
101-	Panchayati Raj -				
02-	Assistance to Panchayati Raj Institutions- Plan				
	O	5,77.85			
			2,14.49	2,37.21	+22.72
	R	-3,63.36			
	In view of the final excess of Rs. 22.72 lakh(s) the reduction in provision by Rs. 3,63.36 lakh(s) through reappropriation in March 2006 due to shifting of scheme from plan to non-plan proved unrealistic for which reasons were awaited (July, 2006).				
05-	Upgradation of Standard of Administration Recommended by 11th Finance Commission- Plan				
	O	4,30.15			
		
	R	-4,30.15			
	Entire provision of Rs. 4,30.15 lakhs was re-appropriated in March, 2006 due to shifting of scheme from plan to non-plan.				
07-	Grant to Panchayati Raj Institutions Under the 12th Finance Commission- Plan				
	O	7,71.00			
		
	R	-7,71.00			
	Entire provision of Rs.7,71.00 lakhs was re-appropriated in March, 2006 due to shifting of scheme from plan to non-plan.				
102-	Community Development -				
20-	State Reward Under Sanitation Scheme- Plan				
	O	70.00			
		
	R	-70.00			
	Entire provision of Rs.70.00 lakhs was re-appropriated in March, 2006 due to non-completion of codal formalities for grant-in-aid.				

APPROPRIATION ACCOUNTS

GRANT NO. 20- conclud.

(iv) Above saving was counter balanced with excess occurred mainly under the following heads:-		Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
2501- Special Programmes for Rural Development -				
06- Self Employment Programmes -				
101- Swaranajayanti Gram Swarojgar Yojana -				
01- Pradhan Mantri Gramodaya Yojana- Plan				
(i)	..	..	18.72	+ 18.72
02- Swaranajayanti Gram Swarojgar Yojana - Centrally Sponsored Scheme Plan				
(ii) O	0.02	..	7.78	+ 7.78
R	-0.02			
800- Other Expenditure				
03- Integrated Wasteland Development Project Plan				
(iii)	..	..	1,70.24	+1,70.24
The final excess of Rs. 1,96.74 lakhs in the above three cases is to be seen in the light of comments made under Para - iii as the expenditure has been shifted under these heads to make it compatible with the modified List of Major and Minor Heads of Accounts.				
2515- Other Rural Development Programmes -				
101- Panchayati Raj -				
01- Panchayati Raj Department- Non-Plan				
O	4,61.95			
S	13.75	5,96.98	5,99.13	+2.15
R	1,21.28			
Augmentation in provision by Rs. 1,21.28 lakh(s) through reappropriation in March 2006 was due to more expenditure on salary, dearness allowance, water, electricity, telephones partly counterbalanced by				
07- Grant to PRI's under 12th Finance Commission- Non-Plan				
S	12,41.66			
		28,56.83	28,56.83	..
R	16,15.17			
Augmentation in provision by Rs. 16,15.17 lakh(s) through reappropriation in March 2006 was due to shifting of scheme from plan to non-plan.				
102- Community Development -				
01- Development Department of R.I.D- Non-Plan				
O	28,79.31			
S	6.86	29,34.94	29,58.43	+23.49
R	48.77			
In view of the final excess of Rs. 23.49 lakh(s) the augmentation in provision by Rs. 48.77 lakh(s) through reappropriation in March 2006 due to more expenditure on dearness allowance proved less for which reasons were awaited (July, 2006).				

APPROPRIATION ACCOUNTS

GRANT NO. 21 - CO-OPERATION

(HEADS 2059-PUBLIC WORKS, 2404-DAIRY DEVELOPMENT, 2425-CO-OPERATION, 2851-VILLAGE AND SMALL INDUSTRIES, 4404-CAPITAL OUTLAY ON DAIRY DEVELOPMENT, 4405-CAPITAL OUTLAY ON FISHERIES, 4408- CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATIONS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 6408-LOANS FOR FOOD STORAGE AND WAREHOUSING, 6425-LOANS FOR CO-OPERATIONS, 6851-LOANS FOR VILLAGE AND SMALL INDUSTRIES)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	10,51,22			
Supplementary	52,13	11,03,35	11,29,91	+26,56
Amount surrendered during the year (March 2006)				5
Capital Section				
Voted				
Original	1,29,63			
Supplementary	2,02,00	3,31,63	2,40,20	-91,43
Amount surrendered during the year (March 2006)				88,22

NOTES AND COMMENTS

- (i) The excess of Rs. 26,56,057 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 26.56 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 52.13 lakh(s) obtained in March 2006 proved inadequate.
- (iii) In view of the final saving of Rs. 91.43 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 2,02.00 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 21- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2425- Co-operation -			
001- Direction and Administration -			
02- District Staff- Non-Plan			
O	5,25.76		
S	20.57	5,53.12	5,79.53
R	6.79		+26.41

In view of the final excess of Rs. 26.41 lakh(s) the augmentation in provision by Rs. 6.79 lakh(s) through reappropriation in March 2006 was due mainly to payment of additional dearness allowance and merger of dearness pay proved inadequate for which reasons were awaited (July, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2425- Co-operation -			
101- Audit of Co-Operatives -			
01- Audit Staff- Non-Plan			
O	3,13.01		
S	23.54	3,32.17	3,32.31
R	-4.38		+0.14

Reduction in provision by Rs. 4.38 lakh(s) through reappropriation in March 2006 was due to less expenditure on telephone, electricity and non filling up of vacant posts which was partly offset by excess expenditure on more touring by the staff.

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

Capital Section

(vi)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
4408-	Capital Outlay on Food Storage and Warehousing -				
01-	Food -				
190-	Investments in Public Sector and Other Undertakings -				
01-	Investment in Public Sector and Other Undertakings- Plan				
	O	17.00			
			13.73	13.73	..
	R	-3.27			
	Reduction in provision by Rs. 3.27 lakh(s) through surrender in March 2006 was due to receipt of less cases from the cooperative societies.				
4425-	Capital Outlay on Co-operations -				
106-	Investments in Multipurpose Rural Co-Operations -				
01-	Primary Agricultural Credit Societies- Plan				
	O	53.50			
			13.39	13.83	+0.44
	R	-40.11			
	Reduction in provision by Rs. 40.11 lakh(s) through surrender in March 2006 was due to receipt of less cases from primary agriculture credit societies.				
107-	Investments in Credit Co-Operatives -				
02-	Co-Operative Bank- Plan				
	O	10.00			
		
	R	-10.00			
	Entire provision of Rs. 10.00 lakhs was surrendered in March, 2006 due to non receipt of cases from credit cooperatives.				
108-	Investments in Other Co-Operatives -				
	Marketing Cooperative- Plan				
01-					
	O	33.50			
			8.23	4.98	-3.25
	R	-25.27			
	Reduction in provision by Rs. 25.27 lakh(s) through surrender in March 2006 was due to receipt of less cases from marketing cooperatives.				

APPROPRIATION ACCOUNTS

GRANT NO. 22 - FOOD AND WAREHOUSING

(HEADS 2059-PUBLIC WORKS, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408- CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	11,08,43			
		11,99,76	11,83,39	-16,37
Supplementary	91,33			
Amount surrendered during the year (March 2006)				14,91
Capital Section				
Voted				
Original	50,04			
		51,53	51,39	-14
Supplementary	1,49			
Amount surrendered during the year (March 2006)				10

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 16.37 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 91.33 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 0.14 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 1.49 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 22-Concl'd.

Revenue Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2408- Food Storage and Warehousing -				
01- Food -				
001- Direction and Administration -				
02- Staff of District Forum				
Non-Plan				
O	1,42.80			
		1,33.82	1,33.68	-0.14
R	-8.98			

Reduction in provision by Rs. 8.98 lakh(s) through surrender in March 2006 was due mainly to vacant posts partly offset by excess on purchase of motor vehicle.

3456- Civil Supplies -				
001- Direction and Administration -				
01- Directorate-				
Non-Plan				
O	1,95.38			
		1,76.59	1,76.59	..
R	-18.79			

Reduction in provision by Rs. 18.79 lakh(s) through surrender in March 2006 was due mainly to vacant posts partly offset by excess on more medical reimbursemnt.

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
3456- Civil Supplies -				
001- Direction and Administration -				
02- District Offices-				
Non-Plan				
O	3,67.44			
S	31.97	4,12.54	4,11.22	-1.32
R	13.13			

Augmentation in provision by Rs. 13.13 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and more expenditure on travelling and office articles.

APPROPRIATION ACCOUNTS

GRANT NO. 23 - WATER AND POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2801-POWER, 6801-
LOANS FOR POWER PROJECTS)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
Original	91,44,54				
			1,42,35,94	1,21,63,02	-20,72,92
Supplementary	50,91,40				
Amount surrendered during the year (March 2006)					26,90,75
Charged					
Original	..				
			10	10	..
Supplementary	10				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	24,00,01				
			24,00,01	1,97,00	-22,03,01
Supplementary	..				
Amount surrendered during the year (March 2006)					22,03,01

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 20,72.92 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 50,91.40 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2801- Power -			
80- General -			
101- Assistance to Electricity Boards -			
07- Subsidy on A/C of Tariff Roll Back- Non-Plan			
O	0.01		
S	50,00.00	23,96.85	-0.01
R	-26,03.16	23,96.84	

Reduction in provision by Rs. 26,03.16 lakh(s) through surrender in March 2006 was due to less payment on account of Roll Back Tariff.

800- Other Expenditure -			
02- State Electricity Regulatory Commission- Non-Plan			
O	73.38		
S	80.00	60.19	+1.51
R	-93.19	61.70	

Reduction in provision by Rs. 93.19 lakh(s) through surrender in March 2006 was due to vacant posts of staff and members in the commission and less purchase of office articles.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2045- Other Taxes and Duties on Commodities and Services -			
103- Collection Charges-Electricity Duty -			
01- Electrical Inspectorate- Non-Plan			
O	83.12		
S	5.40	95.13	..
R	6.61	95.13	

Augmentation in provision by Rs. 6.61 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay in basic salary.

2801- Power -			
80- General -			
101- Assistance to Electricity Boards -			
04- S.C.A. under Accelerated Power Dev. Programme- Plan			
O	88,82.00	88,82.00	+6,17.34

Reasons for final excess of Rs. 6,17.34 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 23-Concl'd.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
6801- Loans for Power Projects -			
800- Other Loans to Electricity Boards -			
04- Loans under Accelerated Power Development Programme to H.P.S.E.B.- Plan			
O 24,00.00			
R -22,03.00	1,97.00	1,97.00	..

Reduction in provision by Rs. 22,03.00 lakh(s) through reappropriation in March 2006 was due to less payment under accelerated power development and research programme.

APPROPRIATION ACCOUNTS

GRANT NO. 24 - PRINTING AND STATIONERY

(HEADS 2058-STATIONERY AND PRINTING, 2059-PUBLIC WORKS, 2216-HOUSING, 4058-CAPITAL
OUTLAY ON STATIONERY AND PRINTING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	9,18,14			
		12,38,91	12,01,27	-37,64
Supplementary	3,20,77			
Amount surrendered during the year (March 2006)				2,64
Capital Section				
Voted				
Original	20,00			
		20,00	19,75	-25
Supplementary	..			
Amount surrendered during the year (March 2006)				25

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 37.64 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 3,20.77 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 24-Concl'd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2058- Stationery and Printing -			
101- Purchase and Supply of Stationery Stores -			
01- Stationery- Plan			
O	15.00	15.00	.. -15.00
Reasons for entire provision of Rs. 15.00 lakhs remaining unutilised were awaited (July, 2006).			
103- Government Presses -			
01- H.P.Government Presses- Plan			
O	65.00	65.00	45.00 -20.00
Reasons for final saving of Rs. 20.00 lakhs were awaited (July, 2006).			

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, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT)

		Total grant	Actual	Excess (+)
			expenditure	Saving (-)
		(Rupees in thousands)		
Revenue Section				
Voted				
Original	30,65,02			
		53,90,36	53,93,64	+3,28
Supplementary	23,25,34			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	11,30,00			
		12,93,43	12,93,43	..
Supplementary	1,63,43			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of Rs. 3,28,758 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 3.28 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 23,25.34 lakh(s) obtained in March 2006 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 25-Concl'd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
3055- Road Transport -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	1,84.24		
S	96.19	2,91.92	2,95.18
R	11.49		+3.26

Augmentation in provision by Rs. 11.49 lakh(s) through reappropriation in March 2006 was due to payment of additional dearness allowance and more expenditure on new Barriers partly offset by saving in travelling expenses and rent, rates and taxes.

3056- Inland Water Transport -			
001- Direction and Administration -			
01- Providing of Staff for Inland Water Transport- Centrally Sponsored Scheme Plan			
S	20.00		
		70.00	70.00
R	50.00		..

Augmentation in provision by Rs. 50.00 lakh(s) through reappropriation in March 2006 was due to providing amenities at Govind Sagar Lake.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2235- Social Security and Welfare -			
60- Other Social Security and Welfare programmes -			
101- Personal Accident Insurance Scheme for Poor Families-			
04- Payment of Ex-Gratia Grant to Passengers- Non-Plan			
O	1,00.00		
		41.34	41.34
R	-58.66		..

Reduction in provision by Rs. 58.66 lakh(s) through reappropriation/surrender in March 2006 was due to receipt of less cases for ex-gratia grants.

APPROPRIATION ACCOUNTS

GRANT NO. 26 - TOURISM AND CIVIL AVIATION

(HEADS 2059-PUBLIC WORKS, 3053-CIVIL AVIATION, 3452-TOURISM, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5452-CAPITAL OUTLAY ON TOURISM)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	3,67,75			
			3,94,10	4,02,38	+8,28
	Supplementary	26,35			
Amount surrendered during the year					
					..
Capital Section					
Voted					
	Original	65,00			
			65,00	98,34	+33,34
	Supplementary	..			
Amount surrendered during the year					
					..
Charged					
	<i>Original</i>	..			
			5,35,55	5,35,55	..
	<i>Supplementary</i>	5,35,55			
Amount surrendered during the year					
					..
					..

NOTES AND COMMENTS

- (i) The excess of Rs. 8,27,584 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 8.28 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 26.35 lakh(s) obtained in March 2006 proved inadequate.
- (iii) The excess of Rs. 33,34,000 over the voted provision in the Capital Section requires regularisation.

APPROPRIATION ACCOUNTS
GRANT NO. 26- conclud.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
3452- Tourism -			
80- General -			
001- Direction and Administration -			
01- Directorate- Non-Plan			

O	29.91		
S	11.35	47.36	47.39
R	6.10		+0.03

Augmentation in provision by Rs. 6.10 lakh(s) through reappropriation in March 2006 was due mainly to more expenditure on motor vehicles, medical reimbursement and merging of dearness pay and payment of additional dearness allowance.

02- Field Staff- Plan			
O	1,04.23	1,07.43	1,15.71
R	3.20		+8.28

Augmentation in provision by Rs. 3.20 lakh(s) through reappropriation in March 2006 was due mainly to merger of dearness pay in salary and payment of additional dearness allowance instalments, more expenditure on motor vehicles, office articles which was partly offset by saving on account of less execution of works.

Reasons for final excess of Rs. 8.28 lakhs were awaited (July, 2006).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
5053- Capital Outlay on Civil Aviation -			
02- Air Ports -			
102- Aerodromes -			
01- Construction of Aerodromes in Himachal Pradesh- Plan			

O	10.00	10.00	43.34
			+33.34

Reasons for final excess of Rs. 33.34 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 27 - LABOUR EMPLOYMENT AND TRAINING

(HEADS 2059-PUBLIC WORKS, 2203-TECHNICAL EDUCATION, 2216-HOUSING, 2225-WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2230-LABOUR AND EMPLOYMENT, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES)

			Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
Original	22,29,02				
			26,06,70	24,36,57	-1,70,13
Supplementary	3,77,68				
Amount surrendered during the year (March 2006)					1,68,81
Capital Section					
Voted					
Original	7,33,50				
			7,33,50	7,33,50	..
Supplementary	..				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 1,70.13 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 3,77.68 lakh(s) obtained in March 2006 proved excessive.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2203- Technical Education -			
001- Direction and Administration -			
01- Directorate- Non-Plan			
O	70.76		
		51.94	51.94
R	-18.82		..

Reduction in provision by Rs. 18.82 lakh(s) through reappropriation/surrender in March 2006 was due mainly to vacant posts and receipt of less cases from beneficiaries.

01- Directorate- Plan			
O	1,27.60		
		85.30	84.33
R	-42.30		-0.97

Reduction in provision by Rs. 42.30 lakh(s) through reappropriation/surrender in March 2006 was due mainly to vacant posts and less cases from beneficiaries, non receipt of demand from the Takniki Shiksha Board and less expenditure on hot and cold weather charges.

105- Polytechnics -			
01- Government Polytechnics- Non-Plan			
O	79.89		
S	2,38.45	2,59.95	2,59.95
R	-58.39		..

Reduction in provision by Rs. 58.39 lakh(s) through reappropriation/surrender in March 2006 was due to vacant posts and less expenditure on training of staff.

01- Government Polytechnics- Plan			
O	3,74.31		
S	8.00	3,68.87	3,68.87
R	-13.44		..

Reduction in provision by Rs. 13.44 lakh(s) through reappropriation/surrender in March 2006 was due to vacant posts, less expenditure on purchase of equipments and travelling allowance which was partly offset by excess on more expenditure on hot and cold weather charges.

APPROPRIATION ACCOUNTS
GRANT NO. 27-Concl'd.

(iii) Above saving was counter balanced with excess occurred mainly under the following heads:-				
Head		Total	Actual	Excess (+)
		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2230- Labour and Employment -				
02- Employment Services -				
101- Employment Services -				
01- Extension of coverage of Employment Services- Non-Plan				
	O	2,11.31		
	S	17.06	2,34.58	2,34.10
	R	6.21		-0.48

Augmentation in provision by Rs. 6.21 lakh(s) through reappropriation in March 2006 was due to filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 28 - WATER SUPPLY, SANITATION, HOUSING
AND URBAN DEVELOPMENT

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2217-URBAN DEVELOPMENT, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)				
Revenue Section				
Voted				
Original	3,37,28,44			
		3,40,04,95	6,23,44,88	+2,83,39,93
Supplementary	2,76,51			
Amount surrendered during the year (March 2006)				2,91,85
Capital Section				
Voted				
Original	1,20,14,50			
		1,20,14,50	2,22,47,52	+1,02,33,02
Supplementary	..			
Amount surrendered during the year (March 2006)				7,66

NOTES AND COMMENTS

- (i) The excess of Rs. 2,83,39,93,020 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 2,83,39.93 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 2,76.51 lakh(s) obtained in March 2006 proved inadequate.
- (iii) The excess of Rs. 1,02,33,02,160 over the voted provision in the Capital Section requires regularisation.
- (iv) Surrender of Rs. 2,91.85 lakhs in the voted provision in the Revenue Section and Rs. 7.66 lakhs in the voted provision in the Capital Section proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Revenue Section

(v) Excess in the voted grant occurred mainly under the following heads:-	Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
2215-	Water Supply and Sanitation -			
01-	Water Supply -			
001-	Direction and Administration -			
01-	Direction- Non-Plan			
	O	14.29		
			24.29	34.38
	R	10.00		+10.09

In view of the final excess of Rs. 10.09 lakh(s) the augmentation in provision by Rs. 10.00 lakh(s) through reappropriation in March 2006 was due to more expenditure on travel and medical reimbursement proved insufficient for which reasons were awaited (July, 2006).

02-	Execution- Non-Plan			
	O	2,02.54		
			1,81.75	3,19.68
	R	-20.79		+1,37.93

In view of the final excess of Rs. 1,37.93 lakh(s) the reduction in provision by Rs. 20.79 lakh(s) through reappropriation in March 2006 due to non filling up of vacant posts which was partly offset by excess expenditure on travelling and medical reimbursement proved unrealistic for which reasons were awaited (July, 2006).

02-	Execution- Plan			
	O	71,62.00		
			71,81.79	79,38.78
	R	19.79		+7,56.99

In view of the final excess of Rs. 7,56.99 lakh(s) the augmentation in provision by Rs. 19.79 lakh(s) through reappropriation in March 2006 due to more expenditure on medical reimbursement, travelling and purchase of miscellaneous articles which was partly offset by saving on account of non filling up of vacant posts proved injudicious for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

005-	Survey and Investigation -				
01-	Survey and Investigation Unit- Centrally Sponsored Scheme Plan				
	O	0.01	0.01	2,76.69	+2,76.68
	Reasons for final excess of Rs. 2,76.68 lakhs were awaited (July, 2006).				
101-	Urban Water Supply Programmes -				
02-	Maintenance and Repairs of Urban Water Supply Schemes in various districts- Non-Plan				
	O	8,00.00	8,00.00	17,10.45	+9,10.45
	Reasons for final excess of Rs. 9,10.45 lakhs were awaited (July, 2006).				
02-	Maintenance and Repairs of Urban Water Supply Schemes in various districts- Plan				
	O	6,00.00	6,00.00	6,77.32	+77.32
	Reasons for final excess of Rs. 77.32 lakhs were awaited (July, 2006).				
03-	Energy Charges for Urban Water Supply Schemes- Non-Plan				
		..	..	2,19.64	+2,19.64
	An expenditure of Rs. 2,19.64 lakhs incurred without provision for which reasons were awaited (July, 2006).				
03-	Energy Charges for Urban Water Supply Schemes- Plan				
	O	22,00.00			
			36,22.00	49,79.55	+13,57.55
	R	14,22.00			
	In view of the final excess of Rs. 13,57.55 lakh(s) the augmentation in provision by Rs. 14,22.00 lakh(s) through reappropriation in March 2006 was due to payment of energy charges under urban water supply scheme proved injudicious for which reasons were awaited (July, 2006).				
102-	Rural Water Supply Programmes -				
03-	Maintenance and Repair of Rural Water Supply Scheme- Centrally Sponsored Scheme Plan				
	O	0.02	0.02	12,87.79	+12,87.77
	Reasons for final excess of Rs. 12,87.77 lakhs were awaited (July, 2006).				

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

03-	Maintenance and Repair of Rural Water Supply Scheme- Non-Plan				
	O	72,00.00	72,00.00	1,05,39.07	+33,39.07
					Reasons for final excess of Rs. 33,39.07 lakhs were awaited (July, 2006).
03-	Maintenance and Repair of Rural Water Supply Scheme- Plan				
	O	3,00.00	3,00.00	3,90.27	+90.27
					Reasons for final excess of Rs. 90.27 lakhs were awaited (July, 2006).
09-	Energy Charges for Rural Water Supply Schemes- Non-Plan				
	O	23,20.00			
			8,98.00	85,66.61	+76,68.61
	R	-14,22.00			
					In view of the final excess of Rs. 76,68.61 lakh(s) the reduction in provision by Rs. 14,22.00 lakh(s) through reappropriation in March 2006 due to transfer of provision to plan side proved unrealistic for which reasons were awaited (July, 2006).
					Note:-In the Supplementary Demands for Grants a provision of Rs. 1,81,09.23 lakhs was provided under Major Head 2215-Water Supply and Sanitation, Sub Major Head 01-Water Supply, Minor Heads 001,005,101 and 102. But in the Supplementary Demand for Grants this Major Head of Account and the Sub Major Head alongwith Minors Heads of Account as given above were shifted to Grant No. 13. The flow of expenditure continued to fall in Demand No. 28 which resulted into total savings of provision under this Head of Account in Demand No. 13 and very heavy excess in the same Major/Sub-Major/Minor Heads of Accounts in Demand No.28. Had the expenditure been classified under correct Grant there would have been an overall saving of Rs. 27,33.84 lakhs under this Head of Account. The reasons for not doing so are awaited (July, 2006).
799-	Suspense -				
01-	Expenditure on Suspense Stock- Plan				
	O	45,00.00	45,00.00	55,95.20	+10,95.20
					Reasons for final excess of Rs. 10,95.20 lakhs were awaited (July, 2006).
03-	Miscellaneous Public Works Advances- Plan				
	O	31,00.00	31,00.00	1,48,51.89	+1,17,51.89
					Reasons for final excess of Rs.1,17,51.89 lakhs were awaited (July, 2006).
2217-	Urban Development -				
80-	General -				
001-	Direction and Administration -				
02-	Directorate of Town & Country Planning Organisation- Plan				
	O	2,65.00			
			2,68.00	3,32.37	+64.37
	S	3.00			
					Reasons for final excess of Rs. 64.37 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS

GRANT NO. 28- contd.

(vi)	Above excess was partly counter balanced with saving under the following heads :- Head	Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
2215-	Water Supply and Sanitation -			
01-	Water Supply -			
001-	Direction and Administration -			
01-	Direction- Plan			
	O 8,60.00			
		8,51.00	6,44.37	-2,06.63
	R -9.00			
	In view of the final saving of Rs. 2,06.63 lakh(s) the reduction in provision by Rs. 9.00 lakh(s) through reappropriation in March 2006 due to non filling up of vacant posts which was partly offset by excess expenditure on travelling and purchase of miscellaneous articles proved unrealistic for which reasons were awaited (July, 2006).			
102-	Rural Water Supply Programmes -			
09-	Energy Charges for Rural Water Supply Schemes- Plan			
	O 5,46.00			
		5,46.00	3,97.55	-1,48.45
	Reasons for final saving of Rs. 1,48.45 lakhs were awaited (July, 2006).			
799-	Suspense -			
02-	Stock Manufacture- Plan			
	O 4,00.00			
		4,00.00	3,49.27	-50.73
	Reasons for final saving of Rs. 50.73 lakhs were awaited (July, 2006).			
2217-	Urban Development -			
03-	Integrated Development of Small and Medium Towns -			
192-	Assistance to Municipalities/Municipal Councils -			
01-	Integrated Development of Small and Medium Towns- Plan			
	O 32.00			
	S 25.00			
	R -32.00			
		25.00	25.00	..
	Reduction in provision by Rs. 32.00 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

193-	Assistance to Nagar Panchayats/Notified Area -				
01-	Integrated Development of Small and Medium Towns- Plan				
	O	32.00			..
	R	-32.00			..
	Entire provision of Rs. 32.00 lakhs was surrendered in March, 2006 due to non-encashment of passed bills by the bank.				
04-	Slum Area Improvement -				
192-	Assistance to Municipalities/Municipal Councils -				
01-	Environmental Improvement of Urban Townships- Plan				
	O	1,20.00			
	S	5.35	90.00	90.00	..
	R	-35.35			
	Reduction in provision by Rs. 35.35 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.				
193-	Assistance to Nagar Panchayats/Notified Areas -				
01-	Environmental Improvement of Urban Townships- Plan				
	O	1,12.00			
	R	-28.00	84.00	84.00	..
	Reduction in provision by Rs. 28.00 lakh(s) through surrender in March 2006 was due to non encashment of passed bills by the bank.				
80-	General-				
191-	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc -				
02-	Assistance for Construction & Repairs of Parks- Plan				
(i)	O	15.00			..
	R	-15.00			..
04-	Swarn Jayanti Shahari Rojgar Yojna- Plan				
(ii)	O	0.62			..
	R	-0.62			..

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

192-	Assistance To Municipalities/Municipal Councils -				
02-	New Urban Infrastructure Schemes-Plan				
(iii)					
	O	50.00			
	S	35.91	..	..	..
	R	-85.91			
04-	Swarn Jayanti Shahri Rojgar Yojna-Plan				
(iv)					
	O	7.00			
	R	-7.00	..	..	..
193-	Assistance To Nagar Panchayats/Notified Area -				
02-	New Urban Infrastructure Schemes-Plan				
(v)					
	O	40.00			
	R	-40.00	..	..	..
04-	Swaran Jayanti Shahri Rojgar Yojna-Plan				
(vi)					
	O	7.38			
	R	-7.38	..	..	..

Entire provision of Rs. 1,55.91 lakhs in the above six cases was surrendered in March, 2006 due to non-encashment of passed bills by the bank.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Capital Section

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

		Total grant	Actual expenditure (Rupees in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -				
01- Water Supply -				
101- Urban Water Supply -				
06- Acceleration Urban Water Supply Scheme in various Districts- Centrally Sponsored Scheme Plan				
O	0.01	0.01	2,28.26	+2,28.25
In the supplementary grant a provision of Rs. 1,70.45 lakhs was made under this head in Demand No. 13. Had the expenditure been shifted to Demand No. 13 by following the supplementary Demand for Grant the final excess would have been to the tune of Rs. 57.80 lakh only. Reasons for not doing so by the department were awaited (July, 2006).				
06- Acceleration Urban Water Supply Scheme in various Districts- Plan				
O	60.00	60.00	2,48.26	+1,88.26
In the supplementary grant a provision of Rs. 2,28.97 lakhs was made under this head in Demand No. 13. Had the expenditure been shifted to Demand No. 13 by following the supplementary Demand for Grant there would have been a saving of Rs. 40.71 lakhs instead of final excess of Rs. 2,28.25 lakhs. Reasons for not doing so by the department were awaited (July, 2006).				
102- Rural Water Supply -				
01- Rural Water Supply Schemes in various Districts- Centrally Sponsored Scheme Plan				
O	0.20			
R	9,35.55	9,35.75	98,28.67	+88,92.92
In the supplementary grant a provision of Rs.88,92.92 lakhs was made under this head in Demand No. 13. Had the expenditure been shifted to Demand No. 13 by following the supplementary Demand for Grant the final excess would have been to the tune of Rs. 8,85.87 lakh only. Reasons for not doing so by the department were awaited (July, 2006).				
01- Rural Water Supply Schemes in various District- Plan				
O	10,69.00			
R	39.89	11,08.89	10,90.29	-18.60
In view of the final saving of Rs. 18.60 lakh(s) the augmentation in provision by Rs. 39.89 lakh(s) through reappropriation in March 2006 due to additional funds provided by the Planning Department proved excessive for which reasons were awaited (July, 2006).				
08- Hand Pumps- Plan				
	..	..	10.00	+10.00
Expenditure of Rs. 10.00 lakhs incurred without provision for which reasons were awaited(July, 2006).				

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

16-	R.I.D.F/Nabard- Plan				
	O	13,65.00			
			17,48.71	16,10.93	-1,37.78
	R	3,83.71			

In view of the final saving of Rs. 1,37.78 lakh(s) the augmentation in provision by Rs. 3,83.71 lakh(s) through reappropriation in March 2006 due to additional funds provided by the Planning Department for major works proved excessive for which reasons were awaited (July, 2006).

17-	Hand Pumps under Rajiv Gandhi National Drinking Water Mission- Centrally Sponsored Scheme Plan				
	O	0.01	0.01	42.30	+42.29

Reasons for final excess of Rs. 42.29 lakhs were awaited (July, 2006).

18-	Rajeev Gandhi National Drinking Water Mission (ARWSP)- Centrally Sponsored Scheme Plan				
	O	0.01	0.01	4,48.57	+4,48.56

Reasons for final excess of Rs. 4,48.56 lakhs were awaited (July, 2006).

02-	Sewerage and Sanitation -				
101-	Urban Sanitation Services -				
01-	Drainage Sanitation Sewerage Schemes in various Districts- Plan				
	O	18,72.00			
			19,75.00	25,16.68	+5,41.68
	R	1,03.00			

In view of the final excess of Rs. 5,41.68 lakh(s) the augmentation in provision by Rs. 1,03.00 lakh(s) through reappropriation in March 2006 due to diversion allowed by the Planning Department proved inadequate for which reasons were awaited (July, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in lakhs)			
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
101- Urban Water Supply -			
01- Urban Water Supply Schemes in Various District- Plan			
O	32,03.27		
		17,41.12	17,85.57
R	-14,62.15		+44.45

In view of the final excess of Rs. 44.45 lakh(s) the reduction in provision by Rs. 14,62.15 lakh(s) through reappropriation in March 2006 due to revision in plan ceiling proved unrealistic for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO-28 (Concl.)

(ix). Suspense Transactions

(i)The expenditure under this grant includes Rs.2,07,96.36 lakhs accounted for under minor head "Suspense".

(ii)The nature of the Suspense transactions has been explained in para - ix of Grant No. 10- Public Works - Buildings

(iii)An analysis of the "Suspense" transactions in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
		(Rupees. in lakhs)		
2215- Water Supply and Sanitation (Plan & Non-Plan)				
01- Water Supply				
799- Suspense				
01- Stock	(-) 5,31.11*	55,95.20	64,50.80	(-) 13,86.71*
02- Stock Manufacture	(+) 7,23.18	3,49.27	2,79.25	(+) 7,93.20
03- Miscellaneous P.W. Advances	(+)2, 72,10.19	1,48,51.89	1,37,87.28	(+)2,82,74.80
Total	(+)2,74,02.26	2,07,96.36	2,05,17.33	(+)2,76,81.29
4215- Capital Outlay on Water Supply and Sanitation(Plan)				
01- Water Supply				
799- Suspense				
01- Stock	(+)30.71	-	-	(+) 30.71
Total	(+)30.71	-	-	(+) 30.71
Grand Total	(+)2,74,32.97	2,07,96.36	2,05,17.33	(+) 2,77,12.00

* Reasons for the final credit balance were awaited (July, 2006)

APPROPRIATION ACCOUNTS

GRANT NO. 29 - FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 2075-MISCELLANEOUS GENERAL SERVICES, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT, 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)					
Revenue Section					
Voted					
	Original	6,70,49,66			
	Supplementary	3,16,79	6,73,66,45	6,89,70,81	+16,04,36
Amount surrendered during the year (March 2006)					59
Charged					
	Original	17,23,05,76			
	Supplementary	40,00,16	17,63,05,92	15,62,72,06	-2,00,33,86
Amount surrendered during the year (March 2006)					1,45,17,20
Capital Section					
Voted					
	Original	10,96,01			
	Supplementary	..	10,96,01	10,93,54	-2,47
Amount surrendered during the year (March 2006)					69,36
Charged					
	Original	9,28,70,79			
	Supplementary	4,76,10,50	14,04,81,29	15,40,80,72	+1,35,99,43
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of Rs. 16,04,35,851 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 16,04.36 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 3,16.79 lakh(s) obtained in March 2006 proved inadequate.
- (iii) The excess of Rs. 1,35,99,43,324 over the charged appropriation in the Capital Section requires regularisation.
- (iv) In view of the final excess of Rs. 1,35,99.43 lakh(s) in the charged appropriation in the Capital Section, the supplementary grant of Rs. 4,76,10.50 lakh(s) obtained in March 2006 proved inadequate.
- (v) In view of the final saving of Rs. 2,00,33.86 lakh(s) in the charged appropriation in the Revenue Section, the supplementary grant of Rs. 40,00.16 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2047- Other Fiscal Services -			
103- Promotion of Small Savings -			
01- Small Savings Organisation- Non-Plan			
O	43.11		
S	1.92	42.44	66.02
R	-2.59		+23.58

In view of the final excess of Rs. 23.58 lakh(s) the reduction in provision by Rs. 2.59 lakh(s) through reappropriation in March 2006 due to non filling up of vacant posts and less purchase of office articles proved unrealistic for which reasons were awaited (July, 2006).

2071- Pension and other Retirement Benefits -			
01- Civil -			
101- Superannuation and Retirement Allowances -			
03- Superannuation from 1.11.1966- Non-Plan			
O	2,90,00.00		
		3,01,54.96	3,10,55.74
R	11,54.96		+9,00.78

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in provision by Rs. 11,54.96 lakh(s) through reappropriation in March 2006 and the final excess of Rs. 9,00.78 lakhs was due to revision of pension cases after merging of Dearness Allowance in Basic Pay .

102-	Commutated value of Pension -				
01-	Payments before 1.11.1966-				
	Non-Plan				
	O	2,75.00			
			3,42.00	4,30.22	+88.22
	R	67.00			

Augmentation in provision by Rs. 67.00 lakh(s) through reappropriation in March 2006 was due to revision of cases after merging of dearness pay in salary .

104-	Gratuities -				
01-	Payments before 1.11.1966-				
	Non-Plan				
	O	2,30.00			
			1,42.00	2,31.90	+89.90
	R	-88.00			

The final excess of Rs. 89.90 lakhs is due to revision of cases after merging of dearness pay in salary.

105-	Family Pension -				
01-	Payments before 1.11.1966-				
	Non-Plan				
	O	3,00.00			
			3,40.00	3,30.31	-9.69
	R	40.00			

Augmentation of provision by Rs. 40.00 lakhs in March, 2006 was due to revision of family pension cases after merging of dearness pay in the basic salary.

02-	Payments after 1.11.1966-				
	Non-Plan				
	O	80,00.00			
			79,00.00	81,37.78	+2,37.78
	R	-1,00.00			

In the Revised Estimates an estimation for reduction of provision was proposed on the basis of actuals for the last three years. But due to merging of dearness pay in the salary an excess of Rs. 2,37.78 lakhs occurred in this sub head.

APPROPRIATION ACCOUNTS**GRANT NO. 29- contd.**

(vii) Above excess was partly counter balanced with saving under the following heads :-		Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2070-	Other Administrative Services -			
800-	Other Expenditure -			
10-	State Lotteries-			
	Non-Plan			
	O	21.80		
			1.15	+1.15
	R	-21.80		
Entire provision of Rs. 21.80 lakhs was reduced through reappropriation in March, 2006 because of merging of State Lottery Department in Treasury and Accounts Department.				
Reasons for the final excess of Rs. 1.15 lakhs were awaited (July, 2006).				
2071-	Pension and other Retirement Benefits -			
01-	Civil -			
101-	Superannuation and Retirement Allowances -			
02-	Superannuation before 1.11.1966-			
	Non-Plan			
	O	16,00.00		
			14,36.29	-1,03.71
	R	-60.00		
In the Revised Estimates an estimation for reduction of provision by Rs. 2,42.75 lakhs was proposed whereas the reduction in provision of Rs. 60.00 lakhs through reappropriation was made in March, 2006 due to which a final saving of Rs. 1,03.71 lakhs occurred.				
04-	Contributory Pension Scheme-			
	Non-Plan			
	O	1,00.00		
		1,00.00		-1,00.00
Due to non implementation of the scheme the entire provision of Rs. 1,00.00 lakhs remained unspent.				
102-	Commutated value of Pension -			
02-	Payments from 1.11.1966-			
	Non-Plan			
	O	93,00.00		
		95,00.00	91,64.41	-3,35.59
	R	2,00.00		
Augmentation of provision by Rs. 2,00.00 lakhs through reappropriation in March, 2006 was based on the actuals. But due to receipt of less cases than estimated a final saving of Rs. 3,35.59 lakhs occurred in this sub-head.				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

104- Gratuities -				
02- Payments from 1.11.1966 Gratuities- Non-Plan				
O	1,02,00.00			
		96,00.00	99,56.00	+3,56.00
R	-6,00.00			

In the Revised Estimates an increase in provision by Rs. 2,75.88 lakhs based on the actuals was proposed. But the provision was reduced by Rs. 6,00.00 lakhs through reappropriation in March, 2006 due to which a final excess of Rs. 3,56.00 lakhs occurred in this sub-head.

111- Pension to Legislators -				
01- State Legislatures- Non-Plan				
O	3,30.00			
		2,60.00	2,42.97	-17.03
R	-70.00			

In the Revised Estimates a decrease in provision by Rs. 83.38 lakhs based on the actuals was proposed. But the provision was reduced by Rs.70.00 lakhs through reappropriation in March, 2006 due to which a final saving of Rs. 17.03 lakhs occurred in this sub-head.

115- Leave Encashment Benefits -				
01- Leave Encashment- Non-Plan				
O	60,00.00			
		55,16.29	59,90.48	+4,74.19
R	-4,83.71			

In the Revised Estimates a decrease in provision by Rs.3,35.70 lakhs based on the actuals was proposed. But the provision was reduced by Rs. 4,83.71 lakhs through reappropriation in March, 2006. However the final excess of Rs. 4,74.19 lakhs occurred due to increase in number of cases for leave encashment.

3454- Census Surveys and Statistics -				
02- Surveys & Statistics -				
112- Economic Advice and Statistics -				
01- Expenditure on Economic Services- Centrally Sponsored Scheme Plan				
O	0.01			
S	96.74	69.83	72.01	+2.18
R	-26.92			

Reduction in provision by Rs. 26.92 lakh(s) through reappropriation/surrender in March 2006 was due to less purchase of office articles, less touring by staff, less engagement of staff on honorarium and non-filling up for vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

(viii) Saving in the charged appropriation occurred mainly under:-					
Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)	
		(Rupees in lakhs)			
2049-	Interest Payments -				
01-	Interest on Internal Debt -				
101-	Interest on Market Loans -				
21-	13.05% H.P. State Development Loan 2008-Non-Plan				
(i)	<i>O</i> 6,63.98	6,63.98	6,00.00	-63.98	
	28- 11.00% H.P. State Development Loan 2010-Non-Plan				
(ii)	<i>O</i> 4,40.06	4,40.06	..	-4,40.06	
	29- 10.52% H.P. State Development Loan 2010-Non-Plan				
(iii)	<i>O</i> 14,11.68	14,11.68	12,67.65	-1,44.03	
	30- 12.00% H.P. State Development Loan 2010-Non-Plan				
(iv)	<i>O</i> 5,86.97	5,86.97	3,97.29	-1,89.68	
	32- 10.35% H.P. State Development Loan 2011-Non-Plan				
(v)	<i>O</i> 12,56.99	12,56.99	10,40.33	-2,16.66	
	33- 9.45% H.P. State Development Loan 2011-Non-Plan				
(vi)	<i>O</i> 3,78.06	3,78.06	1,89.23	-1,88.83	
	35- 7.80 % H.P. State Development Loan 2002-Non-Plan				
(vii)	<i>O</i> 19,80.62	19,80.62	..	-19,80.62	
	39- 8.30% H.P.State Development Loan 2003-Non-Plan				
(viii)	<i>O</i> 15,98.24	15,98.24	11,76.71	-4,21.53	
	40- 6.95% H.P.State Development Loan 2003-Non-Plan				
(ix)	<i>O</i> 12,18.71	12,18.71	3,39.35	-8,79.36	
	41- 6.75% H.P.State Development Loan 2003-Non-Plan				
(x)	<i>O</i> 4,63.42	4,63.42	2,31.71	-2,31.71	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

42-	6.40% H.P.State Development Loan 2003- Non-Plan				
(xi)	<i>O</i>	12,17.96	12,17.96	..	-12,17.96
45-	5.85% H.P.State Development Loan 2003- Non-Plan				
(xii)	<i>O</i>	10,26.73	10,26.73	10,09.36	-17.37
46-	5.90% H.P.State Development Loan 2004- Non-Plan				
(xiii)	<i>O</i>	6,48.92	6,48.92	0.03	-6,48.89
47-	6.20% H.P.State Development Loan 2004- Non-Plan				
(xiv)	<i>O</i>	8,75.57	8,75.57	4,37.79	-4,37.78
48-	5.70% H.P.State Development Loan 2004- Non-Plan				
(xv)	<i>O</i>	9,91.99	9,91.99	..	-9,91.99
49-	5.60% H.P.State Development Loan 2004- Non-Plan				
(xvi)	<i>O</i>	11,63.47	11,63.47	5,81.73	-5,81.74
50-	6.35% H.P.State Development Loan 2004- Non-Plan				
(xvii)	<i>O</i>	9,86.79	9,86.79	..	-9,86.79
51-	Power Bond- Non-Plan				
(xviii)	<i>O</i>	5,97.11	5,97.11	..	-5,97.11

Reasons for final saving of Rs. 1,02,36.09 lakhs in the above eighteen cases were awaited (July, 2006).

200- Interest on Other Internal Debts -

01- Loan from LIC of India-
Non-Plan

<i>O</i>	83,33.11			
		59,27.40	59,53.82	+26.42
<i>R</i>	-24,05.71			

In view of the final excess of Rs. 26.42 lakh(s) the reduction in provision by Rs. 24,05.71 lakh(s) through surrender in March 2006 due to less payment of interest proved unrealistic for which reasons were awaited (July, 2006).

03- Loan from General Insurance Company-
Non-Plan

<i>O</i>	37.52			
		21.65	22.58	+0.93
<i>R</i>	-15.87			

Reduction in provision by Rs. 15.87 lakhs through surrender in March, 2006 was due to less receipt of interest.

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

04-	Interest on Loans from Oriental Fire Insurance- Non-Plan				
(i)	<i>O</i>	48.08			
			47.93	13.94	-33.99
	<i>R</i>	-0.15			
07-	Interest on Loans from National Agriculture -Ural Credit (Long Term Operation) Fund from R.B.I- Non-Plan				
(ii)	<i>O</i>	27,92.51	27,92.51	19,83.15	-8,09.36
08-	Interest on Ways and Means Advances and Over Drafts by R.B.I.- Non-Plan				
(iii)	<i>O</i>	5,00.00	5,00.00	31.86	-4,68.14
10-	Interest on Loan from United Insurance Company of India- Non-Plan				
(iv)	<i>O</i>	27.98			
			27.97	6.30	-21.67
	<i>R</i>	-0.01			
13-	Loans taken by Municipal Corporation from L.I.C.- Non-Plan				
(v)	<i>O</i>	37.44	37.44	18.72	-18.72

Reasons for final saving of Rs. 13,51.88 lakhs in the above five cases were awaited (July, 2006).

14-	Interest on Loans from Road & Infrastructure Development-				
	<i>O</i>	1,39,83.00			
			1,05,42.93	1,05,42.93	..
	<i>R</i>	-34,40.07			

Reduction in provision by Rs. 34,40.07 lakh(s) through surrender in March 2006 was due to less payment of interest.

16-	H.P. Health System Corporation- Non-Plan				
	<i>O</i>	35,81.00			
			35,29.47	35,29.47	..
	<i>R</i>	-51.53			

Reduction in provision by Rs. 51.53 lakh(s) through surrender in March 2006 was due to less payment of interest.

APPROPRIATION ACCOUNTS

GRANT NO. 29- contd.

17-	Repayment of Interest payable by H.P.S.E.B- Non-Plan				
	<i>O</i>	51,73.99			
			38,09.88	44,43.45	+6,33.57
	<i>R</i>	-13,64.11			
	In view of the final excess of Rs. 6,33.57 lakh(s) the reduction in provision by Rs. 13,64.11 lakh(s) through reappropriation in March 2006 due to less payment of interest proved unrealistic for which reasons were awaited (July, 2006).				
18-	Repayment of Interest payable by H.P. Forest Corporation- Non-Plan				
	<i>O</i>	38,46.06			
			25,95.55	12,19.68	-13,75.87
	<i>R</i>	-12,50.51			
	In view of the final saving of Rs. 13,75.87 lakh(s) the reduction in provision by Rs. 12,50.51 lakh(s) through reappropriation in March 2006 due to less payment of loans proved injudicious for which reasons were awaited (July, 2006).				
19-	Repayment of Interest payable by Housing Board- Non-Plan				
	<i>O</i>	17,33.75	17,33.75	..	-17,33.75
	Entire provision of Rs. 17,33.75 lakhs remained unutilised for which reasons were awaited (July, 2006).				
20-	Non S.L.R. Borrowing/IDB- Non-Plan				
	<i>O</i>	3,53,52.03			
			3,93,52.03	3,43,16.93	-50,35.10
	<i>S</i>	40,00.00			
	Reasons for final saving of Rs.50,35.10 lakhs were awaited (July, 2006).				
21-	Interest on Small Saving Collection- Non-Plan				
	<i>O</i>	2,04,78.29	2,04,78.29	..	-2,04,78.29
	Entire provision of Rs. 2,04,78.29 lakhs remained unutilised for which reasons were awaited (July, 2006).				
22-	Payment of Interest to SBI during the year 2004-05- Non-Plan				
	<i>O</i>	12,81.00	12,81.00	12,52.43	-28.57
	Reasons for the final saving of Rs. 28.57 lakhs were awaited (July, 2006).				
03-	Interest on Small Savings, Provident Funds etc. -				
104-	Interest on State Provident Funds -				
01-	General Provident Fund- Non-Plan				
	<i>O</i>	2,82,18.67			
			2,50,00.00	2,29,23.05	-20,76.95
	<i>R</i>	-32,18.67			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by Rs. 32,18.67 lakhs was made through reappropriation in March, 2006 keeping in view the actuals for the last three years and stagnant rate of interest on General Provident Fund.

04-	Interest on Loans and Advances from Central Government -				
101-	Interest on Loans for State/Union Territory Plan Schemes -				
01-	Interest on Block Loans- Non-Plan				
	<i>O</i>	<i>1,16,93.67</i>			
			<i>1,05,48.35</i>	<i>52,74.18</i>	<i>-52,74.17</i>
	<i>R</i>	<i>-11,45.32</i>			

In view of the final saving of Rs. 52,74.17 lakh(s) the reduction in provision by Rs. 11,45.32 lakh(s) through reappropriation/surrender in March 2006 due to less payment of interest proved injudicious for which reasons were awaited (July, 2006).

103-	Interest on Loans for Centrally Sponsored Plan Schemes -				
01-	Interest on Loans for Centrally Sponsored Plan Schemes- Non-Plan				
	<i>O</i>	<i>4,87.07</i>			
			<i>5,14.51</i>	<i>3,12.96</i>	<i>-2,01.55</i>
	<i>R</i>	<i>27.44</i>			

In view of the final saving of Rs. 2,01.55 lakh(s) the augmentation in appropriation by Rs. 27.44 lakh(s) through reappropriation/surrender in March 2006 was due to more payment of interest proved injudicious for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

104-	Interest on Loans for Non-Plan Schemes -				
01-	Interest on Loans against share of Small Savings- Non-Plan				
	<i>O</i>	30,69.90			
			8,80.37	5,28.22	-3,52.15
	<i>R</i>	-21,89.53			

In view of the final saving of Rs. 3,52.15 lakh(s) the reduction in provision by Rs. 21,89.53 lakh(s) through surrender in March 2006 due to less payment of interest proved unrealistic for which reasons were awaited (July, 2006).

02-	Modernisation of Police Force- Non-Plan				
	<i>O</i>	1,11.32			
			1,11.33	62.93	-48.40
	<i>R</i>	0.01			

Reasons for the final saving of Rs. 48.40 lakh(s) were awaited (March 2006).

107-	Interest on Pre-1984-85 Loans -				
01-	Interest on other Loans against share of Small Savings Collections- Non-Plan				
	<i>O</i>	57.50	57.50	34.50	-23.00

Reasons for the final saving of Rs. 23.00 lakhs were awaited (July, 2006).

(ix)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
	Head		Total	Actual	Excess (+)
			appropriation	expenditure	Saving (-)
			(Rupees in lakhs)		
2049-	Interest Payments -				
01-	Interest on Internal Debt -				
101-	Interest on Market Loans -				
09-	11.5% H.P. State Development Loan 2008- Non-Plan				
(i)					
	<i>O</i>	1,90.78	1,90.78	9,00.72	+7,09.94
10-	11.5% H.P. State Development Loan 2009- Non-Plan				
(ii)					
	<i>O</i>	1,58.24	1,58.24	8,17.58	+6,59.34

APPROPRIATION ACCOUNTS
GRANT NO. 29- Contd.

11-	11.5% H.P. State Development Loan 2010- Non-Plan				
(iii)	<i>O</i>	2,59.21	2,59.21	4,40.06	+1,80.85
12-	11.5% H.P. State Development Loan 2011- Non-Plan				
(iv)	<i>O</i>	1,04.77	1,04.77	14,69.77	+13,65.00
13-	12% H.P. State Development Loan 2007- Non-Plan				
(v)	<i>O</i>	2,07.96	2,07.96	7,59.90	+5,51.94
14-	13% H.P. State Development Loan 2007- Non-Plan				
(vi)	<i>O</i>	3,34.49	3,34.49	8,58.09	+5,23.60
18-	14% H.P. State Development Loan 2005- Non-Plan				
(vii)	<i>O</i>	6,12.50	6,12.50	42,06.71	+ 35,94.21
20-	13.75% H.P. State Development Loan 2007- Non-Plan				
(viii)	<i>O</i>	55.00	55.00	5,40.70	+4,85.70
22-	12.50% H.P. State Development Loan 2008- Non-Plan				
(ix)	<i>O</i>	0.01	0.01	11,62.49	+11,62.48
24-	12.50% H.P. State Development Loan 2009- Non-Plan				
(x)	<i>O</i>	0.01	0.01	2,93.30	+2,93.29
27-	11.85 % H.P. State Development Loan 2009- Non-Plan				
(xi)	<i>O</i>	11,60.79	11,60.79	15,53.37	+3,92.58
31-	10.50% H.P. State Development Loan 2011- Non-Plan				
(xii)	<i>O</i>	5,25.01	5,25.01	23,10.24	+17,85.23
36-	8% H.P.State Development Loan 2001- Non-Plan				
(xiii)	<i>O</i>	1,77.60	1,77.60	47,43.35	+45,65.75

APPROPRIATION ACCOUNTS
GRANT NO. 29- Contd.

	37-	6.80% H.P.State Development Loan 2002- Non-Plan				
(xiv)	<i>O</i>	6,79.39	6,79.39	16,94.61	+10,15.22	
	38-	6.60% H.P.State Development Loan 2003- Non-Plan				
(xv)	<i>O</i>	6,60.01	6,60.01	9,38.99	+2,78.98	
	43-	6.35% H.P.State Development Loan 2003- Non-Plan				
(xvi)	<i>O</i>	7,84.66	7,84.66	8,85.72	+1,01.06	
	44-	6.20% H.P.State Development Loan 2003- Non-Plan				
(xvii)	<i>O</i>	8,75.56	8,75.56	10,46.76	+1,71.20	
	103-	Interest on Treasury Bills and connected securities issued to R.B.I -				
	01-	Interest on Treasury Bills and Securities issued to R.B.I.- Non-Plan				
(xviii)	<i>O</i>	40.00	40.00	2,68.24	+2,28.24	
	122-	Interest on Investment in Special Central Govt. Securities against net collections of Small Savings -				
	01-	Interest on Investment in Spl. Central Govt.Security- Non-Plan				
(xix)		--	..	2,24,93.20	+2,24,93.20	
	200-	Interest on Other Internal Debts -				
	02-	Loan from New India Assurance Company- Non-Plan				
(xx)	<i>O</i>	44.46	44.35	3,00.70	+2,56.35	
		<i>R</i>	-0.11			
	05-	Loans from National Co-Op Development Corporation- Non-Plan				
(xxi)	<i>O</i>	36.54	36.54	1,30.51	+93.97	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

11-	Interest on Loans from Housing Developments-Ents Finance Corporation- Non-Plan				
(xxii)	<i>O</i>	13,45.36	13,45.36	13,80.84	+ 35.48
	Reasons for the final excess of Rs.3,09,43.61 lakhs in the above twenty two cases were awaited (July, 2006).				
15-	Interest on Loan from Hudco- Non-Plan				
	<i>O</i>	9,02.18			
			14,45.70	14,45.70	--
	<i>R</i>	5,43.52			
	Augmentation in provision by Rs. 5,43.52 lakh(s) through reappropriation in March 2006 was due to more payment of interest.				
305-	Management of Debt -				
01-	Management of Debt- Non-Plan				
	<i>O</i>	8.00	8.00	1,16.96	+1,08.96
	Reasons for final excess of Rs. 1,08.96 lakhs were awaited (July, 2006).				
03-	Interest on Small Savings, Provident Funds etc. -				
104-	Interest on State Provident Funds -				
03-	A.I.S. Provident Fund-				
	<i>O</i>	1,10.00	1,10.00	1,19.07	+ 9.07
	Provision of Rs. 1,10.00 lakhs was provided on the basis of actuals for the last three years but the actual expenditure exceeded the provision by Rs. 9.07 lakhs due to more more savings.				
04-	Interest on Loans and Advances from Central Government -				
101-	Interest on Loans for State/Union Territory Plan Schemes -				
02-	Expenditure necessitated by Draught Relief Interest on Draught Loan- Non-Plan				
(i)			..	10,54.84	+10,54.84
107-	Interest on Pre-1984-85 Loans -				
05-	Pre 1984-89 Consolidated Loans-Consolidated on recommendation of 9th Finance Commission- Non-Plan				
(ii)			..	8.76	+8.76
	Expenditure of Rs. 10,63.60 lakhs in the above two cases was incurred without appropriation for which reasons were awaited (July, 2006).				

APPROPRIATION ACCOUNTS**GRANT NO. 29- contd.****Capital Section**

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advances to Government Servants for House-Centrally Sponsored Scheme Plan			
O	36.00		
		13.80	-13.80
R	-22.20	..	
In view of the final saving of Rs. 13.80 lakh(s) the reduction in provision by Rs. 22.20 lakh(s) through surrender in March 2006 due to receipt of less cases for house building advance proved injudicious for which reasons were awaited (July, 2006).			
02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislature-Non-Plan			
O	30.00		
		..	+1.15
R	-30.00	1.15	
Entire provision of Rs. 30.00 lakhs was reduced through surrender in March, 2006 as no case for loan was received. However, reasons for incurring expenditure of Rs. 1.15 lakhs without provision were awaited (July, 2006).			
202- Advances for Purchase of Motor conveyances -			
03- Loans to Ministers, Deputy Ministers, Presiding Officer for Purchase of Motor Cars-Non-Plan			
O	30.00		
		12.85	+4.30
R	-17.15	17.15	
Reduction in provision by Rs. 17.15 lakh(s) through surrender in March 2006 was due to receipt less number of cases for loan. Reasons for final excess of Rs. 4.30 lakhs were awaited (July, 2006).			

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
7610- Loans to Government Servants etc. -			
201- House Building Advances -			
01- Advances to Government Servants for House-Plan			
O	10,00.00		
		10,72.21	+72.21
Reasons for final excess of Rs. 72.21 lakhs were awaited (July, 2006).			
202- Advances for Purchase of Motor conveyances -			
01- Loans to Government Servants for Purchase of Motor Cars-Non-Plan			
	
		3.01	+3.01

APPROPRIATION ACCOUNTS

GRANT NO. 29- contd.

An expenditure of Rs. 3.01 lakhs was incurred without provision for which reasons were awaited (July, 2006).

(xii)	Excess in the charged appropriation occurred mainly under the following heads:-				
	Head		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
	6003- Internal Debt of the State Government -				
	108- Loans from National Co-operative Development Corporation -				
	02- Loans from National Co-Operative Development Corporation- Non-Plan				
(i)	<i>O</i>	27.08	27.08	2,40.60	+2,13.52
	109- Loans from Other Institutions -				
	10- Loans from HUDCO- Non-Plan				
(ii)	<i>O</i>	12,14.45	12,14.45	13,68.00	+1,53.55
	Reasons for final excess of Rs.3,67.07 lakhs in the above two cases were awaited (July, 2006).				
	11- Other Non -SLR Borrowings/I.D.B.- Non-Plan				
	<i>S</i>	48,87.50			
			76,46.33	1,73,54.17	+97,07.84
	<i>R</i>	27,58.83			
	In view of the final excess of Rs. 97,07.84 lakh(s) the augmentation in appropriation by Rs. 27,58.83 lakh(s) through reappropriation in March 2006 was due to more payment of loans proved inadequate for which reasons were awaited (July, 2006)				
	18- Repayment of Loan From R.I.D.C- Non-Plan				
	<i>O</i>	2,96,00.00			
			5,13,22.00	5,30,83.00	+17,61.00
	<i>S</i>	2,17,22.00			
	Reasons for final excess of Rs.17,61.00 lakhs were awaited (July, 2006).				
	110- Ways and Means Advances from the Reserve Bank of India -				
	01- Normal Ways and Means Advances from the Reverse Bank of India.- Non-Plan				
	<i>O</i>	1,40,00.00	1,40,00.00	2,55,27.00	+1,15,27.00
	Reasons for final excess of Rs.1,15,27.00 lakh(s) were awaited (July, 2006).				
	111- Special Securities issued to National Small Savings Fund of the Central Government -				
	01- Special Securities issued to National Small Savings Fund of the Central Govt- Non-Plan				
		..	..	3,44.40	+3,44.40

APPROPRIATION ACCOUNTS**GRANT NO. 29- contd.**

An expenditure of Rs. 3,44.40 lakhs incurred without provision for which reasons were awaited (July, 2006).

6004- Loans and Advances from the Central Government -

01- Non-Plan Loans -

800- Other Loans -

04- Raising of I.R. Battalian-
Non-Plan

O 1,25.00

1,30.00 1,30.00 ..

R 5.00

Augmentation in provision by Rs. 5.00 lakh(s) through reappropriation in March 2006 was due to more payment of loans.

04- Loans for Centrally Sponsored Plan Schemes -

800- Other Loans -

40- Loans for Macro Management of Agriculture-
Non-Plan

O 28.36

36.36 36.36 --

R 8.00

Augmentation in provision by Rs. 8.00 lakh(s) through reappropriation in March 2006 was due to more payment of loans.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
6003- Internal Debt of the State Government -			
103- Loans from Life Insurance Corporation of India -			
01- Loans from Life Insurance Corporation of India- Non-Plan			
<i>O</i> 89,89.35	86,01.11	86,20.34	+19.23
<i>R</i> -3,88.24			

In view of the final excess of Rs. 19.23 lakh(s) the reduction in provision by Rs. 3,88.24 lakh(s) through reappropriation in March 2006 due to less receipt of loan cases proved inadequate for which reasons were awaited (July, 2006).

105- Loans from the National Bank for Agricultural and
Rural Development Board -

01- Loans from National Bank for Agricultural and Rural
Development Board-
Non-Plan

O 7,81.78

7,81.78 7,05.78 -76.00

Reasons for the final saving of Rs. 76.00 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

109-	Loans from Other Institutions -				
05-	(v) Loans from Himachal Development Finance Corporation- Non-Plan				
	<i>O</i>	11,01.11			
			10,66.58	10,65.64	-0.94
	<i>R</i>	-34.53			
	Reduction in provision by Rs. 34.53 lakh(s) through reappropriation in March 2006 was due to less receipt of loan cases.				
07-	Loans taken by Municipal Corporation- Non-Plan				
(i)	<i>O</i>	19.23	19.23	..	-19.23
13-	Repayment of Loan from Forest Corporation- Non-Plan				
(ii)	<i>O</i>	59,92.50	59,92.50	..	-59,92.50
14-	Repayment of Loan from Housingboard- Non-Plan				
(iii)	<i>O</i>	29,75.44	29,75.44	..	-29,75.44
16-	Loans From Small Saving- Non-Plan				
(iv)	<i>O</i>	8,97.60	8,97.60	..	-8,97.60
	Entire provision of Rs. 98,84.77 lakhs in the above four cases remained unutilised for which reasons were awaited (July, 2006).				
6004-	Loans and Advances from the Central Government -				
01-	Non-Plan Loans -				
102-	Share of Small Savings Collections -				
01-	Assining of Loans Against Small Saving Collection- Non-Plan				
	<i>O</i>	30,69.90			
			10,01.70	10,01.70	..
	<i>R</i>	-20,68.20			
	Reduction in provision by Rs. 20,68.20 lakh(s) through reappropriation/surrender in March 2006 was due to less receipt of loan cases.				
02-	Loans for State/Union Territory Plan Schemes -				
101-	Block Loans -				
01-	Normal Loans- Non-Plan				
	<i>O</i>	46,98.73			
			44,24.48	44,24.48	--
	<i>R</i>	-2,74.25			
	Reduction in provision by Rs. 2,74.25 lakh(s) through reappropriation/surrender in March 2006 was due to less receipt of loan cases.				

APPROPRIATION ACCOUNTS
GRANT NO. 29-Concl.

04-	Loans for Centrally Sponsored Plan Schemes -				
800-	Other Loans -				
27-	Integrated Water Shed Management in the Catchment Area of Flood Prone Rivers- Non-Plan				
	<i>O</i>	87.36		82.36	--
	<i>R</i>	-5.00			

Reduction in provision by Rs. 5.00 lakh(s) through reappropriation/surrender in March 2006 was due to less cases for loans.

APPROPRIATION ACCOUNTS

GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2250-OTHER SOCIAL SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

	Total grant	Actual expenditure	Excess (+) Saving (-)
(Rupees in thousands)			
Revenue Section			
Voted			
Original	20,59,06		
	25,62,58	23,49,27	-2,13,31
Supplementary	5,03,52		
Amount surrendered during the year (March 2006)			2,10,58
Capital Section			
Voted			
Original	1,77,01		
	2,02,01	1,72,97	-29,04
Supplementary	25,00		
Amount surrendered during the year (March 2006)			29,04

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 2,13.31 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. 5,03.52 lakh(s) obtained in March 2006 proved excessive.
- (ii) In view of the final saving of Rs. 29.04 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 25.00 lakh(s) obtained in March 2006 proved unnecessary and even the original grant remained substantially unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
2205- Art and Culture -			
103- Archaeology -			
01- Expenditure on Operation of Antiquities and Art Treasuries Act 1972-			
Plan			
O	66.37		
S	2,15.95	2,37.31	-0.05
R	-45.01	2,37.26	
Reduction in provision by Rs. 45.01 lakh(s) through reappropriation/surrender in March 2006 was due to less receipt of grant cases from temple management and other organisations, non-filling up of vacant posts and non completion of codal formalities.			
107- Museums -			
01- Himachal State Museums-			
Plan			
O	32.50		
		20.84	-0.53
R	-11.66	20.31	
Reduction in provision by Rs. 11.66 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities and non filling up of vacant posts.			
2220- Information and Publicity -			
01- Films -			
001- Direction and Administration -			
01- Directorate-			
Plan			
O	16.50		
		1.45	..
R	-15.05	1.45	
Reduction in provision by Rs. 15.05 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.			
105- Production of Films -			
01- Production and Dissemination of Electronic Publicity			
Material-			
Non-Plan			
O	46.84		
		33.22	..
R	-13.62	33.22	
Reduction in provision by Rs. 13.62 lakh(s) through reappropriation/surrender in March 2006 was due to non filling up of vacant posts.			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

01-	Production and Dissemination of Electronic Publicity				
	Material-				
	Plan				
	O	43.50			
	S	8.77	24.43	24.43	..
	R	-27.84			
	Reduction in provision by Rs. 27.84 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities and non purchase of photostet machine.				
2250-	Other Social Services -				
103-	Upkeep of Shrines, Temples etc. -				
01-	Management of Temples-				
	Non-Plan				
	O	37.64			
			22.95	22.61	-0.34
	R	-14.69			
	Reduction in provision by Rs. 14.69 lakh(s) through reappropriation/surrender in March 2006 was due to non filling up vacant posts.				
(iv)	Above saving was counter balanced with excess occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(Rupees in lakhs)		
2204-	Sports and Youth Services -				
104-	Sports and Games -				
01-	Mountaineering Institution and Allied Sports Manali-				
	Plan				
	O	55.00			
			65.94	66.12	+0.18
	R	10.94			
	Augmentation in provision by Rs. 10.94 lakh(s) through reappropriation in March 2006 was due to shifting of some posts from non-plan to plan.				
2220-	Information and Publicity -				
60-	Others -				
102-	Information Centres -				
01-	Press Information Bank Services-				
	Non-Plan				
	O	70.28			
	S	8.00	88.35	88.35	..
	R	10.07			
	Augmentation in provision by Rs. 10.07 lakh(s) through reappropriation in March 2006 was due to payment of dearness allowance and more expenditure on tours.				

APPROPRIATION ACCOUNTS
GRANT NO. 30-Concl.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in lakhs)		
4202- Capital Outlay on Education, Sports, Art and Culture -			
04- Art and Culture -			
800- Other Expenditure -			
01- Building- Plan			
O 42.00	14.71	14.71	..
R -27.29			

Reduction in provision by Rs. 27.29 lakh(s) through reappropriation/surrender in March 2006 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 31 - TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2202-GENERAL 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 CASTE,SCHEDULED TRIBE AND OTHER BACKWARD CLASSES, 2230-LABOUR AND EMPLOYMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2405-FISHERIES, 2406-FORESTRY AND WILDLIFE,

2408-FOOD STORAGE AND WAREHOUSING,2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2810-NON-CONVENTIONAL SOURCES OF ENERGY, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215- CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING,

4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES AND OTHER BACKWARD CLASSES,4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405- CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILDLIFE, 4408- CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATIONS, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5452-CAPITAL OUTLAY ON TOURISM)

Revenue Section	Total grant	Actual expenditure	Excess (+) Saving (-)
	(Rupees in thousands)		
Voted			
Original	2,09,90,28		
Supplementary	18	2,09,90,46	2,30,25,93
			+20,35,47
Amount surrendered during the year (March, 2006)			1,53,30

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.**Capital Section****Voted**

Original	62,57,19			
Supplementary	14,80,28	77,37,47	83,36,75	+5,99,28
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of Rs. 20,35,47,075 over the voted provision in the Revenue Section requires regularisation.
- (ii) In view of the final excess of Rs. 20,35.47 lakh(s) in the voted provision in the Revenue Section, the supplementary grant of Rs. .18 lakh(s) obtained in March 2006 proved inadequate.
- (iii) The excess of Rs. 5,99,28,087 over the Capital Section requires regularisation.
- (iv) In view of the final excess of Rs. 5,99.28 lakh(s) in the voted provision in the Capital Section, the supplementary grant of Rs. 14,80.28 lakh(s) obtained in March 2006 proved inadequate.

Revenue Section

(v)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
2015-	Elections -			
796-	Tribal Area Sub-Plan -			
04-	Expenditure on Charge for the Conduct of Election to State Legislature Assembly			
	Expenses- Non-Plan			
	O	0.05		
	R	2.80	2.85	..

Augmentation in provision by Rs. 2.80 lakh(s) through reappropriation in March 2006 was due to pending liability of travelling allowance claims of last Vidhan Sabha elections.

- 05- Expenditure on charge for the conduct of Parliamentary Elections- Non-Plan

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	O	0.04			
			29.29	29.27	-0.02
	R	29.25			
Augmentation in provision by Rs. 29.25 lakh(s) through reappropriation in March 2006 was due to clearance of pending liability of last Lok Sabha elections.					
06-	Expenditure on charge for the conduct of elections to Local Bodies- Non-Plan				
	O	0.08			
			18.73	18.72	-0.01
	R	18.65			
Augmentation in provision by Rs. 18.65 lakh(s) through reappropriation in March 2006 was due to general Panchayati Raj Institute elections, 2005 in Tribal Areas.					
08-	Expenditure on preparation of Photo-Identity Cards- Non-Plan				
	O	0.06			
			1.12	1.12	..
	R	1.06			
Augmentation in provision by Rs. 1.06 lakh(s) through reappropriation in March 2006 was due to clearance of pending liability of travelling expenses.					
2029-	Land Revenue -				
796-	Tribal Area Sub-Plan -				
03-	Strengthening of Primary & Supervisory Land Records Agency (District Charges)- Non-Plan				
	O	38.04			
			46.29	46.29	..
	R	8.25			
Augmentation in provision by Rs. 8.25 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.					
06-	Construction of Revenue Buildings- Plan				
	O	1.00	1.00	13.50	+12.50
Reasons for final excess of Rs. 12.50 lakhs were awaited (July, 2006)					

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2053- District Administration -
796- Tribal Area Sub-Plan -
01- Expenditure on District Establishment-
Non-Plan

O	2,67.38				
		2,89.63	2,94.23	+4.60	
R	22.25				

Augmentation in provision by Rs. 22.25 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and also due to clearance of pending liabilities.

10- Border Area Development Programme-
Plan

O	4,16.00				
		6,42.05	8,09.01	+1,66.96	
R	2,26.05				

In view of the final excess of Rs. 1,66.96 lakh(s) the augmentation in provision by Rs. 2,26.05 lakh(s) through reappropriation in March 2006 stated to be due to actual reimbursement received from the Government of India proved inadequate for which reasons were awaited (July, 2006).

2054- Treasury and Accounts Administration -
796- Tribal Area Sub-Plan -
01- Expenditure on District Treasury and Sub-
Treasury Establishment-
Non-Plan

O	1,08.03				
		1,32.34	1,32.41	+0.07	
R	24.31				

Augmentation in provision by Rs. 24.31 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance, purchase of Computers and clearance of pending medical claims.

2055- Police -
796- Tribal Area Sub-Plan -
01- Expenditure on Police Organisation-
Non-Plan

O	7,91.05				
		9,33.93	9,33.93	..	
R	1,42.88				

Augmentation in provision by Rs. 1,42.88 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and clearance of pending liabilities of previous year.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on District Executive Force
Lahaul & Spiti District-
Non-Plan

O	43.42				
		53.24	53.25	+0.01	
R	9.82				

Augmentation in provision by Rs. 9.82 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and payment of additional dearness allowance and clearance of pending liabilities of previous year.

04- Expenditure on Police Radio Staff-
Non-Plan

O	1,57.10				
		1,72.12	1,72.12	..	
R	15.02				

Augmentation in provision by Rs. 15.02 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and payment of additional dearness allowance and clearance of pending liabilities of previous year.

2059- Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

01- Expenditure on Maintenance and Repair of
Government Other Administrative Buildings-
Non-Plan

(i)					
O	35.00	35.00	40.87	+5.87	

03- Expenditure on Maintenance and Repair of
Government PWD-Rest/Circuit Houses-
Non-Plan

(ii)					
O	25.00	25.00	33.34	+8.34	

07- Expenditure under Suspense (Stock)-
Non-Plan

(iii)					
O	2,55.82	2,55.82	14,49.52	+11,93.70	

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08-	Expenditure under Suspense (Stock Manufacturing)- Non-Plan				
(iv)					
	O	1,75.69	1,75.69	5,67.67	+3,91.98
09-	Expenditure under Suspense (Misc. P.W.D.)- Non-Plan				
(v)					
	O	95.83	95.83	6,60.07	+5,64.24
	Reasons for the final excess of Rs. 21,64.13 lakhs in the above five cases were awaited (July, 2006).				
2070-	Other Administrative Services -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Distt. Home Guard Staff- Non-Plan				
	O	85.76			
			1,02.13	1,02.13	..
	R	16.37			
	Augmentation in provision by Rs. 16.37 lakh(s) through reappropriation in March 2006 was due to payment of wages to Homeguards deployed during flood period and merger of dearness pay and grant of additional dearness allowance.				
2202-	General Education -				
01-	Elementary Education -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Primary Schools- Non-Plan				
	O	15,75.14			
			16,24.85	16,24.82	-0.03
	R	49.71			
	Augmentation in provision by Rs. 49.71 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and payment of wages to part time water carriers.				
03-	Expenditure on Primary Schools- Plan				
	O	1,96.76			
			2,67.93	2,61.71	-6.22
	R	71.17			
	Augmentation in provision by Rs. 71.17 lakh(s) through reappropriation in March 2006 was due to clearance of pending liabilities of hot and cold weather charges which was partly offset by saving due to less expenditure on material and supply.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

- 02- Secondary Education -
796- Tribal Area Sub-Plan -
02- Expenditure on Middle School under M.N.P.-
Plan

O	1,19.51			
		2,02.70	1,63.59	-39.11
R	83.19			

In view of the final saving of Rs. 39.11 lakh(s) the augmentation in provision by Rs. 83.19 lakh(s) through reappropriation in March 2006 was due to more expenditure on material and supply, clearance of pending liabilities on hot and cold weather charges and merger of dearness pay and payment of additional dearness allowance which was partly offset by saving due to non deployment of daily paid workers and less payment of medical reimbursement proved excessive for which reasons were awaited (July, 2006).

- 03- Expenditure on High Schools other than
M.N.P.-
Plan

O	1,72.38			
		3,39.45	3,33.81	-5.64
R	1,67.07			

Augmentation in provision by Rs. 1,67.07 lakh(s) through reappropriation in March 2006 was due to clearance of pending liabilities of hot and cold weather charges, purchase of free text books for students and more execution of minor works which was partly offset by saving due to non filling up of vacant posts, less payment of medical reimbursement and less training of the staff.

- 03- University and Higher Education -
796- Tribal Area Sub-Plan -
02- Expenditure on Degree Colleges-
Non-Plan

O	66.33			
		75.23	75.24	+0.01
R	8.90			

Augmentation in provision by Rs. 8.90 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.

- 02- Expenditure on Degree Colleges-
Plan

O	39.00			
		2,16.10	2,12.27	-3.83
R	1,77.10			

Augmentation in provision by Rs. 1,77.10 lakh(s) through reappropriation in March 2006 was due to more expenditure on other charges which was partly offset by saving due to less expenditure on scholarships and office articles.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2210-	Medical and Public Health -				
03-	Rural Health Services-Allopathy -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on M.N.P.(PHC)- Non-Plan				
	O	1,69.21			
			1,87.81	1,92.71	+4.90
	R	18.60			
	Augmentation in provision by Rs. 18.60 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance which was partly offset by saving due to less engagement of daily paid labourers.				
03-	Expenditure on M.N.P.(PHC)- Plan				
	O	2,13.00			
			2,22.62	2,21.42	-1.20
	R	9.62			
	Augmentation in provision by Rs. 9.62 lakh(s) through reappropriation in March 2006 was due to more expenditure on purchase of medicines etc. and merger of dearness pay and grant of additional dearness allowance which was partly offset by saving due to less purchase of office articles and less execution of minor works.				
04-	Rural Health Services-Other systems of medicine -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Ayurvedic Programme under Special Central Assistance- Central Plan Plan				
	O	4.00			
			8.77	8.77	..
	R	4.77			
	Augmentation in provision by Rs. 4.77 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.				
04-	Expenditure on Ayurvedic Programme- Non-Plan				
	O	1,66.40			
			1,87.43	1,92.42	+4.99
	R	21.03			
	Augmentation in provision by Rs. 21.03 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.				

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

06- Public Health -				
796- Tribal Area Sub-Plan -				
05- Expenditure on Expand Programme on Immunisation- Non-Plan				
O	21.42			
		12.81	22.82	+10.01
R	-8.61			

In view of the final excess of Rs. 10.01 lakh(s) the reduction in provision by Rs. 8.61 lakh(s) through reappropriation in March 2006 due to non filling up of vacant posts proved unrealistic for which reasons were awaited (July, 2006).

2211- Family Welfare -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Family Welfare Programme- Centrally Sponsored Scheme				
Plan				
O	1,24.20			
		1,34.08	1,33.19	-0.89
R	9.88			

Augmentation in provision by Rs. 9.88 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.

2215- Water Supply and Sanitation -				
01- Water Supply -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Rural Water Supply Scheme- Non-Plan				
O	2,00.00			
		5,12.63	3,29.96	-1,82.67
R	3,12.63			

In view of the final saving of Rs. 1,82.67 lakh(s) the augmentation in provision by Rs. 3,12.63 lakh(s) through reappropriation in March 2006 was due to payment of wages of workcharged staff and labourers on enhanced rates proved excessive for which reasons were awaited (July, 2006).

02- Expenditure on Work Charged Staff converted into Regular Establishment- Plan				
O	15.00			
		35.50	41.79	+6.29
R	20.50			

Augmentation in provision by Rs. 20.50 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.

Reasons for the final excess of Rs. 6.29 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	Expenditure on Rural Water Supply Schemes				
	ARWSP for DDP Areas-				
	Centrally Sponsored Scheme				
	Plan				
	O	0.01			
	S	0.01	45.00	45.00	..
	R	44.98			
	Augmentation in provision by Rs. 44.98 lakh(s) through reappropriation in March 2006 was due to receipt of grant from the Government of India.				
2216-	Housing -				
	03- Rural Housing -				
	796- Tribal Area Sub-Plan -				
	07- Rajiv Gandhi Awas Yojna-				
	Plan				
	O	62.76			
			74.39	69.43	-4.96
	R	11.63			
	Augmentation in provision by Rs. 11.63 lakh(s) through reappropriation in March 2006 was due to enhancement of plan ceiling.				
2230-	Labour and Employment -				
	03- Training -				
	796- Tribal Area Sub-Plan -				
	04- Expenditure on Rural Industrial Training				
	Institutes in Himachal Pradesh-				
	Non-Plan				
	O	7.73			
			16.87	16.87	..
	R	9.14			
	Augmentation in provision by Rs. 9.14 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and more expenditure on hot and cold weather charges.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2401- Crop Husbandry -					
796- Tribal Area Sub-Plan -					
02- Expenditure on Agricultural Schemes (other than General Agriculture Extension and Training)- Plan					
O	1,71.23				
		4,19.24	4,00.18		-19.06
R	2,48.01				

In view of the final saving of Rs. 19.06 lakh(s) the augmentation in provision by Rs. 2,48.01 lakh(s) through reappropriation in March 2006 was due to payment of compensation of peas crop to farmers in Kinnaur which was partly offset by saving due to receipt of less cases from the beneficiaries and less expenditure on motor vehicles proved excessive for which reasons were awaited (July, 2006).

05- Expenditure on Horticulture Schemes- Non-Plan					
O	2,21.74				
		2,91.13	2,91.53		+0.40
R	69.39				

Augmentation in provision by Rs. 69.39 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and more training of the staff.

05- Expenditure on Horticulture Schemes- Plan					
O	1,56.38				
		2,79.88	2,29.96		-49.92
R	1,23.50				

In view of the final saving of Rs. 49.92 lakh(s) the augmentation in provision by Rs. 1,23.50 lakh(s) through reappropriation in March 2006 was due to more demand from the beneficiaries and more expenditure on office expenses proved excessive for which reasons were awaited (July, 2006).

06- Under Special Central Assistance Expenditure on Agriculture Schemes- Central Plan Plan					
O	72.10				
		72.10	88.36		+16.26
Reasons for final excess of Rs. 16.26 lakhs were awaited (July, 2006).					

09- Expenditure on Horticultural Schemes under Special Central Assistance- Central Plan					
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	82.93			
		1,26.03	1,26.02	-0.01
R	43.10			
Augmentation in provision by Rs. 43.10 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.				
19- Horticulture Extension Agency- Plan				
O	44.90			
		2,37.97	2,37.97	..
R	1,93.07			
Augmentation in provision by Rs. 1,93.07 lakh(s) through reappropriation in March 2006 was due to payment made for Management Information System.				
2402- Soil and Water Conservation - 796- Tribal Area Sub-Plan - 01- Agriculture Land Expenditure on Soil Conservation- Non-Plan				
O	45.42			
		54.88	54.02	-0.86
R	9.46			
Augmentation in provision by Rs. 9.46 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.				
02- Soil & Water Conservation Prog. (Forest)- Plan				
O	14.00			
		33.00	33.00	..
R	19.00			
Augmentation in provision by Rs. 19.00 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.				
08- Expenditure on Soil Conservation under S.C.A. for Scheduled Tribes residing outside Tribal Area- Central Plan Plan				
O	10.00			
		17.22	17.81	+0.59
R	7.22			

APPROPRIATION ACCOUNTS**GRANT NO. 31- contd.**

Augmentation in provision by Rs. 7.22 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.				
2403-	Animal Husbandry -			
796-	Tribal Area Sub-Plan -			
08-	Expenditure on Veterinary Programme under S.C.A. for Tribal Pocket Chamba and Bhatiyat-Central Plan			
	Plan			
	O	9.50		
			12.97	12.98
	R	3.47		+0.01
Augmentation in provision by Rs. 3.47 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.				
09-	Conservation of Threatened Livestock Breed of Yak/Spiti Pony-Centrally Sponsored Scheme			
	Plan			
	S	0.05		
			81.45	81.45
	R	81.40		..
Augmentation in provision by Rs. 81.40 lakh(s) through reappropriation in March 2006 was due to receipt of grant of the Government of India.				
2406-	Forestry and Wild Life -			
01-	Forestry -			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on Staff-Non-Plan			
	O	3,34.55		
			3,46.84	3,46.85
	R	12.29		+0.01
Augmentation in provision by Rs. 12.29 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance and more expenditure on rent, rates and taxes.				
02-	Forestry Programme-Non-Plan			
	O	1,56.75		
			1,96.96	1,96.96
	R	40.21		..
Augmentation in provision by Rs. 40.21 lakh(s) through reappropriation in March 2006 was due to payment of fuel wood subsidy to Himachal Pradesh State Forest Corporation.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

20-	Improvement of Tree Cover/Raising of Nurseries- Plan				
	O	1,34.15			
			2,31.02	2,31.22	+0.20
	R	96.87			
	Augmentation in provision by Rs. 96.87 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay which was partly offset by less execution of maintenance work.				
02-	Environmental Forestry and Wild Life -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Intensive Management of Wild Life Sancturries- Centrally Sponsored Scheme Plan				
	O	0.04			
	S	0.04	23.69	23.54	-0.15
	R	23.61			
	Augmentation in provision by Rs. 23.61 lakh(s) through reappropriation in March 2006 was due to receipt of sanction from the Government of India.				
04-	Expenditure on Development of Pin Valley National Park- Centrally Sponsored Scheme Plan				
	O	0.05			
	S	0.03	8.15	7.90	-0.25
	R	8.07			
	Augmentation in provision by Rs. 8.07 lakh(s) through reappropriation in March 2006 was due to receipt of sanction from the Government of India.				
2425-	Co-operation -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Cooperation Schemes- Plan				
	O	5.75			
			4.87	9.61	+4.74
	R	-0.88			
	Reasons for the final excess of Rs. 4.74 lakhs were awaited (July, 2006).				
2501-	Special Programme for Rural Development				
06-	Self Employment Programme				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Rural Integrated Programme on Swaran Jayanti Gramin Swayamrojar Yojana- Plan				
				17.67	+17.67
	Expenditure of Rs. 17.67 lakhs booked under this Head of Account as per corrections made in the List of Major and Minor Heads of Accounts issued vide C. Slip No.370 dt. 25.05.2000.				
2506-	Land Reforms -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Staff- Non-Plan				
	O	10.63			
			16.40	12.79	-3.61
	Augmentation in provision by Rs. 5.77 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.				

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

2515-	Other Rural Development Programmes -				
796-	Tribal Area Sub- Plan -				
02-	Development Programme Expenditure on Extension of Community- Plan				
	R	81.40	81.40	81.40	..

Provision by Rs. 81.40 lakh(s) obtained through reappropriation in March 2006 was due to execution of minor works.

06-	Grants to Panchayati Raj Institutions Under 12th Finance Commission- Non-Plan				
	S	0.01			
			83.17	83.81	+0.64
	R	83.16			

Augmentation in provision by Rs. 83.16 lakh(s) through reappropriation in March 2006 was due to implementation of the recommendations of the 12th Finance Commission.

2702-	Minor Irrigation -				
80-	General -				
796-	Tribal Area Sub-Plan -				
04-	Expenditure on Maintenance and Repairs of other Minor Irrigation Work Ordinary Repairs(F.I.S.)- Non-Plan				
	O	1,10.00			
			1,52.47	1,25.54	-26.93
	R	42.47			

In view of the final saving of Rs. 26.93 lakh(s) the augmentation in provision by Rs. 42.47 lakh(s) through reappropriation in March 2006 was due to payment of wages to daily paid staff and workcharged staff proved injudicious for which reasons were awaited (July, 2006).

06-	Expenditure on Work Charged Staff converted into Regular Establishment- Plan				
	O	15.24	15.24	24.16	+8.92

Reasons for final excess of Rs. 8.92 lakhs were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07- Expenditure on Establishment-
Non-Plan

O	1,80.20				
		1,94.73	2,00.90	+6.17	
R	14.53				

Augmentation in provision by Rs. 14.53 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.

Reasons for final excess of Rs. 6.17 lakhs were awaited (July, 2006).

07- Expenditure on Establishment-
Plan

R	18.41				
		18.41	20.83	+2.42	

Augmentation in provision by Rs. 18.41 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.

08- Expenditure on Suspense (Stock)-
Plan

(i)					
O	2,50.00				
		2,50.00	4,17.39	+1,67.39	

09- Expenditure on Suspense (Stock
Manufacture)-
Plan

(ii)					
O	28.00				
		28.00	36.14	+8.14	

Reasons for final excess of Rs. 1,75.53 lakhs in the above two cases were awaited (July, 2006).

10- Expenditure on Suspense (Miscellaneous
Advances)-

O	50.00				
		56.23	1,58.75	+1,02.52	
R	6.23				

In view of the final excess of Rs. 1,02.52 lakh(s) the augmentation in provision by Rs. 6.23 lakh(s) through reappropriation in March 2006 was due to more purchase of material proved inadequate for which reasons were awaited (July, 2006).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

01- Expenditure on Industrial Scheme-
Plan

O	28.50				
		76.52	76.52	..	
R	48.02				

APPROPRIATION ACCOUNTS**GRANT NO. 31- contd.**

Augmentation in provision by Rs. 48.02 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

02- Expenditure on Industrial Scheme-
Non-Plan

O	34.51			
		43.62	43.66	+0.04
R	9.11			

Augmentation in provision by Rs. 9.11 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance.

05- Expenditure on Grants-In -Aid/Contribution
Subsidies (S.C.A.)-
Central Plan
Plan

O	10.00			
		55.77	55.77	..
R	45.77			

Augmentation in provision by Rs. 45.77 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

3054- Roads and Bridges -

02- Strategic and Border Roads -

796- Tribal Area Sub-Plan -

01- Expenditure on Maintenance and repair of
old Hindustan Tibet Roads-
Non-Plan

O	5.00			
		..	7.03	+7.03
R	-5.00			

Entire provision of Rs. 5.00 lakhs was reappropriated in March, 2006 due to cut in plan ceiling. But an expenditure of Rs. 7.03 lakhs incurred without provision for which reasons were awaited (July, 2006).

02- State High Ways-
Non-Plan

O	1,50.00			
		..	2,04.24	+2,04.24
R	-1,50.00			

Entire provision of Rs.1,50.00 lakhs was reappropriated in March, 2006 due to cut in maintenance. But an expenditure of Rs.2,04.24 lakhs incurred without provision for which reasons were awaited (July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- District and Other Roads -				
796- Tribal Area Sub-Plan -				
03- Expenditure on Maintenance and Repairs of District Roads- Non-Plan				
O	40.00			
		7,75.42	1,82.77	-5,92.65
R	7,35.42			

In view of the final saving of Rs. 5,92.65 lakh(s) the augmentation in provision by Rs. 7,35.42 lakh(s) through reappropriation in March 2006 was due to implementation of the recommendations of the 12th Finance Commission proved excessive for which reasons were awaited (July, 2006).

05- Roads of Inter State or Economic Importance -				
796- Tribal Area Sub-Plan -				
04- Expenditure on Maintenance and Repairs of Rural Roads- Non-Plan				
O	20.00			
		..	1,69.85	+1,69.85
R	-20.00			

Entire provision of Rs. 20.00 lakhs was reappropriated in March, 2006 due to cut in maintenance. But an expenditure of Rs. 1,69.85 lakhs was incurred without provision for which reasons were awaited (July, 2006).

3425- Other Scientific Research -				
60- Others -				
796- Tribal Area Sub-Plan -				
01- Services in Tribal Areas Expenditure on Science and Technology- Plan				
S	0.01			
		14.60	14.60	..
R	14.59			

Augmentation in provision by Rs. 14.59 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(vi)	Above excess was partly counter balanced with saving under the following heads :-	Total	Actual	Excess (+)
Head		grant	expenditure	Saving (-)
		(Rupees in lakhs)		
2053-	District Administration -			
796-	Tribal Area Sub-Plan -			
04-	Expenditure on Infrastructural Facilities- Plan			
	O	2,95.00		
			1,48.47	1,48.47
	R	-1,46.53		..
	Reduction in provision by Rs. 1,46.53 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.			
09-	Expenditure on People's Participation in Development- Plan			
	O	4,39.18		
			2,36.05	2,35.75
	R	-2,03.13		-0.30
	Reduction in provision by Rs. 2,03.13 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.			
2075-	Miscellaneous General Services -			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on Contribution to Post and Telegraph Gurantee- Plan			
	O	15.00		
		
	R	-15.00		..
	Entire provision of Rs. 15.00 lakhs was reappropriated in March, 2006 due to cut in plan ceiling.			
2202-	General Education -			
01-	Elementary Education -			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on District Primary Education Officers and Staff- Non-Plan			
	O	35.67		
			23.53	23.52
	R	-12.14		-0.01
	Reduction in provision by Rs. 12.14 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts.			
05-	Expenditure on providing of drinking water facility in Primary Schools- Non-Plan			
	O	2.99		
		
	R	-2.99		..
	Entire provision of Rs. 2.99 lakhs was reappropriated in March, 2006 due to cut based on actuals.			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

11- Hot Cooked Meal, Mid-Day Meal-
Plan

O	1,20.00			
		83.00	77.98	-5.02
R	-37.00			

Reduction in provision by Rs. 37.00 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.

02- Secondary Education -
796- Tribal Area Sub-Plan -
01- Expenditure on District Education Officers
and Staff-
Non-Plan

O	1,26.30			
		1,08.63	1,08.18	-0.45
R	-17.67			

Reduction in provision by Rs. 17.67 lakh(s) through reappropriation in March 2006 was due to non receipt of cases from the beneficiaries, less training of staff and less medical reimbursement.

02- Expenditure on Middle School under M.N.P.-
Non-Plan

O	8,88.61			
		8,66.67	8,67.05	+0.38
R	-21.94			

Reduction in provision by Rs. 21.94 lakh(s) through reappropriation in March 2006 was due to vacant posts.

03- Expenditure on High Schools other than
M.N.P.-
Non-Plan

O	19,72.92			
		16,16.48	16,16.46	-0.02
R	-3,56.44			

Reduction in provision by Rs. 3,56.44 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts, receipt of less cases from beneficiaries and less expenditure on tours by the staff which was partly offset by excess due to clearance of pending liabilities.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- Adult Education -				
796- Tribal Area Sub-Plan -				
01- Educational Programmes- Non-Plan				
O	8.92			
		3.92	3.69	-0.23
R	-5.00			
Reduction in provision by Rs. 5.00 lakh(s) through reappropriation in March 2006 was due to non filling up vacant posts.				
2205- Art and Culture -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Archaeological Cell- Central Plan				
Plan				
O	27.94			
	
R	-27.94			
Entire provision of Rs. 27.94 lakh(s) reduced through reappropriation in March 2006 due to non completion of codal formalities.				
2210- Medical and Public Health -				
03- Rural Health Services-Allopathy -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Allopathic Programme- Non-Plan				
O	2,03.16			
		1,90.99	1,86.69	-4.30
R	-12.17			
Reduction in provision by Rs. 12.17 lakh(s) through reappropriation in March 2006 was due to non filling up vacant posts and less expenditure on maintenance.				
02- Expenditure on Allopathic Programme- Plan				
O	4,52.00			
		3,72.72	3,84.66	+11.94
R	-79.28			
In view of the final excess of Rs. 11.94 lakh(s) the reduction in provision by Rs. 79.28 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts which was partly offset by excess due to more expenditure on purchase of medicines, hot and cold weather charges and equipment proved inadequate for which reasons were awaited (July, 2006).				
04- Rural Health Services-Other systems of medicine -				
796- Tribal Area Sub-Plan -				
04- Expenditure on Ayurvedic Programme- Plan				
O	2,34.90			
		2,09.18	2,13.09	+3.91
R	-25.72			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by Rs. 25.72 lakh(s) through reappropriation in March 2006 was due to less expenditure on purchase of medicines and non filling up of vacant posts.

2215-	Water Supply and Sanitation -				
01-	Water Supply -				
796-	Tribal Area Sub-Plan -				
04-	Stock- Plan				
(i)					
	O	90.00	90.00	77.72	-12.28
05-	Stock Manufacture- Plan				
(ii)					
	O	14.00	14.00	9.53	-4.47
					Reasons for the final saving of Rs. 16.75 lakhs in the above two cases were awaited (July, 2006).
08-	Energy Charges for Rural Water Supply Scheme- Plan				
	O	54.00	..	4.60	+4.60
	R	-54.00			
					Entire provision of Rs. 54.00 lakhs was reduced through reappropriation due to cut in plan outlay. But an expenditure of Rs. 4.60 lakhs incurred without provision for which reasons were awaited (July, 2006).
2216-	Housing -				
03-	Rural Housing -				
796-	Tribal Area Sub-Plan -				
01-	Construction of Tenaments for Homeless Poor Under Gandhi Kutir Yojana/Indira Awas Yojana- Plan				
	O	23.00	7.82	7.82	..
	R	-15.18			
					Reduction in provision by Rs. 15.18 lakh(s) through reappropriation in March 2006 was due to reduction in plan outlay.
2225-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -				
02-	Welfare of Scheduled Tribes -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Scheme for Schedule Caste/Scheduled Tribes and other Backward Classes- Plan				
	O	1,06.02	80.41	80.41	..
	R	-25.61			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by Rs. 25.61 lakh(s) through reappropriation in March 2006 was due to reduction in plan outlay and less expenditure on other items.

04-	Expenditure on H.P.S.C. Development Corporation under SCA- Central Plan				
	Plan				
	O	10.00			
			5.00	5.00	..
	R	-5.00			

Reduction in provision by Rs. 5.00 lakh(s) through reappropriation in March 2006 was due to non completion of codal formalities.

2230-	Labour and Employment -				
	03- Training-				
796-	Tribal Area Sub-Plan -				
04-	Expenditure on Rural Industrial Training Institutes in Himachal Pradesh- Plan				
	O	32.50			
			6.93	6.93	..
	R	-25.57			

Reduction in provision by Rs. 25.57 lakh(s) through reappropriation in March 2006 was due to reduction in plan outlay.

2235-	Social Security and Welfare -				
	02- Social Welfare -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Integrated Child Care Services- Centrally Sponsored Scheme Plan				
	O	2,16.24			
			1,70.89	1,70.89	..
	R	-45.35			

Reduction in provision by Rs. 45.35 lakh(s) through reappropriation in March 2006 was due to non filling up vacant posts and less expenditure on repair of motor vehicles etc.

60-	Other Social Security and Welfare programmes -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Social Welfare Programme & Old Age Pension- Plan				
	O	1,63.00			
			1,30.91	1,30.91	..
	R	-32.09			

Reduction in provision by Rs. 32.09 lakh(s) through reappropriation in March 2006 was due to cut in plan outlay.

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

02-	Expenditure on Widow Pension- Plan				
	O	89.00			
			60.21	60.21	..
	R	-28.79			
	Reduction in provision by Rs. 28.79 lakh(s) through reappropriation in March 2006 was due to decrease in plan outlay.				
2236-	Nutrition -				
02-	Distribution of Nutritious Foods and Beverages -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Food Programme- Plan				
	O	40.00			
			18.00	18.00	..
	R	-22.00			
	Reduction in provision by Rs. 22.00 lakh(s) through reappropriation in March 2006 was due to non-release of share from the Central Government.				
2251-	Secretariat-Social Services -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Office of Tribal Development/Scheduled Caste Commissioner- Central Plan Plan				
	O	23.56			
			3.72	3.72	..
	R	-19.84			
	Reduction in provision by Rs. 19.84 lakh(s) through reappropriation in March 2006 was due to reductions in plan ceiling which was partly offset by excess on grant of scholarships to the tribal students.				
02-	Expenditure on Office of Tribal Development/Scheduled Caste Commissioner- Plan				
	O	60.00			
			17.54	17.55	+0.01
	R	-42.46			
	Reduction in provision by Rs. 42.46 lakh(s) through reappropriation in March 2006 was due to decrease in plan outlay.				
03-	Expenditure on Infrastructure Facilities- Plan				
	O	9,25.00			
		
	R	-9,25.00			
	Entire provision of Rs. 9,25.00 lakhs was reduced through reappropriation in March, 2006 due to cut in plan ceiling.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2401- Crop Husbandry -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Distt Establishment				
Agriculture-				
Non-Plan				
O	40.72			
		32.70	32.76	+0.06
R	-8.02			
Reduction in provision by Rs. 8.02 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts.				
08- Assistance for Tribal Pockets Expenditure on				
Special Central-				
Central Plan				
Plan				
O	17.00	17.00	5.76	-11.24
Reasons for the final saving of Rs. 11.24 lakhs were awaited (July, 2006).				
10- Expenditure on Horticultural Schemes under				
Special Central Assistance for S.T. outside				
Tribal Areas-				
Central Plan				
Plan				
O	50.00			
		38.26	38.26	..
R	-11.74			
Reduction in provision by Rs. 11.74 lakh(s) through reappropriation in March 2006 was due to less demand from beneficiaries.				
12- Expenditure on Apple Scab Subsidy-				
Plan				
O	39.10			
		7.15	7.15	..
R	-31.95			
Reduction in provision by Rs. 31.95 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.				
17- Expenditure on Horticulture Sch. (T&E)-				
Plan				
O	15.95			
		10.88	10.80	-0.08
R	-5.07			
Reduction in provision by Rs. 5.07 lakh(s) through reappropriation in March 2006 was due to less expenditure on rent, rates and taxes and repair of motor vehicles.				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

20-	Macro Management of Agriculture- Centrally Sponsored Scheme Plan				
	O	61.07			
			8.10	7.36	-0.74
	R	-52.97			

Reduction in provision by Rs. 52.97 lakh(s) through reappropriation in March 2006 was due to receipt of less central share.

20-	Macro Management of Agriculture- Plan				
	O	20.00			
			0.90	0.82	-0.08
	R	-19.10			

Reduction in provision by Rs. 19.10 lakh(s) through reappropriation in March 2006 was due to state share utilised in proportion to the central share.

2403-	Animal Husbandry -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Veterinary Schemes- Non-Plan				
	O	4,48.09			
			4,24.83	4,24.90	+0.07
	R	-23.26			

Reduction in provision by Rs. 23.26 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts which was partly offset by excess due to increase in wages and more office expenses.

02-	Expenditure on Veterinary Schemes- Plan				
	O	1,66.20			
			89.69	90.33	+0.64
	R	-76.51			

Reduction in provision by Rs. 76.51 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling which was partly offset by excess due to increase in machinery and equipments and wages.

04-	Expenditure on Sheep & Wool Development- Plan				
	O	49.20			
			22.05	22.14	+0.09
	R	-27.15			

Reduction in provision by Rs. 27.15 lakh(s) through reappropriation in March 2006 was due to reduction in plan outlays and less purchase of office articles etc.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2406- Forestry and Wild Life -				
02- Environmental Forestry and Wild Life -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Wild Life Management and Nature Conservation- Non-Plan				
	O	13.69		
			5.65	5.65
	R	-8.04		..

Reduction in provision by Rs. 8.04 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts.

2408- Food Storage and Warehousing -				
01- Food -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Food Organisation- Non-Plan				
	O	69.49		
			58.37	57.38
	R	-11.12		-0.99

Reduction in provision by Rs. 11.12 lakh(s) through reappropriation in March 2006 was due to non filling up of vacant posts which was partly offset by excess on more medical reimbursement.

2501- Special Programmes for Rural Development -				
01- Integrated Rural Development Programme -				
796- Tribal Areas Sub-Plan -				
01- Expenditure on Rural Integrated Programme/Swaran Jayanti Gramin Swarojgar Yojna- Plan				
	O	81.46		
			63.80	..
	R	-17.66		-63.80

An expenditure of Rs. 17.67 lakhs incurred under this Sub Major Head/Minor Head of Accounts which has been deleted vide Correction Slip No. 370 dt. 25.05.2000 shifted under Major Head 2501/06/796/01 under Para-v having comments of excess.

03- Desert Development Programme -				
796- Tribal Areas Sub-Plan -				
01- Expenditure on Development of Desert Area- Plan				
	O	1,85.55		
			1,66.65	1,66.78
	R	-18.90		+0.13

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by Rs. 18.90 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.

2505- Rural Employment -					
01- National Programmes -					
796- Tribal Area Sub-Plan -					
05- Expenditure on Sampuran Gramin Rojgar Yojna- Plan					
O	98.00				
		16.15	16.19		+0.04
R	-81.85				

Reduction in provision by Rs. 81.85 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling

06- Transportation and Handing Charges of Foodgrains under Sampurna Gramin Rojgar Yojna- Plan					
O	20.00				
		4.22	4.22		..
R	-15.78				

Reduction in provision by Rs. 15.78 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.

2515- Other Rural Development Programmes -					
796- Tribal Area Sub- Plan -					
01- Expenditure on Panchyati Schemes- Plan					
O	1,57.86				
		70.87	1,44.50		+73.63
R	-86.99				

In view of the final excess of Rs. 73.63 lakh(s) the reduction in provision by Rs. 86.99 lakh(s) through reappropriation in March 2006 due to cut in plan ceiling proved injudicious for which reasons were awaited (July, 2006).

04- Expenditure on Grants for Panchyati Raj Institutions- Plan					
O	42.89				
R	-42.89				

Entire provision of Rs. 42.89 lakhs was reduced through reappropriation in March, 2006 due to cut in plan ceiling.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2702- Minor Irrigation -
80- General -
796- Tribal Area Sub-Plan -
01- Expenditure on Maintenance and Repairs of
Lift Irrigation Scheme (Ordinary Repair)-
Plan

O	27.00				
		12.82	10.98	-1.84	
R	-14.18				

Reduction in provision by Rs. 14.18 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.

06- Expenditure on Work Charged Staff
converted into Regular Establishment-
Non-Plan

O	3.31				
		14.31	0.73	-13.58	
R	11.00				

In view of the final saving of Rs. 13.58 lakh(s) the augmentation in provision by Rs. 11.00 lakh(s) through reappropriation in March 2006 was due to merger of dearness pay and grant of additional dearness allowance proved excessive for which reasons were awaited (July, 2006).

2801- Power -
80- General -
796- Tribal Area Sub-Plan -
01- Expenditure on Rural Electrification under
P.M.G.Y-
Plan

O	2,00.00				
		
R	-2,00.00				

Entire provision of Rs. 2,00.00 lakhs was reduced through reappropriation due to cut in plan ceiling.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2810-	Non-Conventional Sources of Energy -				
60-	Others -				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Non-Conventional Sources of Energy- Plan				
	O	1,95.30			
			1,32.73	1,32.73	..
	R	-62.57			
	Reduction in provision by Rs. 62.57 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.				
2851-	Village and Small Industries -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on R.I.P and R.A.P Programme- Non-Plan				
	O	5.65			
		
	R	-5.65			
	Entire provision of Rs. 5.65 lakhs was reduced through reappropriation due to non payment of scholarships and grant-in-aid.				
04-	Grants-In Aid to Development of Handloom Industries (50:50)- Plan				
	O	25.00			
		
	R	-25.00			
	Entire provision of Rs. 25.00 lakhs was reduced through reappropriation due to non completion of codal formalities.				
06-	Deendayal Hathkargha Protshahan Yojna- Plan				
	O	10.00			
			0.61	0.60	-0.01
	R	-9.39			
	Reduction in provision by Rs. 9.39 lakh(s) through reappropriation in March 2006 was due to reduction in plan ceiling.				
3054-	Roads and Bridges -				
05-	Roads of Inter State or Economic Importance -				
796-	Tribal Area Sub-Plan -				
04-	Expenditure on Maintenance and Repairs of Rural Roads- Plan				
	O	7,38.00			
			2,03.08	2,82.09	+79.01
	R	-5,34.92			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of Rs. 79.01 lakh(s) the reduction in provision by Rs. 5,34.92 lakh(s) through reappropriation in March 2006 due to cut in maintenance and repair proved injudicious for which reasons were awaited (July, 2006).

3452- Tourism -				
80- General -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Development of Tourism in Tribal Areas- Plan				
O	24.63			
		17.90	17.80	-0.10
R	-6.73			

Reduction in provision by Rs. 6.73 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling which was partly offset by excess due to more receipt of grant-in-aid cases.

Capital Section

(vii)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(Rupees in lakhs)		
4055- Capital Outlay on Police -				
796- Tribal Area Sub-Plan -				
02- Construction of Residential Buildings of Police Department- Plan				
O	43.50			
		53.40	53.40	..
R	9.90			

Augmentation in provision by Rs. 9.90 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

4059- Capital Outlay on Public Works -				
01- Office Buildings -				
796- Tribal Area Sub-Plan -				
01- Expenditure on District Administration- Plan				
(i)				
O	9.00	9.00	49.33	+40.33

07- Expenditure on Treasury and Accounts- Plan				
(ii)				
O	5.00	5.00	26.19	+21.19

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08- Expenditure on Police Department-
Plan

(iii)

O	32.00		32.00	53.26	+21.26
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Reasons for final excess of Rs. 82.78 lakhs in the above three cases were awaited (July, 2006).

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

01- General Education -

796- Tribal Area Sub-Plan -

01- Building-

Plan

O	3,95.00				
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			5,31.98	5,77.82	+45.84
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R	1,36.98				
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In view of the final excess of Rs. 45.84 lakh(s) the augmentation in provision by Rs. 1,36.98 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay proved unrealistic for which reasons were awaited (July, 2006).

02- Technical Education -

796- Tribal Area Sub-Plan -

01- Construction of R.I.T.I. Hostel Building-

Plan

O	18.58				
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			35.73	35.73	..
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R	17.15				
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Augmentation in provision by Rs. 17.15 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay and construction work of I.T.I.

04- Art and Culture -

796- Tribal Area Sub-Plan -

01- Buildings-

Plan

O	21.00				
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			83.61	76.00	-7.61
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R	62.61				
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Augmentation in provision by Rs. 62.61 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4210- Capital Outlay on Medical and Public Health

-

02- Rural Health Services -

796- Tribal Areas Sub-Plan -

01- Buildings-
Plan

O	2,23.45			
		2,48.00	2,50.20	+2.20
R	24.55			

Augmentation in provision by Rs. 24.55 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

03- Medical Education Training and Research -

796- Tribal Area Sub-Plan -

01- Building-
Plan

O	83.80			
		94.80	94.80	..
R	11.00			

Augmentation in provision by Rs. 11.00 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

01- Expenditure on Rural Piped Water Supply Schemes-
Plan

S	0.01			
		3,69.89	2,44.16	-1,25.73
R	3,69.88			

In view of the final saving of Rs. 1,25.73 lakh(s) the augmentation in provision by Rs. 3,69.88 lakh(s) through reappropriation in March 2006 was due to merging of expenditure under this head of account from 4215-01-796-07 -Soon proved unrealistic for which reasons were awaited (July, 2006).

04- Expenditure on Rural Water Supply Schemes

A.R.W.S.P. for DDP Areas-

Centrally Sponsored Scheme

Plan

O	0.01			
		2,55.00	2,64.91	+9.91
S	2,54.99			

APPROPRIATION ACCOUNTS**GRANT NO. 31- contd.**

Reasons for final excess of Rs. 9.91 lakhs were awaited (July, 2006).

05- Expenditure on Old Water Supply Schemes-
Plan

O	70.00			
		49.73	1,40.57	+90.84
R	-20.27			

In view of the final excess of Rs. 90.84 lakh(s) the reduction in provision by Rs. 20.27 lakh(s) through reappropriation in March 2006 due to decrease in plan outlay proved unrealistic for which reasons were awaited (July, 2006).

4216- Capital Outlay on Housing -
01- Government Residential Buildings -
796- Tribal Area Sub-Plan -
03- Expenditure on Construction of Residential
Buildings(Forest Department)-
Plan

O	10.00			
		40.05	40.05	..
R	30.05			

Augmentation in provision by Rs. 30.05 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

4401- Capital Outlay on Crop Husbandry -
796- Tribal Area Sub-Plan -
01- Expenditure on Agricultural Buildings-
Plan

O	10.00			
		14.00	14.00	..
R	4.00			

Augmentation in provision by Rs. 4.00 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

4403- Capital Outlay on Animal Husbandry -
796- Tribal Area Sub-Plan -
01- Building Programme-
Plan

O	83.30			
		1,10.38	1,10.38	..
R	27.08			

Augmentation in provision by Rs. 27.08 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4406- Capital Outlay on Forestry and Wildlife -				
01- Forestry -				
796- Tribal Area Sub-Plan -				
01- Expenditure on construction of Roads- Plan				
O	40.26			
S	53.48	1,02.02	1,01.92	-0.10
R	8.28			

Augmentation in provision by Rs. 8.28 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

02- Expenditure on Construction of Buildings- Plan				
O	30.00			
R	21.14	51.14	51.14	..

Augmentation in provision by Rs. 21.14 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

4702- Capital Outlay on Minor Irrigation -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Minor Irrigation Schemes (Fis)- Plan				
O	6,99.95			
R	1,59.16	8,59.11	7,17.30	-1,41.81

In view of the final saving of Rs. 1,41.81 lakh(s) the augmentation in provision by Rs. 1,59.16 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay proved excessive for which reasons were awaited (July, 2006).

03- Expenditure on Minor Irrigation Schemes (Field Channels)- Plan				
O	30.00			
R	-12.78	17.22	1,61.06	+1,43.84

In view of the final excess of Rs. 1,43.84 lakh(s) the reduction in provision by Rs. 12.78 lakh(s) through reappropriation in March 2006 due to cut in plan ceiling proved unrealistic for which reasons were awaited July, 2006).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

796- Tribal Area Sub-Plan -

01- Expenditure On Flood Control Works.-
Plan

	O	1,05.00			
			1,55.88	1,55.89	+0.01
	R	50.88			

Augmentation in provision by Rs. 50.88 lakh(s) through reappropriation in March 2006 was due to increase in plan ceiling.

5053- Capital Outlay on Civil Aviation -

80- General -

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Helipads-
Plan

(i)	O	33.00			
			33.00	48.00	+15.00

5054- Capital Outlay on Roads and Bridges -

03- State Highways -

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of State
Highways under other Than M.N.P.-
Plan

(ii)	O	90.00			
			2,25.00	2,35.30	+10.30

S 1,35.00

04- District and other Roads -

796- Tribal Area Sub Plan -

01- Expenditure on Construction of Rural Roads-
Plan

(iii)	O	14,03.75			
			22,48.06	24,31.73	+1,83.67

S 8,44.31

Reasons for final excess of Rs. 2,08.97 lakhs in the above three cases were awaited (July, 2006).

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment under Rural
Roads And Bridges Programme-
Plan

O 82.39

S 25.90

R 4,36.76

			5,45.05	8,22.06	+2,77.01
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of Rs. 2,77.01 lakh(s) the augmentation in provision by Rs. 4,36.76 lakh(s) through reappropriation in March 2006 was due to shifting of liability to Plan side proved injudicious for which reasons were awaited (July, 2006).

02- Expenditure on Work Charged Staff
Changed into Regular Establishment-
Plan

O	54.71			
S	3.04	1,52.47	2,16.87	+64.40
R	94.72			

In view of the final excess of Rs. 64.40 lakh(s) the augmentation in provision by Rs. 94.72 lakh(s) through reappropriation in March 2006 was due to shifting of liability to Plan side proved injudicious for which reasons were awaited (July, 2006).

03- Tools and Plants Expenditure on Machinery
& Equipment-
Plan

(i)

S	5.87	5.87	26.76	+20.89
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06- Expenditure on Ropeways and Cableways-
Plan

(ii)

O	0.60	0.60	8.63	+8.03
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Reasons for final excess of Rs. 28.92 lakhs in the above two cases were awaited (July, 2006).

5452- Capital Outlay on Tourism -

80- General -

796- Tribal Area Sub-Plan -

01- Expenditure on Tourism Buildings-
Plan

O	23.10			
		36.00	36.00	..
R	12.90			

Augmentation in provision by Rs. 12.90 lakh(s) through reappropriation in March 2006 was due to increase in plan outlay.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(viii)	Above excess was partly counter balanced with saving under the following heads :-				
Head		Total	Actual	Excess (+)	Saving (-)
		grant	expenditure		
		(Rupees in lakhs)			
4059-	Capital Outlay on Public Works -				
01-	Office Buildings -				
796-	Tribal Area Sub-Plan -				
02-	Expenditure on Other Administration- Plan				
(i)	O	2,32.00			
			2,32.00	1,76.27	-55.73
	03- Expenditure on Public Works- Plan				
(ii)	O	46.50			
			46.50	40.39	-6.11
	Reasons for final saving of Rs. 61.84 lakhs in the above two cases were awaited (July, 2006).				
4215-	Capital Outlay on Water Supply and Sanitation -				
01-	Water Supply -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Sewerage Schemes- Plan				
	O	99.37			
			83.17	82.65	-0.52
	R	-16.20			
	Reduction in provision by Rs. 16.20 lakh(s) through reappropriation in March 2006 was due to cut in plan outlay.				
07-	Expenditure on Rural Piped Water Supply Schemes under PMGY- Plan				
	O	4,00.58			
			..	35.09	+35.09
	R	-4,00.58			
	Entire provision of Rs. 4,00.58 lakhs through reappropriation in March, 2006 was due to discontinuation of Pradhan Mantri Gramin Yojana. But an expenditure of Rs. 35.09 lakhs was incurred without provision for which reasons were awaited (July, 2006).				
09-	Expenditure on Rural Water Supply Scheme (Nabard/Ridf)- Plan				
	O	80.00			
		
	R	-80.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of Rs. 80.00 lakhs was reduced through reappropriation in March, 2006 due to cut in plan ceiling.

4216- Capital Outlay on Housing - 01- Government Residential Buildings - 796- Tribal Area Sub-Plan - 02- Buildings- Plan	O	1,52.00	1,52.00	1,41.64	-10.36
Reasons for final saving of Rs. 10.36 lakhs were awaited (July, 2006).					

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - 02- Welfare of Scheduled Tribes - 796- Tribal Area Sub-Plan - 01- Expenditure on Equity Participation in Scheduled Castes and Scheduled Tribes Corporation- Plan	O	25.00	15.00	15.00	..
	R	-10.00			

Reduction in provision by Rs. 10.00 lakh(s) through reappropriation in March 2006 was due to non completion of codal formalities.

4401- Capital Outlay on Crop Husbandry - 796- Tribal Area Sub-Plan - 04- Purchase of Plant Protection Equipment/Material- Plan	O	5.00	..	..	..
	R	-5.00			
Entire provision of Rs. 5.00 lakhs was reduced through reappropriation in March, 2006 due to non purchase of plant protection material.					

4408- Capital Outlay on Food Storage and Warehousing - 02- Storage and Warehousing - 796- Tribal Area Sub-Plan - 01- Buildings- Plan	O	7.00	2.00	2.00	..
	R	-5.00			

APPROPRIATION ACCOUNTS

GRANT NO. 31- contd.

Reduction in provision by Rs. 5.00 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.				
4702-	Capital Outlay on Minor Irrigation -			
796-	Tribal Area Sub-Plan -			
06-	Expenditure on Minor Irrigation Schemes (Ridf/Nabard)- Plan			
	O	1,50.00		
	R	-1,50.00	..	..
Reduction in provision by Rs.1,50.00 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.				
08-	Expenditure on Minor Irrigation Scheme (A.I.B.P.)- Plan			
	O	1,73.00		
	R	-1,73.00	..	..
Reduction in provision by Rs.1,73.00 lakh(s) through reappropriation in March 2006 was due to cut in plan ceiling.				
5054-	Capital Outlay on Roads and Bridges -			
04-	District and other Roads -			
796-	Tribal Area Sub Plan -			
01-	Expenditure on Construction of Rural Roads- Central Plan			
	Plan			
	S	1,50.69	1,50.69	1,25.69
				-25.00
Reasons for final saving of Rs. 25.00 lakhs were awaited (July, 2006).				
80-	General -			
796-	Tribal Area Sub-Plan -			
01-	Expenditure on Establishment under Rural Roads And Bridges Programme- Non-Plan			
	O	4,62.66		
	R	-4,36.78	25.88	46.35
				+20.47
In view of the final excess of Rs. 20.47 lakh(s) the reduction in provision by Rs. 4,36.78 lakh(s) through reappropriation in March 2006 due to shifting of liabilities to Plan side proved inadequate for which reasons were awaited (July, 2006).				
02-	Expenditure on Work Charged Staff Changed into Regular Establishment- Non-Plan			
	O	97.76		
	R	-94.72	3.04	0.77
				-2.27

APPROPRIATION ACCOUNTS
GRANT NO. 31-Contd.

Reduction in provision by Rs. 94.72 lakh(s) through reappropriation in March 2006 was due to shifting of liabilities to Plan side.

05- Expenditure on Major Bridges-
Plan

O	3,01.00		3,01.00	2,62.20	-38.80
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Reasons for final saving of Rs. 38.80 lakhs were awaited (July, 2006).

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

02- Expenditure on Construction of Bus Stands-
Plan

O	1,52.80				
			87.05	87.05	..
R	-65.75				

Reduction in provision by Rs. 65.75 lakh(s) through reappropriation in March 2006 was due to reduction in plan ceiling.

APPROPRIATION ACCOUNTS
GRANT NO. 31-Contd.

(ix). Suspense Transactions

(i) The expenditure under this grant includes Rs.33,92.82 lakhs(Rs. 26,77.26 lakhs under 2059-Public Works, Rs.1,03.27 lakhs under 2215- Water Supply and Sanitation and Rs.6,12.29 lakhs under 2702-Minor Irrigation) accounted for under "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works-Buildings.

(iii) An analysis of the "Suspense" transaction in this grant together with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
		(Rupees. in lakhs)		
2059-Public Works				
Suspense				
01- Office Buildings				
796- Tribale Area Sub Plan				
07- Stock	(+ 3,07.28	14,49.52	11,77.52	(+ 5,79.28
08- Stock Manufacture	(+ 4,80.93	5,67.67	6,08.38	(+ 4,40.22
09- Miscellaneous Public Works Advances	(+ 4,41.83	6,60.07	6,59.24	(+ 4,42.66
Total	(+ 12,30.04	26,77.26	24,45.14	(+ 14,62.16
2215- Water Supply and Sanitation				
01- Water supply				
796- Tribale Area Sub Plan				
04- Stock	(-) 3,48.60*	77.72	1,38.87	(-) 4,09.75*
05- Stock Manufacture	(+ 1,06.94	9.53	15.01	(+ 1,01.46
06- Misc. P.W. Advances	(+ 63.86	16.02	2.27	(+ 77.61
Total	(-) 1,77.80*	1,03.27	1,56.15	(-) 2,30.68

APPROPRIATION ACCOUNTS
GRANT NO-31 (Concl.)

Head	Opening balance on 1st April 2005 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31st March 2006 Debit(+) Credit(-)
		(Rupees. in lakhs)		
2702- Minor Irrigation 80- General 796- Tribale Area Sub Plan				
08- Stock	(+ 9.32	4,17.39	4,17.64	(+ 9.07
09- Stock Manufacture	(+ 48.25	36.15	27.37	(+ 57.03
10- Misc. P W Advances	(+ 22.60	1,58.75	1,28.24	(+ 1,53.11
Total	(+ 1,80.17	6,12.29	5,73.25	(+ 2,19.21
Total Suspense in Demand No.31- Tribal Development	(+ 12,32.41	33,92.82	31,74.54	(+ 14,50.69

* Reasons for the minus credit balances were awaited (July, 2006).

APPENDIX

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
2005-2006

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
(Rupees in Thousands)						
10-Public Works - Building-	95,66,52	..	2,22,59,96	..	+1,26,93,44	..
11-Agriculture-	..	10,00,00	..	19,96,68	..	+9,96,68
12-Horticulture-	..	2,00,00	..	4,31,62	..	+2,31,62
13-Irrigation and Flood Control-	10,00,00	52,00,00	13,01,97	59,35,94	+3,01,97	+7,35,94
17-Roads and Bridges-	..	4,17,00	..	1,78,41	..	-2,38,59
21-Co-Operation-	..	84,50	..	2,39,75	..	+1,55,25
22-Food and Warehousing-	..	4	..	78,52	..	+78,48
28-Water Supply, Sanitation, Housing and Urban Development-	1,11,50,00	..	2,42,84,14	2,22	+1,31,34,14	+2,22
31-Tribal Development-	10,94,58	1,42,10	32,65,68	1,37,85	+21,71,10	-4,25
Total:-	2,28,11,10	70,43,64	5,11,11,75	90,00,99	+2,83,00,65	+19,57,35