



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2022-23



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



GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2022-23

GOVERNMENT OF HIMACHAL PRADESH

**APPROPRIATION ACCOUNTS
2022-23
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2022-23 presents the accounts of sums expended in the year ended 31 March 2023 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts:-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

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

SAVING

Voted Provision

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

Charged Appropriation

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

EXCESS

Voted Provision

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

Charged Appropriation

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

Summary of Appropriation Accounts

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
1- Vidhan Sabha-			
Voted		45,42,93	4,46,23
Charged		1,26,51	..
2- Governor and Council of Ministers-			
Voted		21,88,15	..
Charged		8,96,13	..
3- Administration of Justice-			
Voted		2,58,54,19	22,52,56
Charged		65,54,43	..
4- General Administration-			
Voted		2,96,01,78	9,23,01
Charged		15,08,62	..
5- Land Revenue and District Administration-			
Voted		20,32,47,41	62,36,16
Charged		..	..
6- Excise and Taxation-			
Voted		1,41,76,55	4,00,00
Charged		..	..
7- Police and Allied Organisations-			
Voted		16,74,33,90	66,18,69
Charged		..	..
8- Education-			
Voted		78,91,89,92	1,64,40,29
Charged		22,78	..
9- Health and Family Welfare-			
Voted		29,47,95,00	3,28,68,39
Charged		4,78	..
10- Public Works-Roads, Bridges and Buildings-			
Voted		34,32,63,77	16,13,71,41
Charged		..	..

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
44,37,23	4,36,23	1,05,70	10,00	..	..
1,19,77	..	6,74	..	..	..
21,68,57	..	19,58	..	..	..
8,59,44	..	36,69	..	..	..
2,27,76,97	10,80,30	30,77,22	11,72,26	..	..
60,31,06	..	5,23,37	..	..	..
2,95,10,56	8,16,98	91,22	1,06,03	..	..
13,63,91	..	1,44,71	..	..	..
17,57,30,48	72,63,76	2,75,16,93	..	..	10,27,60
..	..	..	..	..	(10,27,59,700)
..
1,28,71,53	4,00,00	13,05,02	..	..	..
..
16,50,04,13	92,00,84	24,29,77	..	..	25,82,15
..	..	..	..	..	(25,82,14,574)
..
77,70,30,39	1,63,78,67	1,21,59,53	61,62	..	..
42,78	..	..	..	20,00	..
..	..	..	..	(20,00,000)	..
27,40,41,83	4,85,86,42	2,07,53,17	..	..	1,57,18,03
..	..	..	..	..	(1,57,18,03,145)
4,78	..	..	..	..	..
28,79,86,57	15,50,56,69	5,52,77,20	63,14,72	..	..
..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
11-	Agriculture-		
	Voted	4,54,23,59	65,17,95
	Charged	..	..
12-	Horticulture-		
	Voted	5,97,19,37	7,43,12
	Charged	..	..
13-	Irrigation, Water Supply and Sanitation-		
	Voted	27,03,33,13	7,96,24,91
	Charged	11,53	22,47,59
14-	Animal Husbandry, Dairy Development and Fisheries-		
	Voted	4,50,32,27	13,62,05
	Charged	..	..
15-	Planning and Backward Area Sub Plan-		
	Voted	79,97,39	4,93,74,00
	Charged	..	..
16-	Forest and Wild Life-		
	Voted	8,09,28,59	11,97,50
	Charged	31,76	..
17-	Election-		
	Voted	1,02,87,32	75,00
	Charged	..	..
18-	Technology-		
	Voted	2,21,26,36	1,85,47,00
	Charged	..	..
19-	Social Justice and Empowerment-		
	Voted	15,23,99,01	64,10,57
	Charged	..	..

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
3,97,79,67	65,00,34	56,43,92	17,61	..	..
..
5,96,10,26	9,66,61	1,09,11	..	..	2,23,49
..	..	..	..	..	(2,23,49,267)
..
26,96,80,54	7,26,64,01	6,52,59	69,60,90	..	..
9,92	22,47,60	1,61	..	..	1
..	..	..	..	..	(1,276)
..
4,53,40,81	12,69,38	..	92,67	3,08,54	..
..	..	..	..	(3,08,53,938)	..
..
60,31,51	3,25,14,89	19,65,88	1,68,59,11	..	..
..
7,20,21,31	10,20,89	89,07,28	1,76,61	..	..
31,38	..	38	..	..	..
..
1,05,57,30	75,00	..	..	2,69,98	..
..	..	..	..	(2,69,97,672)	..
..
2,25,17,58	1,87,32,99	..	..	3,91,22	1,85,99
..	..	..	..	(3,91,22,878)	(1,85,98,571)
..
14,59,56,43	1,68,57	64,42,58	62,42,00	..	..
..
..
..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
20-	Rural Development-		
	Voted	17,71,87,78	15,16,44
	Charged	6,15	..
21-	Co-operation-		
	Voted	45,40,34	1,99
	Charged	..	..
22-	Food and Civil Supplies-		
	Voted	2,66,98,69	9,00
	Charged	..	..
23-	Power Development-		
	Voted	7,35,47,42	1,09,73,00
	Charged	..	..
24-	Printing and Stationery-		
	Voted	39,83,82	1,30,00
	Charged	..	..
25-	Road and Water Transport-		
	Voted	4,16,85,30	3,02,17,99
	Charged	..	..
26-	Tourism and Civil Aviation-		
	Voted	27,97,48	5,81,26,00
	Charged	..	16,02
27-	Labour Employment and Training-		
	Voted	4,44,12,25	76,63,95
	Charged	..	..
28-	Urban Development, Town and Country Planning and Housing-		
	Voted	7,58,18,49	2,39,07,00
	Charged	..	1,62,19

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
16,51,86,07	15,51,18	1,20,01,71	..	..	34,74
					(34,74,140)
6,15	..	..	..	..	..
45,33,83	5,27,23	6,51	..	..	5,25,24
					(5,25,24,000)
..
3,32,06,54	8,00	..	1,00	65,07,85	..
				(65,07,85,490)	
..
7,31,62,17	1,46,49,35	3,85,25	..	..	36,76,35
					(36,76,35,000)
..
39,45,13	1,22,43	38,69	7,57	..	..
..
4,17,00,30	3,63,54,54	..	..	15,00	61,36,55
				(14,99,380)	(61,36,55,000)
..
24,67,12	86,14,57	3,30,36	4,95,11,43	..	..
..	16,02	..	..	..	..
4,23,87,34	82,94,00	20,24,91	..	..	6,30,05
					(6,30,05,754)
..
8,33,59,62	1,73,51,31	..	65,55,69	75,41,13	..
				(75,41,13,479)	
..	1,62,19	..	..	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
29-	Finance-		
	Voted	91,98,87,64	22,39,23
	<i>Charged</i>	<i>51,04,64,12</i>	<i>1,13,48,95,30</i>
30-	Miscellaneous General Services-		
	Voted	1,45,74,67	43,96,84
	<i>Charged</i>	<i>..</i>	<i>..</i>
31-	Tribal Development-		
	Voted	17,45,40,28	5,39,62,58
	<i>Charged</i>	<i>..</i>	<i>..</i>
32-	Scheduled Caste Sub Plan-		
	Voted	26,17,78,94	14,18,15,06
	<i>Charged</i>	<i>..</i>	<i>..</i>
Total			
	Voted	4,38,99,93,73	72,63,67,92
	<i>Charged</i>	<i>51,96,26,81</i>	<i>1,13,73,21,10</i>
Grand Total		4,90,96,20,54	1,86,36,89,02

ACCOUNTS					
APPROPRIATION ACCOUNTS					
Expenditure		Expenditure compared with total grant/appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousands)					
94,00,76,83	15,83,12	..	6,56,11	2,01,89,19	..
				(2,01,89,18,637)	
48,28,69,15	1,01,35,79,24	2,75,94,97	12,13,16,06	..	..
1,46,59,69	45,43,12	..	..	85,02	1,46,28
				(85,01,905)	(1,46,28,245)
..
15,38,46,85	3,86,49,73	2,06,93,43	1,53,12,85	..	..
..
24,23,88,79	10,96,36,83	1,93,90,15	3,21,78,23	..	..
..
4,22,39,73,95	61,50,17,98	20,13,27,71	14,22,36,41	3,53,07,93	3,08,86,47
				(3,53,07,93,379)	(3,08,86,47,396)
49,13,38,34	1,01,60,05,05	2,83,08,47	12,13,16,06	20,00	1
				(20,00,000)	(1,276)
4,71,53,12,29	1,63,10,23,03	22,96,36,18	26,35,52,47	3,53,27,93	3,08,86,48
				(3,53,27,93,379)	(3,08,86,48,672)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

No advance was drawn out of the Contingency Fund in the financial year 2022-23. Neither any amount of the previous years remained un-recouped from Contingency Fund at the end of 31 March 2023.

The excess over the following voted grants requires regularisation:-

Revenue Section

- 14-Animal Husbandry, Dairy Development and Fisheries
- 17-Election
- 18-Industries, Minerals, Supplies and Information Technology
- 22-Food and Civil Supplies
- 25-Road and Water Transport
- 28-Urban Development, Town and Country Planning and Housing
- 29-Finance
- 30-Miscellaneous General Services

Capital Section

- 05-Land Revenue and District Administration
- 07-Police and Allied Organisations
- 09-Health and Family Welfare
- 12-Horticulture
- 18-Industries, Minerals, Supplies and Information Technology
- 20-Rural Development
- 21-Co-operation
- 23-Power Development
- 25-Road and Water Transport
- 27-Labour Employment and Training
- 30-Miscellaneous General Services

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

Revenue Section

- 08-Education

Capital Section

- 13- Irrigation, Water Supply and Sanitation

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
-contd.

As the Grants and the Charged Appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide Appendix at Page 413) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During the year 2022-23 expenditure to the tune of ₹ 92,23,53,026 was incurred without budget provision under 14 grants viz. 04, 05, 07, 08, 09, 11, 12, 13, 15, 18, 25, 28, 31 and 32. Out of this ₹ 91,51,65,909 was due to clearance of Objection Book of Suspense during the year 2022-23.

Budget provision of ₹ 43,49,55,368 (₹ 4,57,57,368 in voted provision and ₹38,91,98,000 in charged provision) was made through re-appropriation in March, 2023 in five grants viz. 07, 09, 29, 31 and 32. Whereas funds were required to be obtained through Original/Supplementary budget estimates. Re-appropriation without provision was improper and violation of the provision contained in para 12.5 of Budget Manual of Himachal Pradesh.

Note:

(i) Out of outstanding amount of ₹ 1,90,00,43 thousand for the year 2019-20 under "OB Suspense" due to non-furnishing of sub-vouchers and other documents, ₹ 1,57,50,70 thousand (₹ 1,25,10,24 thousand under Revenue Heads and ₹ 32,40,46 thousand under Capital Heads) has been cleared during the year 2022-23 on receipt of compliance from the concerned Departments.

(ii) Out of outstanding amount of ₹ 2,20,64,35 thousand for the year 2020-21 under "OB Suspense" due to non-furnishing of sub-vouchers and other documents, ₹ 2,12,64,35 thousand (₹ 64,69,58 thousand under Revenue Heads and ₹ 1,47,94,77 thousand under Capital Heads) has been cleared during the year 2022-23 on receipt of compliance from the concerned Departments.

(iii) In the year 2021-22, ₹ 78,73,79 thousand was kept under "OB Suspense" in the books of Principal Accountant General (Accounts and Entitlement) due to non-furnishing of sub-vouchers and other documents. Out of this outstanding amount of ₹ 78,45,71 thousand (₹ 74,19,79 thousand under Revenue Heads and ₹ 4,25,92 thousand under Capital Heads) has been cleared during the year 2022-23 on receipt of compliance from the concerned Departments.

(iv) During the year 2022-23, an amount of ₹ 19,50 thousand (Capital Expenditure of ₹19,50 thousand) has been kept under "OB Suspense" in the books of Principal Accountant General (Accounts and Entitlement) due to expenditure done without scheme notified in Budget.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
concl.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2022-23 and that shown in the Finance Accounts for that year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
	<i>(₹ in thousands)</i>		<i>(₹ in thousands)</i>	
Total expenditure according to Appropriation Accounts	49,13,38,34	1,01,60,05,05	4,22,39,73,95	61,50,17,98
Deduct- Total of recoveries shown in Appendix	..	..	27,27,86,38	34,97,49
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	49,13,38,34	1,01,60,05,05	3,95,11,87,57	61,15,20,49

The Details of recoveries referred to above are given in Appendix at page 413.

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

Opinion

The Appropriation Accounts of the Government of Himachal Pradesh for the year ended 31 March 2023 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2023 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2023.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

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

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

Emphasis of Matter

I wish to draw attention to the following:

There was excess disbursement, amounting to ₹ 662.14 crore, over grant/appropriation, during the year 2022-23. Excess of disbursement over grant/appropriation, amounting to ₹ 10,600.64 crore, pertaining to the years 2014-15 to 2021-22, is yet to be regularized by the State Legislature.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.



Date: 04/Dec/2023

Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPROPRIATION ACCOUNTS
GRANT NO. 1-VIDHAN SABHA

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	43,16,41				
			45,42,93	44,37,23	(-)1,05,70
Supplementary	2,26,52				
Amount surrendered during the year					
					..
Charged					
<i>Original</i>	<i>1,22,51</i>				
			<i>1,26,51</i>	<i>1,19,77</i>	<i>(-)6,74</i>
<i>Supplementary</i>	<i>4,00</i>				
<i>Amount surrendered during the year</i>					
					..
Capital Section					
Voted					
Original	3,05,00				
			4,46,23	4,36,23	(-)10,00
Supplementary	1,41,23				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 105.70 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 226.52 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

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

2011- Parliament/State/Union Territory Legislatures -

APPROPRIATION ACCOUNTS
GRANT NO. 1-contd.

02- *State/Union Territory Legislatures -*

101- Legislative Assembly -

03- Himachal Pradesh Vidhan Sabha Members-

O	1,788.29			
S	10.00	1,723.29	1,643.33	(-)79.96
R	(-)75.00			

In view of the final saving of ₹ 79.96 lakh, reduction in provision by ₹ 75.00 lakh through reappropriation in March 2023 due to payment of income tax by Vidhan Sabha members themselves partly counter balanced by excess due to more expenditure on electricity, telephone and water bills proved inadequate.

Reasons for the final saving of ₹ 79.96 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2011- Parliament/State/Union Territory Legislatures -			
02- <i>State/Union Territory Legislatures -</i>			
101- Legislative Assembly -			
04- Free Travel Facility to Ex-Members-			
O	12.84		
S	20.85	48.84	48.83
R	15.15		(-)0.01

Augmentation in provision by ₹ 15.15 lakh through reappropriation in March 2023 was due to more expenditure on travelling.

103- Legislative Secretariat -

01- Staff of Legislatures Secretariat-

O	1,901.83			
S	71.67	2,033.35	2,008.15	(-)25.20
R	59.85			

In view of the final saving of ₹ 25.20 lakh, augmentation in provision by ₹ 59.85 lakh through reappropriation in March 2023 due to non receipt of medical reimbursement claims, more receipt of telephone, electricity and water bills, more expenditure on outsourcing services, hospitality, entertainment expenses, petrol, oil, lubricant and repair of vehicles proved excessive.

Reasons for the final saving of ₹ 25.20 lakh were awaited (July 2023).

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

Capital Section

(iv) Saving in the voted grant occurred mainly under the following head:-				
Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
7610- Loans to Government Servants etc. -				
202- Advances for Purchase of Motor conveyances -				
06- Loans to Ex-Members of Legislature Assembly for Purchase of Vehicles-				
O	10.00			
		38.49	28.49	(-)10.00
S	28.49			

Reasons for the final saving of ₹ 10.00 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 2-GOVERNOR AND COUNCIL OF MINISTERS

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	16,83,85			
		21,88,15	21,68,57	(-)19,58
Supplementary	5,04,30			
Amount surrendered during the year				
				..
Charged				
Original	8,72,38			
		8,96,13	8,59,44	(-)36,69
Supplementary	23,75			
Amount surrendered during the year				
(31 March 2023)				
				4,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 19.58 lakh in the voted provision of Revenue Section, the supplementary grant of ₹ 504.30 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.
- (ii) In view of the final saving of ₹ 36.69 lakh in the charged appropriation of Revenue Section, the supplementary grant of ₹ 23.75 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 4.00 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2216- Housing -			
05- General Pool Accommodation -			
800- Other Expenditure -			

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

01- Construction -				
O	75.32			
		225.32	190.69	(-)34.63
S	150.00			

Reasons for the final saving of ₹ 34.63 lakh were awaited (July 2023).

(iv)	Above saving was partly counter balanced with excess occurred mainly under the following head:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		

2013- Council of Ministers -

101- Salary of Ministers and Deputy Ministers -				
01- Emoluments of Minister/Deputy Minister-				
O	1,132.51			
		1,222.51	1,242.12	(+)19.61
S	90.00			

Expenditure of ₹ 130.85 lakh out of ₹ 1,242.12 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

105- Discretionary Grant by Ministers -				
02- For Other Purposes-				
O	9.00			
		16.00	23.00	(+)7.00
S	7.00			

Expenditure of ₹ 7.00 lakh out of ₹ 23.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

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

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

03- Governor/Administrator of Union Territory -				
090- Secretariat -				
01- Governor's Secretariat Staff-				
(i) O	485.09			
S	14.50	492.59	474.18	(-)18.41
R	(-)7.00			

APPROPRIATION ACCOUNTS
GRANT NO. 2-contd.

103-	Household Establishment -				
01-	Household Establishment of the Governor-				
(ii)	<i>O</i>	293.59			
	<i>S</i>	9.25	300.84	287.12	(-)13.72
	<i>R</i>	(-)2.00			

Reasons for the final saving of ₹ 32.13 lakh in the above two cases were awaited (July 2023).

800-	Other Expenditure -				
06-	Repairs-				
	<i>O</i>	5.00			
			1.50	1.48	(-)0.02
	<i>R</i>	(-)3.50			

Reduction in the appropriation by ₹ 3.50 lakh through reappropriation in March 2023 was due to less execution of repair works.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2012- President/Vice-President/Governor/ Administrator of Union Territories -			
03- Governor/Administrator of Union Territory -			
105- Medical Facilities -			
01- Medical Facilities to Governor, his Family and Staff-			
<i>O</i>	0.58		
		3.58	3.46
<i>R</i>	3.00		(-)0.12

Augmentation in the appropriation by ₹ 3.00 lakh through reappropriation in March 2023 was due to more receipt of medical reimbursement claims.

108-	Tour Expenses -				
01-	Travel Expenses for Governor and his Establishments-				
	<i>O</i>	12.00			
			14.60	14.35	(-)0.25
	<i>R</i>	2.60			

APPROPRIATION ACCOUNTS
GRANT NO. 2-concl.

Augmentation in the appropriation by ₹ 2.60 lakh through reappropriation in March 2023 was due to more receipt of travel expenses bills.

800-	Other Expenditure -				
03-	Electricity-				
	<i>O</i>	<i>9.00</i>			
			<i>11.00</i>	<i>11.00</i>	<i>..</i>
	<i>R</i>	<i>2.00</i>			

Augmentation in the appropriation by ₹ 2.00 lakh through reappropriation in March 2023 was due to more receipt of electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 3-ADMINISTRATION OF JUSTICE

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
	Original	2,01,28,06			
	Supplementary	57,26,13	2,58,54,19	2,27,76,97	(-)30,77,22
Amount surrendered during the year (31 March 2023)					5,55,06
Charged					
	Original	58,09,56			
	Supplementary	7,44,87	65,54,43	60,31,06	(-)5,23,37
Amount surrendered during the year (31 March 2023)					4,75,00
Capital Section					
Voted					
	Original	11,90,00			
	Supplementary	10,62,56	22,52,56	10,80,30	(-)11,72,26
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,077.22 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 5,726.13 lakh obtained in March 2023 proved excessive and surrender of ₹ 555.06 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 523.37 lakh in the charged appropriation of Revenue Section, the supplementary grant of ₹ 744.87 lakh obtained in March 2023 proved excessive and surrender of ₹ 475.00 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

- (iii) In view of the final saving of ₹ 1,172.26 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,062.56 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilised and no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2014- Administration of Justice -			
102- High Courts -			
05- E-Court Mission Mode Project (Phase-II)-			
O	0.01		
		132.01	111.65
S	132.00		(-)20.36

Reasons for the final saving of ₹ 20.36 lakh were awaited (July 2023).

105- Civil and Session Courts -			
01- Civil and Session Courts Establishments-			
O	14,903.07		
S	3,629.94	18,008.02	16,113.40
R	(-)524.99		(-)1,894.62

In view of the final saving of ₹ 1,894.62 lakh, reduction in provision by ₹ 524.99 lakh through reappropriation/surrender in March 2023 due to non fulfilment of codal formalities proved inadequate.

Reasons for the final saving of ₹ 1,894.62 lakh were awaited (July 2023).

114- Legal Advisors and Counsels -			
01- Advocate General-			
(i) O	1,325.28		
		1,420.32	1,203.42
S	95.04		(-)216.90
02- Other Law Officers-			
(ii) O	2,395.66		
S	398.86	2,792.52	2,609.14
R	(-)2.00		(-)183.38

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

Reasons for the final saving of ₹ 400.28 lakh in the above two cases were awaited (July 2023).

03-	Expenditure on State Judicial Academy-				
	O	279.86			
	S	48.91	300.71	300.71	..
	R	(-)28.06			

Reduction in provision by ₹ 28.06 lakh through surrender in March 2023 was due to less expenditure on telephone, electricity and water bills.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

38- Maintenance of High Court and Subordinate Court Building-

(i)	O	122.21			
			407.47	308.90	(-)98.57
	S	285.26			

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-

(ii)	O	40.58			
			183.44	81.31	(-)102.13
	S	142.86			

Reasons for the final saving of ₹ 200.70 lakh in the above two cases were awaited (July 2023).

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

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

2014- Administration of Justice -

119- Legal Aid Services -

01- Himachal Pradesh State Legal Services Authority-

	O	637.52			
			719.01	754.55	(+)35.54
	S	81.49			

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

Reasons for the final excess of ₹ 35.54 lakh were awaited (July 2023).

(vi) Saving in the charged appropriation occurred mainly under the following heads:-				
Head	Total	Actual	Excess (+)	
	appropriation	expenditure	Saving (-)	
	(₹ in lakhs)			
2014- Administration of Justice-				
102- High Courts-				
01- High Courts Establishment-				
<i>O</i>	5,526.73			
<i>S</i>	716.59	5,768.32	5,756.92	(-)11.40
<i>R</i>	(-)475.00			

Reduction in the appropriation by ₹ 475.00 lakh through reappropriation/surrender in March 2023 was due to non fulfilment of codal formalities.

2062- Vigilance -				
103- Lokayukta/Up-Lokayukta -				
01- Lokayukta-				
<i>O</i>	282.83			
		311.11	274.14	(-)36.97
<i>S</i>	28.28			

Reasons for the final saving of ₹ 36.97 lakh were awaited (July 2023).

Capital Section

(vii) Saving in the voted grant occurred mainly under the following heads:-				
Head	Total	Actual	Excess (+)	
	grant	expenditure	Saving (-)	
	(₹ in lakhs)			
4059- Capital Outlay on Public Works -				
01- Office Buildings -				
051- Construction Accommodation -				
15- Upgradation of Judiciary Infrastructure-				
Centrally Sponsored Scheme				
<i>O</i>	1.00			
	
<i>R</i>	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 3-concl.

31- National Law University-				
O	660.00			
		1,660.00	554.07	(-1,105.93)
S	1,000.00			

Reasons for the final saving of ₹ 1,105.93 lakh were awaited (July 2023).

36- Alternate Dispute Resolution Centres-				
O	13.00			
S	62.56	92.31	40.25	(-52.06)
R	16.75			

In view of the final saving of ₹ 52.06 lakh, augmentation in provision by ₹ 16.75 lakh through reappropriation in March 2023 due to construction of alternate dispute resolution centre proved excessive.

Reasons for the final saving of ₹ 52.06 lakh were awaited (July 2023).

42- Fast Track Special Courts (Protection of Children from Sexual Offenses)-				
O	1.00			
	
R	(-1.00)			

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

APPROPRIATION ACCOUNTS
GRANT NO. 4-GENERAL ADMINISTRATION

(HEADS 2051-PUBLIC SERVICE COMMISSION, 2052-SECRETARIAT-GENERAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2075-MISCELLANEOUS GENERAL SERVICES, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2251-SECRETARIAT-SOCIAL SERVICES, 3425-OTHER SCIENTIFIC RESEARCH, 3435-ECOLOGY AND ENVIRONMENT, 3451-SECRETARIAT-ECONOMIC SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4216-CAPITAL OUTLAY ON HOUSING AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	2,37,53,50			
		2,96,01,78	2,95,10,56	(-)91,22
Supplementary	58,48,28			
Amount surrendered during the year ..				
Charged				
Original	15,08,62			
		15,08,62	13,63,91	(-)1,44,71
Supplementary	..			
Amount surrendered during the year 2,85				
<i>(31 March 2023)</i>				
Capital Section				
Voted				
Original	9,23,00			
		9,23,01	8,16,98	(-)1,06,03
Supplementary	1			
Amount surrendered during the year 1,31,35				
<i>(31 March 2023)</i>				

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 91.22 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 5,848.28 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

- (ii) In view of the final saving of ₹ 144.71 lakh in the charged appropriation of Revenue Section, surrender of ₹ 2.85 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 106.03 lakh in the voted provision of Capital Section, surrender of ₹ 131.35 lakh proved unjustified.

Revenue Section

(iv) Saving in the voted grant occurred mainly under the following heads:-				
Head	Total	Actual	Excess (+)	
	grant	expenditure	Saving (-)	
		(₹ in lakhs)		
2052- Secretariat-General Services -				
090- Secretariat -				
01- Chief Secretariat-				
(i) O	6,208.50			
S	221.48			
R	(-)0.60			
		6,429.38	6,270.81	(-)158.57
02- Department of Revenue-				
(ii) O	777.73			
		777.73	738.83	(-)38.90
03- Department of Excise and Taxation-				
(iii) O	124.24			
		149.24	126.92	(-)22.32
S	25.00			
05- Department of Public Works-				
(iv) O	621.23			
		621.23	569.48	(-)51.75
06- Department of Finance-				
(v) O	1,050.20			
		1,050.20	945.46	(-)104.74
2070- Other Administrative Services -				
115- Guest Houses, Government Hostels -				
01- Hospitality Organisation-				
(vi) O	120.61			
		2,117.23	1,990.32	(-)126.91
S	1,996.62			
2216- Housing -				
05- General Pool Accommodation -				
053- Maintenance and Repairs -				

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01-	Other Maintenance Expenditure-				
(vii)	O	2,400.00			
			2,412.00	2,007.53	(-)404.47
	S	12.00			
2235-	Social Security and Welfare -				
	60- Other Social Security and Welfare Programmes -				
	200- Other Programmes -				
	05- Himachal Pradesh Freedom Fighters Welfare Fund-				
(viii)	O	800.93	800.93	609.52	(-)191.41
	08- Assistance for Marriage of Daughters and Grand Daughters of Freedom Fighters-				
(ix)	O	13.00	13.00	5.46	(-)7.54
	09- Ex-Gratia Grant for Funeral Rites of Deceased Freedom Fighters-				
(x)	O	4.00	4.00	2.70	(-)1.30

Reasons for the final saving of ₹ 1,107.91 lakh in the above ten cases were awaited (July 2023).

3425- Other Scientific Research -

	60- Others -				
	001- Direction and Administration -				
	02- Department of Environment and Scientific Technologies-				
	O	691.00			
			520.29	439.10	(-)81.19
	R	(-)170.71			

In view of the final saving of ₹ 81.19 lakh, reduction in provision by ₹ 170.71 lakh through reappropriation in March 2023 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 81.19 lakh were awaited (July 2023).

3451- Secretariat-Economic Services -

	090- Secretariat -				
	02- Department of Horticulture-				
(i)	O	156.18	156.18	130.90	(-)25.28

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

03-	Department of Cooperation-				
(ii)	O	151.59	151.59	127.06	(-)24.53
06-	Department of Forest Farming and Environmental Conservation-				
(iii)	O	349.93	349.93	310.14	(-)39.79
08-	Department of Transport and Tourism-				
(iv)	O	143.92	143.92	116.44	(-)27.48
10-	Department of Planning-				
(v)	O	127.33	127.33	94.49	(-)32.84

Reasons for the final saving of ₹ 149.92 lakh in the above five cases were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2051- Public Service Commission -			
103- Staff Selection Commission -			
01- Himachal Pradesh Subordinate Service Selection Board-			
O	806.38		
S	82.63	1,066.88	1,038.75
R	177.87		(-)28.13

In view of the final saving of ₹ 28.13 lakh, augmentation in provision by ₹ 177.87 lakh through reappropriation in March 2023 due to conduction of various written tests proved excessive.

Reasons for the final saving of ₹ 28.13 lakh were awaited (July 2023).

2053- District Administration -

094-	Other Establishments -				
06-	Expenditure on Celebration of Himachal Day-				
	O	50.00			
			408.87	401.60	(-)7.27
	R	358.87			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Augmentation in provision by ₹ 358.87 lakh through reappropriation in March 2023 was due to more expenditure on payment of Himachal Road Transport Corporation buses hired during Hon'ble Prime Minister's visit.

800-	Other Expenditure -				
01-	Expenditure on Celebration of Himachal Day, Republic Day and Independence Day-				
		..	..	141.97	(+141.97

Entire expenditure of ₹ 141.97 lakh was due to clearance of Objection Book Suspense for the years 2019-20 and 2020-21.

05-	Celebration of 50th State Hood Day-				
	O	0.01			
	S	2,019.94	2,116.69	2,168.09	(+51.40
	R	96.74			

In view of the final excess of ₹ 51.40 lakh, augmentation in provision by ₹ 96.74 lakh through reappropriation in March 2023 due to more expenditure on celebration of 50th statehood day proved inadequate.

Reasons for the final excess of ₹ 51.40 lakh were awaited (July 2023).

2059- Public Works -

01-	Office Buildings -				
053-	Maintenance and Repairs -				
22-	Maintenance Expenditure on Sainik Welfare Department Buildings-				
	O	3.82			
	S	8.77	14.82	14.82	..
	R	2.23			

Augmentation in provision by ₹ 2.23 lakh through reappropriation in March 2023 was due to more expenditure on execution of repair/maintenance work.

28-	Maintenance Expenditure on Himachal Pradesh Resident Commissioners' (New Delhi) Buildings-				
	O	9.16			
	S	23.15	42.75	42.75	..
	R	10.44			

Augmentation in provision by ₹ 10.44 lakh through reappropriation in March 2023 was due to more expenditure on repair/maintenance of Himachal Bhawan at New Delhi.

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

2075- Miscellaneous General Services -

800- Other Expenditure -

03- Gallantry Awards-

..	..	250.00	(+)	250.00
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Entire expenditure of ₹ 250.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

04- Assistance to the Families of Killed/Disabled

Defence Personnel-

O 150.00

	335.00	704.20	(+)	369.20
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S 185.00

Expenditure of ₹ 371.70 lakh out of ₹ 704.20 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

14- Helicopter Services for all other Purposes-

O 1,700.00

	1,244.44	1,806.66	(+)	562.22
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R (-)455.56

Reduction in provision by ₹ 455.56 lakh through reappropriation in March 2023 was due to less receipt of monthly airlifting bills.

Expenditure of ₹ 562.22 lakh out of ₹ 1,806.66 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

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

Head

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

2051- Public Service Commission -

102- State Public Service Commission -

01- State Public Service Commission -

O 1,508.62

	1,505.77	1,363.91	(-)	141.86
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R (-)2.85

Reasons for the final saving of ₹ 141.86 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 4- conclud.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
19- Construction of Pooled Government Buildings-			
O	856.00		
		700.00	635.16
			(-)64.84
R	(-)156.00		

In view of the final saving of ₹ 64.84 lakh, reduction in provision by ₹ 156.00 lakh through reappropriation/surrender in March 2023 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 64.84 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4235- Capital Outlay on Social Security and Welfare -			
02- Social Welfare -			
800- Other Expenditure -			
03- War Memorial Museum at Dharamshala-			
S	0.01		
		25.66	120.44
			(+94.78
R	25.65		

Augmentation in provision by ₹ 25.65 lakh through reappropriation in March 2023 was due to construction of war memorial/museum.

Expenditure of ₹ 94.78 lakh out of ₹ 120.44 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

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

(HEADS 2029- LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2053-DISTRICT ADMINISTRATION, 2055-POLICE, 2059-PUBLIC WORKS, 2216-HOUSING, 2235-SOCIAL SECURITY AND WELFARE, 2245-RELIEF ON ACCOUNT OF NATURAL CALAMITIES, 2401-CROP HUSBANDRY, 2506-LAND REFORMS, 2702-MINOR IRRIGATION, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	13,60,46,56			
		20,32,47,41	17,57,30,48	(-)2,75,16,93
Supplementary	6,72,00,85			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	13,68,00			
		62,36,16	72,63,76	(+10,27,60
Supplementary	48,68,16			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) Excess of ₹ 10,27,59,700 over the voted provision in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 27,516.93 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 67,200.85 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.
- (iii) In view of the final excess of ₹ 1,027.60 lakh in the voted provision of Capital Section, supplementary grant of ₹ 4,868.16 lakh obtained in March 2023 proved inadequate.

Revenue Section

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

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

2029- Land Revenue -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

102-	Survey and Settlement Operations -				
02-	Settlement and Demarcation of Forest-				
(i)	O	782.27			
			782.18	761.70	(-)20.48
	R	(-)0.09			
2030-	Stamps and Registration -				
	01- Stamps Judicial -				
102-	Expenses on Sale of Stamps -				
01-	Expenditure on Sale of Stamps through Stamp Vendors-				
(ii)	O	18.50	18.50	14.33	(-)4.17
	02- Stamps-Non-Judicial -				
101-	Cost of Stamps -				
01-	Central Store Nasik-				
(iii)	O	256.89	256.89	38.29	(-)218.60
102-	Expenses on Sale of Stamps -				
02-	Sale of Notarial Stamps-				
(iv)	O	15.50	15.50	10.94	(-)4.56
	03- Sale of Revenue Stamps-				
(v)	O	7.50	7.50	5.66	(-)1.84
2053-	District Administration -				
093-	District Establishments -				
01-	General Establishment-				
(vi)	O	17,046.50			
	S	1,403.70	18,463.35	18,251.07	(-)212.28
	R	13.15			
03-	Expenditure on Waqf Tribunal-				
(vii)	O	35.43	35.43	23.76	(-)11.67
	04- Land Acquisition Staff-				
(viii)	O	147.82	147.82	126.17	(-)21.65

Expenditure of ₹ 7.16 lakh out of ₹ 18,251.07 lakh at sr. no.(vi) was due to clearance of Objection Book Suspense for the year 2021-22.

Reasons for the final saving of ₹ 495.25 lakh in the above eight cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

800-	Other Expenditure -				
04-	Contribution towards Shimla Road Users and Pedestrian Amenity Funds-				
	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities.

2055- Police -

108-	State Headquarters Police -				
06-	Himachal Pradesh State Disaster Response Force-				
(i)	O	184.61			
			1,268.96	1,170.86	(-98.10)
	S	1,084.35			

2216- Housing -

05-	General Pool Accommodation -				
053-	Maintenance and Repairs -				
01-	Other Maintenance Expenditure-				
(ii)	O	154.53	154.53	118.00	(-36.53)

2235- Social Security and Welfare -

01-	Rehabilitation -				
202-	Other Rehabilitation Schemes -				
01-	Rehabilitation of Displaced Persons-				
(iii)	O	95.18			
	S	2.11	94.29	71.24	(-23.05)
	R	(-3.00)			

Reasons for the final saving of ₹ 157.68 lakh in the above three cases were awaited (July 2023).

2245- Relief on Account of Natural Calamities -

02-	Floods, Cyclones -				
101-	Gratuitous Relief -				
01-	Cash Doles-				
	O	5,020.00			
			2,557.60	1,292.92	(-1,264.68)
	R	(-2,462.40)			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 1,264.68 lakh, reduction in provision by ₹ 2,462.40 lakh through reappropriation in March 2023 due to less expenditure on natural calamities proved inadequate.

Reasons for the final saving of ₹ 1,264.68 lakh were awaited (July 2023).

Centrally Sponsored Scheme					
(i)	S	2,114.00	2,114.00	783.53	(-)1,330.47
104- Supply of Fodder -					
01- Expenditure on Supply of Fodder-					
(ii)	S	95.00	95.00	25.00	(-)70.00

Reasons for the final saving of ₹ 1,400.47 lakh in the above two cases were awaited (July 2023)

111- Ex-Gratia Payment to Bereaved Families -					
01- Ex-Gratia Payment-					
	O	3,200.00			
	S	300.00	3,574.59	2,485.31	(-)1,089.28
	R	74.59			

In view of the final saving of ₹ 1,089.28 lakh, augmentation in provision by ₹ 74.59 lakh through reappropriation in March 2023 due to more expenditure on ex-gratia proved unnecessary.

Reasons for the final saving of ₹ 1,089.28 lakh were awaited (July 2023).

02- Death due to State Specific Disaster-					
	O	4,700.00			
	S	995.83	5,957.00	4,616.54	(-)1,340.46
	R	261.17			

In view of the final saving of ₹ 1,340.46 lakh, augmentation in provision by ₹ 261.17 lakh through reappropriation in March 2023 due to more expenditure on ex-gratia to the kins of deceased persons proved unnecessary.

Reasons for the final saving of ₹ 1,340.46 lakh were awaited (July 2023).

Centrally Sponsored Scheme					
	S	200.00	200.00	139.50	(-)60.50

Reasons for the final saving of ₹ 60.50 lakh were awaited (July 2023).

113- Assistance for Repairs/Reconstruction of Houses -

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01-	Repair and Construction of Houses Assistance-				
	O	2,500.00			
			2,292.81	1,025.05	(-1,267.76)
	R	(-)207.19			

In view of the final saving of ₹ 1,267.76 lakh, reduction in provision by ₹ 207.19 lakh through reappropriation in March 2023 due to less receipt of claims to repair damaged houses under national calamities proved inadequate.

Reasons for the final saving of ₹ 1,267.76 lakh were awaited (July 2023).

Centrally Sponsored Scheme

S	180.00		180.00	72.28	(-)107.72
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Reasons for the final saving of ₹ 107.72 lakh were awaited (July 2023).

114-	Assistance to Farmers for Purchase of				
	Agriculture Inputs -				
01-	Expenditure for Purchase of Agriculture Inputs-				
	O	200.00			
			100.00	100.00	..
	R	(-)100.00			

Reduction in provision by ₹ 100.00 lakh through reappropriation in March 2023 was due to less receipt of claims for purchase of agricultural inputs.

05-	<i>State Disaster Response Fund -</i>				
101-	Transfer to Reserve Fund and Deposit Accounts-				
	State Disaster Response Fund -				
01-	Transfer to State Disaster Response Fund-				
	O	47,600.00			
			47,160.00	38,080.00	(-9,080.00)
	R	(-)440.00			

In view of the final saving of ₹ 9,080.00 lakh, reduction in provision by ₹ 440.00 lakh through reappropriation in March 2023 due to transfer of funds to new Sub Head State disaster mitigation fund proved inadequate. Whereas grant of ₹ 34,240.00 lakh was received from Government of India.

Reasons for the final saving of ₹ 9,080.00 lakh were awaited (July 2023).

08-	<i>State Disaster Mitigation Fund -</i>				
101-	Disaster Mitigation -				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01- State Disaster Mitigation Fund-				
S	9,080.00			
		18,600.00	4,875.75	(-)13,724.25
R	9,520.00			

In view of the final saving of ₹ 13,724.25 lakh, augmentation in provision by ₹ 9,520.00 lakh through reappropriation in March 2023 due to twenty percent of fund is provided for Mitigation Fund as per central Government guidelines proved unnecessary. Whereas grant of ₹ 4,280.00 lakh was received from Government of India.

Reasons for the final saving of ₹ 13,724.25 lakh were awaited (July 2023).

797- Transfer to State Disaster Mitigation Fund-				
01- Transfer to State Disaster Mitigation Fund-				
S	9,080.00			
		9,520.00	9,080.00	(-)440.00
R	440.00			

In view of the final saving of ₹ 440.00 lakh, augmentation in provision by ₹ 440.00 lakh through reappropriation in March 2023 due to transfer of funds to State Disaster Mitigation Fund proved unnecessary.

Reasons for the final saving of ₹ 440.00 lakh were awaited (July 2023).

80- <i>General</i> -				
102- Management of Natural Disaster, Contingency				
Plans in Disaster Prone Areas -				
01- Expenditure on Natural Disasters, Contingency				
Plans in Disaster Prone Areas-				
O	9,520.00			
	
R	(-)9,520.00			

Entire provision of ₹ 9,520.00 lakh was reduced through reappropriation in March 2023 due to funds has been transferred to separate head of account opened for State Disaster Mitigation Fund.

2506- Land Reforms -

102- Consolidation of Holdings -				
01- Headquarters Establishment-				
(i) O	194.97			
		195.17	127.41	(-)67.76
S	0.20			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

02-	District Establishments-				
(ii)	O	173.76	173.76	58.54	(-)115.22

Reasons for the final saving of ₹ 182.98 lakh in the above two cases were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2029- Land Revenue -			
102- Survey and Settlement Operations -			
03- Settlement Officer Shimla-Establishment-			
(i) O	2,062.01		
S	16.21	2,078.31	2,140.05
R	0.09		(+61.74)
04- Settlement Officer Kangra-Establishment			
(ii) O	1,906.46	1,906.46	2,076.79
			(+170.33)
103- Land Records -			
02- District Establishment Charges-			
(iii) O	12,430.17		
		13,982.17	14,105.18
S	1,552.00		(+123.01)
2030- Stamps and Registration -			
02- Stamps-Non-Judicial -			
102- Expenses on Sale of Stamps -			
01- Sale through Stamp Vendors-			
(iv) O	126.00	126.00	183.46
			(+57.46)

Expenditure of ₹ 38.29 lakh out of ₹ 14,105.18 lakh at sr.no.(iii) was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final excess of ₹ 412.54 lakh in the above four cases were awaited (July 2023).

2245- Relief on Account of Natural Calamities -			
02-	Floods, Cyclones -		
106-	Repairs and Restoration of Damaged Roads and Bridges -		

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

01-	Repairs of Roads and Bridges-				
	O	8,000.00			
	S	1,000.00	10,635.00	10,629.85	(-)5.15
	R	1,635.00			

Augmentation in the provision by ₹ 1,635.00 lakh through reappropriation in March 2023 was due to more expenditure on natural calamities.

	Centrally Sponsored Scheme				
	S	9,520.00	9,520.00	10,366.11	(+)846.11

Reasons for the final excess of ₹ 846.11 lakh were awaited (July 2023).

109-	Repair and Restoration of damaged Water Supply Drainage and Sewerage works -				
01-	Expenditure on Damaged Water Supply Drainage and Sewerage Work-				
	O	4,500.00			
	S	1,800.00	6,950.00	6,949.14	(-)0.86
	R	650.00			

Augmentation in provision by ₹ 650.00 lakh through reappropriation in March 2023 was due to more expenditure on natural calamities.

	Centrally Sponsored Scheme				
	S	6,900.00	6,900.00	7,424.41	(+)524.41

Reasons for the final excess of ₹ 524.41 lakh were awaited (July 2023).

193-	Assistance to Local Bodies and other Non Government Bodies/Institutions -				
01-	Assistance to Local Bodies and other Non Government Bodies/Institutions-				
	O	5,000.00			
			5,148.83	5,120.62	(-)28.21
	R	148.83			

In view of the final saving of ₹ 28.21 lakh, augmentation in provision by ₹ 148.83 lakh through reappropriation in March 2023 due to more expenditure on restoration of infrastructure because of natural calamity proved excessive. Whereas grant of ₹ 48,750.00 lakh was received from Government of India.

Reasons for the final saving of ₹ 28.21 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

80- <i>General -</i>				
103- Assistance to States from National Disaster Response Fund -				
01- Expenditure from National Disaster Response Fund- Centrally Sponsored Scheme				
O	0.01			
		20,000.00	21,426.00	(+1,426.00)
S	19,999.99			

Reasons for the final excess of ₹ 1,426.00 lakh were awaited (July 2023).
Whereas grant of ₹ 21,426.00 lakh was received from Government of India.

Capital Section

(vi)	Excess in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess ((+)) Saving (-)
	4059- Capital Outlay on Public Works -			
	01- <i>Office Buildings -</i>			
	051- Construction of General Pool Accommodation -			
	30- Construction -			
(i)	..	..	90.57	(+90.57)
	33- Tehsil/Sub-Tehsil Buildings-			
(ii)	..	..	37.03	(+37.03)

Entire expenditure of ₹ 127.60 lakh in the above two cases was due to clearance of Objection Book Suspense for the year 2019-20.

80- <i>General -</i>				
051- Construction -				
05- Combined Office Buildings and Mini Secretariat-				
O	677.00			
		4,879.34	5,779.34	(+900.00)
S	4,202.34			

Reasons for the final excess of ₹ 900.00 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS

GRANT NO. 5- conclud.

(vii) Calamity Relief Fund

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

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

The Committee ensures the receipt of the recommended amount in this Fund in each financial year by way of transfer of Funds to Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 08-State Disaster Mitigation Fund, 101- Transfer to Reserve Funds and Deposit Account - State Disaster Response Fund to Major Head 8121-General and Other Reserve Funds, 122- State Disaster Response Funds, 130-State Disaster Mitigation Fund and 8235- General and Other Reserve Funds, 125- National Disaster Response Funds by taking into account ₹ 5,011.25 lakh as opening balance at the credit of the fund as on 1st April 2022 (₹ 4,979.04 lakh of State Disaster Response Fund and ₹ 32.21 lakh of National Disaster Response Fund). During the year 2022-23, an amount of ₹ 38,080.00 lakh was received on account of State Disaster Response Funds (₹ 34,240.00 lakh from Government of India and ₹ 3,840.00 lakh from State Government of Himachal Pradesh), ₹ 9,080.00 lakh in respect of State Disaster Mitigation Fund (₹ 8,180.00 lakh from Government of India and ₹ 900.00 lakh from State Government of Himachal Pradesh) and ₹ 21,426.00 lakh amount from National Disaster Response Fund, accumulation in the fund thus increased to ₹ 73,597.25 lakh. An expenditure of ₹ 62,241.59 lakh was incurred during the year (₹ 37,504.14 lakh from State Disaster Response Fund, ₹ 4,875.75 lakh from State Disaster Mitigation Fund and ₹ 19,861.70 lakh from National Disaster Response Fund). The balance at the credit of the fund at the end of March 2023 was ₹ 11,355.66 lakh (For detail see Statement no. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2022-23).

APPROPRIATION ACCOUNTS
GRANT NO. 6-EXCISE AND TAXATION

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,02,35,90			
		1,41,76,55	1,28,71,53	(-)13,05,02
Supplementary	39,40,65			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	4,00,00			
		4,00,00	4,00,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,305.02 lakh in the voted provision of Revenue Section, the supplementary grant of ₹ 3,940.65 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2043- Collection Charges under States Goods and Services Tax -			
101- Collection Charges -			

APPROPRIATION ACCOUNTS
GRANT NO. 6-contd.

02- Revenue Enhancement and Capacity Augmentation Project-				
S	200.00	200.00	..	(-)200.00

Reasons for the final saving of ₹ 200.00 lakh were awaited (July 2023).

2045- Other Taxes and Duties on Commodities and Services -

104- Collection Charges-Taxes on Goods and Passengers -				
02- District Establishment-				
O	5,093.08			
S	506.00	5,579.77	5,573.05	(-)6.72
R	(-)19.31			

Reduction in provision by ₹ 19.31 lakh through reappropriation in March 2023 was due to regularisation of daily wagers and less touring by the staff.

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

107- Tax on Entry of Goods into Local Area -				
01- Grant-in-Aid to Local Urban Bodies-				
(i) O	463.33			
		896.35	285.68	(-)610.67
S	433.02			
02- Grant-in-Aid to Panchayats/Rural Bodies-				
(ii) O	600.00			
		971.36	323.56	(-)647.80
S	371.36			

Reasons for the final saving of ₹ 1,258.47 lakh in the above two cases were awaited (July 2023).

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

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

2040- Taxes on Sales, Trade -

101- Collection Charges -

APPROPRIATION ACCOUNTS
GRANT NO. 6-concl.

01- Headquarters and Field Staff-				
O	285.48			
S	699.27	984.72	1,104.23	(+)119.51
R	(-)0.03			

Expenditure of ₹ 109.37 lakh out of ₹ 1,104.23 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

03- Assistance to Animal Husbandry Department for Govansh-				
O	1,030.07			
S	153.58	1,205.81	1,205.81	..
R	22.16			

Augmentation in provision by ₹ 22.16 lakh through reappropriation in March 2023 was due to more collection of cess from sale of liquor.

2045- Other Taxes and Duties on Commodities and Services -

104- Collection Charges-Taxes on Goods and Passengers -				
01- Headquarters' Establishment-				
O	799.05			
S	117.47	914.51	964.53	(+)50.02
R	(-)2.01			

Reasons for the final excess of ₹ 50.02 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 7-POLICE AND ALLIED ORGANISATIONS

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)			
Revenue Section			
Voted			
Original	16,14,37,53		
	16,74,33,90	16,50,04,13	(-)24,29,77
Supplementary	59,96,37		
Amount surrendered during the year (31 March 2023)			1,78

Capital Section

Voted			
Original	66,04,00		
	66,18,69	92,00,84	(+)25,82,15
Supplementary	14,69		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) The excess of ₹ 25,82,14,574 over the voted provision in Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 2,429.77 lakh in the voted provision of Revenue Section, the supplementary grant of ₹ 5,996.37 lakh obtained in March 2023 proved excessive and surrender of ₹ 1.78 lakh proved inadequate.
- (iii) In view of the final excess of ₹ 2,582.15 lakh in the voted provision of Capital Section, the supplementary grant of ₹ 14.69 lakh obtained in March 2023 proved inadequate.

Revenue Section

- (iv) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure | Excess (+)
Saving (-) |
|-----------------------|-------------|--------------------|--------------------------|
| (₹ in lakhs) | | | |
| 2055- Police - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

001- Direction and Administration -

01- Directorate-

O	2,010.88			
S	487.60	2,513.28	2,407.29	(-)105.99
R	14.80			

In view of the final saving of ₹ 105.99 lakh, augmentation in provision by ₹ 14.80 lakh through reappropriation in March 2023 was due to hike in the rates of repair/maintenance charges of vehicles and more expenditure on payment to advocates proved excessive.

Reasons for the final saving of ₹ 105.99 lakh were awaited (July 2023).

101- Criminal Investigation and Vigilance -

01- Criminal Investigation-

O	5,794.31			
S	201.90	6,020.13	5,978.60	(-)41.53
R	23.92			

In view of the final saving of ₹ 41.53 lakh, augmentation in provision by ₹ 23.92 lakh through reappropriation in March 2023 was due to more engagement of outsource staff, more expenditure on installing new metal detectors and Jammers on vehicles proved unnecessary.

Reasons for the final saving of ₹ 41.53 lakh were awaited (July 2023).

108- State Headquarters Police -

02- Police for other Government Organisation-

O	3,927.41			
S	4.00	3,712.51	3,663.08	(-)49.43
R	(-)218.90			

In view of the final saving of ₹ 49.43 lakh, reduction in provision by ₹ 218.90 lakh through reappropriation in March 2023 due to non filling up of vacant post proved inadequate.

Reasons for the final saving of ₹ 49.43 lakh were awaited (July 2023).

05- Indian Reserve Battalion-

O	33,239.54			
S	186.57	33,468.74	32,271.22	(-)1,197.52
R	42.63			

In view of the final saving of ₹ 1,197.52 lakh, augmentation in provision by ₹ 42.63 lakh through reappropriation in March 2023 was due to more expenditure on purchase of uniforms partly counter balanced by saving due to less engagement of daily wagers proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

Reasons for the final saving of ₹ 1,197.52 lakh were awaited (July 2023).

109- District Police -				
01- District Executive Force-				
O	74,647.91			
S	43.48	73,224.84	72,344.29	(-)880.55
R	(-)1,466.55			

In view of the final saving of ₹ 880.55 lakh, reduction in provision by ₹ 1,466.55 lakh through reappropriation in March 2023 due to non filling up of vacant posts and less receipt of medical reimbursement claim bills partly counter balanced by excess due to hike in the rate of petrol, oil, lubricant, repair of vehicles, more expenditure on vidhan sabha election, more receipt of electricity, telephone, water bills and more expenditure on payment of reward to police personnel proved inadequate.

Reasons for the final saving of ₹ 880.55 lakh were awaited (July 2023).

111- Railway Police -				
01- Crime Police-				
O	534.72			
S	0.05	481.25	479.73	(-)1.52
R	(-)53.52			

Reduction in provision by ₹ 53.52 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts.

114- Wireless and Computers -				
01- Police Radio Staff-				
O	2,866.27			
S	32.02	2,955.12	2,788.36	(-)166.76
R	56.83			

In view of the final saving of ₹ 166.76 lakh, augmentation in provision by ₹ 56.83 lakh through reappropriation in March 2023 was due to more expenditure on repair and purchase of communication equipment and more receipt of medical reimbursement bills proved unnecessary.

Reasons for the final saving of ₹ 166.76 lakh were awaited (July 2023).

115- Modernisation of Police Force -				
02- District Executive Force-				
Centrally Sponsored Scheme				
O	2.83			
		7.23	2.83	(-)4.40
R	4.40			

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

In view of the final saving of ₹ 4.40 lakh, augmentation in provision by ₹ 4.40 lakh through reappropriation in March 2023 due to more expenditure on purchase of equipment proved unnecessary.

Reasons for the final saving of ₹ 4.40 lakh were awaited (July 2023).

02-	Security Related Expenditure- Centrally Sponsored Scheme				
	O	280.00			
			256.68	256.12	(-)0.56
	R	(-)23.32			

Reduction in provision by ₹ 23.32 lakh through reappropriation in March 2023 was due to less receipt of telephone, water, electricity bill and less expenditure on outsourced vehicles, petrol, oil, lubricant and repair.

2056- Jails -

001- Direction and Administration -

01- Headquarter Staff-

	O	258.69			
	S	0.31	205.59	205.50	(-)0.09
	R	(-)53.41			

Reduction in provision by ₹ 53.41 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

47- Expenditure on Repair and Maintenance of Fire
Services Department Buildings-

	O	6.76			
			8.76	6.99	(-)1.77
	S	2.00			

Reasons for the final saving of ₹ 1.77 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2055- Police -

003- Education and Training -

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

01- Police Training Centre-				
O	2,120.03			
S	44.68	2,185.63	2,174.04	(-)11.59
R	20.92			

Augmentation in provision by ₹ 20.92 lakh through reappropriation in March 2023 was due to more receipt of telephone, water, electricity bills, hike in the rate of petrol, repair/maintenance of vehicles, more receipt of travel expenses and medical reimbursement bills.

108- State Headquarters Police -				
01- State Reserve Police-				
O	9,864.70			
S	19.85	9,901.49	9,899.95	(-)1.54
R	16.94			

Augmentation in provision by ₹ 16.94 lakh through reappropriation in March 2023 was due to hike in the rate of petrol and repair/maintenance charges of vehicles partly counter balanced by saving due to less receipt of medical reimbursement claims.

109- District Police -				
02- Expenditure on Panchayat Chowkidars/Home				
Guards (For Service of Summons)-				
O	379.50			
		504.50	504.36	(-)0.14
R	125.00			

Augmentation in provision by ₹ 125.00 lakh through reappropriation in March 2023 was due to more expenditure on payment for serving the warrants/summons.

03- Expenditure on Home Guard Volunteers				
Deployed for Law and Order Duty with Police-				
O	6,947.08			
S	465.00	8,878.69	8,862.42	(-)16.27
R	1,466.61			

Augmentation in provision by ₹ 1,466.61 lakh through reappropriation in March 2023 was due to more expenditure on payment of wages to home guard volunteer deployed with police and more receipt of travel expenses for vidhan sabha election.

04- Women Help Desk under Nirbhya Fund-				
Centrally Sponsored Scheme				
	..	..	88.64	(+)88.64

APPROPRIATION ACCOUNTS
GRANT NO. 7-contd.

Entire expenditure of ₹ 88.64 lakh was due to clearance of Objection Book Suspense for the year 2020-21. Whereas grant of ₹ 237.50 lakh was received from Government of India.

2056- Jails -

101- Jails -

01- Jail Establishment-

O	3,542.71			
S	398.82	3,993.80	4,001.02	(+7.22
R	52.27			

Augmentation in provision by ₹ 52.27 lakh through reappropriation in March 2023 was due to more expenditure on purchase of food articles, medicine, uniform partly counter balanced by saving due to less engagement of home guard and less receipt of telephone, water and electricity bills.

Expenditure of ₹ 10.48 lakh out of ₹ 4,001.02 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -			
207- State Police -			
03- Construction of Technical Training Centre-			
R	36.74	36.74	420.88 (+)384.14

Augmentation in provision by ₹ 36.74 lakh through reappropriation in March 2023 was due to more expenditure on purchase of machinery and equipment. Funds were required to be obtained through Original/Supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

Expenditure of ₹ 384.16 lakh out of ₹ 420.88 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

211- Police Housing -

03- Modernisation of Police Force-

O	3,237.00			
S	14.69	3,291.95	5,344.34	(+2,052.39
R	40.26			

APPROPRIATION ACCOUNTS
GRANT NO. 7-concl.

Augmentation in provision by ₹ 40.26 lakh through reappropriation in March 2023 was due to construction of police post.

Expenditure of ₹ 2,072.39 lakh out of ₹ 5,344.34 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Centrally Sponsored Scheme

O	704.00				
		702.00	816.00	(+)	114.00
R	(-)2.00				

Expenditure of ₹ 114.00 lakh out of ₹ 816.00 lakh was due to clearance of Objection Suspense for the year 2020-21.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -			
211- Police Housing -			
05- Construction of State Forensic Science Laboratory-			
O	271.82		
		196.82	228.47
R	(-)75.00		(+)
			31.65

Reduction in provision by ₹ 75.00 lakh through reappropriation in March 2023 was due to less purchase of machinery and equipment.

Expenditure of ₹ 33.00 lakh out of ₹ 228.47 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO. 8-EDUCATION

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 6202-LOANS FOR EDUCATION, SPORTS, ART AND CULTURE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	74,51,77,37				
			78,91,89,92	77,70,30,39	(-)1,21,59,53
Supplementary	4,40,12,55				
Amount surrendered during the year (31 March 2023)					2,42,27,30
Charged					
Original	..				
			22,78	42,78	(+)20,00
Supplementary	22,78				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	87,38,01				
			1,64,40,29	1,63,78,67	(-)61,62
Supplementary	77,02,28				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 20,00,000 over the charged appropriation of Revenue Section requires regularisation.
- (ii) In view of the final saving of ₹ 12,159.53 lakh in voted provision of Revenue Section, supplementary grant of ₹ 44,012.55 lakh obtained in March 2023 proved excessive and surrender of ₹ 24,227.30 lakh proved excessive.
- (iii) In view of the final excess of ₹ 20.00 lakh in charged appropriation of Revenue Section, grant of ₹ 22.78 lakh obtained through supplementary in March 2023 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

- (iv) In view of the final saving of ₹ 61.62 lakh in the voted provision of Capital Section, the supplementary grant of ₹ 7,702.28 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
70- Maintenance of Primary School Buildings-			
O	1,498.35	1,475.54	(-)22.81

Reasons for the final saving of ₹ 22.81 lakh were awaited (July 2023).

2202- General Education -

01- Elementary Education -			
001- Direction and Administration -			
01- Directorate-			
O	2,410.03		
S	8.91	2,288.47	2,299.54
R	(-)130.47		(+11.07)

Reduction in provision by ₹ 130.47 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less expenditure on telephone, water and electricity bills partly counter balanced by excess due to more expenditure on organising of tournament. Expenditure of ₹ 11.63 lakh out of ₹ 2,299.54 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

101- Government Primary Schools -			
01- Expenditure on Education-			
O	1,84,208.40		
S	90.00	1,79,152.17	1,79,124.37
R	(-)5,146.23		(-)27.80

In view of the final saving of ₹ 27.80 lakh, reduction in provision by ₹ 5,146.23 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant post, regularisation of daily wagger staff and less receipt of travel expenses claims partly counter balanced by excess due to more expenditure on appointment of Multi Task Workers proved inadequate.

Reasons for the final saving of ₹ 27.80 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

11- Expenditure on Urdu and Punjabi Teachers-					
O	40.00				
		20.59	20.59		..
R	(-)19.41				

Reduction in provision by ₹ 19.41 lakh through reappropriation/surrender in March 2023 was due to regularization of services of Urdu and Punjabi teachers.

12- Atal Vardi Yojna-					
O	2,230.00				
		4.26	4.26		..
R	(-)2,225.74				

Substantial reduction in provision by ₹ 2,225.74 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.

14- Swasth Bachpan-					
(i) O	220.00				
	
R	(-)220.00				

16- Digital Education-					
(ii) O	1.00				
	
R	(-)1.00				

Entire provision of ₹ 221.00 lakh in the above two cases was reduced through reappropriation/surrender in the March 2023 was due to non completion of codal formalities.

17- Grant-in-Aid to Elementary Education under Parent Teacher Association-					
O	500.00				
		354.32	354.31		(-)0.01
R	(-)145.68				

Reduction in provision by ₹ 145.68 lakh through reappropriation/surrender in March 2023 was due to regularisation of teachers under Parent Teacher Association.

18- Grant-in-Aid to School Management Committees-					
O	1,708.35				
		1,581.17	1,580.97		(-)0.20
R	(-)127.18				

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Reduction in provision by ₹ 127.18 lakh through surrender in March 2023 was due to deduction of leave salary of teachers under School Management Committee.

102-	Assistance to Non Government Primary Schools -				
03-	Reimbursement of Fee of Weaker Section				
	Students in Private School-				
	O	61.00			
			15.75	15.75	..
	R	(-)45.25			

Reduction in provision by ₹ 45.25 lakh through surrender in March 2023 was due to less receipt of fee reimbursement cases.

104-	Inspection -				
01-	District Primary Education Officer-				
	O	2,265.18			
	S	10.02	2,103.11	2,092.99	(-)10.12
	R	(-)172.09			

Reduction in provision by ₹ 172.09 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less expenditure on water, telephone and electricity bill.

02-	Block Primary Education Officer-				
	O	7,404.87			
	S	56.39	7,269.01	7,257.27	(-)11.74
	R	(-)192.25			

Reduction in provision by ₹ 192.25 lakh through reappropriation in March 2023 was due to non filling up of vacant posts and regularisation of daily wager staff.

105-	Non Formal Education -				
01-	New India Literacy Programme-				
(i)	O	1.00			
		
	R	(-)1.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases was due to non receipt of funds from Government of India, non receipt of central share, state share remained unutilised.

107-	Teachers Training -				
04-	Expenditure on District Institutes of Education and Training-				
	O	2,586.31			
			2,510.23	2,494.98	(-)15.25
	R	(-)76.08			

Reduction in provision by ₹ 76.08 lakh through reappropriation in March 2023 due to non filling up of vacant posts.

109-	Scholarships and Incentives -				
03-	Top 100 Chhatravriti Yojna-				
	O	200.00			
			138.70	138.70	..
	R	(-)61.30			

Reduction in provision by ₹ 61.30 lakh through reappropriation/surrender in March 2023 was due to less entitlement/enrolment of students for scholarship.

111-	Sarv Shiksha Abhiyan -				
04-	Samagar Shiksha Abhiyaan-				
(i)	O	2,890.00			
			1,580.52	1,580.52	..
	R	(-)1,309.48			
	Centrally Sponsored Scheme				
(ii)	O	28,541.00			
			14,224.67	14,224.67	..
	R	(-)14,316.33			

Reduction in provision by ₹ 15,625.81 lakh through surrender in March 2023 in the above two cases was due to less release of funds from Government of India, less receipt of central share matching state share surrendered.

112-	National Programme of Nutritional Support to Primary Education -				
01-	Mid Day Meal-				
	O	4,182.00			
			3,962.89	3,962.89	..
	R	(-)219.11			

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Reduction in provision by ₹ 219.11 lakh through reappropriation/surrender in March 2023 was due to less engagement of Cook-cum-helper under Mid Day Meal and less receipt of funds from Government of India.

Centrally Sponsored Scheme

O	8,837.00			
		6,400.81	6,400.81	..
R	(-),2,436.19			

Reduction in provision by ₹ 2,436.19 lakh through reappropriation/surrender in March 2023 was due to less receipt of funds from Government of India partly counter balanced by excess due to more expenditure on kitchen sheds.

02- Secondary Education -

001- Direction and Administration -

01- Directorate-

O	2,373.00			
S	25.00	2,233.10	2,220.23	(-),12.87
R	(-),164.90			

Reduction in provision by ₹ 164.90 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts.

109- Government Secondary Schools -

14- Expenditure on Inclusive Education for Disabled
at Secondary Stage-

(i) S	5.17	5.17	2.42	(-),2.75
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20- Grant-in-Aid School Management Committees-

(ii) O	1,102.50	1,102.50	1,079.38	(-),23.12
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Reasons for the final saving of ₹ 25.87 lakh in the above two cases were awaited (July 2023).

22- Atal School Vardi Yojna-

(i) O	987.00			
	
R	(-),987.00			

37- Swaran Jayanti Digital Initiatives/Vidyarthi
Anushikshan Yojana-

(ii) O	329.00			
	
R	(-),329.00			

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Entire provision of ₹ 1,316.00 lakh was reduced through reappropriation/Surrender in March 2023 in the above two cases was due to non completion of codal formalities.

03- University and Higher Education -				
103- Government Colleges and Institutes -				
07- Rashtriya Uchchatar Shiksha Abhiyan-				
O	138.00			
S	16.55	150.15	12.14	(-138.01)
R	(-4.40)			

Reasons for the final saving of ₹ 138.01 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1,244.00	1,244.00	..	(-1,244.00)
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Entire provision of ₹ 1,244.00 lakh was remained unutilised; reasons for which were awaited (July 2023).

11- Bachelor of Vocational Programme-				
O	1.00			
	
R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 was due to non completion of codal formalities.

13- Grant-in-Aid to Government Colleges under Parent Teacher Association-				
O	52.50			
		12.50	12.06	(-0.44)
R	(-40.00)			

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2023 was due to non-regularization of teachers under Parent Teacher Association.

104- Assistance to Non-Government Colleges and Institutes-				
01- Assistance to Private Colleges-				
O	1,942.50			
		1,368.76	1,342.54	(-26.22)
R	(-573.74)			

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

In view of the final saving of ₹ 26.22 lakh the reduction in provision by ₹ 573.74 lakh through surrender in March 2023 due to non receipt of grant-in-aid cases from colleges proved inadequate.

Reasons for the final saving of ₹ 26.22 lakh were awaited (July 2023).

<i>04- Adult Education -</i>				
103- Rural Functional Literacy Programmes -				
05- Sakshar Bharat Yojna-				
(i)	O	1.00	..	..
	R	(-)1.00	..	..
(ii)	Centrally Sponsored Scheme			
	O	1.00	..	..
	R	(-)1.00	..	..
200- Other Adult Education Programmes -				
03- Padhna Likhna Abhiyan-				
(iii)	O	1.00	..	..
	R	(-)1.00	..	..
(iv)	Centrally Sponsored Scheme			
	O	1.00	..	..
	R	(-)1.00	..	..

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2023 in the above four cases was due to non receipt of funds from Government of India, non receipt of Central share state share remained unutilised.

<i>05- Language Development -</i>				
103- Sanskrit Education -				
04- Non Government Sanskrit Pathshala-				
	O	3.00	..	..
	R	(-)3.00	..	..

Entire provision of ₹ 3.00 lakh reduced through surrender in March 2023 due to non expenditure because of taking over the private colleges.

80- *General -*

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

004- Research -				
03- State Council of Education Research and Training, Solan-				
O	369.91			
S	1.33	319.82	339.09	(+)19.27
R	(-)51.42			

In view of the final excess of ₹ 19.27 lakh, reduction in provision by ₹ 51.42 lakh through surrender in March 2023 due to non filling up of vacant posts proved excessive. Reasons for the final excess of ₹19.27 lakh were awaited (July 2023).

107- Scholarships -				
20- Scholarship for Economically Backward Classes General Students-Centrally Sponsored Scheme				
O	245.00			
R	(-)245.00	..	..	..

Entire provision of ₹ 245.00 lakh was reduced through reappropriation in March 2023 due to merger of scheme with Pradhan Mantri Yasaswi Yojna.

22- Swaran Jayanti Super 100 Yojna-				
O	329.00			
R	(-)329.00	..	..	..

Entire provision of ₹ 329.00 lakh was reduced through surrender in March 2023 due to non completion of codal formalities.

800- Other Expenditure -				
01- National Cadet Core General Establishment-				
O	606.42			
S	37.10	646.04	620.38	(-)25.66
R	2.52			

Reasons for the final saving of ₹ 25.66 lakh were awaited (July 2023).

Expenditure of ₹ 21.47 lakh out of ₹ 620.38 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

08- Expenditure on Sainik Schools-				
O	126.90			
R	(-)26.90	100.00	120.00	(+)20.00

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Reduction in provision by ₹ 26.90 lakh through reappropriation in March 2023 was due to non completion of codal formalities.

Expenditure of ₹ 20.00 lakh out of ₹ 120.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-

O	623.59			
S	18.67	617.07	607.12	(-)9.95
R	(-)25.19			

Reduction in provision by ₹ 25.19 lakh through surrender in March 2023 was due to non filling up of vacant posts and less receipt of medical reimbursement bills.

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

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

2202- General Education -

01- Elementary Education -

101- Government Primary Schools -

03- Middle School-

O	1,49,099.38			
S	13,387.52	1,62,857.56	1,62,784.72	(-)72.84
R	370.66			

In view of the final saving of ₹ 72.84 lakh the augmentation in provision by ₹ 370.66 lakh through reappropriation in March 2023 was due to more expenditure because of new appointments of Multi Task Workers and more receipt of medical re-imburement bills partly counter balanced by saving due to less entitlement of students for scholarship and less receipt of travel expenses claims proved excessive.

Reasons for the final saving of ₹ 72.84 lakh were awaited (July 2023).

113- Samagra Shiksha -

01- Strengthening Teaching Learning and Results for States (Stars Projects)-

O	1.00			
S	590.56	1,314.99	1,314.99	..
R	723.43			

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

Augmentation in provision by ₹ 723.43 lakh through reappropriation in March 2023 was due to more release of state share in proportionate to central share.

Centrally Sponsored Scheme

O	1.00			
S	8,943.62	11,834.89	11,834.89	..
R	2,890.27			

Augmentation in provision by ₹ 2,890.27 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

Whereas grant of ₹ 11,834.89 lakh was received from Government of India.

800- Other Expenditure -

01- Midday - Meal-

Centrally Sponsored Scheme

..		..	104.78	(+)104.78
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Entire expenditure of ₹ 104.78 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

02- Secondary Education -

101- Inspection -

01- Inspectorate-

O	2,192.71			
S	41.00	2,231.37	2,335.53	(+)104.16
R	(-)2.34			

Reasons for the final excess of ₹ 1,04.16 lakh were awaited (July 2023).

109- Government Secondary Schools -

01- Secondary Schools-

O	2,60,698.73			
S	13,940.87	2,75,804.93	2,79,284.73	(+)3,479.80
R	1,165.33			

In view of the final excess of ₹ 3,479.80 lakh the augmentation in provision by ₹ 1,165.33 lakh through reappropriation in March 2023 was due to revision of pay scale, payment of arrear and more receipt of claims for scholarship from student partly counter balanced by saving due to less engagement of outsourced services and less conduction of training programmes for staff proved inadequate.

Reasons for the final excess of ₹ 3,479.80 lakh were awaited (July 2023).

Expenditure of ₹ 170.00 lakh out of ₹ 2,79,284.73 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

15- Srinivasa Ramanujan Student Digital Yojna-				
O	1,645.00			
		4,891.43	6,536.43	(+)1,645.00
S	3,246.43			

Reasons for the final excess of ₹ 1,645.00 lakh were awaited (July 2023).

24- Upgradation/Maintenance of Existing Information Communication Technology Laboratories and Other Laboratories Facilities-				
O	329.00			
		329.00	3,538.95	(+)3,209.95

Expenditure of ₹ 3,209.95 lakh out of ₹ 3,538.95 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

27- Medha Protsahan Yojna-				
	..			
		..	40.98	(+)40.98

Entire expenditure of ₹ 40.98 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

30- Khel Se Swasthya Yojna-				
O	132.00			
		132.00	652.76	(+)520.76

Expenditure of ₹ 532.58 lakh out of ₹ 652.76 lakh was due to clearance of Objection Book Suspense for the years 2019-20, 2020-21 and 2021-22.

32- Utkrisht Vidyalaya Yojna-				
O	1,974.00			
		1,974.00	2,020.05	(+)46.05

Expenditure of ₹ 63.96 lakh out of ₹ 2,020.05 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

33- Mukhya Mantri Digital Device Yojna-				
	..			
		..	1,455.00	(+)1,455.00

Entire expenditure of ₹ 1,455.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

- 03- *University and Higher Education -*
103- *Government Colleges and Institutes -*

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

01- Government Colleges-				
O	37,529.41			
S	3,182.93	40,628.80	41,680.96	(+)1,052.16
R	(-)83.54			

In view of the final excess of ₹ 1,052.16 lakh the reduction in provision by ₹ 83.54 lakh through reappropriation/surrender in March 2023 due to less receipt of cases/demand from beneficiaries/colleges and less organisation of training programmes for the staff proved unrealistic.

Reasons for the final excess of ₹ 1,052.16 lakh were awaited (July 2023).

08- Opening of Fine Art College-				
O	227.83			
S	44.04	271.85	287.43	(+)15.58
R	(-)0.02			

Reasons for the final excess of ₹15.58 lakh were awaited (July 2023).

09- Khel Se Swasthya Yojna-				
O	50.00	50.00	376.06	(+)326.06

Expenditure of ₹ 220.83 lakh out of ₹ 376.06 lakh was due to clearance of Objection Book Suspense for the years 2019-20, 2020-21 and 2021-22.

Reasons for the final excess of ₹ 326.06 lakh were awaited (July 2023).

10- C.V. Raman Virtual Class Room in Government Colleges-				
O	33.00	33.00	213.00	(+)180.00

Expenditure of ₹ 180.00 lakh out of ₹ 213.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

05- <i>Language Development -</i>				
103- Sanskrit Education -				
01- Modernisation of Sanskrit Pathshalas-				
O	678.78			
S	19.90	694.68	714.43	(+)19.75
R	(-)4.00			

Reasons for the final excess of ₹ 19.75 lakh were awaited (July 2023).

80- <i>General -</i>				
107- Scholarships -				

APPROPRIATION ACCOUNTS
GRANT NO. 8-contd.

08- Post Matric Scholarship to Other Backward

Classes-

O	66.00	66.00	566.00	(+500.00)
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Expenditure of ₹ 500.00 lakh out of ₹ 566.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Centrally Sponsored Scheme

O	600.00			
		739.08	1,429.83	(+690.75)
R	139.08			

Augmentation in provision by ₹ 139.08 lakh through appropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,537.39 lakh was received from Government of India.

Expenditure of ₹ 690.75 lakh out of ₹ 1,429.83 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

09- Pre-Matric Scholarship to Other Backward

Classes-

O	135.00			
S	6.55	171.55	171.55	..
R	30.00			

Augmentation in provision by ₹ 30.00 lakh through reappropriation in March 2023 was due to more expenditure under state share in proportionate to central share.

Centrally Sponsored Scheme

O	135.00			
		236.55	236.55	..
R	101.55			

Augmentation in provision by ₹ 101.55 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

18- Kalpana Chawala Chatravriti Yojna-

O	247.00	247.00	459.00	(+212.00)
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Expenditure of ₹ 212.00 lakh out of ₹ 459.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

19- Mukhya Mantri Protsahan Yojna-

O	71.00			
		141.15	201.15	(+60.00)
R	70.15			

APPROPRIATION ACCOUNTS
GRANT NO. 8-concl.

Augmentation in provision by ₹ 70.15 lakh through reappropriation in March 2023 was due to more receipt of scholarship cases.

Expenditure of ₹ 60.00 lakh out of ₹ 201.15 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
101- Government Primary Schools -			
03- Middle School-			
..	..	20.00	(+20.00)

Entire Expenditure of ₹ 20.00 lakh incurred without budget provision; reasons for which were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -			
01- General Education -			
201- Elementary Education -			
01- Building-			
O	850.00	788.38	(-)61.62

Reasons for the final saving of ₹ 61.62 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 9-HEALTH AND FAMILY WELFARE

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	24,94,15,67			
		29,47,95,00	27,40,41,83	(-)2,07,53,17
Supplementary	4,53,79,33			
Amount surrendered during the year (31 March 2023)				35,53,90
Charged				
Original	..			
		4,78	4,78	..
Supplementary	4,78			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	90,42,00			
		3,28,68,39	4,85,86,42	(+)1,57,18,03
Supplementary	2,38,26,39			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 1,57,18,03,145 in the voted provision over the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 20,753.17 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 45,379.33 lakh obtained in March 2023 proved excessive and surrender of ₹ 3,553.90 lakh proved inadequate.
- (iii) In view of the final excess of ₹ 15,718.03 lakh in the voted provision of Capital Section, supplementary grant of ₹ 23,826.39 lakh obtained in March 2023 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Revenue Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works-				
01- Office Buildings-				
053- Maintenance and Repairs -				
36- Maintenance of Medical Colleges-				
O	918.00	918.00	890.70	(-)27.30

Reasons for the final saving of ₹ 27.30 lakh were awaited (July 2023).

49- Maintenance of Health Department Buildings-				
O	1,300.00			
		1,100.00	1,100.00	..
R	(-)200.00			

Reduction in provision by ₹ 200.00 lakh through reappropriation in March 2023 was due to less execution of maintenance work.

54- Maintenance of Central Department Buildings-				
O	0.01			
		1.51	0.48	(-)1.03
S	1.50			

Reasons for the final saving of ₹ 1.03 lakh were awaited (July 2023).

2210- Medical and Public Health-				
01- Urban Health Services-Allopathy -				
001- Direction and Administration -				
01- Directorate-				
O	2,313.06			
S	1.00	1,911.42	1,893.84	(-)17.58
R	(-)402.64			

Reduction in provision by ₹ 402.64 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less receipt of medical reimbursement bills.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

02- District Establishment-				
O	1,453.46			
		1,485.64	1,402.92	(-)82.72
R	32.18			

In view of the final saving of ₹ 82.72 lakh, augmentation in provision by ₹ 32.18 lakh through reappropriation in March 2023 due to revision of pay scales and payment of arrears partly counter balanced by saving due to less receipt of proposals and non filling up of vacant posts proved unnecessary.

Reasons for the final saving of ₹ 82.72 lakh were awaited (July 2023).

110- Hospitals and Dispensaries -				
03- Urban Health-				
O	29,679.53			
S	859.02	30,999.95	29,649.66	(-)1,350.29
R	461.40			

In view of the final saving of ₹ 1,350.29 lakh, augmentation in provision by ₹ 461.40 lakh through reappropriation/surrender in March 2023 due to revision of pay scales and payment of arrears partly counter balanced by saving due to non filling up of vacant posts, less expenditure on purchase of machinery, equipment, material and supply proved unnecessary.

Expenditure of ₹ 14.70 lakh out of ₹ 29,649.66 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 1,350.29 lakh were awaited (July 2023).

07- Bio Medical Waste-				
O	1,100.00	1,100.00	921.10	(-)178.90

Expenditure of ₹ 20.17 lakh out of ₹ 921.10 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

Reasons for the final saving of ₹ 178.90 lakh were awaited (July 2023).

03- Rural Health Services-Allopathy -				
110- Hospitals and Dispensaries -				
01- Rural Health-				
O	52,042.26			
S	53.21	47,144.53	45,936.56	(-)1,207.97
R	(-)4,950.94			

In view of the final saving of ₹ 1,207.97 lakh, reduction in provision by ₹ 4,950.94 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts, less purchase of machinery, equipment and regularizations of daily wagers partly counter balanced by excess due to hiring of more outsourced services proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Expenditure of ₹ 74.06 lakh out of ₹ 45,936.56 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

Reasons for the final saving of ₹ 1,207.97 lakh were awaited (July 2023).

04- <i>Rural Health Services-Other Systems of Medicine-</i>				
103- Unani -				
01- Unani Dispensary-				
O	57.14			
		33.06	33.05	(-)0.01
R	(-)24.08			

Reduction in provision by ₹ 24.08 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

05- <i>Medical Education, Training and Research -</i>				
101- Ayurveda -				
05- National Ayush Mission-				
O	56.00			
		41.67	38.28	(-)3.39
R	(-) 14.33			

Reduction in provision by ₹ 14.33 lakh through reappropriation in March 2023 was due to more requirement of funds under capital head.

Centrally Sponsored Scheme				
O	503.00			
S	0.25	395.00	344.48	(-)50.52
R	(-)108.25			

In view of the final saving of ₹ 50.52 lakh, reduction in provision by ₹ 108.25 lakh through reappropriation in March 2023 due to more requirement of funds under capital head proved inadequate. Whereas grant of ₹ 3,080.58 lakh was received from Grant of India.

Reasons for the final saving of ₹ 50.52 lakh were awaited (July 2023).

105- Allopathy -				
09- National Programme for prevention control of Cancer, Diabetes, Cardiovascular Diseases and Stroke-				
(i) O	2.00			
	
R	(-)2.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Centrally Sponsored Scheme					
(ii)	O	2.00			
	R	(-2.00)	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised.

11- Intra-Mural Research Fund-					
	O	100.00			
	R	(-100.00)	..	..	..

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2023 due to less receipt of proposals.

13- Dr. Radhakrishanan Government Medical College Hamirpur-					
(i)	O	5,170.66			
	S	2,195.70	7,366.35	6,913.10	(-453.25)
	R	(-0.01)			

14- Pandit Jawahar Lal Nehru Government Medical College Chamba-					
(ii)	O	4,476.63			
	S	624.86	5,085.81	5,029.26	(-56.55)
	R	(-15.68)			

Expenditure of ₹ 52.75 lakh out of ₹ 6,913.10 lakh at sr. no. (i) and ₹ 4.85 lakh out of ₹ 5,029.26 lakh at sr. no. (ii) above was due to clearance of Objection Book Suspense for the years 2020-21 and 2021-22 respectively.

Reasons for the final saving of ₹ 509.80 lakh in the above two cases were awaited (July 2023).

16- Capacity Development for Developing Trauma Care Facilities in Government Hospitals Located National Highways-					
(i)	O	1.00			
	R	(-1.00)	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-1.00)	..	..	..
17-	Regional Geriatric Centre at Dr. Rajendra Prasad Government Medical College Tanda- Centrally Sponsored Scheme				
(iii)	O	2.00			
	R	(-2.00)	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non receipt of funds from Government of India and hence state share remained unutilised.

20-	Atal Institute of Medical Super Speciality-				
	O	2,505.00			
	S	45.00	2,471.95	2,305.13	(-)166.82
	R	(-)78.05			

In view of the final saving of ₹ 166.82 lakh, reduction in provision by ₹ 78.05 lakh through reappropriation in March 2023 due to non receipt of proposals, less expenditure of office articles, petrol, oil, lubricants, repair of vehicles and less receipt of medical reimbursement bills proved inadequate.

Reasons for the final saving of ₹ 166.82 lakh were awaited (July 2023).

06-	<i>Public Health -</i>				
101-	Prevention and Control of Disease-				
02-	Tuberculosis Hospital-				
	O	1,078.35			
	S	41.50	999.34	978.23	(-)21.11
	R	(-)120.51			

In view of the final saving of ₹ 21.11 lakh, reduction in provision by ₹ 120.51 lakh through reappropriation in March 2023 due to less receipt of demand of chemical, kits and other articles, less expenditure on telephone, water and electricity bills, material and supply proved inadequate.

Reasons for the final saving of ₹ 21.11 lakh were awaited (July 2023).

05-	Mental Health and Rehabilitation Hospitals-				
	O	387.29			
	S	28.00	377.18	376.25	(-)0.93
	R	(-)38.11			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reduction in provision by ₹ 38.11 lakh through reappropriation/surrender in March 2023 was due to less expenditure on telephone, water, electricity bills, regularisation of contractual employees and non filling up of vacant posts.

21-	National Aids Control Programme- Centrally Sponsored Scheme				
(i)	O	1.00			
	R	(-1.00)	..	..	..
23-	Expenditure on Trauma Centres-				
(ii)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(iii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non receipt of funds from Government of India.

102-	Prevention of Food Adulteration -				
02-	Strengthening of Food Safety Eco System-				
	S	71.70	71.70	20.46	(-)51.24

Reasons for the final saving of ₹ 51.24 lakh were awaited (July 2023).

200-	Other Systems -				
04-	Mukhya Mantri Nirog Yojna-				
	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals.

05-	Mukhya Mantri Aashirwad Yojna-				
	O	987.00			
	R	(-300.00)	687.00	535.50	(-)151.50

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the final saving of ₹ 151.50 lakh, reduction in provision by ₹ 300.00 lakh through reappropriation in March 2023 due to less receipt of proposals proved inadequate.

Expenditure of ₹ 84.60 lakh out of ₹ 535.50 lakh was due to clearance of Objection Book Suspense for the years 2020-21 and 2021-22.

Reasons for the final saving of ₹ 151.50 lakh were awaited (July 2023).

06- Free Medicines-				
O	1,087.00			
		337.00	293.11	(-)43.89
R	(-)750.00			

In view of the final saving of ₹ 43.89 lakh, the huge reduction in provision by ₹ 750.00 lakh through reappropriation in March 2023 due to less receipt of cases from the beneficiaries proved inadequate.

Expenditure of ₹ 10.35 lakh out of ₹ 293.11 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

Reasons for the final saving of ₹ 43.89 lakh were awaited (July 2023).

10- Sampuran Swasthya Yojna-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals.

12- Samman Yojana-				
O	66.00			
		3.00	1.20	(-)1.80
R	(-)63.00			

Substantial reduction in provision by ₹ 63.00 lakh through reappropriation in March 2023 was due to less receipt of proposals from beneficiaries.

2211- Family Welfare -

001- Direction and Administration -

01- State Headquarters-

O	9.52			
		7.00	7.00	..
R	(-)2.52			

Reduction in provision by ₹ 2.52 lakh through reappropriation/surrender in March 2023 was due to less expenditure on telephone, water and electricity bills.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

06- Infrastructure Maintenance under National Health

Mission-

Centrally Sponsored Scheme

O	2,068.00			
S	800.00	2,368.00	1,892.19	(-)475.81
R	(-)500.00			

In view of the final saving of ₹ 475.81 lakh, reduction in provision by ₹ 500.00 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved inadequate.

Whereas grant of ₹ 2,001.66 lakh was received from Government of India.

Reasons for the final saving of ₹ 475.81 lakh were awaited (July 2023).

101- Rural Family Welfare Services-

01- Family Welfare Centre in Rural Areas-

(i) O	9,473.57			
		9,597.57	9,029.94	(-)567.63
S	124.00			

102- Urban Family Welfare Services-

01- Family Welfare Centre in Urban Areas-

(ii) O	1,009.17	1,009.17	903.33	(-)105.84
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Reasons for the final saving of ₹ 673.47 lakh in the above two cases were awaited (July 2023).

200- Other Services and Supplies -

02- Indira Gandhi Balika Suraksha Yojna-

O	79.00			
		35.00	31.20	(-)3.80
R	(-)44.00			

Reduction in provision by ₹ 44.00 lakh through reappropriation/surrender in March 2023 was due to less receipt of proposals and less expenditure on miscellaneous items.

03- Additional Development Grant to Panchayats for

Best Female Birth Ratio-

(i) O	50.00	50.00	40.00	(-)10.00
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05- Provision under National Rural Health Mission-

Centrally Sponsored Scheme

(ii) O	28,946.00	28,946.00	16,351.00	(-)12,595.00
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APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the final saving of ₹ 12,605.00 lakh in the above two cases were awaited (July 2023).

Whereas grant of ₹ 1,904.00 lakh at sr.no. (ii) was received from Government of India.

06-	Rashtriya Swasthya Beema Yojna-				
(i)	O	1.00			
	R	(-1.00)	..	..	..
08-	National Ambulance Service-				
(ii)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(iii)	O	1.00			
	R	(-1.00)	..	..	..
10-	Covid-19 Vaccination of Health Care Workers and Front Line Workers- Centrally Sponsored Scheme				
(iv)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2023 in the above four cases due to non receipt of funds from Government of India and hence state share remained unutilized.

11-	National Urban Health Mission-				
	O	11.00			
	R	(-11.00)	..	..	..

Entire provision of ₹ 11.00 lakh was reduced through reappropriation/surrender in March 2023 due to merger of scheme into National Health Mission.

2235- Social Security and Welfare -

- 60- Other Social Security and Welfare Programmes-
- 200- Other Programmes-

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

10- Reimbursement of Medical Expenses of Freedom Fighters-				
O	15.79			
		5.56	4.08	(-)1.48
R	(-)10.23			

Reduction in provision by ₹ 10.23 lakh through reappropriation/surrender in March 2023 was due to less receipt of medical reimbursement bills.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2210- Medical and Public Health -			
01- Urban Health Services-Allopathy -			
200- Other Health Schemes -			
01- Dental Clinic (Urban)-			
O	5,641.07		
S	660.10	6,302.67	6,337.53
R	1.50		(+34.86)

Expenditure of ₹ 11.40 lakh out of ₹ 6,337.53 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 34.86 lakh were awaited (July 2023).

02- Urban Health Services-Other systems of Medicine -				
001- Direction and Administration-				
02- District Establishment-				
O	8,431.18			
		8,812.04	8,810.81	(-)1.23
R	380.86			

Augmentation in provision by ₹ 380.86 lakh through reappropriation in March 2023 was due to revision of pay scales and payment of arrears and more receipt of rent bills partly counter balanced by saving due to regularisation of daily wagers.

101- Ayurveda-				
01- Ayurvedic Hospitals-				
O	1,133.38			
		1,234.59	1,234.50	(-)0.09
R	101.21			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ₹ 101.21 lakh through reappropriation in March 2023 was due to revision of pay scales and payment of arrears and more purchase of material.

04- <i>Rural Health Services-Other Systems of</i>					
<i>Medicine -</i>					
101- Ayurveda -					
01- Ayurvedic Hospital-					
O	310.24				
S	14.84	359.73	359.69		(-)0.04
R	34.65				

Augmentation in provision by ₹ 34.65 lakh through reappropriation in March 2023 was due to revision of pay scales and payment of arrears.

05- <i>Medical Education, Training and Research -</i>					
101- Ayurveda -					
01- Ayurvedic College-					
O	1,665.24				
S	4.00	1,843.66	1,843.21		(-)0.45
R	174.42				

Augmentation in provision by ₹ 174.42 lakh through reappropriation in March 2023 was due to payment of stipend at enhanced rate and hiring of more outsourced services partly counter balanced by saving due to non filling up of vacant post.

105- Allopathy -					
01- Indira Gandhi Medical College, Shimla-					
O	22,238.85				
S	748.74	23,381.91	23,365.89		(-)16.02
R	394.32				

Augmentation in provision by ₹ 394.32 lakh through reappropriation in March 2023 was due to revision of pay scales and payment of arrear, more expenditure on payment of tax and more receipt of medical reimbursement of bills.

Expenditure of ₹ 24.50 lakh out of ₹ 23,365.89 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

04- Dental College-					
O	2,322.02				
S	22.46	2,344.47	2,432.64		(+)88.17
R	(-)0.01				

Reasons for the final excess of ₹ 88.17 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

06- Dr. Rajendra Prasad Medical College Tanda-

O	14,485.12			
S	792.96	16,455.93	16,459.01	(+)3.08
R	1,177.85			

Augmentation in provision by ₹ 1,177.85 lakh through reappropriation in March 2023 was mainly due to revision of pay scales and payment of arrears.

Expenditure of ₹ 4.53 lakh out of ₹ 16,459.01 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

07- Upgradation of Government Medical Colleges-

R	3.90	3.90	3.90	..
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Augmentation without provision by ₹ 3.90 lakh through reappropriation in March 2023 was due to release of state share in proportionate to funds received from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget Manual.

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

O	5,520.21			
		5,788.99	5,718.29	(-)70.70
R	268.78			

In view of the final saving of ₹ 70.70 lakh, augmentation in provision by ₹ 268.78 lakh through reappropriation in March 2023 due to more expenditure on payment of stipend, revision of pay scales and payment of arrears, more expenditure on payment of rent partly counter balanced by saving due to less expenditure on material, supply office articles, water, electricity bills and regularisation of contractual employees proved excessive.

Reasons for the final saving of ₹ 70.70 lakh were awaited (July 2023).

15- Lal Bahadur Shastri Government Medical College and Hospital at Ner Chowk-

O	7,471.99			
S	2,090.16	9,650.62	9,690.68	(+)40.06
R	88.47			

Augmentation in provision by ₹ 88.47 lakh through re-appropriation in March 2023 was due to more expenditure on payment of stipend, electricity bill partly counter balanced by saving due to less expenditure on purchase of material.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Expenditure of ₹ 41.12 lakh out of ₹ 9,690.68 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

06- <i>Public Health -</i>				
101- Prevention and Control of Diseases -				
21- National Aids Control Programme-				
O	698.00	698.00	1,121.10	(+423.10)

Expenditure of ₹ 498.00 lakh out of ₹ 1,121.10 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

2211- Family Welfare

200- Other Services and Supplies-				
05- Provision under National Rural Health Mission-				
O	5,448.00			
S	1,334.67	7,118.46	7,118.46	..
R	335.79			

Augmentation in provision by ₹ 335.79 lakh through reappropriation in March 2023 was due to release of state share in proportionate to funds received from the Government of India.

2216- Housing -

05- <i>General Pool Accommodation -</i>				
053- Maintenance and Repairs -				
01- Other Maintenance Expenditure-				
O	10.68			
		210.68	210.68	..
R	200.00			

Augmentation in provision by ₹ 200.00 lakh through reappropriation in March 2023 was due to more execution of repair/maintenance works.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health -			
03- <i>Medical Education Training and Research -</i>			
105- Allopathy -			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

01- Medical College-				
O	1,186.00			
S	1,084.50	2,314.50	2,310.25	(-)4.25
R	44.00			

Augmentation in provision by ₹ 44.00 lakh through reappropriation in March 2023 was due to more expenditure on procurement of CT Scan machine.

06- Construction of New Medical College at Hamirpur-				
(i) O	263.00			
		7,763.00	18,924.90	(+)11,161.90
S	7,500.00			

07- Construction of Medical College at Chamba-				
(ii) O	659.00			
S	6,000.00	6,658.00	11,477.08	(+)4,819.08
R	(-)1.00			

Expenditure of ₹ 13.90 lakh out of ₹ 11,477.08 lakh at sr. no. (ii) above was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 15,980.98 lakh in the above two cases were awaited (July 2023).

13- Upgradation of Government Medical Colleges-				
	..	..	41.82	(+)41.82

Expenditure of ₹ 41.82 lakh was incurred without budget provision; reasons for which were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health-			
01- Urban Health Services -			
110- Hospitals and Dispensaries -			
01- Urban Health-			
O	1,174.93		
		2,950.50	2,894.50
S	1,775.57		(-)56.00

Reasons for the final saving of ₹ 56.00 lakh were awaited (July 2023).

03- Medical Education Training and Research -

APPROPRIATION ACCOUNTS
GRANT NO. 9- conclud.

105- Allopathy -					
01- Medical College-					
O	1.00				
		
R	(-)1.00				
Reduction in provision by ₹ 1.00 lakh through reappropriation in March 2023 was due to non receipt of funds from Government of India.					
02- Dental College-					
O	37.00				
		
R	(-)37.00				
Reduction in provision by ₹ 37.00 lakh through reappropriation in March 2023 was due to non expenditure on purchase of machinery and equipment.					
03- Dr. Rajendra Prasad Medical College Tanda-					
Centrally Sponsored Scheme					
(i) O	1.00				
		
R	(-)1.00				
05- Construction of Medical College at Nahan-					
Centrally Sponsored Scheme					
(ii) O	1.00				
		
R	(-)1.00				
07- Construction of Medical College at Chamba-					
Centrally Sponsored Scheme					
(iii) O	1.00				
		
R	(-)1.00				
Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non receipt of funds from Government of India.					
11- Atal Institute of Medical Super Specialities-					
O	658.00				
		1,307.44	1,051.36		(-)256.08
S	649.44				

Reasons for the final saving of ₹ 256.08 lakh were awaited (July 2023).

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

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

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	34,32,63,74		
	34,32,63,77	28,79,86,57	(-)5,52,77,20
Supplementary	3		
Amount surrendered during the year (31 March 2023)			83,67,41

Capital Section

Voted			
Original	12,94,54,00		
	16,13,71,41	15,50,56,69	(-)63,14,72
Supplementary	3,19,17,41		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 55,277.20 lakh in the voted provision of Revenue Section, surrender of ₹ 8,367.41 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 6,314.72 lakh in the voted provision of Capital Section, supplementary grant of ₹ 31,917.41 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure
(₹ in lakhs) | Excess (+)
Saving (-) |
|-------------------------------------|-------------|------------------------------------|--------------------------|
| 2059- Public Works - | | | |
| 80- General - | | | |
| 001- Direction and Administration - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

01- Direction-				
O	1,827.52			
		1,675.15	1,565.22	(-109.93)
R	(-152.37)			

In view of the final saving of ₹ 109.93 lakh, reduction in provision by ₹ 152.37 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 109.93 lakh were awaited (July 2023).

051- Construction -				
01- Government Non Residential Building-				
(i) O	157.50	157.50	118.23	(-39.27)
052- Machinery and Equipment -				
02- Repairs and Carriage -				
(ii) O	48.77	48.77	9.36	(-39.41)

Reasons for the final saving of ₹ 78.68 lakh in the above two cases were awaited (July 2023).

053- Maintenance and Repairs -				
03- Execution-				
O	14,173.75			
		14,291.62	13,794.51	(-497.11)
R	117.87			

In view of the final saving of ₹ 497.11 lakh, augmentation in provision by ₹ 117.87 lakh through reappropriation in March 2023 due to revision of rates of wages, more expenditure on rent bills and transfer expenses bills partly counter balance by saving due to less travel expenses proved unnecessary.

Reasons for the final saving of ₹ 497.11 lakh were awaited (July 2023).

04- Maintenance Expenditure on Non Residential Buildings-				
O	3,577.75			
		3,631.49	3,106.29	(-525.20)
R	53.74			

In view of the final saving of ₹ 525.20 lakh, augmentation in provision by ₹ 53.74 lakh through reappropriation in March 2023 due to revision of rates of wages proved unnecessary.

Expenditure of ₹ 75.45 lakh out of ₹ 3,106.29 lakh was due to clearance of Objection Book Suspense for the years 2020-21 and 2021-22.

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

Reasons for the final saving of ₹ 525.20 lakh were awaited (July 2023).

05- Work Charged Staff Converted into Regular

Establishment-

O	11,025.77			
		10,073.13	9,330.14	(-742.99)
R	(-)952.64			

In view of the final saving of ₹ 742.99 lakh, reduction in provision by ₹ 952.64 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 742.99 lakh were awaited (July 2023).

06- Maintenance Provision for Adjustment of

Recovery-

O	11,025.77			
		10,084.13	7,911.15	(-)2,172.98
R	(-)941.64			

In view of the final saving of ₹ 2,172.98 lakh, reduction in provision by ₹ 941.64 lakh through reappropriation in March 2023 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 2,172.98 lakh were awaited (July 2023).

104- Lease Charges -

01- Lease Charges-

(i) O	15.97			
		15.97	11.97	(-)4.00

799- Suspense -

01- Stock-

(ii) O	11,880.00			
		11,880.00	5,098.81	(-)6,781.19

02- Stock Manufacture-

(iii) O	5,280.00			
		5,280.00	5,031.23	(-)248.77

Expenditure of ₹ 122.09 lakh out of ₹ 5,098.81 lakh at sr. no. (ii) above was due to clearance of Objection Book Suspense for the years 2019-20 and 2020-21.

Reasons for the final saving of ₹ 7,033.96 lakh in the above three cases were awaited (July 2023).

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

01- Other Maintenance Expenditure-				
(i) O	1,191.60	1,191.60	917.13	(-)274.47

3054- Roads and Bridges -

01- National Highways -				
337- Roadworks -				
01- Maintenance of National Highways-				
(ii) O	679.72	679.72	649.85	(-)29.87

Reasons for the final saving of ₹ 304.34 lakh in the above two cases were awaited (July 2023).

04- District and Other Roads -				
105- Maintenance and Repairs -				
02- Other Maintenance Expenditure Roads-				
O	32,643.40			
S	0.01	32,982.23	29,817.91	(-)3,164.32
R	338.82			

In view of the final saving of ₹ 3,164.32 lakh, augmentation in provision by ₹ 338.82 lakh through reappropriation in March 2023 due to revision of rates of wages and more receipt of compensation cases proved excessive.

Expenditure of ₹ 40.00 lakh out of ₹ 29,817.91 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 3,164.32 lakh were awaited (July 2023).

06- Maintenance Provision for Adjustment of Recovery-				
O	69,673.84			
		67,220.60	48,787.36	(-)18,433.24
R	(-)2,453.24			

In view of the final saving of ₹ 18,433.24 lakh, reduction in provision by ₹ 2,453.24 lakh through reappropriation in March 2023 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 18,433.24 lakh were awaited (July 2023).

07- Work Charged Staff Converted into Regular Establishment-				
O	69,673.84			
		67,206.60	61,957.19	(-)5,249.41
R	(-)2,467.24			

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

In view of the final saving of ₹ 5,249.41 lakh, reduction in provision by ₹ 2,467.24 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 5,249.41 lakh were awaited (July 2023).

13- Other Maintenance Expenditure- Machinery and

Equipment-

O	595.74				
		627.34	461.23	(-)166.11	
R	31.60				

In view of the final saving of ₹ 166.11 lakh, augmentation in provision by ₹ 31.60 lakh through reappropriation in March 2023 due to revision of rates of wages proved unnecessary.

Reasons for the final saving of ₹ 166.11 lakh were awaited (July 2023).

14- Other Maintenance Expenditure-Bridges-

(i) O	1,645.33				
		1,645.33	1,094.63	(-)550.70	

16- Expenditure on Maintenance of Machinery and
Equipment-

(ii) O	310.03				
		310.03	232.68	(-)77.35	

18- Expenditure on Maintenance of Bridges Awards-

(iii) O	975.89				
		975.89	525.53	(-)450.36	

Reasons for the substantial final saving of ₹ 1,078.41 lakh in the above three cases were awaited (July 2023).

20- Maintenance Provision for Adjustment of

Recovery-

O	29,999.32				
		28,475.53	18,992.90	(-)9,482.63	
R	(-)1,523.79				

In view of the final saving of ₹ 9,482.63 lakh, reduction in provision by ₹ 1,523.79 lakh through reappropriation/surrender in March 2023 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 9,482.63 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

21- Work Charged Staff Converted into Regular Establishment-Machinery and Equipment-				
(i)	O	8,975.96		
			8,322.92	7,790.21
	R	(-)653.04		(-)532.71
22- Work Charged Staff Converted into Regular Establishment-Bridges-				
(ii)	O	8,710.66		
			7,963.14	7,505.39
	R	(-)747.52		(-)457.75
23- Work Charged Staff Converted into Regular Establishment-Road Works-				
(iii)	O	12,312.70		
			12,101.57	11,274.12
	R	(-)211.13		(-)827.45

In view of the final saving of ₹ 1,817.91 lakh, reduction in provision by ₹ 1,611.69 lakh through surrender in March 2023 in the above three cases due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,817.91 lakh in the above three were awaited (July 2023).

27- Independent Quality Control Check Flying Squad under Hon'ble Chief Minister-				
(i)	O	281.01		
			278.00	5.60
	R	(-)3.01		(-)272.40
28- Maintenance of Pradhan Mantri Gramin Sadak Yojna Roads-				
(ii)	O	5,000.00		
			5,000.00	3,750.00
				(-)1,250.00

Reasons for the final saving of ₹ 1,522.40 lakh in the above two cases were awaited (July 2023).

29- Swaran Jayanti Gram Sadak Rakh Rakhav-				
	O	1,000.00		
		
	R	(-)1,000.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

Entire provision of ₹ 1,000.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

337-	Road Works -				
05-	Rural Roads-				
(i)	O	210.00	210.00	157.50	(-)52.50
	06- Output Performance Based Maintenance Contract-				
(ii)	O	2,718.87	2,718.87	1,647.10	(-)1,071.77
	80- <i>General</i> -				
	001- Direction and Administration -				
	01- Direction and Supervision-				
(iii)	O	5,619.73			
			5,617.07	5,307.22	(-)309.85
	R	(-)2.66			
	004- Research and Development -				
	01- Preparation of Detailed Project Reports through Outsourcing-				
(iv)	O	55.00	55.00	14.93	(-)40.07

Reasons for the final saving of ₹ 1,474.19 lakh in the above four cases were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
80- <i>General</i> -			
051- Construction -			
03- Vidhan Sabha Buildings at Shimla/Dharamshala-			
O	10.50		
		60.50	56.30
R	50.00		(-)4.20

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2023 was due to more expenditure on repairs and maintenance of Himachal Pradesh Vidhan Sabha buildings.

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

799- Suspense -				
03- Miscellaneous Public Works Advances-				
O	6,050.00	6,050.00	12,422.87	(+6,372.87)

Expenditure of ₹ 749.62 lakh out of ₹ 12,422.87 lakh was due to clearance of Objection Book Suspense for the years 2019-20, 2020-21 and 2021-22.

Reasons for the final excess of ₹ 6,372.87 lakh were awaited (July 2023).

3054- Roads and Bridges -

04- District and Other Roads -				
105- Maintenance and Repairs -				
09- Administrative and Contingency Charges out of Funds Received from National Highways Authority of India-				
O	0.03			
		151.74	111.40	(-)40.34
R	151.71			

In view of the final saving of ₹ 40.34 lakh, augmentation in provision by ₹ 151.71 lakh through reappropriation in March 2023 due to more expenditure on outsourced services, payment of salary of employees under National Highway Authority of India and purchase of single user software proved excessive.

Reasons for the final saving of ₹ 40.34 lakh were awaited (July 2023).

15- Other Maintenance Expenditure-Road Works-				
O	4,489.22			
S	0.01	5,639.22	6,141.17	(+501.95)
R	1,149.99			

In view of the final excess of ₹ 501.95 lakh, augmentation in provision by ₹ 1,149.99 lakh through reappropriation in March 2023 due to payment of honorarium to multi task workers and maintenance of roads proved inadequate.

Reasons for the final excess of ₹ 501.95 lakh were awaited (July 2023).

17- Expenditure on Maintenance of Road-				
O	2,537.34			
		2,748.17	3,100.74	(+352.57)
R	210.83			

In view of the final excess of ₹ 352.57 lakh, augmentation in provision by ₹ 210.83 lakh through reappropriation in March 2023 due to more expenditure on payment of bitumen under Pradhan mantri Gram Sadak Yojana proved inadequate.

Reasons for the final excess of ₹ 352.57 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

19- Execution-				
O	17,592.66			
S	0.01	18,175.85	17,950.62	(-)225.23
R	583.18			

In view of the final saving of ₹ 225.23 lakh, augmentation in provision by ₹ 583.18 lakh through reappropriation in March 2023 due to revision of rate of wages of outsourced workers, revision of pay scales and payments of arrears proved excessive.

Reasons for the final saving of ₹ 225.23 lakh were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
01- Residential Buildings in various Districts-			
O	848.00	592.72	(-)255.28

Reasons for the final saving of ₹ 255.28 lakh were awaited (July 2023).

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -			
101- Bridges -			
01- Construction of Bridges-			
O	4,086.00		
		6,285.70	4,833.47
S	2,199.70		(-)1,452.23

Expenditure of ₹ 10.23 lakh out of ₹ 4,833.47 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 1,452.23 lakh were awaited (July 2023).

337- Road Works -			
02- Construction of Rural Roads-			
O	21,306.00		
		28,912.12	25,642.59
S	7,606.12		(-)3,269.53

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

Expenditure of ₹ 557.26 lakh out of ₹ 25,642.59 lakh was due to clearance of Objection Book Suspense for the years 2019-20 and 2020-21.

Reasons for the final saving of ₹ 3,269.53 lakh were awaited (July 2023).

06-	Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Land)-				
	O	1,316.00			
			1,816.00	1,697.46	(-118.54)
	S	500.00			

Expenditure of ₹ 55.87 lakh out of ₹ 1,697.46 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 118.54 lakh were awaited (July 2023).

08-	Escalation in Pradhan Mantri Gram Sadak Yojana Works-				
	O	658.00	658.00	493.50	(-164.50)

Reasons for the final saving of ₹ 164.50 lakh were awaited (July 2023).

10-	Improvement of Black Spots-				
	O	2,942.00			
			2,192.79	2,235.50	(+42.71)
	R	(-749.21)			

In view of the final excess of ₹ 42.71 lakh, reduction in provision by ₹ 749.21 lakh through reappropriation in March 2023 due to less execution of works proved excessive.

Reasons for the final excess of ₹ 42.71 lakh were awaited (July 2023).

11-	Mukhya Mantri Sadak Yojna-				
(i)	O	2,632.00	2,632.00	2,279.21	(-352.79)

15-	Payment for Arbitration Cases (Roads and Bridges)-				
(ii)	O	150.00			
			4,791.17	4,743.39	(-47.78)
	S	4,641.17			

17-	Purchase of Machinery and Equipment under Major District and Other-				
(iii)	O	124.00	124.00	92.98	(-31.02)

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

18-	Construction of Major District and other Roads-				
(iv)	O	200.00	200.00	100.04	(-99.96)
20-	Construction of Roads under Central Road Fund-				
(v)	O	7,239.00			
			16,799.15	16,419.22	(-379.93)
	S	9,560.15			

Expenditure of ₹ 55.53 lakh out of ₹ 2,279.21 lakh at sr. no. (i) above was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 911.48 lakh in the above five cases were awaited (July 2023).

26-	Consultancies for Design/Detailed Project Report of Roads and Bridges-				
	O	263.00			
			..	197.25	(+197.25)
	R	(-263.00)			

In view of the expenditure of ₹ 197.25 lakh without provision, entire provision of ₹ 263.00 lakh reduced through reappropriation in March 2023 due to non execution of works proved unjustified.

Entire expenditure of ₹197.25 lakh was incurred without provision; reasons for which were

80-	General -				
800-	Other Expenditure -				
03-	Road Side Facility/Plantation-				
	O	526.00	526.00	354.03	(-171.97)

Reasons for the final saving of ₹ 171.97 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction of General Pool Accommodation -			
07- Public Works-			
O	1,334.00		
S	128.45	2,420.42	2,050.34
R	957.97		(-370.08)

APPROPRIATION ACCOUNTS
GRANT NO. 10-contd.

In view of the final saving of ₹ 370.08 lakh, augmentation in provision by ₹ 957.97 lakh through reappropriation in March 2023 due to more expenditure on ongoing work of Armadale Phase-III , Himachal Pradesh Secretariat proved excessive.
Reasons for the final saving of ₹ 370.08 lakh were awaited (July 2023).

80-	<i>General -</i>				
051-	Construction -				
03-	Construction of Rest/Circuit Houses-				
	O	654.00			
	S	2,057.82	2,778.95	2,803.85	(+)24.90
	R	67.13			

Augmentation in provision by ₹ 67.13 lakh through reappropriation in March 2023 was due to more expenditure on construction of rest/circuit houses.
Expenditure of ₹ 20.00 lakh out of ₹ 2,803.85 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

5054- Capital Outlay on Roads and Bridges -

04-	<i>District and other Roads -</i>				
337-	Road Works -				
19-	Construction of Roads under National Bank for Agriculture and Rural Development-				
	O	37,380.00			
			37,367.11	37,519.26	(+)152.15
	R	(-)12.89			

Expenditure of ₹ 136.06 lakh out of ₹ 37,519.26 lakh was due to clearance of Objection Book Suspense for the year 2021-22.
Reasons for the final excess of ₹ 152.15 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(vii) Suspense Transactions

The expenditure under this grant includes ₹ 22,553.01 lakh (₹ 22,553.01 lakh in the Revenue Section and ₹ 0.00 lakh in the Capital Section) accounted for under minor head "Suspense".

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

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

(i) Stock-

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

(ii) Miscellaneous Public Works Advances -

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

(iii) Workshop Suspense -

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

An analysis of the "Suspense" transactions accounted for under this grant during the year 2022-23 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2022 Debit(+) Credit(-)	Debits	Credits	Closing balance on 31 March 2023 Debit(+) Credit(-)
		(₹ in lakhs)		

Revenue Section

2059-Public Works-

80-General-

799-Suspense-

01-Stock-

(-)22,342.37

5,098.81

5,616.23

(-)22,859.79*

APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 01 April 2022		Debits	Credits	Closing balance on 31 March 2023	
	Debit(+)	Credit(-)			(₹ in lakhs)		Debit(+)	Credit(-)
02-Stock Manufacture-	(+)5,313.45		5,031.23	2,223.72	(+)8,120.96	
03-Miscellaneous Public Works Advances-	(+)58,711.55		12,422.97	10,304.23	(+)60,830.29	
04-Workshop Suspense-	(+)0.07		0.00	0.00	(+)0.07	
Total 2059-	(+)41,682.70		22,553.01	18,144.18	(+)46,091.53	
Total-Revenue Section	(+)41,682.70		22,553.01	18,144.18	(+)46,091.53	
Capital Section						
5054-Capital Outlay on Roads and Bridges-						
<i>03-State Highways-</i>						
799-Suspense-						
01-Stock-	(-)15.03		0.00	0.00	(-)15.03*	
02-Stock Manufacture-	(-)16.87		0.00	0.00	(-)16.87*	
03-Miscellaneous Public Work Advances-	(-)22.98		0.00	0.00	(-)22.98*	
04-Workshop Suspense-	(-)199.52		0.00	0.00	(-)199.52*	
Total 5054-	(-)254.40		0.00	0.00	(-)254.40*	
Total Capital Section	(-)254.40		0.00	0.00	(-)254.40*	
Total Demand	(+)41,428.37		22,553.01	18,144.18	(+)45,837.13	

* Reasons for the minus balances were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 11-AGRICULTURE

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	4,10,09,45			
		4,54,23,59	3,97,79,67	(-)56,43,92
Supplementary	44,14,14			
Amount surrendered during the year (31 March 2023)				55,87,89
Capital Section				
Voted				
Original	65,17,95			
		65,17,95	65,00,34	(-)17,61
Supplementary	..			
Amount surrendered during the year (31 March 2023)				1,17,19

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 5,643.92 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 4,414.14 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 5,587.89 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 17.61 lakh in the voted provision of Capital Section, surrender of ₹ 117.19 lakh proved unrealistic.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2401- Crop Husbandry -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

001-	Direction and Administration -				
01-	Directorate-				
	O	1,287.87			
			1,245.73	1,245.21	(-)0.52
	R	(-)42.14			

Reduction in provision by ₹ 42.14 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts.

102-	Food Grain Crops -				
01-	Rashtriya Krishi Vikas Yojna-				
(i)	O	182.00			
		
	R	(-)182.00			
	Centrally Sponsored Scheme				
(ii)	O	1,641.00			
		
	R	(-)1,641.00			

Entire provision of ₹ 1,823.00 lakh was reduced through reappropriation/surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised. Whereas grant of ₹ 1,248.34 lakh was received at sr. no. (ii) above from Government of India.

02-	National Food Security Mission-				
(i)	O	59.00			
			23.67	23.66	(-)0.01
	R	(-)35.33			
	Centrally Sponsored Scheme				
(ii)	O	533.00			
			212.97	212.97	..
	R	(-)320.03			
103-	Seeds -				
11-	National Mission on Sustainable Agriculture-				
(iii)	O	58.00			
			15.36	15.36	..
	R	(-)42.64			
	Centrally Sponsored Scheme				
(iv)	O	826.00			
			138.20	138.20	..
	R	(-)687.80			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reduction in provision by ₹ 1,085.80 lakh through surrender in March 2023 in the above four cases was due to less receipt of funds from Government of India and hence state share remained unutilised.

105-	Manures and Fertilizers -				
04-	Soil Science and Chemistry-				
(i)	O	440.74			
			335.29	333.44	(-)-1.85
	R	(-)-105.45			
07-	Development of Quality Control of Inputs (Fertilizer Control Laboratory)-				
(ii)	O	72.94			
			42.29	42.63	(+)-0.34
	R	(-)-30.65			

Reduction in provision by ₹ 136.10 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

108-	Commercial Crops -				
15-	Paramparagat Krishi Vikas Yojna-				
(i)	O	65.00			
		
	R	(-)-65.00			
	Centrally Sponsored Scheme				
(ii)	O	942.00			
		
	R	(-)-942.00			

Entire provision of ₹ 1,007.00 lakh was reduced through surrender in March 2023 in the above two cases was due to non receipt of miscellaneous bills.

109-	Extension and Farmers Training -				
25-	Normal Extension Activities-				
	O	2,775.12			
			2,572.19	2,571.87	(-)-0.32
	R	(-)-202.93			

Reduction in provision by ₹ 202.93 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

27-	National Mission on Extension and Technology-			
(i)	O	164.00		
			119.02	119.01
	R	(-)44.98		(-)0.01
	Centrally Sponsored Scheme			
(ii)	O	1,474.00		
			1,071.04	1,081.09
	R	(-)402.96		(+)10.05
31-	Sub Mission on Soil Health and Fertility- Centrally Sponsored Scheme			
(iii)	O	1,835.00		
			1,228.80	1,228.80
	R	(-)606.20		..

Reduction in provision by ₹ 1,054.14 lakh through reappropriation/surrender in March 2023 in the above three cases was due to less receipt of funds from Government of India and hence state share also remained unutilised.

32-	National Bamboo Mission -			
(i)	O	1.00		
		
	R	(-)1.00		..
	Centrally Sponsored Scheme			
(ii)	O	1.00		
		
	R	(-)1.00		..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases was due to non receipt of funds from Government of India and hence state share also remained unutilised.

34-	Sub Mission on Soil Health and Fertility-			
(i)	O	20.00		
			2.17	2.17
	R	(-)17.83		..
	Centrally Sponsored Scheme			
(ii)	O	219.00		
			19.54	19.54
	R	(-)199.46		..

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

111-	Agricultural Economics and Statistics -			
01-	Section of Agricultural Statistics (Timely Reporting Scheme)-			
	Centrally Sponsored Scheme			
(iii)	O	65.00		
			34.80	34.78
	R	(-)30.20		(-)0.02

Reduction in provision by ₹ 247.49 lakh through reappropriation/surrender in March 2023 in the above three cases was mainly due to less receipt of funds from Government of India and hence state share released proportionately.

02-	Diagnostic Sample Survey and Study			
	Improvement of Crop Statistics-			
	Centrally Sponsored Scheme			
	O	50.00		
			38.62	38.60
	R	(-)11.38		(-)0.02

Reduction in provision by ₹ 11.38 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India, less receipt of medical reimbursement claims and less expenditure on travelling.

115-	Scheme of Small/Marginal Farmers and			
	Agricultural Labour -			
01-	Mukhya Mantri Kisan Aivam Khetihar Mazdoor			
	Jeevan Suraksha Yojna-			
	O	26.00		
			7.80	4.80
	R	(-)18.20		(-)3.00

Reduction in provision by ₹ 18.20 lakh through surrender in March 2023 was due to less receipt of causality claims from farmers.

02-	Krishi Kosh-			
	O	329.00		
			3.00	3.00
	R	(-)326.00		..

Reduction in provision by ₹ 326.00 lakh through reappropriation in March 2023 was due to less requirement of funds.

2402- Soil and Water Conservation -

102- Soil Conservation -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

55- Jal se Krishi ko Bal Yojna-				
O	987.00			
		1,645.00	987.00	(-)658.00
R	658.00			

In view of the final saving of ₹ 658.00 lakh, augmentation in provision by ₹ 658.00 lakh through reappropriation in March 2023 due to more requirement of funds to carry out approved activities under the scheme proved unnecessary.

Reasons for the final saving of ₹ 658.00 lakh were awaited (July 2023).

56- Flow Irrigation Scheme-				
O	1,645.00			
		987.00	1,644.40	(+)657.40
R	(-)658.00			

In view of the final excess of ₹ 657.40 lakh, reduction in provision by ₹ 658.00 lakh through reappropriation in March 2023 due to less requirement of funds proved unjustified.

Reasons for the final excess of ₹ 657.40 lakh were awaited (July 2023).

103- Land Reclamation and Development -				
01- Pradhan Mantri Krishi Sinchayee Yojna-				
O	66.00			
S	66.00	146.50	80.50	(-)66.00
R	14.50			

In view of the final saving of ₹ 66.00 lakh, augmentation in provision by ₹ 14.50 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 66.00 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	592.00			
S	594.00	724.50	724.50	..
R	(-)461.50			

Reduction in provision by ₹ 461.50 lakh through surrender in March 2023 was due to non receipt of funds from Government of India. Whereas grant of ₹ 767.00 lakh was received from Government of India.

2435- Other Agricultural Programmes -

01- *Marketing and quality control -*

190- Assistance to Public Sector and other Undertakings -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

01-	Grant to Marketing Board for Construction of Marketing Yards-				
	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

2810- New and Renewable Energy -

103-	Renewable Energy for Urban, Industrial and Commercial Applications -				
01-	Installation of Gobar Gas-				
	O	601.30			
			520.09	520.06	(-)0.03
	R	(-)81.21			

Reduction in provision by ₹ 81.21 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2401- Crop Husbandry -			
103- Seeds -			
01- Distribution of Seed-			
	O	1,131.26	
	S	4.00	
	R	191.63	
			1,326.89
			1,326.85
			(-)0.04

Augmentation in provision by ₹ 191.63 lakh through reappropriation in March 2023 was due to more requirement of funds for the payment of arrears of sixth pay commission and for clearance of electricity, water and telephone bills.

109-	Extension and Farmers Training -				
30-	Sub Mission on Seeds and Planting Material-				
(i)	O	30.00			
			117.70	117.70	..
	R	87.70			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

	Centrally Sponsored Scheme				
(ii)	O	467.00			
			771.62	771.62	..
	R	304.62			
31-	Sub Mission on Soil Health and Fertility-				
(iii)	O	100.00			
			136.53	136.53	..
	R	36.53			

Augmentation in provision by ₹ 428.85 lakh through reappropriation in the above three cases in March 2023 was due to more receipt of funds from Government of India.

110-	Crop Insurance -				
01-	Crop Insurance Scheme-				
	O	658.00			
	S	4.28	808.00	808.00	..
	R	145.72			

Augmentation in provision by ₹ 145.72 lakh through reappropriation in March 2023 was due to more expenditure on payment of premium of crop insurance.

2407- Plantations -

	01- Tea -				
016-	Subsidy for Replantation -				
01-	Tea Development in Himachal Pradesh-				
	O	97.37			
	S	0.01	129.93	137.72	(+)7.79
	R	32.55			

Augmentation in provision by ₹ 32.55 lakh through reappropriation in March 2023 was due to more expenditure on electricity, water and telephone bills, payment of arrears of sixth pay commission and regularisation of daily wagers.

Capital Section

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

4401- Capital Outlay on Crop Husbandry -

105- Manures and Fertilizers -

APPROPRIATION ACCOUNTS
GRANT NO. 11- conclud.

01- Purchase of Fertilizers-				
O	17.19			
	
R	(-)17.19			

Entire provision of ₹ 17.19 lakh was reduced through surrender in March 2023 due to less receipt of demand for fertilizer from farmers.

107- Plant Protection -				
01- Purchase of Plant Protection Equipment-				
O	226.52			
		126.52	126.52	..
R	(-)100.00			

Reduction in provision by ₹ 100.00 lakh through surrender in March 2023 was due to less expenditure on purchase of plant protection equipment.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4401- Capital Outlay on Crop Husbandry -			
103- Seeds -			
01- Purchase of Improved Seeds-			
O	3,997.58	4,023.20	(+)25.62

Expenditure of ₹ 25.63 lakh out of ₹ 4,023.20 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4402- Capital Outlay on Soil and Water Conservation -			
102- Soil Conservation -			
03- Efficient Irrigation through Micro Irrigation Systems-			
	..	73.95	(+)73.95

Entire expenditure of ₹ 73.95 lakh was due to clearance of Objection Book Suspense for the years 2020-21 and 2021-22.

APPROPRIATION ACCOUNTS
GRANT NO. 12-HORTICULTURE

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	3,76,26,06			
		5,97,19,37	5,96,10,26	(-)1,09,11
Supplementary	2,20,93,31			
Amount surrendered during the year (31 March 2023)				82,47
Capital Section				
Voted				
Original	7,43,12			
		7,43,12	9,66,61	(+)2,23,49
Supplementary	..			
Amount surrendered during the year (31 March 2023)				76,15

NOTES AND COMMENTS

- (i) The excess of ₹ 2,23,49,267 over the voted provision in Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 109.11 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 22,093.31 lakh obtained in March 2023 proved excessive and surrender of ₹ 82.47 lakh proved inadequate.
- (iii) In view of the final excess of ₹ 223.49 lakh in the voted provision of Capital Section, surrender of ₹ 76.15 lakh proved unrealistic.

Revenue Section

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

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

2401- Crop Husbandry -

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

119- Horticulture and Vegetable Crops -

01- Directorate-

O	1,131.26			
		1,109.97	1,104.42	(-)5.55
R	(-)21.29			

Reduction in provision by ₹ 21.29 lakh through reappropriation/surrender in March 2023 was due to less receipt of medical reimbursement claims and non filling up of vacant posts.

02- District and Field Staff-

O	2,895.33			
		2,866.33	2,850.59	(-)15.74
R	(-)29.00			

Reduction in provision by ₹ 29.00 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and travel expenses bills.

04- Plant Protection Scheme-

O	665.00			
		172.40	172.39	(-)0.01
R	(-)492.60			

Substantial reduction in provision by ₹ 492.60 lakh through reappropriation/surrender in March 2023 was due less to receipt of cases from beneficiaries.

05- Horticulture Development-

O	6,875.62			
		6,761.40	6,736.55	(-)24.85
R	(-)114.22			

Reduction in provision by ₹ 114.22 through reappropriation/surrender in March 2023 due to non filling up of vacant posts, less receipt of medical reimbursement claims and travel expense claims. Expenditure of ₹ 15.00 lakh out of ₹ 6,736.55 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 24.85 lakh were awaited (July 2023).

18- Training of Farmers-

O	30.00			
S	0.01			
		20.00	19.62	(-)0.38
R	(-)10.01			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 10.01 lakh through reappropriation/surrender in March 2023 was due to non requirement of funds partly counter balanced by excess due to more requirement of funds for conducting the training camps.

35- Horticulture Economics and Statistics-
Centrally Sponsored Scheme

O	40.00				
		28.56	28.51	(-)0.05	
R	(-)11.44				

Reduction in provision by ₹ 11.44 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts

56- Mission for Integrated Development of
Horticulture-

O	599.00				
		225.23	149.41	(-)75.82	
R	(-)373.77				

In view of the final saving of ₹ 75.82 lakh, substantial reduction in provision by ₹ 373.77 lakh through reappropriation in March 2023 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 75.82 lakh were awaited (July 2023).

62- Pradhan Mantri Krishi Sinchayee Yojna-

(i) O	366.00				
		
R	(-)366.00				

Centrally Sponsored Scheme

(ii) O	594.00				
		
R	(-)594.00				

76- Sub-Mission on Agriculture Mechanization-

(iii) O	86.00				
		
R	(-)86.00				

Centrally Sponsored Scheme

(iv) O	647.00				
		
R	(-)647.00				

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

78-	National Bamboo Mission-				
(v)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(vi)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 1,695.00 lakh was reduced through reappropriation in March 2023 in the above six cases was due to less receipt of funds from Government of India and hence state share remained unutilised.

Whereas grant of ₹ 419.00 lakh was received at sr. no. (ii) above from Government of India.

79-	Anti Hail Net Structure-				
(i)	O	840.00			
	R	(-840.00)	..	..	..
82-	Swaran Jayanti Samridh Bagwaan-				
(ii)	O	375.00			
	R	(-375.00)	..	..	..

Entire provision of ₹ 1,215.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non finalization of guidelines of scheme.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2401- Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
22- Marketing and Quality Control-			
O	1,084.00		
S	1,228.60	3,938.13	3,938.06
R	1,625.53		(-)0.07

Augmentation in provision by ₹ 1,625.53 lakh through reappropriation/surrender in March 2023 was due to more requirement of funds for clearance of pending liability.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

51- Weather based Crop Insurance for Apple and Mango-					
O	1,974.00				
		2,686.13	2,648.85	(-)37.28	
R	712.13				

In view of the final saving of ₹ 37.28 lakh, augmentation in provision by ₹ 712.13 lakh through reappropriation in March 2023 was due to more requirement of funds for payment of insurance premium proved excessive.

Reasons for the final saving of ₹ 37.28 lakh were awaited (July 2023).

56- Mission for Integrated Development of Horticulture - Centrally Sponsored Scheme					
O	1,185.00				
		1,242.50	1,242.50	..	
R	57.50				

Augmentation in provision by ₹ 57.50 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

69- Mukhya Mantri Green House Renovation Scheme-					
S	0.01				
		50.71	50.71	..	
R	50.70				

Substantial augmentation in provision by ₹ 50.70 lakh through reappropriation in March 2023 was due to more requirement of funds for subsidy cases of orchardists/farmers.

72- Himachal Pushp Kranti Yojna-					
O	822.00				
		822.00	955.09	(+)133.09	

Expenditure of ₹ 133.09 lakh out of ₹ 955.09 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

74- Subsidy on Anti Hail Net-					
O	1,352.00				
		2,192.00	2,192.00	..	
R	840.00				

APPROPRIATION ACCOUNTS
GRANT NO. 12- conclud.

Substantial augmentation in provision by ₹ 840.00 lakh through reappropriation in March 2023 was due to more receipt of subsidy cases from beneficiaries.

77- Himachal Subtropical Horticulture Irrigation and Value Addition Project-				
O	659.00			
		1,253.00	1,253.00	..
R	594.00			

Substantial augmentation in provision by ₹ 594.00 lakh through reappropriation in March 2023 was due to more requirement of funds under externally aided project.

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4401- Capital Outlay on Crop Husbandry -			
119- Horticulture and Vegetable Crops -			
02- Purchase of Plant Protection Equipment-			
O	593.10		
		516.95	816.61
R	(-)76.15		(+)299.66

Reduction in provision by ₹ 76.15 lakh through surrender in March 2023 was due to less purchase of plant protection material. Expenditure of ₹ 299.67 lakh out of ₹ 816.61 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

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

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
					(₹ in thousands)
Revenue Section					
Voted					
	Original	26,81,86,41			
			27,03,33,13	26,96,80,54	(-)6,52,59
	Supplementary	21,46,72			
	Amount surrendered during the year (31 March 2023)				16,91,56
Charged					
	Original	..			
			11,53	9,92	(-)1,61
	Supplementary	11,53			
	Amount surrendered during the year				..
Capital Section					
Voted					
	Original	5,37,17,00			
			7,96,24,91	7,26,64,01	(-)69,60,90
	Supplementary	2,59,07,91			
	Amount surrendered during the year (31 March 2023)				8,19,18
Charged					
	Original	..			
			22,47,59	22,47,60	(+)
	Supplementary	22,47,59			
	Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

NOTES AND COMMENTS

- (i) The excess of ₹ 1,276 over the charged appropriation in the Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 652.59 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,146.72 lakh obtained in March 2023 proved excessive and surrender of ₹ 1,691.56 lakh proved excessive.
- (iii) In view of the final saving of ₹ 1.61 lakh in the charged appropriation of Revenue Section, entire grant of ₹ 11.53 lakh obtained through supplementary in March 2023 proved excessive and no amount was surrendered by the department during the year.
- (iv) In view of the final saving of ₹ 6,960.90 lakh in the voted provision of Capital Section, supplementary grant of ₹ 25,907.91 lakh obtained in March 2023 proved excessive and surrender of ₹ 819.18 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation-			
01- Water Supply-			
005- Survey and Investigation-			
01- Survey and Investigation Unit-			
(i) O	455.02		
	452.24	432.08	(-)20.16
R	(-)2.78		
02- Preparation of Detailed Project Reports through Outsourcing-			
(ii) O	57.75		
	57.75	40.64	(-)17.11
Reasons for the final saving of ₹ 37.27 lakh in the above two cases were awaited (July 2023).			
101- Urban Water Supply Programmes-			
02- Maintenance and Repairs of Urban Water Supply Schemes in various Districts-			
O	27,919.41		
	27,878.85	27,636.55	(-)242.30
R	(-)40.56		

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 242.30 lakh, reduction in provision by ₹ 40.56 lakh through reappropriation in March 2023 due to less receipt of medical reimbursement claims, non filling up of vacant posts and non organization of training programme proved inadequate.

Reasons for the final saving of ₹ 242.30 lakh were awaited (July 2023).

05- Expenditure on Material and Daily Wagers-				
O	2,919.11	2,919.11	2,600.24	(-)318.87

Expenditure of ₹ 7.58 lakh out of ₹ 2,600.24 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 318.87 lakh were awaited (July 2023).

102- Rural Water Supply Programmes-				
03- Maintenance and Repair of Rural Water Supply Scheme-				
O	66,231.20			
S	1,883.45	67,879.91	64,375.91	(-)3,504.00
R	(-)234.74			

In view of the final saving of ₹ 3,504.00 lakh, reduction in provision by ₹ 234.74 lakh through reappropriation in March 2023 due to non filling up of vacant posts, less receipt of medical reimbursement claims and non organization of training programme proved inadequate.

Reasons for the final saving of ₹ 3,504.00 lakh were awaited (July 2023).

12- Maintenance Provision for Adjustment of Recovery-				
(i) O	41,618.58	41,618.58	28,747.77	(-)12,870.81
799- Suspense -				
02- Stock Manufacturer-				
(ii) O	651.00	651.00	535.98	(-)115.02
02- Sewerage and Sanitation-				
105- Sanitation Services -				
02- Maintenance and Repairs-				
(iii) O	56.40	56.40	40.67	(-)15.73

2216- Housing -

05- General Pool Accommodation -				
053- Maintenance and Repairs -				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Other Maintenance Expenditure-				
(iv) O	6.08	6.08	4.65	(-)1.43

2700- Major Irrigation-

01- *Shahanahar Project (Non Commercial)-*

799- Suspense -

01- Stock -

(v) O	358.05	358.05	1.25	(-)356.80
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02- Stock Manufacture-

(vi) O	260.40	260.40	7.83	(-)252.57
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Reasons for the final saving of ₹ 13,612.36 lakh in the above six cases were awaited (July 2023).

03- Public works Miscellaneous Advance-

O	187.17	187.17	..	(-)187.17
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Entire provision of ₹ 187.17 lakh remained unutilized; reasons for which were awaited (July 2023).

2701- Medium Irrigation-

11- *Giri Bata Project (Non Commercial)-*

001- Direction and Administration-

01- Expenditure on Establishment-

O	22.01	16.60	16.60	..
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R
 (-)5.41 | | | |

Reduction in provision by ₹ 5.41 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

799- Suspense-

01- Stock-

(i) O	4.24	4.24	..	(-)4.24
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02- Stock Manufacture-

(ii) O	1.41	1.41	..	(-)1.41
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03- Public Works Miscellaneous Advance-

(iii) O	1.41	1.41	..	(-)1.41
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12- *Balh Valley Project (Non Commercial)-*

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

799-	Suspense -				
01-	Stock-				
(iv)	O	4.24	4.24	..	(-)4.24
02-	Stock Manufacture-				
(v)	O	1.41	1.41	..	(-)1.41
03-	Public Works Miscellaneous Advances-				
(vi)	O	2.83	2.83	..	(-)2.83

Entire provision of ₹ 15.54 lakh in the above six cases remained unutilised; reasons for which were awaited (July 2023.).

<i>13- Bhabour Sahib Project (Non Commercial)-</i>					
001-	Direction and Administration-				
01-	Expenditure on Establishment-				
	O	19.73			
			6.29	7.71	(+)1.42
	R	(-)13.44			

Reduction in provision by ₹ 13.44 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

<i>15- Changar Area Irrigation Project (Non Commercial)-</i>					
001-	Direction and Administration-				
01-	Expenditure on Establishment-				
	O	69.78			
			47.42	46.30	(-)1.12
	R	(-)22.36			

Reduction in provision by ₹ 22.36 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

799-	Suspense-				
01-	Stock-				
(i)	O	28.30	28.30	..	(-)28.30
02-	Stock Manufacture-				
(ii)	O	5.66	5.66	..	(-)5.66
03-	Public Works Miscellaneous Advances-				
(iii)	O	2.13	2.13	..	(-)2.13

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

<i>16- Flow Irrigation Scheme Sidhata (Non Commercial) -</i>				
799-	Suspense-			
01-	Stock-			
(iv)	O	120.29	120.29	.. (-)120.29
02-	Stock Manufacture-			
(v)	O	21.23	21.23	.. (-)21.23
03-	Public Works Miscellaneous Advance-			
(vi)	O	49.53	49.53	.. (-)49.53

Entire provision of ₹ 227.14 lakh in the above six cases remained unutilised; reasons for which were awaited (July 2023).

<i>20- Phina Singh Canal Project (Non Commercial)-</i>				
799-	Suspense-			
02-	Stock Manufacture-			
	O	70.76	70.76	18.23 (-)52.53

Reasons for the final saving of ₹ 52.53 lakh were awaited (July 2023).

03-	Public Works Miscellaneous Advances-			
(i)	O	45.29	45.29	.. (-)45.29

<i>21- Hali Sunrag Bantate Medium Irrigation Project (Non Commercial)-</i>				
799-	Suspense -			
01-	Stock-			
(ii)	O	70.76	70.76	.. (-)70.76
02-	Stock Manufacture-			
(iii)	O	14.15	14.15	.. (-)14.15
03-	Public Works Miscellaneous Advances-			
(iv)	O	6.37	6.37	.. (-)6.37

Entire provision of ₹ 136.57 lakh in the above four cases remained unutilised; reasons for which were awaited (July 2023.).

2702-	Minor Irrigation-			
01-	Surface Water-			
799-	Suspense-			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

02- Stock Manufacture-				
(i) O	566.08	566.08	131.17	(-)434.91

80- *General-*

001- Direction and Administration-

01- Expenditure on Establishment-

(ii) O	8,738.96			
S	1.69	8,722.71	8,628.19	(-)94.52
R	(-)17.94			

Reasons for the final saving of ₹ 529.43 lakh in the above two cases were awaited (July 2023).

02- Work Charge Staff Converted into Regular Establishments-

O	28,319.45			
		26,970.97	25,141.61	(-)1,829.36
R	(-)1,348.48			

In view of the final saving of ₹ 1,829.36 lakh, reduction in provision by ₹ 1,348.48 lakh through surrender in March 2023 due to non filling up of vacant posts and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,829.36 lakh were awaited (July 2023).

06- Maintenance Provision for Adjustment of Recovery-

(i) O	28,319.44	28,319.44	20,162.30	(-)8,157.14
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07- Expenditure on Material and Daily Paid Staff-

(ii) O	1,866.87			
		1,881.13	1,541.32	(-)339.81
S	14.26			

Expenditure of ₹ 17.55 lakh out of ₹ 1,541.32 lakh at Sr. No. (ii) was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 8,496.95 lakh in the above two cases were awaited (July 2023).

2711- Flood Control and Drainage-

01- *Flood Control-*

001- Direction and Administration-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

01- Direction-				
O	409.83			
		113.45	105.26	(-)8.19
R	(-)296.38			

Reduction in provision by ₹ 296.38 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

103- Civil Works -				
01- Preventive Maintenance of Swan Project-				
(i) O	111.25			
		109.25	88.77	(-)20.48
R	(-)2.00			
799- Suspense -				
01- Stock-				
(ii) O	488.24	488.24	1.26	(-)486.98
02- Stock Manufacture-				
(iii) O	113.93	113.93	52.80	(-)61.13
03- Public Works Miscellaneous Advances-				
(iv) O	97.65	97.65	5.00	(-)92.65

Reasons for the final saving of ₹ 661.24 lakh in the above four cases were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation -			
01- Water Supply -			
001- Direction and Administration -			
01- Direction-			
O	3,310.72		
S	117.19	3,521.54	3,439.32
R	93.63		(-)82.22

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 82.22 lakh, augmentation in provision by ₹ 93.63 lakh through reappropriation in March 2023 due to payment of arrear of pay commission proved excessive

Reasons for the final saving of ₹ 82.22 lakh were awaited (July 2023).

02- Execution-

O	12,324.98			
S	12.36	12,498.25	12,426.42	(-)71.83
R	160.91			

In view of the final saving of ₹ 71.83 lakh, augmentation in provision by ₹ 160.91 lakh through reappropriation in March 2023 due to payment of arrear of pay commission partly counter balanced by saving due to non filling up of vacant posts and less receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 71.83 lakh were awaited (July 2023).

101- Urban Water Supply Programmes -

04- Maintenance Provision for Adjustment of Recovery-

O	11,271.41	11,271.41	12,290.10	(+)1,018.69
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Reasons for the final excess of ₹ 1,018.69 lakh were awaited (July 2023).

102- Rural Water Supply Programmes -

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

O	5,029.79			
		5,047.92	5,134.88	(+)86.96
S	18.13			

Expenditure of ₹ 168.39 lakh out of ₹ 5,134.88 lakh was due clearance of Objection Book Suspense for the year 2020-21.

799- Suspense -

01- Expenditure on Suspense Stock-

O	7,324.00	7,324.00	23,357.59	(+)16,033.59
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Expenditure of ₹ 331.02 lakh out of ₹ 23,357.59 lakh was due clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 16,033.59 lakh were awaited (July 2023).

03- Miscellaneous Public Works Advances-

O	6,673.06	6,673.06	18,872.41	(+)12,199.35
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final excess of ₹ 12,199.35 lakh were awaited (July 2023).

2700- Major Irrigation -

01- *Shahanahar Project (Non Commercial)-*

001- Direction and Administration -

01- Expenditure on Establishment-

O 986.53

1,017.87 1,016.58 (-)1.29

R 31.34

Augmentation in provision by ₹ 31.34 lakh through reappropriation/surrender in March 2023 was due to payment of arrears of pay commission partly counter balanced by saving due to less receipt of medical reimbursement claims.

2701- Medium Irrigation-

20- *Phina Singh Canal Project-*

799- Suspense -

01- Stock-

(i) O 283.04

283.04 540.54 (+)257.50

2702- Minor Irrigation-

01- *Surface Water -*

799- Suspense -

01- Stock-

(ii) O 2,122.81

2,122.81 3,496.53 (+)1,373.72

03- Miscellaneous Public Works Advances-

(iii) O 424.56

424.56 542.20 (+)117.64

Reasons for the final excess of ₹ 1,748.86 lakh in the above three cases were awaited (July 2023).

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

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

2700- Major Irrigation-

01- *Shah Nahar Project (Non Commercial)-*

001- Direction and Administration-

01- Expenditure on Establishment-

S 7.85

7.85 6.24 (-)1.61

Reasons for the final saving of ₹ 1.61 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
101- Urban Water Supply -			
01- Urban Water Supply Schemes in various Districts-			

O	3,366.00	3,366.00	2,799.23	(-)566.77
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Expenditure of ₹ 9.74 lakh out of ₹ 2,799.23 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 566.77 lakh were awaited (July 2023).

102- Rural Water Supply -				
25- Sewerage Scheme under Externally Aided Projects-				
O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

28- Shifting of Energy Efficiency Pumps for various Water Supply Schemes-				
(i) O	1.00			
	
R	(-)1.00			

02- Sewerage and Sanitation -				
102- Rural Sanitation Services -				
04- Sewerage Schemes for Rural Areas-				
(ii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 2.00 lakh in above two cases was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

106- Sewerage Services-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Rural Sewerage Schemes under National Bank for
Agriculture and Rural Development-

O	750.00			
		650.32	187.62	(-)462.70
R	(-)99.68			

In view of the huge final saving of ₹ 462.70 lakh the reduction in provision by ₹ 99.68 lakh through reappropriation in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 462.70 lakh were awaited (July 2023).

4701- Capital Outlay on Medium Irrigation-

20- *Phina Singh Project (Non Commercial)-*

800- Other Expenditure-

02- Other Expenditure-

O	723.00			
S	500.00	1,222.00	946.51	(-)275.49
R	(-)1.00			

Reasons for the final saving of ₹ 275.49 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

23- *Koncil Jharera Mandup Project (Non Commercial) -*

800- Other Expenditure -

01- Expenditure on Koncil Jharera Mandap Project-

(i) O	1.00			
	
R	(-)1.00			

Centrally Sponsored Scheme

(ii) O	1.00			
	
R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

<i>24- Rain Harvesting on Parchu Khud Project (Non Commercial)-</i>				
800- Other Expenditure-				
01- Construction of Rain Harvesting Structure on Left and Right Banks of Parchu Khad-				
(iii)	O	1.00		
	R	(-)1.00	..	..
Centrally Sponsored Scheme				
(iv)	O	1.00		
	R	(-)1.00	..	..
<i>25- Medium Irrigation Project (Sukkahar) (Non Commercial)-</i>				
800- Other Expenditure -				
01- Construction of Medium Irrigation Project, Sukkahar in District Kangra-				
(v)	O	1.00		
	R	(-)1.00	..	..
Centrally Sponsored Scheme				
(vi)	O	1.00		
	R	(-)1.00	..	..
<i>26- Medium Irrigation Project Prini (Non Commercial)-</i>				
800- Other Expenditure -				
01- Construction of Medium Irrigation Project Prini District Kullu-				
(vii)	O	1.00		
	R	(-)1.00	..	..
Centrally Sponsored Scheme				
(viii)	O	1.00		
	R	(-)1.00	..	..
<i>27- Medium Irrigation Project Jawalamukhi -</i>				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

800-	Other Expenditure -			
01-	Medium Irrigation Project Jawalamukhi District			
	Kangra-			
(ix)	O	1.00		
		
	R	(-1.00)		..
(x)	Centrally Sponsored Scheme			
	O	1.00		
		
	R	(-1.00)		..

Entire provision of ₹10.00 lakh in above ten cases was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

4702- Capital Outlay on Minor Irrigation -

101-	Surface Water -			
01-	Lift Irrigation Schemes in various District-			
(i)	O	368.00	368.00	301.48
				(-66.52)
02-	Diversion Schemes Flow irrigation Schemes in			
	various District-			
(ii)	O	184.00	184.00	146.15
				(-37.85)

Reasons for the final saving of ₹ 104.37 lakh in the above two cases were awaited (July 2023).

03-	Lift Irrigation Schemes in Various Districts under			
	National Bank for Agriculture and Rural			
	Development -			
	O	6,396.00		
			5,946.00	6,286.89
	R	(-450.00)		(+340.89)

In view of the final excess of ₹ 340.89 lakh, reduction in provision by ₹ 450.00 lakh through surrender in March 2023 due to less execution of works proved excessive.

Expenditure of ₹ 49.75 lakh out of ₹ 6,286.89 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 340.89 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

06- Lift Irrigation Schemes in various District under Pradhan Mantri Krishi Sinchai Yojna (Accelerated Irrigation Benefit Programme)-				
(i)	O	568.20		
			627.40	317.16 (-)310.24
	S	59.20		
Centrally Sponsored Scheme				
(ii)	O	4,831.20	4,831.20	2,319.67 (-)2,511.53

Reasons for the final saving of ₹ 2,821.77 lakh in the above two cases were awaited (July 2023). Whereas grant of ₹ 3,734.00 lakh was received at sr. no. (ii) above from Government of India.

07- Diversion Scheme Flow Irrigation Scheme in various Districts under Pradhan Mantri Krishi Sinchai Yojna -				
(i)	O	378.80		
			150.55	.. (-)150.55
	R	(-)228.25		
Centrally Sponsored Scheme				
(ii)	O	3,220.80		
			1,166.51	.. (-)1,166.51
	R	(-)2,054.29		

In view of the entire provision of ₹ 1,317.06 lakh was remained unutilized, reduction in provision of ₹ 2,282.54 lakh through reappropriation in March 2023 in the above two cases due to less receipt of funds from Government of India and less receipt of central share corresponding state share remained unutilized proved inadequate. Whereas grant of ₹ 3,734.00 lakh was received at sr. no. (ii) above from Government of India.

Entire provision of ₹ 1,317.06 lakh in the above two cases remained unutilized; reasons for which were awaited (July 2023).

09- Rain Water Harvesting under National Bank for Agriculture and Rural Development-				
	O	658.10		
			420.10	420.10 ..
	R	(-)238.00		

Reduction in provision by ₹ 238.00 lakh through surrender in March 2023 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

102-	Ground Water -				
03-	Tubewell Schemes in Various Districts under National Bank for Agriculture and Rural Development -				
O	3,996.90				
			3,692.34	3,188.60	(-503.74)
R	(-)304.56				

In view of the final saving of ₹ 503.74 lakh, reduction in provision by ₹ 304.56 lakh through reappropriation in March 2023 due to less execution of works proved inadequate.

Expenditure of ₹ 28.29 lakh out of ₹ 3,188.60 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 503.74 lakh were awaited (July 2023).

**4705- Capital Outlay on Command Area
Development -**

313-	Command Area Development under Minor Irrigation Schemes -				
01-	Command Area Development under Minor Irrigation Schemes-				
O	5,401.00				
			5,400.00	4,178.77	(-1,221.23)
R	(-)1.00				

Expenditure of ₹ 350.15 lakh out of ₹ 4,178.77 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 1,221.23 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00				
		
R	(-)1.00				

Entire provision of 1.00 lakh was reduced through surrender in March 2023; reasons for which were awaited (July 2023).

4711- Capital Outlay on Flood Control Projects -

01-	Flood Control -				
103-	Civil Works -				
01-	Flood Control Works-				
(i) O	400.00				
			500.00	417.61	(-)82.39
S	100.00				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

02- Flood Control Works under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-					
(ii)	O	783.00	783.00	703.11	(-) 79.89

Reasons for the final saving of ₹ 162.28 lakh in the above two cases were awaited (July 2023).

03- Channelization of Seerkhad from Barshwad to Jahu in Mandi and Hamirpur District under Flood Management Programme-					
(i)	O	1.00			
	R	(-) 1.00	..	..	..
Centrally Sponsored Scheme					
(ii)	O	1.00			
	R	(-) 1.00	..	..	..

Entire provision of ₹ 2.00 lakh in the above two cases was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -			
01- Water Supply -			
102- Rural Water Supply -			
01- Rural Water Supply Schemes in various District-			
O	1,901.00		
		2,735.96	3,072.89
S	834.96		(+) 336.93

Expenditure of ₹ 697.42 lakh out of ₹ 3,072.89 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

16- Rural Infrastructure Development Fund/National
Bank for Agriculture and Rural Development-

O	13,500.00			
		13,804.56	13,989.37	(+)184.81
R	304.56			

Augmentation in provision by ₹ 304.56 lakh through reappropriation in March 2023 was due to more requirement of funds for various ongoing works.

Expenditure of ₹ 221.93 lakh out of ₹ 13,989.37 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

23- Jal Jeevan Mission-

O	4,936.00			
S	7,446.54	14,665.08	14,665.68	(+)0.60
R	2,282.54			

Augmentation in provision by ₹ 2,282.54 lakh through reappropriation in March 2023 was due to release of state share in proportionate to central share.

4702- Capital Outlay on Minor Irrigation -

101- Surface Water

12- Parvatdhara-

O	1.00	1.00	114.28	(+)113.28
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Entire expenditure of ₹ 114.28 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

102- Ground Water-

01- Tubewell Schemes in various Districts-

O	123.00	123.00	166.34	(+)43.34
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Reasons for the final excess of ₹ 43.34 lakh were awaited (July 2023).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

800- Other Expenditure -

01- Expenditure on Flood Control Works-

(i)	30.51	(+)30.51
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

05-	Expenditure on Flood Control Works under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-			
(ii)	..	..	5.98	(+)5.98
23-	Seed Money for Renuka Dam-			
(iii)	..	..	250.00	(+)250.00

Entire expenditure of ₹ 286.49 lakh in the above three cases was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(x) Suspense Transactions

(i) The expenditure under this grant includes ₹ 47,562.79 lakh (₹ 47,562.79 lakh under Revenue Section and ₹ 0.00 under Capital section) accounted for under minor head "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works - Roads, Bridges and Buildings at Para No. (vii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2022-23 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2022 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2023 Debit(+) Credit(-)
Revenue Section				
2215-Water Supply and Sanitation-				
<i>01-Water Supply-</i>				
799-Suspense-				
01- Stock-	(+721.58	23,357.59	19,655.24	(+4,423.93
02-Stock Manufacture-	(+2,898.61	535.98	248.64	(+3,185.95
03-Miscellaneous Public Works Advances-	(+58,500.99	18,872.41	13,186.39	(+6,4187.01
Total 2215-	(+62,121.18	42,765.98	33,090.27	(+7,1796.89
2700-Major Irrigation-				
<i>01-Shahnahar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock -	(+579.24	1.25	0.00	(+580.49
02-Stock Manufacture-	(+58.23	7.83	0.00	(+66.06
03-Miscellaneous Public Works Advances -	(-)30.44	0.00	0.00	(-)30.44*
Total 2700-	(+607.03	9.08	0.00	(+616.11
2701-Medium Irrigation				
<i>11-Giri Bata Project (Non Commercial)</i>				
799-Suspense-				
01-Stock-	(-) 0.61	0.00	0.00	(-) 0.61*
02-Stock Manufacture-	(-) 8.41	0.00	0.00	(-) 8.41*
03-Miscellaneous Public Works Advances-	(+ 35.11	0.00	0.00	(+ 35.11
Total 2701-11	(+) 26.09	0.00	0.00	(+)26.09
<i>15-Changer Area Irrigation Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(-) 0.54	0.00	0.00	(-) 0.54*
02-Stock Manufacture-	(-) 2.42	0.00	0.00	(-) 2.42*
03-Miscellaneous Public Works Advances-	(+ 5.93	0.00	0.00	(+ 5.93
Total 2701-15-	(+)2.97	0.00	0.00	(+)2.97

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2022 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2023 Debit(+) Credit(-)
<i>16- Flow irrigation Scheme Sidhata (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(+2.09	0.00	0.00	(+2.09
02-Stock Manufacture-	(+1.75	0.00	0.00	(+1.75
03-Miscellaneous Public Works Advances-	(-)3.93	0.00	0.00	(-)3.93*
Total 2701-16	(-)0.09	0.00	0.00	(-)0.09*
<i>20- Phina Singh Canal Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(+478.64	540.54	274.06	(+745.12
02-Stock Manufacture-	(+91.56	18.23	0.00	(+109.79
03-Miscellaneous Public Works Advances-	(+906.33	0.00	0.00	(+906.33
Total 2701-20-	(+)1,476.53	558.77	274.06	(+)1,761.24
<i>21- Halti Sunrag Batanta Nadaun Area Medium Irrigation (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	0.00	0.00	0.00	(+0.00
02-Stock Manufacture-	(+2.01	0.00	0.00	(+2.01
03-Miscellaneous Public Works Advances-	(-)0.01	0.00	0.00	(-)0.01*
Total 2701-21-	(+)2.00	0.00	0.00	(+)2.00
<i>80-General-</i>				
799-Suspense-				
01-Stock-	(+185.80	0.00	0.00	(+185.80
02-Stock Manufacture-	(-)26.20	0.00	0.00	(-)26.20*
03-Miscellaneous Public Works Advances-	(+124.24	0.00	0.00	(+124.24
Total 2701-80-	(+)283.84	0.00	0.00	(+)283.84
Total 2701-	(+)1,791.34	558.77	274.06	(+)2,076.05
2702-Minor Irrigation-				
<i>01-Surface Water-</i>				
799-Suspense-				
01-Stock-	(-)1,317.25	3,496.53	3,239.05	(-)1,059.77*
02-Stock Manufacture-	(+261.64	131.17	53.42	(+339.39
03-Miscellaneous Public Works Advances-	(-)88.02	542.20	429.51	(+24.67
Total 2702-01-	(-)1,143.63	4,169.90	3,721.98	(-)695.71*
<i>80-General-</i>				
799-Suspense-				
01-Stock-	(-)628.73	0.00	0.00	(-)628.73*
02-Stock Manufacture-	(+553.79	0.00	0.00	(+553.79
03-Miscellaneous Public Works Advances-	(+315.57	0.00	0.00	(+315.57

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2022 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2023 Debit(+) Credit(-)
Total 2702-80-	(+)240.63	0.00	0.00	(+)240.63
Total 2702-	(-)903.00	4,169.90	3,721.98	(-)455.08*
2711-Flood Control and Drainage-				
<i>01-Flood Control-</i>				
799-Suspense-				
01-Stock-	(+6,742.54	1.26	557.11	(+6,186.69
02-Stock Manufacture-	(+653.07	52.80	0.00	(+705.87
03-Miscellaneous Public Works Advances-	(+2,976.43	5.00	0.00	(+2,981.43
Total 2711-	(+)10,372.04	59.06	557.11	(+)9,873.99
Total-Revenue Section-	(+)73,988.59	47,562.79	37,643.42	(+)83,907.96
Capital Section-				
4215-Capital Outlay on Water Supply and Sanitation-				
<i>01-Water Supply-</i>				
799-Suspense-				
01-Stock-	(+30.71	0.00	0.00	(+30.71
Total 4215-	(+)30.71	0.00	0.00	(+)30.71
4700-Capital Outlay on Major Irrigation-				
<i>01-Shahnehar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(+38.42	0.00	0.00	(+38.42
02-Stock Manufacture-	(+37.54	0.00	0.00	(+37.54
03-Miscellaneous Public Works Advances-	(+96.89	0.00	0.00	(+96.89
Total 4700-	(+)172.85	0.00	0.00	(+)172.85
4701-Capital Outlay on Medium Irrigation-				
<i>01-Medium Irrigation-</i>				
799-Suspense-				
01-Stock-	(-)0.15	0.00	0.00	(-)0.15*
02-Stock Manufacture-	(+10.82	0.00	0.00	(+10.82
03-Miscellaneous Public Works Advances-	(+13.54	0.00	0.00	(+13.54
Total 4701-01-	(+)24.21	0.00	0.00	(+)24.21
<i>15-Changer Area Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	(+83.49	0.00	0.00	(+83.49
02-Stock Manufacture-	(+2.98	0.00	0.00	(+2.98
03-Miscellaneous Public Works Advances-	(-)2.72	0.00	0.00	(-)2.72*

APPROPRIATION ACCOUNTS
GRANT NO.13- conclud.

Heads	Opening balance on 01 April 2022		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2023	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Total 4701-15-		(+)83.75	0.00	0.00		(+)83.75
<i>16-Flow Irrigation Scheme Sidhata (Non Commercial)-</i>						
799-Suspense-						
01-Stock-		(+)68.54	0.00	0.00		(+)68.54
02-Stock Manufacture-		(-)14.71	0.00	0.00		(-)14.71*
03-Miscellaneous Public Works Advances-		(+)32.91	0.00	0.00		(+)32.91
Total 4701-16-		(+)86.74	0.00	0.00		(+)86.74
<i>80-General-</i>						
799-Suspense-						
01-Stock-		(-)132.94	0.00	0.00		(-)132.94*
02-Stock Manufacture-		(-)0.83	0.00	0.00		(-)0.83*
03-Miscellaneous Public Works Advances-		(+)155.24	0.00	0.00		(+)155.24
Total 4701-80-		(+)21.47	0.00	0.00		(+)21.47
Total 4701-		(+)216.17	0.00	0.00		(+)216.17
4702-Capital Outlay on Minor Irrigation-						
799-Suspense-						
01-Stock-		(-)608.15	0.00	0.00		(-)608.15*
02-Stock Manufacture-		(-)12.72	0.00	0.00		(-)12.72*
03-Miscellaneous Public Works Advances-		(+)564.43	0.00	0.00		(+)564.43
Total 4702-		(-)56.44	0.00	0.00		(-)56.44*
4711-Capital Outlay on Flood Control-						
<i>01- Flood Control-</i>						
799-Suspense-						
01-Stock-		(-)8.77	0.00	0.00		(-)8.77*
02-Stock Manufacture-		(+)9.98	0.00	0.00		(+)9.98
03-Miscellaneous Public Works Advances-		(+)27.88	0.00	0.00		(+)27.88
Total 4711-		(+)29.09	0.00	0.00		(+)29.09
Total-Capital Section		(+)392.38	0.00	0.00		(+)392.38
Total Demand		(+)74,380.97	47,562.79	37,643.42		(+)84,300.34

(*). Reasons for the minus balances were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 14-ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY AND 4405-CAPITAL OUTLAY ON FISHERIES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	4,18,51,68			
		4,50,32,27	4,53,40,81	(+3,08,54)
Supplementary	31,80,59			
Amount surrendered during the year (31 March 2023)				5,76,47
Capital Section				
Voted				
Original	13,28,09			
		13,62,05	12,69,38	(-)92,67
Supplementary	33,96			
Amount surrendered during the year (31 March 2023)				1,32,65

NOTES AND COMMENTS

- (i) The excess of ₹ 3,08,53,938 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 308.54 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 3,180.59 lakh obtained in March 2023 proved inadequate and surrender of ₹ 576.47 lakh proved unrealistic.
- (iii) In view of the final saving of ₹ 92.67 lakh in the voted provision of Capital Section, supplementary grant of ₹ 33.96 lakh obtained in March 2023 proved unnecessary as even original grant remained substantially unutilised and surrender of ₹132.65 lakh proved excessive.

Revenue Section

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

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

2403- Animal Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

102- Cattle and Buffalo Development-				
18- Cattle Feed Subsidy to Below Poverty Line Families-				
O	280.44			
		280.42	680.40	(+399.98)
R	(-)0.02			

Expenditure of ₹ 400.00 lakh out ₹ 680.40 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

103- Poultry Development-				
09- 5000 Broiler Scheme-				
O	329.00			
		329.00	607.68	(+278.68)

Expenditure of ₹ 279.00 lakh out ₹ 607.68 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

104- Sheep and Wool Development -				
10- Below Poverty Line Krishak Bakri Palan Yojna-				
O	40.00			
		40.00	240.00	(+200.00)

Expenditure of ₹ 200.00 lakh out ₹ 240.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

106- Other Live Stock Development-				
10- Promotion of Sheep and Goat Rearing-				
O	100.00			
		200.00	266.00	(+66.00)
S	100.00			

Expenditure of ₹ 66.00 lakh out ₹ 266.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2404- Dairy Development-

191- Assistance to Cooperatives and other Bodies -				
05- Freight Subsidy to Milk Cooperatives-				
O	90.00			
		90.00	122.59	(+32.59)

Expenditure of ₹ 32.59 lakh out of ₹ 122.59 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

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

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

2403- Animal Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

101- Veterinary Services and Animal Health-				
01- Hospitals and Dispensaries-				
O	30,357.69			
S	2,491.87	32,453.25	32,456.19	(+)2.94
R	(-396.31)			

Reduction in provision by ₹ 396.31 lakh through reappropriation/surrender in March 2023 was mainly due to non filling up of vacant posts of Gram Panchayats Veterinary Assistants.

06- National Project on Zero Rinderpost Eradication Programme- Centrally Sponsored Scheme				
(i) O	1.00			
	
R	(-1.00)			
10- Assistance to State for Control of Animal Disease-				
(ii) O	7.26			
	
R	(-7.26)			
Centrally Sponsored Scheme				
(iii) O	22.00			
	
R	(-22.00)			
11- National Animal Disease Reporting System- Centrally Sponsored Scheme				
(iv) O	1.00			
	
R	(-1.00)			
13- Pest Des Petits Ruminants Control Programme-				
(v) O	1.30			
	
R	(-1.30)			
Centrally Sponsored Scheme				
(vi) O	7.00			
	
R	(-7.00)			

102- Cattle and Buffalo Development-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

13-	Lives Stock Census-				
	Centrally Sponsored Scheme				
(vii)	O	1.00			
	R	(-1.00)	..	..	..

16-	National Project on Bovine Breeding-				
	Centrally Sponsored Scheme				
(viii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 41.56 lakh was reduced through surrender in March 2023 in the above eight cases due to non receipt of funds from Government of India.

104-	Sheep and Wool Development -				
04-	Expenditure on Sheep and Wool Development-				
	O	540.76			
	R	(-61.05)	479.71	451.12	(-28.59)

In view of the final saving of ₹ 28.59 lakh, reduction in provision by ₹ 61.05 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 28.59 lakh were awaited (July 2023).

11-	Grant-in-Aid to Himachal Pradesh Wool				
	Federation-				
(i)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India.

106-	Other Live Stock Development-				
08-	Promotion of Gaushalas-				
	O	1.00	1.00	..	(-1.00)

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (July 2023).

12-	National Livestock Mission-				
(i)	O	3.00			
	R	(-)3.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	2.00			
	R	(-)2.00	..	..	..
109-	Extension and Training-				
02-	Grant-in-Aid to Veterinary Council-				
(iii)	O	13.00			
	R	(-)13.00	..	..	..
	Centrally Sponsored Scheme				
(iv)	O	13.00			
	R	(-)13.00	..	..	..
2404-	Dairy Development-				
109-	Extension and Training-				
02-	Subsidy under Dairy Udyami Vikas Yojna-				
(v)	O	1.00			
	R	(-)1.00	..	..	..
191-	Assistance to Cooperatives and other Bodies-				
03-	Integrated Dairy Development Project-				
	Centrally Sponsored Scheme				
(vi)	O	3.00			
	R	(-)3.00			

Entire provision of ₹ 35.00 lakh was reduced through surrender in March 2023 in the above six cases due to non receipt of funds from Government of India.

2405- Fisheries-
101- Inland Fisheries-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

03- Development and Maintenance of Sport Fisheries-

O	150.00				
		129.90	129.88	(-)0.02	
R	(-)20.10				

Reduction in provision by ₹ 20.10 lakh through reappropriation in March 2023 was mainly due to less expenditure on fish food.

09- Trout Live Stock Insurance-

O	5.00				
		0.25	0.25	..	
R	(-)4.75				

Reduction in provision by ₹ 4.75 lakh through reappropriation in March 2023 was due to less receipt of insurance claims from trout fishers.

121- Welfare Schemes for Fishermen-

01- Risk Fund for Fishermen-

O	3.00				
		
R	(-)3.00				

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2023 due to non receipt claims from fisheries.

Capital Section

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

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

4403- Capital Outlay on Animal Husbandry-

101- Veterinary Services and Animal Health-

01- Buildings Programme-

Centrally Sponsored Scheme

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 14- conclud.

4405- Capital Outlay on Fisheries-

101- Inland Fisheries -

02- Buildings

O	173.81				
		52.27	52.25	(-)0.02	
R	(-)121.54				

Reduction in provision by ₹ 121.54 lakh through reappropriation/surrender in March 2023 was due to less expenditure on construction work.

07- Pradhan Mantri Matsya Sampda Yojna-

Centrally Sponsored Scheme

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

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

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

4403- Capital Outlay on Animal Husbandry-

101- Veterinary Services and Animal Health-

01- Buildings Programme-

O	987.00				
S	33.96	1,021.95	1,061.95	(+)	40.00
R	0.99				

Expenditure of ₹ 40.00 lakh out of ₹ 1,061.95 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

APPROPRIATION ACCOUNTS
GRANT NO. 15-PLANNING AND BACKWARD AREA SUB PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2216-HOUSING, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILD LIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant		Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)			
Revenue Section					
Voted					
Original	79,97,38				
		79,97,39		60,31,51	(-)19,65,88
Supplementary	1				
Amount surrendered during the year (31 March 2023)					8,30,12
Capital Section					
Voted					
Original	4,93,74,00				
		4,93,74,00		3,25,14,89	(-)1,68,59,11
Supplementary	..				
Amount surrendered during the year (31 March 2023)					80,80,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,965.88 lakh in the voted provision of Revenue Section, surrender of ₹ 830.12 lakhs proved inadequate.
- (ii) In view of the final saving of ₹ 16,859.11 lakh in the voted provision of Capital Section, surrender of ₹ 8,080.00 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
101- Government Primary School-			
12- Atal Vardi Yojna-			
O	612.00		
	
R	(-)612.00		..

Entire provision of ₹ 612.00 lakh was reduced through surrender in March 2023 due to non expenditure on Vardi and non completion of codal formalities.

112- National Programme of Nutritional Support to Primary Education -			
01- Mid Day Meal-			
O	200.00		
		80.00	80.00
R	(-)120.00		..

Reduction in provision by ₹ 120.00 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.

2210- Medical and Public Health -			
03- Rural Health Services-Allopathy -			
101- Health Sub-Centres -			
01- Health Sub Centres-			
O	1,395.25		
		1,349.22	1,261.78
R	(-)46.03		(-)87.44

In view of the final saving of ₹ 87.44 lakh, reduction in provision by ₹ 46.03 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts and less expenditure on procurement of material proved inadequate.

Reasons for the final saving of ₹ 87.44 lakh were awaited (July 2023).

103- Primary Health Centres-			
01- Primary Health Centres-			
(i) O	392.66		
		385.51	345.55
R	(-)7.15		(-)39.96

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

104- Community Health Centres-				
01- Community Health Centres-				
(ii) O	37.36			
		34.21	24.75	(-)9.46
R	(-)3.15			

110- Hospitals and Dispensaries -				
01- Rural Health-				
(iii) O	3.50	3.50	1.22	(-)2.28

Reasons for the final saving of ₹ 51.70 lakh in the above three cases were awaited (July 2023).

06- <i>Public Health -</i>				
101- Prevention and Control of Diseases -				
01- Anti Malaria Organisation-				
O	4.20			
		2.45	1.45	(-)1.00
R	(-)1.75			

In view of the final saving of ₹ 1.00 lakh, reduction in the provision by ₹ 1.75 lakh through reappropriation in March 2023 due to non receipt of medical reimbursement bills proved inadequate.

Reasons for the final saving of ₹ 1.75 lakh were awaited (July 2023).

13- Multipurpose Workers Scheme (Minimum Need Programme)-				
O	140.36			
		108.00	94.07	(-)13.93
R	(-)32.36			

Reduction in provision by ₹ 32.36 lakh through surrender in March 2023 was due to non filling up of vacant posts.

3451- Secretariat-Economic Services -

101- Niti Aayog -				
01- Headquarters-				
(i) O	962.00			
		950.00	590.93	(-)359.07
R	(-)12.00			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

02- Districts-					
(ii) O	685.00		697.75	528.17	(-)169.58
R	12.75				

Reasons for the final saving of ₹ 528.65 lakh in the above two cases were awaited (July 2023).

18- District Innovation Fund under Thirteenth Finance Commission-					
O	300.00		300.00	..	(-)300.00

Entire provision of ₹ 300.00 lakh remained unutilized, reasons for which were awaited (July 2023).

20- State Innovation Fund-					
(i) O	150.00		150.00	4.88	(-)145.12
21- Sustainable Development Goals-					
(ii) O	60.00		60.00	0.05	(-)59.95

Reasons for the final saving of ₹ 205.07 lakh in above two cases were awaited (July 2023).

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

2210- Medical and Public Health -

04- Rural Health Services-Other Systems of Medicine-					
101- Ayurveda -					
02- Ayurvedic Dispensary-					
O	1,440.20		1,436.69	1,503.76	(+)67.07
R	(-)3.51				

Reasons for the final excess of ₹ 67.07 lakh were awaited (July 2023).

2216- Housing-

- 07- Other Housing-
- 053- Maintenance and Repairs-

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

02- Maintenance and Residential of Buildings of District Planning Staff-				
S	0.01			
		5.94	5.94	--
R	5.93			

Augmentation in provision by ₹ 5.93 lakh through reappropriation in March 2023 was due to more expenditure on maintenance of buildings.

Capital Section

(v) Saving in the voted grant occurred mainly under the following heads:-				
Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	
4202- Capital Outlay on Education, Sports, Art and Culture -				
01- General Education -				
201- Elementary Education -				
07- Construction of Buildings-				
(i) O	1,000.00			
		854.45	854.33	(-)0.12
R	(-)145.55			
4210- Capital Outlay on Medical and Public Health -				
02- Rural Health Services -				
103- Primary Health Centres -				
01- Primary Health Centre (Construction)-				
(ii) O	900.00			
		339.48	339.48	..
R	(-)560.52			
4215- Capital Outlay on Water Supply and Sanitation -				
01- Water Supply -				
102- Rural Water Supply -				
01- Rural Water Supply Schemes in Various District-				
(iii) O	1,600.00			
		1,503.71	1,503.71	..
R	(-)96.29			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 802.36 lakh through reappropriation in March 2023 in the above three cases was due to less receipt of proposals for construction.

4216- Capital Outlay on Housing -

01- Government Residential Buildings -

700- Other Housing -

15- Construction of Government Accommodation to District Planning Officers/Staff-

O	80.00	80.00	..	(-)80.00
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Entire provision of ₹ 80.00 lakh remained unutilized; reason for which were awaited (July 2023).

4401- Capital Outlay on Crop Husbandry -

119- Horticulture and Vegetable Crops -

03- Buildings of Horticulture Department-

(i) O	90.00			
		60.43	60.43	..
R	(-)29.57			

800- Other Expenditure -

01- Buildings of Agriculture Department-

(ii) O	60.00			
		31.88	31.88	..
R	(-)28.12			

4403- Capital Outlay on Animal Husbandry -

101- Veterinary Services and Animal Health -

01- Buildings Programme-

(iii) O	55.00			
		41.40	41.40	..
R	(-)13.60			

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -

101- Forest Conservation, Development and Regeneration-

01- Forestry Conservation-

(iv) O	95.00			
		49.99	49.99	..
R	(-)45.01			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

4851- Capital Outlay on Village and Small Industries -

102- Small Scale Industries -

09- Village and Small Industry-

(v) O 60.00

17.00 17.00 ..

R (-)43.00

Reduction in provision by ₹ 159.30 lakh through reappropriation in March 2023 in the above five cases was due to less receipt of proposals for construction.

5475- Capital Outlay on Other General Economic Services -

115- Financial Support for Infrastructure Development -

01- Decentralized Sector Planning-

O 19,674.00

11,594.00 8,063.64 (-)3,530.36

R (-)8,080.00

In view of the final saving of ₹ 3,530.36 lakh, reduction in provision by ₹ 8,080.00 lakh through surrender in March 2023 due to less execution of major works proved inadequate.

Reasons for the final saving of ₹ 3,530.36 lakh were awaited (July 2023).

02- Members of Legislative Assembly Local Area
Development Fund Scheme-

(i) O 14,400.00

14,400.00 9,886.12 (-)4,513.88

03- Local District Planning/Vikas Mein Jan Sahyog-

(ii) O 5,500.00

5,500.00 3,876.52 (-)1,623.48

04- Mukhya Mantri Gram Path Yojna-

(iii) O 810.00

810.00 589.66 (-)220.34

Reasons for the final saving of ₹ 6,357.70 lakh in the above three cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4702- Capital Outlay on Minor Irrigation -			
101- Surface Water -			
01- Lift Irrigation Schemes in Various District-			
O 60.00	80.68	80.68	..
R 20.68			

Augmentation in provision by ₹ 20.68 lakh through reappropriation in March 2023 was due to more receipt of proposals for construction.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

337- Road Works -

27- Roads and Bridges-

O 4,000.00	4,940.91	4,049.91	(-)891.00
R 940.91			

In view of the final saving of ₹ 891.00 lakh, augmentation in provision by ₹ 940.91 lakh through reappropriation in March 2023 due to more receipt of proposals for construction proved excessive.

Reasons for the final saving of ₹ 891.00 lakh were awaited (July 2023).

800- Other Expenditure -

06- Backward Area Roads-

(i) 	531.45	(+531.45)
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5475- Capital Outlay on Other General Economic Services -

800- Other Expenditure -

01- Decentralised Sector Planning-

(ii) 	523.27	(+523.27)
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02- Members of Legislative Local Area Development Fund Scheme-

(iii) 	780.10	(+780.10)
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APPROPRIATION ACCOUNTS
GRANT NO. 15- conclud.

03-	Local District Planning Vikas Main Jan Sahyog-			
(iv)	..	..	245.26	(+)245.26

Entire expenditure of ₹ 2,080.08 lakh in the above four cases was due to clearance of Objection Book Suspense for the year 2019-20.

APPROPRIATION ACCOUNTS
GRANT NO. 16-FOREST AND WILD LIFE

(HEADS 2059-PUBLIC WORKS, 2402-SOIL AND WATER CONSERVATION, 2406-FORESTRY AND WILD LIFE, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4216-CAPITAL OUTLAY ON HOUSING AND 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)		
Revenue Section					
Voted					
	Original	7,60,69,80			
			8,09,28,59	7,20,21,31	(-)89,07,28
	Supplementary	48,58,79			
	Amount surrendered during the year (31 March 2023)				77,95,05
Charged					
	Original	..			
			31,76	31,38	(-)38
	Supplementary	31,76			
	Amount surrendered during the year				..
Capital Section					
Voted					
	Original	10,22,00			
			11,97,50	10,20,89	(-)1,76,61
	Supplementary	1,75,50			
	Amount surrendered during the year (31 March 2023)				87,96

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,907.28 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 4,858.79 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 7,795.05 lakh proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

- (ii) In view of the final saving of ₹ 176.61 lakh in the voted provision of Capital Section, supplementary grant of ₹ 175.50 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 87.96 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2402- Soil and Water Conservation -			
109- Extension and Training -			
20- Training in Soil Conservation (Forest Department)-			
O	15.33		
		0.50	0.50
R	(-)14.83		..

Reduction in provision by ₹ 14.83 lakh through surrender in March 2023 was mainly due to non filling up of vacant posts.

2406- Forestry and Wild Life -

01- Forestry -			
001- Direction and Administration -			
02- Circle/Divisional Establishment-			
O	36,431.49		
S	315.58	36,408.46	36,310.67
R	(-)338.61		(-)97.79

In view of the final saving of ₹ 97.79 lakh, reduction in provision by ₹ 338.61 lakh through surrender in March 2023 due to less receipt of medical reimbursement claims, non filling up of vacant posts and less expenditure on travelling proved inadequate.

Reasons for the final saving of ₹ 97.79 lakh were awaited (July 2023).

070- Communication and Buildings -			
01- Repair of Buildings and Paths-			
O	1,285.00		
		1,246.87	1,234.59
R	(-)38.13		(-)12.28

Reduction in provision by ₹ 38.13 lakh through surrender in March 2023 was due to less expenditure on execution of maintenance works.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

101-	Forest Conservation, Development and Regeneration -				
01-	Consolidation and Demarcation of Forests-				
	O	148.00			
			41.03	32.98	(-)8.05
	R	(-)106.97			

Reduction in provision by ₹ 106.97 lakh through surrender in March 2023 was due to less receipt of demand from field functionaries in annual plan outlay.

02-	Regeneration of Forests-				
	O	39.73			
		
	R	(-)39.73			

Entire provision of ₹ 39.73 lakh was reduced through surrender in March 2023 due to non receipt of demand from field functionaries in annual plan outlay.

03-	Integrated Forest Protection Scheme-				
	O	30.00			
			12.59	12.59	..
	R	(-)17.41			

Reduction in provision by ₹ 17.41 lakh through surrender in March 2023 was due to release of state share in proportion to central share.

	Centrally Sponsored Scheme				
	O	268.00			
			113.29	113.29	..
	R	(-)154.71			

Reduction in provision by ₹ 154.71 lakh through surrender in March 2023 was due to less receipt of funds from Government of India.
Whereas grant of ₹ 113.29 lakh was received from Government of India.

04-	Working Plan Organisation-				
	O	75.00			
			29.04	26.24	(-)2.80
	R	(-)45.96			

Reduction in provision by ₹ 45.96 lakh through surrender in March 2023 was due to less expenditure on execution of work related to enumeration of trees during the year and on purchase of equipment for enumeration, thickness and height of trees.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

08- Himachal Pradesh Forest Eco System Climate Proofing Project (Externally Aided Project)-

O	3,941.00			
		3,446.03	3,400.89	(-)45.14
R	(-)494.97			

In view of the final saving of ₹ 45.14 lakh, reduction in provision by ₹ 494.97 lakh through reappropriation in March 2023 due to non filling up of vacant posts, less expenditure on rent, rate, taxes and on advertisement of project related activities, less receipt of medical reimbursement claims, less expenditure on travelling, water, electricity and telephone bills proved inadequate.

Reasons for the final saving of ₹ 45.14 lakh were awaited (July 2023).

102- Social and Farm Forestry -

34- Implementation of National Afforestation Programme by State Forest Development Agency-

(i) O 31.00

R (-)31.00

Centrally Sponsored Scheme

(ii) O 299.00

R (-)299.00

..

..

..

35- Mission on Argo-Forestry under National Mission for Sustainable Agriculture-

(iii) O 7.00

R (-)7.00

Centrally Sponsored Scheme

(iv) O 66.00

R (-)66.00

Entire provision of ₹ 403.00 lakh was reduced through surrender in March 2023 in the above four cases due to non receipt of funds from Government of India and hence state share could not be released.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

37-	Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture-				
	O	5,064.00			
	S	3,000.00	7,899.01	7,861.16	(-) 37.85
	R	(-) 164.99			

In view of the final saving of ₹ 37.85 lakh, reduction in provision by ₹ 164.99 lakh through surrender in March 2023 due to non filling up of vacant posts, less expenditure on petrol oil, lubricant, rent, rate, and taxes proved inadequate.

Reasons for the final saving of ₹ 37.85 lakh were awaited (July 2023).

39-	Experimental Silvicultural Felling-				
	O	441.00			
			57.36	57.36	..
	R	(-) 383.64			

Reduction in provision by ₹ 383.64 lakh through reappropriation/surrender in March 2023 was due to less expenditure on execution of minor works on boundary pillars, check dams, walls, organisation of workshops and seminars less procurement of material for silvicultural felling and non engagement of consultants.

40-	Subsidiary Silvicultural Operations-				
	O	224.00			
			80.41	80.41	..
	R	(-) 143.59			

Reduction in provision by ₹ 143.59 lakh through surrender in March 2023 was due to less expenditure on execution of works, less purchase of material and less organisation of workshops and seminars.

42-	National Mission for Green India-				
(i)	O	125.00			
			7.90	7.90	..
	R	(-) 117.10			
	Centrally Sponsored Scheme				
(ii)	O	1,124.00			
			72.00	72.00	..
	R	(-) 1,052.00			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 1,169.10 lakh through surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence state share released in proportion to central share.

43- Departmental State Forestry Programme -				
O	2,320.00			
		2,235.61	2,210.96	(-)24.65
R	(-)84.39			

In view of the final saving of ₹ 24.65 lakh, reduction in provision by ₹ 84.39 lakh through surrender in March 2023 due to less expenditure on execution of maintenance of plantation activities minor works, less purchase of materials and non organisation of workshops, seminars and awareness camps proved inadequate.

Reasons for the final saving of ₹ 24.65 lakh were awaited (July 2023).

44- Community Based State Forestry Programme-				
O	1,050.00			
		454.15	438.52	(-)15.63
R	(-)595.85			

Reduction in provision by ₹ 595.85 lakh through reappropriation/surrender in March 2023 was due to less expenditure on execution of plantation and distribution works, crate wire structures, fencing, less purchase of materials and less receipt of proposals from field offices.

45- Nagar Van Yojna-				
(i) O	5.00			
R	(-)5.00			
(ii) Centrally Sponsored Scheme				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 6.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

105- Forest Produce -				
01- Timber and other Produce removed from Forest by Government Agency-				
O	69.36			
		54.00	50.76	(-)3.24
R	(-)15.36			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reduction in provision by ₹ 15.36 lakh through surrender in March 2023 was due to less expenditure on execution of works related to salvage marking.

02-	Timber and other Produce removed from Forest by Consumers and Purchasers-				
	O	22.48			
			10.00	9.06	(-)0.94
	R	(-)12.48			

Reduction in provision by ₹ 12.48 lakh through surrender in March 2023 was mainly due to less expenditure on marking of lots of timber and on transportation.

07-	Collection and Removal of Chil Pine from Forests and Investment Subsidy for Pine Needle Based Industries-				
	O	187.00			
		
	R	(-)187.00			

Entire provision of ₹ 187.00 lakh was reduced through reappropriation/surrender in March 2023 due to less receipt of proposal from beneficiaries, less release of subsidy to beneficiaries and non organisation of seminars and awareness programme.

02-	<i>Environmental Forestry and Wild Life -</i>				
110-	Wild Life Preservation -				
10-	Assistance for Development of National Parks and Sanctuaries-				
(i)	O	45.00			
			6.85	6.85	..
	R	(-)38.15			
	Centrally Sponsored Scheme				
(ii)	O	435.00			
			61.64	61.64	..
	R	(-)373.36			

Reduction in provision by ₹ 411.51 lakh through surrender in March 2023 in the above two cases was due to less receipt of funds from government of India and hence State share released in proportion to central share.

Whereas grant of ₹ 102.51 lakh at sr.no.(ii) was received from Government of India.

04-	<i>Afforestation and Ecology Development -</i>				
103-	State Compensatory Afforestation -				

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

01- Compensatory Afforestation-				
O	1,900.00			
		1,875.87	1,847.33	(-)28.54
R	(-)24.13			

In view of the final saving of ₹ 28.54 lakh, reduction in provision by ₹ 24.13 lakh through surrender in March 2023 due to less purchase of barbed wire, unbaited and less execution of maintenance activities proved inadequate.

Reasons for the final saving of ₹ 28.54 lakh were awaited (July 2023).

02- Catchment Area Treatment Plan-				
O	2,100.00			
		1,857.32	1,814.63	(-)42.69
R	(-)242.68			

In view of the final saving of ₹ 42.69 lakh, reduction in provision by ₹ 242.68 lakh through reappropriation in March 2023 due to less expenditure on purchase of material, execution of minor works, hired vehicles, less purchase of machinery and on execution of maintenance work proved inadequate.

Reasons for the final saving of ₹ 42.69 lakh were awaited (July 2023).

03- Integrated Wild Life Management Plan-				
O	1,700.00			
		1,416.74	1,322.95	(-)93.79
R	(-)283.26			

In view of the final saving of ₹ 93.79 lakh, reduction in provision by ₹ 283.26 lakh through surrender in March 2023 due to less expenditure on deployment of anti poachers, anteaters, on organisation of awareness camps and purchase of equipment, hiring of consultancy services and on receipt of proposals from field offices proved inadequate.

Reasons for the final saving of ₹ 93.79 lakh were awaited (July 2023).

04- Net Present Value of Forest Land-				
O	8,000.00			
		5,256.61	4,636.63	(-)619.98
R	(-)2,743.39			

In view of the final saving of ₹ 619.98 lakh, reduction in provision by ₹ 2,743.39 lakh through surrender in March 2023 due to less expenditure on minor works, purchase of material, organisation of training programme and on purchase of machinery proved inadequate.

Reasons for the final saving of ₹ 619.98 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

05- Interest-					
O	300.00				
		86.56	79.64	(-)6.92	
R	(-)213.44				

Reduction in provision by ₹ 213.44 lakh through surrender in March 2023 was due to less expenditure on training programme, awareness camps, outsourced services, rent rates, taxes, petrol, hired vehicles, hospitality and on entertainment.

06- Others-					
O	1.50				
		0.22	0.22	..	
R	(-)1.28				

Reduction in provision by ₹ 1.28 lakh through surrender in March 2023 was due to less expenditure on purchase of materials.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2402- Soil and Water Conservation -			
102- Soil Conservation -			
12- Protective Afforestation "Soil Conservation and Demonstration (Forest Department)"-			
(i) O	650.00		
		1,042.01	1,036.03
R	392.01		(-)5.98
2406- Forestry and Wild Life -			
02- Environmental Forestry and Wild Life -			
110- Wild Life Preservation -			
01- Wild Life-			
(ii) O	1,376.00		
		1,523.17	1,504.70
R	147.17		(-)18.47

Augmentation in provision by ₹ 539.18 lakh through reappropriation in March 2023 in the above two cases was due to revision of pay scale.

111- Zoological Park -

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

01- Development of Himalayan Zoological Park and Peasantries-				
O	461.00			
		491.77	468.41	(-)23.36
R	30.77			

In view of the final saving of ₹ 23.36 lakh, augmentation in provision by ₹ 30.77 lakh through reappropriation in March 2023 due to revision of pay scale proved excessive.

Reasons for the final saving of ₹ 23.36 lakh were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
700- Other Housing -			
10- Construction Under Forest Sector-			
O	300.00		
		267.53	283.22
			(+15.69)
R	(-)32.47		

Reduction in provision by ₹ 32.47 lakh through surrender in March 2023 was due to non completion of codal formalities.

Expenditure of ₹ 27.87 lakh out of ₹ 283.22 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4406- Capital Outlay on Forestry and Wild Life -

01- Forestry -			
070- Communication and Buildings -			
01- Road and Bridges-			
O	200.00		
		154.12	133.64
			(-)20.48
R	(-)45.88		

In view of the final saving of ₹ 20.48 lakh, reduction in provision by ₹ 45.88 lakh through surrender in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 20.48 lakh were awaited (July 2023).

02- Buildings-			
O	500.00		
S	175.50	672.99	589.14
R	(-)2.51		(-)83.85

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for the final saving of ₹ 83.85 lakh were awaited (July 2023).

02-	<i>Environmental Forestry and Wild Life -</i>				
110-	Wild Life -				
03-	Wild Life-				
	O	11.00		5.00	5.00 ..
	R	(-)6.00			

Reduction in provision by ₹ 6.00 lakh through surrender in March 2023 was due to non completion of codal formalities.

APPROPRIATION ACCOUNTS**GRANT NO. 16- conclud.****(vi) State Compensatory Afforestation Fund (SCAF)**

In exercise of powers conferred by sub section (1) of Section 4 of the Compensatory Afforestation Fund Act 2016 (38 of 2016) the Governor of Himachal Pradesh is pleased to establish for the purposes of this Act, a special fund referred as State Compensatory Afforestation Fund (SCAF). This fund shall be under the control of the State Government and managed by the State Authority called State Compensatory Afforestation Fund Management and Planning Authority constituted in the state in compliance of guidelines dated 2nd July 2009. Ten *per cent* of amount realized from the user agencies which will be credited directly into the state fund in a year shall be transferred to the national fund as provided in the section 3(4) of the Compensatory Afforestation Fund Act 2016.

The State Government of Himachal Pradesh established State Compensatory Afforestation Fund under Major Head 8121- General and other Reserve Fund under Public Account of Himachal Pradesh State Government in terms of Compensatory Afforestation Fund Act 2016. The Government of India transferred an amount of ₹ 1,66,072.19 lakh starting from 08/2019 to 03/2021 from National Compensatory Afforestation Deposit to the State Compensatory Afforestation Fund. The total balance in the State Compensatory Afforestation Fund as on 1st April 2022 is ₹ 1,60,811.08 lakh. The State Government received ₹ 171.44 lakh under Major Head 8121- General and Other Reserve Funds, 129- State Compensatory Afforestation Fund (₹ 170.62 lakh interest on unspent money of Adhoc CAMPA and ₹ 0.82 lakh from user agencies) during the year 2022-23. The expenditure of ₹ 9,701.40 lakh was incurred on various activities of Compensatory Afforestation during the year 2022-23. The State Government credited total amount of interest accrued on the balance on 1st April 2022 is ₹ 5,387.17 lakh. The total balance in the State Compensatory Afforestation Fund as on 31st March 2023 is ₹ 1,56,668.29 lakh. (For the details of the transaction of the State Compensatory Afforestation Fund please see Statement no. 21 of the Finance Accounts for the year 2022-23 under Major Head 8121-129).

APPROPRIATION ACCOUNTS
GRANT NO. 17-ELECTION

(HEADS 2015-ELECTIONS, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES AND
4059-CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	83,52,70			
		1,02,87,32	1,05,57,30	(+),2,69,98
Supplementary	19,34,62			
Amount surrendered during the year (31 March 2023)				1,91,18

Capital Section

Voted				
Original	75,00			
		75,00	75,00	..
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) Excess of ₹ 2,69,97,672 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 269.98 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 1,934.62 lakh obtained in March 2023 proved inadequate and surrender of ₹ 191.18 lakh proved unrealistic.

Revenue Section

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

2015- Elections -

103- Preparation and Printing of Electoral Rolls -

APPROPRIATION ACCOUNTS
GRANT NO. 17-contd.

01- Assembly-				
O	850.00			
S	328.00	1,157.73	1,531.48	(+)373.75
R	(-)20.27			

Reduction in provision by ₹ 20.27 lakh through reappropriation/surrender in March 2023 was due to less expenditure on purchase of office articles, stationery items and on preparation and printing of electoral rolls.

Expenditure of ₹ 425.93 lakh out of ₹ 1,531.48 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

105- Charges for Conduct of Elections to Parliament -				
01- Parliament-				
O	0.11			
S	297.81	272.76	517.86	(+)245.10
R	(-)25.16			

Reduction in provision by ₹ 25.16 lakh through reappropriation/surrender in March 2023 was due to less expenditure on purchase of outsourced vehicles and repair of vehicles.

Expenditure of ₹ 245.32 lakh out of ₹ 517.86 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -			
102- Electoral Officers -			
01- Chief Electoral Officer and Staff-			
O	2,073.10		
S	127.08	2,177.60	2,173.76
R	(-)22.58		(-)3.84

Reduction in provision by ₹ 22.58 lakh through surrender in March 2023 was due to non filling up of vacant posts and less expenditure on special summary revision of photo electoral rolls.

106- Charges for Conduct of Elections to State/Union Territory Legislature -				
01- Assembly Elections-				
O	5,000.00			
S	773.74	5,672.25	5,642.49	(-)29.76
R	(-)101.49			

APPROPRIATION ACCOUNTS
GRANT NO. 17-concl'd.

In view of the final saving of ₹ 29.76 lakh, reduction in provision by ₹ 101.49 lakh through reappropriation/surrender in March 2023 due to less expenditure on travelling and on purchase of materials partly counter balanced by excess due to more expenditure on purchase of election material to conduct vidhan sabha by-election proved inadequate.

Reasons for the final saving of ₹ 29.76 lakh were awaited (July 2023).

108-	Issue of Photo Identity - Cards to Voters -				
01-	Issue of Photo Identity -Cards to Voters-				
	O	200.00			
	S	18.38	196.85	196.84	(-)0.01
	R	(-)21.53			

Reduction in provision by ₹ 21.53 lakh through reappropriation/surrender in March 2023 was due to less expenditure on purchase of material.

109-	Charges for Conduct of Election to				
	Panchayats/Local Bodies -				
01-	Charges for Conduct of Election to Panchayats/				
	Local Bodies-				
	O	50.54			
	S	389.60	440.14	323.03	(-)117.11

Reasons for the final saving of ₹ 117.11 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 18-INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION
TECHNOLOGY

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	1,40,25,08			
		2,21,26,36	2,25,17,58	(+3,91,22
Supplementary	81,01,28			
Amount surrendered during the year (31 March 2023)				5,54,73
Capital Section				
Voted				
Original	32,75,00			
		1,85,47,00	1,87,32,99	(+1,85,99
Supplementary	1,52,72,00			
Amount surrendered during the year (31 March 2023)				10,00

NOTES AND COMMENTS

- (i) Excess of ₹ 3,91,22,878 over the voted provision of Revenue Section requires regularisation.
- (ii) Excess of ₹ 1,85,98,571 over the voted provision of Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 391.23 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 8,101.28 lakh obtained in March 2023 proved inadequate and surrender of ₹ 554.73 lakh proved unrealistic.
- (iv) In view of the final excess of ₹ 185.99 lakh in the voted provision of Capital Section, supplementary grant of ₹ 15,272.00 lakh obtained in March 2023 proved inadequate and surrender of ₹ 10.00 lakh proved unrealistic.

APPROPRIATION ACCOUNTS
GRANT NO. 18-contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2852- Industries -			
80- General -			
800- Other Expenditure -			
02- Investment Promotion Scheme-			
..	..	1,024.48	(+1,024.48

Entire expenditure of ₹ 1,024.48 lakh was due to clearance of Objection Book Suspense for the year 2019-20 and 2020-21.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2057- Supplies and Disposals -			
101- Purchase -			
01- Establishment of Store Purchase Organisation-			
O	180.69		
		151.03	150.97
R	(-)29.66		(-)0.06

Reduction in provision by ₹ 29.66 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

2216- Housing -

05- General Pool Accommodation -			
053- Maintenance and Repairs -			
01- Other Maintenance Expenditure-			
O	4.08	4.08	1.50
			(-)2.58

Reasons for the final saving of ₹ 2.58 lakh were awaited (July 2023).

2851- Village and Small Industries -

102- Small Scale Industries -			
10- Industrial Promotion and Training			
O	30.00		
		19.96	19.85
R	(-)10.04		(-)0.11

APPROPRIATION ACCOUNTS
GRANT NO. 18-contd.

Reduction in provision by ₹ 10.04 lakh through reappropriation/surrender in March 2023 was due to less expenditure on organisation of workshops/seminars.

19-	Information Technology and E-Governance-				
	O	1,720.00			
			1,210.39	1,210.39	..
	R	(-)509.61			

Reduction in provision by ₹ 509.61 lakh through reappropriation/surrender in March 2023 was due to non filling of vacant posts, less organisation of official meetings, non fulfilment of codal formalities, less receipt of electricity bills, less organisation of training programmes and less expenditure on repair of vehicles.

23-	Disaster Risk Reduction -				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non finalisation of proposals.

30-	National Bamboo Mission -				
(i)	O	1.00			
		
	R	(-)1.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

103-	Handloom Industries -				
22-	Integrated Scheme for Handloom and Handicraft-				
(iii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 3.00 lakh was reduced through reappropriation/surrender in March 2023 in the above three cases due to non receipt of demand from beneficiaries.

	Centrally Sponsored Scheme				
	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 18-contd.

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to transfer of funds directly in the account of beneficiaries by Government of India.

26-	Mukhya Mantri Dastkar Sahayata Yojna-				
	O	10.00			
			7.23	7.22	(-)0.01
	R	(-)2.77			

Reduction in provision by ₹ 2.77 lakh through surrender in March 2023 was due to less receipt of demand from the beneficiaries.

27-	Cluster Development of Handloom and Handicraft-				
(i)	O	1.00			
		
	R	(-)1.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India.

107-	Sericulture Industries -				
01-	Development of Sericulture Industries-				
(i)	O	825.13			
	S	41.89	865.48	841.24	(-)24.24
	R	(-)1.54			
111-	Employment Scheme for Unemployed Educated Youth -				
01-	Mukhya Mantri Swavlamban Yojna-				
(ii)	O	3,479.00			
	S	4,491.76	7,979.00	7,948.38	(-)30.62
	R	8.24			

Reasons for the final saving of ₹ 54.86 lakh in the above two cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 18-concl'd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4851- Capital Outlay on Village and Small Industries-			
800- Other Expenditure -			
01- Construction of Industrial Buildings-			
..	..	196.08	(+196.08

Entire expenditure of ₹ 196.08 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4851- Capital Outlay on Village and Small Industries-			
102- Small Scale Industries -			
10- Cluster Development Programme for Micro Small and Medium Enterprises -			
O 10.00			

R (-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

11- Setting up of Various Industrial Parks-

Centrally Sponsored Scheme			
O 75.00			

R (-)75.00			

Entire provision of ₹ 75.00 lakh was reduced through reappropriation in March 2023 due to direct transfer of amount to implementing agencies by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 19-SOCIAL JUSTICE AND EMPOWERMENT

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	13,49,29,02			
		15,23,99,01	14,59,56,43	(-)64,42,58
Supplementary	1,74,69,99			
Amount surrendered during the year (31 March 2023)				7,20,38
Capital Section				
Voted				
Original	5,28,00			
		64,10,57	1,68,57	(-)62,42,00
Supplementary	58,82,57			
Amount surrendered during the year (31 March 2023)				1,27,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 6,442.58 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 17,469.99 lakh obtained in March 2023 proved excessive and surrender of ₹ 720.38 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 6,242.00 lakh in the voted provision of Capital Section, supplementary grant of ₹ 5,882.57 lakh obtained in March 2023 proved unnecessary as even the original grant remained substantially unutilised and surrender of ₹ 127.00 lakh proved inadequate.

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 (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
67- Maintenance of Government Owned Anganwadi Centres-			
(i) O 2.00	2.00	..	(-)2.00
Centrally Sponsored Scheme			
(ii) O 33.00	33.00	..	(-)33.00

Entire provision of ₹ 35.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

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

 03- Welfare of Backward Classes -

 102- Economic Development -

 01- Economic Development of Other Backward
 Classes-

O 35.00	20.33	20.33	..
R (-)14.67			

Reduction in provision by ₹ 14.67 lakh through surrender in March 2023 was due to less receipt of proposals.

 02- Welfare of Gujjar, Labbana, Gaddi's Welfare
 Board-

O 20.00			
S 0.01	8.97	8.69	(-)0.28
R (-)11.04			

Reduction in provision by ₹ 11.04 lakh through reappropriation/surrender in March 2023 was due to less receipt of proposals and non organisation of meetings.

APPROPRIATION ACCOUNTS
GRANT NO. 19-contd.

04- Computer Application Training-				
O	270.00			
		129.80	129.30	(-)0.50
R	(-)140.20			

Reduction in provision by ₹ 140.20 lakh through surrender in March 2023 was due to less expenditure incurred on computer application course.

80- <i>General -</i>				
190- Assistance to Public Sector and other Undertakings -				
01- Grant-in-Aid to Minority Development Corporation-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of proposals from beneficiaries.

2235- Social Security and Welfare -

01- <i>Rehabilitation -</i>				
202- Other Rehabilitation Schemes -				
02- Rehabilitation of Leprous-				
O	183.00			
		142.45	142.45	..
R	(-)40.55			

Reduction in provision by ₹ 40.55 lakh through reappropriation/surrender in March 2023 was due to less receipt of applications from beneficiaries.

05- Policy on Prevention of Alcoholism and Drug Abuse-				
O	6.00			
	
R	(-)6.00			

Entire provision of ₹ 6.00 lakh was reduced through reappropriation/surrender in March 2023 due to non receipt of central share and hence state share remained unutilised.

06- Policy on Rehabilitation of Mentally Ill Cured-				
O	100.00			
		70.88	70.87	(-)0.01
R	(-)29.12			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reduction in provision by ₹ 29.12 lakh through surrender in March 2023 was due to less receipt of applications of marriage grants to specially abled and less receipt of proposals.

02- <i>Social Welfare -</i>				
001- Direction and Administration -				
01- Directorate-				
O	186.73			
		120.66	131.50	(+)10.84
R	(-)66.07			

Reduction in provision by ₹ 66.07 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

101- Welfare of Handicapped -				
03- Upliftment of Handicapped-				
O	453.00			
S	50.00	474.03	450.85	(-)23.18
R	(-)28.97			

In view of the final saving of ₹ 23.18 lakh, reduction in provision by ₹ 28.97 lakh through reappropriation in March 2023 due to less receipt of proposals from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 23.18 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

07- Institute for Children with Special Abilities-				
O	186.89			
S	15.60	180.06	191.36	(+)11.30
R	(-)22.43			

Reduction in provision by ₹ 22.43 lakh through reappropriation in March 2023 was due to non filling up of vacant posts and regularisation of daily wagers.

102- Child Welfare -

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

01- Grant-in-Aid to State Social Welfare Advisory Board-					
O	78.75				
			55.19	55.19	..
R	(-)23.56				

Reduction in provision by ₹ 23.56 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

03- Children's Home-					
O	330.00				
			329.99	279.85	(-)50.14
R	(-)0.01				

Reasons for the final saving of ₹ 50.14 lakh were awaited (July 2023).

05- Integrated Child Care Services-					
O	3,223.01				
S	2,722.00		6,148.79	5,633.17	(-)515.62
R	203.78				

In view of the final saving of ₹ 515.62 lakh, augmentation in provision by ₹ 203.78 lakh through reappropriation in March 2023 due to more expenditure on travelling, water, electricity, rent bills and more receipt of medical reimbursement claims partly counter balanced with saving due to non filling up of vacant posts and less receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 515.62 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	20,549.00				
			15,760.50	15,760.49	(-)0.01
R	(-)4,788.50				

Reduction in provision by ₹ 4,788.50 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts, implementation of single nodal agency, less expenditure on purchase of material/articles and utilisation of funds from some other scheme. Whereas grant of ₹ 27,741.80 lakh was received from Government of India.

24- Marriage Grant to Girls-					
O	1,972.00				
			1,495.74	1,255.19	(-)240.55
R	(-)476.26				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the final saving of ₹ 240.55 lakh, reduction in provision by ₹ 476.26 lakh through reappropriation in March 2023 due to less receipt of applications from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 240.55 lakh were awaited (July 2023).

103-	Women's Welfare-				
05-	State Women Commission-				
(i)	O	110.42	110.42	83.16	(-)27.26
17-	Mukhya Mantri Kanyadan Yojna-				
(ii)	O	792.00	793.64	755.85	(-)37.79
	R	1.64			

Reasons for the final saving of ₹ 65.05 lakh in the above two cases were awaited (July 2023).

18-	Widow Remarriage Scheme-				
	O	46.00	59.80	42.90	(-)16.90
	R	13.80			

In view of the final saving of ₹ 16.90 lakh, augmentation in provision by ₹ 13.80 lakh through reappropriation in March 2023 due to more receipt of applications from beneficiaries proved unnecessary.

Reasons for the final saving of ₹ 16.90 lakh were awaited (July 2023).

19-	Pradhan Mantri Matru Vandana Yojna-				
	Centrally Sponsored Scheme				
	O	888.00	276.24	97.57	(-)178.67
	R	(-)611.76			

In view of the final saving of ₹ 178.67 lakh, reduction in provision by ₹ 611.76 lakh through reappropriation in March 2023 due to transfer of funds from Government of India directly in escrow account proved inadequate.

Reasons for the final saving of ₹ 178.67 lakh were awaited (July 2023).

21-	Mahila Shakti Kendra-				
	O	55.00	54.42	32.94	(-)21.48
	R	(-)0.58			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Reasons for the final saving of ₹ 21.48 lakh were awaited (July 2023).

Centrally Sponsored Scheme				
O	5.00	5.00	..	(-)5.00

Entire provision of ₹ 5.00 lakh remained unutilised; reasons for which were awaited (July 2023).

22-	Poshan Abhiyan-			
	Centrally Sponsored Scheme			
	O	651.00		
	S	0.01	518.22	516.13
	R	(-)132.79		(-)2.09

Reduction in provision by ₹ 132.79 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts, less organisation of awareness programmes, less expenditure on electricity, water charges, repair of vehicles and fuel charges partly counter balanced with excess due to more expenditure on advertising and publicity.

24-	Swadhar Grih Yojna-			
(i)	O	1.00	1.00	..
				(-)1.00
	Centrally Sponsored Scheme			
(ii)	O	11.00	11.00	..
				(-)11.00

Entire provision of ₹ 12.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

26-	Vo Din-			
	O	200.00		
			146.00	142.63
	R	(-)54.00		(-)3.37

Reduction in provision by ₹ 54.00 lakh through reappropriation in March 2023 was due to less organisation of awareness activities.

104-	Welfare of Aged Infirm and Destitute -			
01-	Grant for Mukhya Mantri Sukh Ashray Kosh-			
	S	3,367.90		
			4,100.00	..
	R	732.10		(-)4,100.00

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the entire provision of ₹ 4,100.00 lakh remained unutilised, augmentation in provision by ₹ 732.10 lakh through reappropriation in March 2023 due to implementation of scheme proved unnecessary.

Entire provision of ₹ 4,100.00 lakh remained unutilised; reasons for which were awaited (July 2023).

107-	Assistance to Voluntary Organisations -				
02-	Other Voluntary Organisation-				
	O	282.00			
			2,16.53	2,16.53	..
	R	(-)65.47			

Reduction in provision by ₹ 65.47 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

04-	Parivar Sahayata-				
	Centrally Sponsored Scheme				
	O	400.00			
			314.00	314.00	..
	R	(-)86.00			

Reduction in provision by ₹ 86.00 lakh through reappropriation/surrender in March 2023 was due to less receipt of applications from beneficiaries.

09-	National Action Plan for Senior Citizens-				
	Centrally Sponsored Scheme				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipts of funds from Government of India.

200-	Other Programmes -				
01-	Skill Upgradation with Job Outsourcing				
	Guarantee-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to less receipts of proposals under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

60- Other Social Security and Welfare Programmes-				
102- Pensions under Social Security Schemes -				
06- Transgender Pension under Social Security Scheme-				
O	15.00			
		1.18	1.17	(-)0.01
R	(-)13.82			

Reduction in provision by ₹ 13.82 lakh through reappropriation/surrender in March 2023 was due to less receipt of applications.

104- Deposit Linked Insurance Scheme-Government Provident Fund -				
01- Payment under Deposit Linked Insurance Scheme-				
O	220.00	220.00	133.80	(-)86.20

Final saving of ₹ 86.20 lakh was due to less receipt of cases than anticipated.

200- Other Programmes -				
12- Ex-Gratia Payment to Families of Government Servants-				
O	600.00			
		650.00	554.08	(-)95.92
S	50.00			

Reasons for the final saving of ₹ 95.92 lakh were awaited (July 2023).

15- Payment of Compensation of no Fault Liability for Motor Accident-				
O	100.00			
	
R	(-)100.00			

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2023 due to non receipts of demand from beneficiaries.

800- Other Expenditure -				
06- Pensioners of Funds Reserve with Finance Department-				
O	5,761.00			
	
R	(-)5,761.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Entire provision of ₹ 5,761.00 lakh was reduced through reappropriation in March 2023 due to disbursement of reserve funds to various departments.

53- Pensioners of Hospitality Organisation-				
O	2.60			
		1.60	1.32	(-)0.28
R	(-)1.00			

Reduction in provision by ₹ 1.00 lakh through reappropriation in March 2023 was due to less receipt of medical reimbursement claims.

77- Pensioners of Director Energy-				
(i) O	1.74	1.74	..	(-)1.74
92- Pensioners of Himachal Pradesh Administrative Tribunal-				
(ii) O	1.50	1.50	..	(-)1.50

Entire provision of ₹ 3.24 lakh in the above two cases was remained unutilised; reasons for which were awaited (July 2023).

2236- Nutrition -

02- Distribution of Nutritious Food and Beverages-				
101- Special Nutrition Programmes -				
05- Nutrition Scheme under Prime Minister Gramin Yojna-				
(i) O	520.00			
		400.86	400.86	..
R	(-)119.14			
Centrally Sponsored Scheme				
(ii) O	4,679.00			
		3,637.76	3,637.76	..
R	(-)1,041.24			

Reduction in provision by ₹ 1,160.38 lakh through reappropriation in March 2023 in above two cases was due to less receipt of funds from Government of India and release of state share in proportion to central share.

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

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

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

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

<i>01- Welfare of Scheduled Castes -</i>				
001- Direction and Administration -				
01- Directorate-				
O	456.02			
		444.17	461.97	(+)17.80
R	(-11.85)			

Expenditure of ₹ 37.62 lakh out of ₹ 461.97 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

02- District Staff-				
O	1,432.96			
S	10.00	1,485.11	1,467.91	(-)17.20
R	42.15			

Augmentation in provision by ₹ 42.15 lakh through reappropriation in March 2023 was due to payment of salary arrear on account of revision of pay scale partly counter balanced by saving due to regularisation of daily wagers, less expenditure on purchase of articles and less receipt of medical reimbursement of claims.

<i>02- Welfare of Scheduled Tribes -</i>				
283- Housing -				
01- Housing-				
O	150.00	150.00	181.20	(+)31.20

Expenditure of ₹ 31.20 lakh out ₹ 181.20 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2235- Social Security and Welfare -

<i>02- Social Welfare -</i>				
102- Child Welfare -				
11- Honorarium to Anganwari Workers/Helpers-				
O	6,997.00			
		11,070.08	10,668.30	(-)401.78
R	4,073.08			

In view of the final saving of ₹ 401.78 lakh, augmentation in provision by ₹ 4,073.08 lakh through reappropriation in March 2023 due to revision in the rate of honorarium proved excessive.

Reasons for the final saving of ₹ 401.78 lakh were awaited (July 2023).

13- Beti Hai Anmol-				
O	915.00			
		976.26	1,160.31	(+)184.05
R	61.26			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 61.26 lakh through reappropriation in March 2023 due to hike in the rate of grant for post birth and revision in the rate of scholarship for class first to graduation.

Expenditure of ₹ 210.00 out of ₹ 1,160.31 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

- 15- To open Shelter in Urban and Semi Urban Areas and Existing Shishughars being Run by Non Government Organisations under Integrated Child Protection Scheme-

O	124.00			
S	252.00	527.38	417.96	(-)109.42
R	151.38			

In view of the final saving of ₹ 109.42 lakh, augmentation in provision by ₹ 151.38 lakh through reappropriation in March 2023 due to release of state share in proportion to central share proved excessive.

Reasons for the final saving of ₹ 109.42 lakh were awaited (July 2023).

Central Sponsored Scheme

O	1,244.00			
		2,573.55	2,573.84	(+)0.29
R	1,329.55			

Augmentation in provision by ₹ 1,329.55 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

- 18- State Commission for Child Protection-

O	34.80			
		57.30	57.30	..
R	22.50			

Augmentation in provision by ₹ 22.50 lakh through reappropriation in March 2023 was due to regularisation of staff, more expenditure on travelling, petrol and on hired vehicles.

- 20- Beti Bachao Beti Padhao- Centrally Sponsored Scheme

S	0.01			
		119.24	119.24	..
R	119.23			

Augmentation in provision by ₹ 119.23 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

103- Women's Welfare -				
15- Mother Teresa Matri Ashray Sambal Yojna-				
O	658.00			
		864.72	861.03	(-)3.69
R	206.72			

Augmentation in provision by ₹ 206.72 lakh through reappropriation in March 2023 was due to more receipt of applications from beneficiaries.

19- Pradhan Mantri Matru Vandana Yojna-				
O	99.00			
		88.61	125.33	(+)36.72
R	(-)10.39			

Expenditure of ₹ 36.72 lakh out of ₹ 125.33 lakh was due to clearance of Objection Book Suspense for the years 2019-20 and 2020-21.

28- One Stop Centre-				
Centrally Sponsored Scheme				
S	0.04			
		2.53	2.58	(+)0.03
R	2.49			

Augmentation in provision by ₹ 2.49 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

32- Mahila Sashaktikaran Kender-				
(i) S	0.05			
		17.45	17.43	(-)0.02
R	17.40			
Centrally Sponsored Scheme				
(ii) S	0.05			
		156.85	156.83	(-)0.02
R	156.80			
33- Maternity Benefit Programme-				
(iii) S	0.01			
		29.92	29.92	..
R	29.91			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 204.11 lakh through reappropriation in March 2023 in the above three cases was due to more receipt of funds from Government of India and release of state Share in proportion to central share. Whereas grant of ₹ 345.25 lakh was received at sr. no. (ii) above from Government of India.

107-	Assistance to Voluntary Organisations -				
03-	Assistance to Himachal Pradesh State Legal Service Authority-				
	O	5.00			
			15.00	15.00	..
	R	10.00			

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2023 was due to more expenditure on Lok Adalat and awareness camps.

60-	<i>Other Social Security and Welfare Programmes-</i>				
102-	Pension under Social Security Scheme-				
04-	Indira Gandhi National Disabled Pension Scheme-				
	O	7,406.00			
	S	865.99	8,313.08	8,313.08	..
	R	41.09			

Augmentation in provision by ₹ 41.09 lakh through reappropriation in March 2023 was due to more receipt of pension cases and revision of pension cases partly counter balanced by saving due to less receipt of demand from postal department.

105-	Government Employees Insurance Scheme -				
02-	Indexed Group Personal Accident Insurance Scheme for Government Employees-				
	O	190.00	190.00	322.41	(+)132.41

Reasons for the final excess of ₹ 132.41 lakh were awaited (July 2023).

800-	Other Expenditure -				
03-	Pensioners of Irrigation and Public Works Department-				
(i)	O	305.81			
			705.81	700.82	(-)4.99
	R	400.00			
04-	Pensioners of Economics and Statistic Department-				
(ii)	O	17.47			
			31.47	31.47	..
	R	14.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

05- Pensioners of Treasury and Accounts Department-					
(iii) O	43.67				
		103.67	103.44	(-)0.23	
R	60.00				
07- Pensioners of Fisheries Department-					
(iv) O	8.73				
		22.23	22.23	..	
R	13.50				
09- Pensioners of Social Justice and Empowerment-					
(v) O	14.86				
		24.60	24.58	(+)0.02	
R	9.74				
10- Pensioners of Town and Country Planning Department-					
(vi) O	6.11				
		11.11	11.10	(-)0.01	
R	5.00				
11- Pensioners of Technical Education Department-					
(vii) O	38.45				
		78.60	78.20	(-)0.40	
R	40.15				
12- Pensioners of Agriculture Department-					
(viii) O	104.84				
		304.84	304.74	(-)0.10	
R	200.00				
13- Pensioners of Printing and Stationary Department-					
(ix) O	12.22				
		27.72	27.72	..	
R	15.50				
14- Pensioners of Horticulture Department-					
(x) O	31.46				
		201.46	200.79	(-)0.67	
R	170.00				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

15-	Pensioners of Animal Husbandry Department-				
(xi)	O	104.84			
			224.84	224.76	(-)0.08
	R	120.00			
16-	Pensioners of Industry Department-				
(xii)	O	27.95			
			82.95	81.28	(-)1.67
	R	55.00			
17-	Pensioners of Food and Supply Department-				
(xiii)	O	31.46			
			61.46	61.45	(-)0.01
	R	30.00			
18-	Pensioners of Transport Department-				
(xiv)	O	61.15			
			91.15	90.89	(-)0.26
	R	30.00			
19-	Pensioners of Consumer Reduced Forum				
(xv)	O	0.18			
			3.68	3.68	..
	R	3.50			
20-	Pensioners of Prison Department-				
(xvi)	O	10.49			
			20.99	20.99	..
	R	10.50			
21-	Pensioners of Home Guard Department-				
(xvii)	O	13.98			
			51.98	51.93	(-)0.05
	R	38.00			
22-	Pensioners of Sainik Welfare Department, Hamirpur				
(xviii)	O	0.87			
			2.07	2.04	(-)0.03
	R	1.20			
23-	Pensioners of Public Relation Department-				
(xix)	O	26.21			
			52.21	52.07	(-)0.14
	R	26.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

24-	Pension of Himachal Pradesh Institute of Public Administration-			
(xx)	O	1.74		
			6.24	5.74
	R	4.50		(-)0.50
26-	Pensioners of Rural Development Department-			
(xxi)	O	78.63		
			110.63	104.33
	R	32.00		(-)6.30
27-	Pensioners of Secretariat Administration Department-			
(xxii)	O	174.75		
			304.75	304.71
	R	130.00		(-)0.04
28-	Pensioners of Resident Commissioner New Delhi-			
(xxiii)	O	2.61		
			18.11	18.08
	R	15.50		(-)0.03
29-	Pensioners of Panchayati Raj Department-			
(xxiv)	O	34.94		
			55.94	53.48
	R	21.00		(-)2.46
30-	Pensioners of Language Art and Culture Department-			
(xxv)	O	2.78		
			14.53	14.53
	R	11.75		..
31-	Pensioners of Police Department-			
(xxvi)	O	262.13		
			612.13	611.91
	R	350.00		(-)0.22
32-	Pensioners of Vidhan Sabha-			
(xxvii)	O	89.25		
			114.25	114.25
	R	25.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Augmentation in provision by ₹ 1,831.84 lakh through reappropriation in March 2023 in the above twenty seven cases was due to more receipt of medical reimbursement claims.

33-	Pensioners of Secondary Education Department-				
	O	655.35			
			1,405.35	1,338.38	(-)66.97
	R	750.00			

In view of the final saving of ₹ 66.97 lakh, augmentation in provision by ₹ 750.00 lakh through reappropriation in March 2023 due to more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 66.97 lakh were awaited (July 2023).

34-	Pensioners of Ayurveda Department-				
(i)	O	34.94			
			145.94	145.93	(-)0.01
	R	111.00			
35-	Pensioners of Health Department-				
(ii)	O	306.99			
			657.99	650.34	(-)7.65
	R	351.00			
36-	Pensioners of Election Department-				
(iii)	O	5.76			
			19.26	19.02	(-)0.24
	R	13.50			
37-	Pensioners of Governor's Secretariat-				
(iv)	O	6.11			
			11.61	11.61	..
	R	5.50			
38-	Pensioners of High Court and Subordinate Courts-				
(v)	O	78.63			
			208.63	208.63	..
	R	130.00			
39-	Pensioners of Public Service Commission-				
(vi)	O	6.97			
			24.97	24.96	(-)0.01
	R	18.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

40-	Pensioners of Land Record Department-				
(vii)	O	62.02			
			128.04	127.04	(-)1.00
	R	66.02			
42-	Pensioners of Labour and Employment Department-				
(viii)	O	22.70			
			42.70	42.41	(-)0.29
	R	20.00			
43-	Pensioners of Local Audit Department-				
(ix)	O	1.74			
			20.24	20.23	(-)0.01
	R	18.50			
44-	Pensioners of Consolidation of Holdings-				
(x)	O	12.22			
			24.85	24.85	..
	R	12.63			
46-	Pensioners of Settlement Officers, Kangra at Dharamshala-				
(xi)	O	8.74			
			27.85	27.76	(-)0.09
	R	19.11			
47-	Pensioners of Fire Services Department-				
(xii)	O	5.23			
			44.73	44.47	(-)0.26
	R	39.50			
48-	Pensioners of Prosecution Department-				
(xiii)	O	19.22			
			26.22	26.22	..
	R	7.00			
49-	Pensioners of Excise and Taxation Department-				
(xiv)	O	34.94			
			106.86	106.18	(-)0.68
	R	71.92			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

50-	Pensioners of Co-operation Department-				
(xv)	O	61.15			
			97.00	96.97	(-)0.03
	R	35.85			

Augmentation in provision by ₹ 919.53 lakh through reappropriation in March 2023 in the above fifteen cases was due to more receipt of medical reimbursement claims.

58-	Pensioners of Disaster Management Cell-				
	O	0.87			
			6.36	2.34	(-)4.02
	R	5.49			

In view of the final saving of ₹ 4.02 lakh, augmentation in provision by ₹ 5.49 lakh through reappropriation in March 2023 due to more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 4.02 lakh were awaited (July 2023).

59-	Pensioners of Lokayukta-				
(i)	O	0.87			
			2.40	2.40	..
	R	1.53			

60-	Pensioners of Advocate General-				
(ii)	O	1.74			
			8.74	8.74	..
	R	7.00			

61-	Pensioners of Mountaineering Institute, Manali-				
(iii)	O	0.35			
			2.16	2.15	(-)0.01
	R	1.81			

62-	Pensioners of Sports and Youth Services-				
(iv)	O	1.41			
			4.91	4.89	(-)0.02
	R	3.50			

63-	Pensioners of Tribal Development-				
(v)	O	0.35			
			2.85	2.85	..
	R	2.50			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

64-	Pensioners of Relief and Rehabilitation Department-			
(vi)	O	0.18		
			1.33	1.26
	R	1.15		(-)0.07
65-	Pensioners of Settlement Officer, Shimla-			
(vii)	O	8.74		
			34.43	34.42
	R	25.69		(-)0.01
66-	Pensioners of Small Saving Organisations-			
(viii)	O	0.87		
			3.37	3.37
	R	2.50		..
67-	Pensioners of Planning Department-			
(ix)	O	1.74		
			23.74	23.14
	R	22.00		(-)0.60
68-	Pensioners of General Administration Department-			
(x)	O	8.74		
			11.17	11.16
	R	2.43		(-)0.01
69-	Pensioners of State Vigilance and Anti Corruption Bureau-			
(xi)	O	20.97		
			33.97	33.97
	R	13.00		..
70-	Pensioners of State Election Commission-			
(xii)	O	0.54		
			6.54	6.53
	R	6.00		(-)0.01
71-	Pensioners of Forest Department-			
(xiii)	O	262.13		
			404.13	398.32
	R	142.00		(-)5.81

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

73-	Pensioners of Elementary Education-				
(xiv)	O	576.68			
			1,816.68	1,804.67	(-)12.01
	R	1,240.00			
78-	Pensioners of Public Works Department-				
(xv)	O	314.56			
			814.56	803.15	(-)11.41
	R	500.00			
81-	Pensioners of Judicial Academy-				
(xvi)	O	0.87			
			6.37	6.37	..
	R	5.50			
83-	Revenue Department-				
(xvii)	O	111.50			
			311.23	306.23	(-)5.00
	R	199.73			
84-	Pensioners of Chief Electrical Inspector Department-				
(xviii)	O	0.87			
			2.37	2.36	(-)0.01
	R	1.50			
86-	Pensioners of Women and Child Development Department-				
(xix)	O	8.74			
			55.23	52.45	(-)2.78
	R	46.49			
87-	Pensioners of Science, Technology and Environment Development-				
(xx)	O	0.50			
			2.00	2.00	..
	R	1.50			
88-	Pensioners of Staff Selection Board-				
(xxi)	O	0.23			
			15.33	15.33	..
	R	15.10			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

89- Pensioners of State Information Commission-					
(xxii) O	0.87		2.12	2.12	..
R	1.25				
90- Pensioners of Health Safety and Regulation-					
(xxiii) O	4.00		5.00	5.00	..
R	1.00				
94- Pensioners of Directorate of Forensic Science-					
(xxiv) O	0.56		2.25	2.08	(-)0.17
R	1.69				

Augmentation in provision by ₹ 2,244.87 lakh through reappropriation in March 2023 in the above twenty four cases was due to more receipt of medical reimbursement claims.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -			
<i>03- Welfare of Backward Classes -</i>			
190- Investments in Public Sector and other Undertakings-			
01- Investment in Himachal Backward Classes, Minorities and Mahila Finance Development Corporation-			
O	250.00		
		125.00	125.00
R	(-)125.00		

Reduction in provision by ₹ 125.00 lakh through surrender in March 2023 was due to less receipt of proposals from beneficiaries.

277- Education -

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

02-	Construction of Other Backward Classes				
	Boys/Girls Hostels-				
(i)	O	3.00			
		
	R	(-)3.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-)1.00			

Entire provision of ₹ 4.00 lakh was reduced through reappropriation/surrender in March 2023 in the above two cases due to less receipt of proposals.

4235- Capital Outlay on Social Security and Welfare -

02-	<i>Social Welfare -</i>				
102-	Child Welfare -				
05-	Construction of Buildings-				
	O	120.00			
			115.00	..	(-)115.00
	R	(-)5.00			

Entire provision of ₹ 115.00 lakh remained unutilised; reasons for which were awaited (July 2023).

	Centrally Sponsored Scheme				
	O	53.00			
		
	R	(-)53.00			

Entire provision of ₹ 53.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

104-	Welfare of Aged Infirm and Destitute -				
01-	Construction of Sukh Ashray Bhawan-				
	S	5,843.00			
			6,000.00	..	(-)6,000.00
	R	157.00			

In view of the entire provision of ₹ 6,000.00 lakh remained unutilised, augmentation in provision by ₹ 157.00 lakh through reappropriation in March 2023 was due to implementation of new scheme proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 19- conclud.

Entire provision of ₹ 6,000.00 lakh obtained through supplementary and reappropriation remained unutilised; reasons for which were awaited (July 2023).

190-	Investments in Public Sector and other Undertakings-				
02-	Women's Development Corporation-				
	O	99.00		..	..
	R	(-)99.00			..

Entire provision of ₹ 99.00 lakh was reduced through reappropriation in March 2023 was due to restriction of authorised capital share.

**6225- Loans for Welfare of Scheduled Castes,
Scheduled Tribes and Other Backward Classes-**

	<i>01- Welfare of Schedule Castes -</i>				
190-	Loans to Public Sector and other Undertakings -				
01-	Interest Free Loans to Childern of Integrated Rural Development Program Families for Higher Studies-				
	O	1.00		..	..
	R	(-)1.00			..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 20-RURAL DEVELOPMENT

(HEADS 2216-HOUSING, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 4216-CAPITAL OUTLAY ON HOUSING AND 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	12,52,90,28				
			17,71,87,78	16,51,86,07	(-)1,20,01,71
Supplementary	5,18,97,50				
Amount surrendered during the year					
					..
Charged					
Original	..				
			6,15	6,15	..
Supplementary	6,15				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	14,85,00				
			15,16,44	15,51,18	(+)34,74
Supplementary	31,44				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) Excess of ₹ 34,74,140 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 12,001.71 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 51,897.50 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.
- (iii) In view of the final excess of ₹ 34.74 lakh in voted provision of Capital Section, supplementary grant of ₹ 31.44 lakh obtained in March 2023 proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Revenue Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2501- Special Programmes for Rural Development-			
	02- Draught Prone Areas Development Programme-			
	101- Minor Irrigation -			
	01- Pradhan Mantri Krishi Sinchayee Yojna-			
	O	164.00	164.00	136.53
				(-)27.47

Reasons for the final saving ₹ 27.47 lakh were awaited (July 2023).

	06- Self Employment Programmes -			
	101- Swarnjayanti Gram Swarozgar Yojana -			
	03- District Rural Development Agencies- Centrally sponsored Scheme			
	O	1.00		
		
	R	(-)1.00		..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to discontinuation of scheme by Government of India.

	05- National Rural Livelihood Mission Scheme- Centrally Sponsored Scheme			
	O	1,777.00		
			2,179.87	2,031.02
	S	402.87		(-)148.85

Reasons for the final saving ₹ 148.85 lakh were awaited (July 2023).

Whereas grant of ₹ 2,968.94 lakh was received from Government of India.

	07- Deen Dayal Upadhyay Grameen Kaushal Yojna-			
	O	505.00		
			152.78	
	R	(-)352.22		(-)152.78

In view of the final saving of ₹ 152.78 lakh, reduction in provision by ₹ 352.22 lakh through reappropriation in March 2023 due to less receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 152.78 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Centrally Sponsored Scheme

O	4,552.00			
		5,927.00	1,332.84	(-)4,594.16
S	1,375.00			

Reasons for the final saving ₹ 4,594.16 lakh were awaited (July 2023).

Whereas grant of ₹ 320.11 lakh was received from Government of India.

08- Shyama Parshad Mukharji Rurban Mission-

O	263.00			
		183.11	183.11	..
R	(-)79.89			

Reduction in provision by ₹ 79.89 lakh through reappropriation/surrender in March 2023 was due to less receipt of funds from Government of India. Whereas grant of ₹ 1,600.00 lakh was received from Government of India.

13- Startup of Village Entrepreneurship Programme-

(i) S	13.96	13.96	2.74	(-)11.22
Centrally Sponsored Scheme				
(ii) S	125.57	125.57	24.64	(-)100.93

Reasons for the final saving ₹ 112.15 lakh in the above two cases were awaited (July 2023).

2505- Rural Employment -

01- *National Programmes -*

702- Jawahar Gram Samridhi Yojana -

06- Mahatma Gandhi National Rural Employment

Guarantee Scheme-

O	2,290.00	2,290.00	..	(-)2,290.00
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Entire provision of ₹ 2,290.00 lakh remained unutilised, reasons for which were awaited (July 2023).

02- *Rural Employment Guarantee Scheme-*

101- National Rural Employment Guarantee Scheme -

01- Mahatma Gandhi National Rural Employment

Guarantee Scheme-

Centrally Sponsored Scheme

(i) O	20,269.00			
		42,067.32	41,267.32	(-)800.00
S	21,798.32			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

2515- Other Rural Development Programmes -

003- Training -

01- Panchayati Raj Training Centre-

(ii)	O	311.68			
			344.73	324.35	(-)20.38
	S	33.05			

101- Panchayati Raj -

01- Panchayat Raj Department-

(iii)	O	3,042.41			
			3,462.58	3,161.04	(-)301.54
	S	420.17			

10- Grant-in-Aid in lieu of Royalty on Minerals under Panchayati Raj Act-

(iv)	O	0.01			
			442.46	379.38	(-)63.08
	S	442.45			

Reasons for the final saving ₹ 1,185.00 lakh in the above four cases were awaited (July 2023).

Whereas grant of ₹ 50,871.56 lakh was received at sr. no. (i) above from Government of India.

17- Mukhya Mantri Jan Samwad Yojna-

	O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

102- Community Development-

01- Rural Development Department-

	O	10,123.87			
	S	163.40	10,166.92	9,280.38	(-)886.54
	R	(-)120.35			

In view of the final saving of ₹ 886.54 lakh, reduction in provision by ₹ 120.35 lakh through reappropriation in March 2023 due to less conduct of Jan Manch Programmes by the department and less expenditure on travelling proved inadequate.

Expenditure of ₹ 20.64 lakh out of ₹ 9,280.38 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 886.54 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

196-	Assistance to Zila Parishad -				
04-	Grants to Zila Parishads under Fifteenth State				
	Finance Commission-				
	O	15,091.51			
			21,826.58	19,339.71	(-)2,486.87
	S	6,735.07			

Expenditure of ₹ 13.06 lakh out of ₹ 19,339.71 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 2,486.87 lakh were awaited (July 2023).

08-	Health Sector Grant to Zila Parishads under				
	Fifteenth Finance Commission-				
	O	1,388.70	1,388.70	..	(-)1,388.70

Entire provision of ₹ 1,388.70 lakh remained unutilised; reasons for which were awaited (July 2023).

197-	Assistance to Panchayat Samitis -				
04-	Grants to Panchayat Samitis under Fifteenth State				
	Finance Commission-				
	O	718.89			
			871.58	851.13	(-)20.45
	S	152.69			

Reasons for the final saving ₹ 20.45 lakh were awaited (July 2023).

08-	Health Sector Grant to Panchayat Samitis under				
	Fifteenth Finance Commission-				
	O	1,388.70	1,388.70	..	(-)1,388.70

Entire provision of ₹ 1,388.70 lakh remained unutilised; reasons for which were awaited (July 2023).

198-	Assistance to Gram Panchayats -				
04-	Grants to Gram Panchayats under Fifteenth State				
	Finance Commission-				
	O	10,522.72			
			11,134.96	11,053.74	(-)81.22
	S	612.24			

Reasons for the final saving ₹ 81.22 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

07-	Health Sector Grant to Gram Panchayat under Fifteenth Finance Commission-				
	O	6,480.60	6,480.60	..	(-)6,480.60

Entire provision of ₹ 6,480.60 lakh remained unutilised; reasons for which were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2216- Housing -			
03- Rural Housing -			
102- Provision of House site to the landless -			
07- Pradhan Mantri Awas Yojna (Gramin)-			
	O	534.00	
		670.80	670.80
	R	136.80	..

Augmentation in provision by ₹ 136.80 lakh through reappropriation in March 2023 was due to release of state share in proportion to the funds released by Government of India and more expenditure on implementation of state Government announcements.

Centrally Sponsored Scheme

O	712.00			
S	195.04	1,330.76	1,330.76	..
R	423.72			

Augmentation in provision by ₹ 423.72 lakh through reappropriation in March 2023 was due to release of state share in proportion to funds released by Government of India.

Whereas grant of ₹ 1,330.76 lakh was received from Government of India.

2505- Rural Employment -

02-	Rural Employment Guarantee Scheme-				
101-	National Rural Employment Guarantee Scheme -				
04-	Operation of Social Audit Unit under Mahatma Gandhi National Rural Employment Guarantee Act-				
	Centrally Sponsored Scheme				
(i)	S	397.91	397.91	534.94	(+)137.03

2515- Other Rural Development Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

102-	Community Development -				
16-	Construction/Renovation of Office Buildings/ Stores-				
(ii)	O	528.00	528.00	807.30	(+)279.30
196-	Assistance to Zila Parishad -				
07-	Tied Grant to Zila Parishad under Central Finance Commission-				
(iii)	O	2,798.05	2,798.05	4,146.04	(+)1,347.99
197-	Assistance to Panchayat Samitis -				
07-	Tied Grant to Panchayat Samitis under Central Finance Commission-				
(iv)	O	2,750.24	2,750.24	4,075.22	(+)1,324.98
198-	Assistance to Gram Panchayats -				
06-	Performance Grant to Gram Panchayats under Finance Commission-				
(v)	O	12,834.51	12,834.51	19,017.71	(+)6,183.20

Reasons for the final excess of ₹ 9,272.50 lakh in the above five cases were awaited (July 2023).

Expenditure of ₹ 291.06 lakh out of ₹ 807.30 lakh at sr.no.(ii) was due to clearance of Objection Book Suspense for the year 2019-20.

Whereas grant of ₹ 50,871.56 lakh was received at sr. no. (i) above from Government of India.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4216- Capital Outlay on Housing -			
02- Urban Housing -			
800- Other Expenditure -			
01- Construction of Residence of District Panchayat Officers/Principals, Training Institutes/Other Employees-			
S	31.44	50.44	..
R	19.00	50.44	..

APPROPRIATION ACCOUNTS
GRANT NO. 20- conclud.

Augmentation in provision by ₹ 19.00 lakh through reappropriation in March 2023 was due to construction of residential accommodation.

4515- Capital Outlay on other Rural Development Programme -

103- Rural Development -

02- Mukhya Mantri Lok Bhawan-

O 49.00

30.00 65.00 (+)35.00

R (-)19.00

In view of the final excess of ₹ 35.00 lakh, reduction in provision by ₹ 19.00 lakh through reappropriation in March 2023 due to less execution of works proved unjustified.

Reasons for the final excess of ₹ 35.00 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 21-CO-OPERATION

(HEADS 2059-PUBLIC WORKS, 2425-CO-OPERATION AND 6425-LOANS FOR CO-OPERATION)

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
Original	36,74,49				
			45,40,34	45,33,83	(-)6,51
Supplementary	8,65,85				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	1,99				
			1,99	5,27,23	(+5,25,24
Supplementary	..				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) Excess of ₹ 5,25,24,000 over the voted provision of Capital Section requires regularisation.

Revenue Section

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

			Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2425- Co-operation-					
107- Assistance to Credit Co-operative-					
08- Computerization of Primary Agriculture Credit Societies-					
O	8.00				
		
R	(-)8.00				

APPROPRIATION ACCOUNTS
GRANT NO. 21-concl.

Entire provision of ₹ 8.00 lakh was reduced through reappropriation in March 2023 due to change in sharing pattern.

Whereas grant of ₹ 956.00 lakh was received from Government of India.

108-	Assistance to other Co-operatives-				
01-	Managerial Subsidy to Marketing Societies-				
	Centrally Sponsored Scheme				
O	1.00	1.00	..	(-)1.00	

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6425- Loans for Co-Operation-			
107- Loans to Credit Cooperatives-			
02- (Receipts from Loans) to Credit Co-Operatives-			
Centrally Sponsored Scheme			
O	1.00	527.23	(+)526.23

Reasons for the final excess of ₹ 526.23 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 22-FOOD AND CIVIL SUPPLIES

(HEADS 2059-PUBLIC WORKS, 2236-NUTRITION, 2408-FOOD STORAGE AND WAREHOUSING, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING AND 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,92,37,17			
		2,66,98,69	3,32,06,54	(+65,07,85
Supplementary	74,61,52			
Amount surrendered during the year (31 March 2023)				7,35
Capital Section				
Voted				
Original	9,00			
		9,00	8,00	(-)1,00
Supplementary	..			
Amount surrendered during the year (31 March 2023)				1,00

NOTES AND COMMENTS

- (i) Excess of ₹ 65,07,85,490 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 6,507.85 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 7,461.52 lakh obtained in March 2023 proved inadequate and surrender of ₹ 7.35 lakh proved unrealistic.

Revenue Section

- (iii) Excess in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure
(₹ in lakhs) | Excess (+)
Saving (-) |
|---|-------------|------------------------------------|--------------------------|
| 2408- Food Storage and Warehousing - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

01- Food -				
102- Food Subsidies-				
13- Subsidy on Wheat and Rice to Below Poverty Line Families- Centrally Sponsored Scheme				
O	1.00			
		27.36	6,567.24	(+)6,539.88
R	26.36			

In view of the final excess of ₹ 6,539.88 lakh, augmentation in provision by ₹ 26.36 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India proved inadequate.

Reasons for the final excess of ₹ 6,539.88 lakh were awaited (July 2023).

3456- Civil Supplies-				
001- Direction and Administrations-				
01- Directorate-				
O	414.28			
S	1,774.17	2,220.85	2,220.81	(-)0.04
R	32.40			

Augmentation in provision by ₹ 32.40 lakh through reappropriation in March 2023 was due to revision of pay scales.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2236- Nutrition-			
02- Distribution of Nutritious Food and Beverages-			
101- Special Nutrition Programmes -			
06- Annapurna Scheme- Centrally Sponsored Scheme			
O	1.00		
	
R	(-)1.00		..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

2408- Food Storage and Warehousing-	
01- Food -	

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

001-	Direction and Administration				
03-	State Food Commission-				
	O	94.90			
	S	0.03	59.27	37.17	(-)22.10
	R	(-)35.66			

In view of the final saving of ₹ 22.10 lakh, reduction in provision by ₹ 35.66 lakh through reappropriation in March 2023 mainly due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on appointment of daily wagers and hiring of outsourced services proved inadequate.

Reasons for the final saving of ₹ 22.10 lakh were awaited (July 2023).

3456- Civil Supplies-

001-	Direction and Administration-				
04-	Consumer Awareness-				
	Centrally Sponsored Scheme				
(i)	O	13.00			
	R	(-)13.00	..	..	..
05-	Computerisation of Targeted Public Distribution System-				
	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
06-	Strengthening of Price Monitoring Cell-				
	Centrally Sponsored Scheme				
(iii)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 15.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non receipt of funds from Government of India.

Capital Section

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

4408- Capital outlay on Food Storage and Warehousing-

APPROPRIATION ACCOUNTS
GRANT NO. 22- conold.

02-	<i>Storage and Warehousing -</i>				
101-	Rural Godown Programmes -				
03-	Construction of Godowns-				
	O	1.00		..	..
	R	(-1.00)			..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 23-POWER DEVELOPMENT

(HEADS 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2059-PUBLIC WORKS, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2801-POWER, 4801-CAPITAL OUTLAY ON POWER PROJECTS AND 6801-LOANS FOR POWER PROJECTS)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	3,38,14,81			
		7,35,47,42	7,31,62,17	(-)3,85,25
Supplementary	3,97,32,61			
Amount surrendered during the year (31 March 2023)				20,60

Capital Section

Voted				
Original	1,09,73,00			
		1,09,73,00	1,46,49,35	(+)36,76,35
Supplementary	..			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 36,76,35,000 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 385.25 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 39,732.61 lakh obtained in March 2023 proved excessive and surrender of ₹ 20.60 lakh proved inadequate.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure
(₹ in lakhs) | Excess (+)
Saving (-) |
|---|-------------|------------------------------------|--------------------------|
| 2045- Other Taxes and Duties on Commodities and Services - | | | |
| 103- Collection Charges-Electricity Duty - | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

01- Electrical Inspectorate-

O	214.46			
S	64.47	258.36	255.08	(-)3.28
R	(-)20.57			

Reduction in provision by ₹ 20.57 lakh through surrender in March 2023 was mainly due to non completion of digitization services.

2501- Special Programmes for Rural Development -

04- *Integrated Rural Energy Planning Programme -*

105- Project Implementation -

01- Grand-in-Aid to Implementation Agencies-

(i) O	575.00	575.00	272.25	(-)302.75
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2801- Power -

80- *General -*

001- Direction and Administration -

02- Himachal Pradesh Electricity Field Development Programme-

(ii) S	100.00	100.00	35.81	(-)64.19
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Reason for the substantial final saving of ₹ 366.94 lakh in the above two cases were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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6801- Loans for Power Projects -

190- Loans to Public Sector and other undertakings -

02- Loan to Himachal Pradesh Power Transmission Corporation Limited-

O	3,421.00	3,421.00	9,645.94	(+)6,224.94
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Reason for the substantial final excess of ₹ 6,224.94 lakh were awaited (July 2023).

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

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

4801- Capital Outlay on Power Projects -

APPROPRIATION ACCOUNTS
GRANT NO. 23- conclud.

<i>01- Hydel Generation -</i>				
190-	Investments in Public Sector and other Undertakings -			
06-	Equity contribution in Himachal Pradesh Power Corporation Limited-			
(i)	O	3,554.00	3,554.00	2,781.65 (-)772.35
09-	Equity Contribution in Himachal Pradesh State Electricity Board Limited -			
(ii)	O	3,273.00	3,273.00	1,637.00 (-)1,636.00

Reason for the final saving of ₹ 2,408.35 lakh in the above two cases were awaited (July 2023).

6801- Loans for Power Projects -

190-	Loans to Public Sector and other Undertakings-			
04-	KFW Share to Power Projects-			
(i)	O	66.00	66.00	.. (-)66.00
05-	Loan from World Bank-			
(ii)	O	66.00	66.00	.. (-)66.00

Entire provision of ₹ 132.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 24-PRINTING AND STATIONERY

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

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	26,28,54			
		39,83,82	39,45,13	(-)38,69
Supplementary	13,55,28			
Amount surrendered during the year (31 March 2023)				37,45
Capital Section				
Voted				
Original	30,00			
		1,30,00	1,22,43	(-)7,57
Supplementary	1,00,00			
Amount surrendered during the year (31 March 2023)				7,57

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 38.69 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 1,355.28 lakh obtained in March 2023 proved excessive.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2058- Stationery and Printing -			
103- Government Presses -			

APPROPRIATION ACCOUNTS
GRANT NO. 24-concl'd.

01- Himachal Pradesh Government Presses-				
O	1,636.30			
S	724.56	2,332.10	2,330.87	(-)1.23
R	(-)28.76			

Reduction in provision by ₹ 28.76 lakh through surrender in March 2023 was due to non filling up of vacant posts and less receipt of medical reimbursement claims.

104- Cost of Printing by Other Sources -				
02- Other Government Presses-				
O	11.57			
R	(-)2.38	9.19	9.19	..

Reduction in provision by ₹ 2.38 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4058- Capital Outlay on Stationery and Printing -			
103- Government Presses -			
01- Buildings-			
O	30.00		
S	100.00	122.43	122.43
R	(-)7.57		..

Reduction in provision by ₹ 7.57 lakh through reappropriation/surrender in March 2023 was due to non fulfilment of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 25-ROAD AND WATER TRANSPORT

(HEADS 2041-TAXES ON VEHICLES, 2059-PUBLIC WORKS, 2235-SOCIAL SECURITY AND WELFARE, 3055-ROAD TRANSPORT, 3056-INLAND WATER TRANSPORT, 3075-OTHER TRANSPORT SERVICES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT AND 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	2,45,74,59			
		4,16,85,30	4,17,00,30	(+15,00
Supplementary	1,71,10,71			
Amount surrendered during the year ..				

Capital Section

Voted				
Original	93,44,00			
		3,02,17,99	3,63,54,54	(+61,36,55
Supplementary	2,08,73,99			
Amount surrendered during the year ..				

NOTES AND COMMENTS

- (i) Excess of ₹ 14,99,380 over the voted provision of Revenue Section requires regularisation.
- (ii) Excess of ₹ 61,36,55,000 over the voted provision of Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 15.00 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 17,110.71 lakh obtained in March 2023 proved inadequate.
- (iv) In view of the final excess of ₹ 6,136.55 lakh in the voted provision of Capital Section, supplementary grant of ₹ 20,873.99 lakh obtained in March 2023 proved inadequate.

Revenue Section

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

2041- Taxes on Vehicles -

001- Direction and Administration -

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

01- Headquarters and Field Staff-				
O	1,032.31			
S	17.29	898.72	1,837.77	(+)939.05
R	(-)150.88			

Reduction in provision by ₹ 150.88 lakh through reappropriation in March 2023 was due to opening of separate head of account for Himachal Pradesh road safety activities.

Expenditure of ₹ 943.90 lakh out of ₹ 1,837.77 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

800- Other Expenditure -				
01- Road Safety Fund-				
S	1,138.45			
		1,289.33	1,289.33	..
R	150.88			

Augmentation in provision by ₹ 150.88 lakh through reappropriation in March 2023 was due to release of funds for Himachal Pradesh road safety activities.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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-			
O	68.00	68.00	.. (-)68.00

Entire provision of ₹ 68.00 lakh remained unutilised; reasons for which were awaited (July 2023)

200- Other Programmes -				
28- Compensation for Settlement of Claims on Accidents of the Non-Insured State Government/Boards/Corporation Vehicle-				
S	799.98			
		800.00	57.74	(-)742.26
R	0.02			

Reasons for the substantial final saving of ₹ 742.26 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

3056- Inland Water Transport -

001- Direction and Administration -

01- Providing of Staff for Inland Water Transport-

O 7.24

2.31 2.18 (-)0.13

R (-)4.93

Reduction in provision by ₹ 4.93 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

3075- Other Transport Services -

60- Others -

190- Assistance to Public Sector and other Undertakings -

01- Assistance to Ropeway and Rapid Transport
System Development Corporation Limited-

O 788.75

788.75 688.75 (-)100.00

Reasons for the final saving of ₹ 100.00 lakh were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5002- Capital Outlay on Indian Railways			
Commercial Lines -			
03- Capital Outlay -			
115- New Lines -			
01- Construction of Railway Lines-			
O 1,848.00			
S 12,871.00	14,871.00	21,165.55	(+),6,294.55
R 152.00			

In view of the final excess of ₹ 6,294.55 lakh, augmentation in provision by ₹ 152.00 lakh through reappropriation in March 2023 due to release of funds for construction of railway lines proved inadequate.

Reason for the final excess of ₹ 6,294.55 lakh were awaited (July 2023).

5055- Capital Outlay on Road Transport -

050- Lands and Buildings -

07- Transport Nagar-

(i) 263.00 (+)263.00

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

190-	Investments in Public Sector and other Undertakings -				
03-	Construction of Buildings of Parivahan Vibhag Road Transport Office-				
(ii)	..	..	104.00	(+)	104.00

Entire expenditure of ₹ 367.00 lakh in the above two cases was due to clearance of Objection Book Suspense for the years 2019-20 and 2020-21.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5055- Capital Outlay on Road Transport -			
050- Lands and Buildings -			
03- Construction of Regional Transport Officer Buildings-			
(i) O	150.00	..	..
R	(-)150.00	..	..
09- Training Institute-			
(ii) O	1.00	..	..
R	(-)1.00	..	..
Centrally Sponsored Scheme			
(iii) O	1.00	..	..
R	(-)1.00	..	..

Entire provision of ₹ 152.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non completion of codal formalities.

12-	Construction of Driving Training Test Track-				
O	350.00	350.00	..	(-)	350.00

Entire provision of ₹ 350.00 lakh remained unutilised; reasons for which were awaited (July 2023).

5075- Capital Outlay on Other Transport Services -
60- Others -

APPROPRIATION ACCOUNTS
GRANT NO. 25- conclud.

190-	Investment in Public Sector and other Undertakings -				
01-	Investment in Ropeway and Rapid Transport System Development Corporation Limited-				
	O	200.00	200.00	100.00	(-)100.00

Reason for the final saving of ₹ 100.00 lakh were awaited (July 2023).

02-	Ropeway under National Bank for Agriculture and Rural Development-				
	O	75.00	75.00	..	(-)75.00

Entire provision of ₹ 75.00 lakh remained unutilised; reasons for which were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 26-TOURISM AND CIVIL AVIATION

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

			Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	27,97,47			
			27,97,48	24,67,12	(-)3,30,36
	Supplementary	1			
	Amount surrendered during the year (31 March 2023)				1,78,26
Capital Section					
Voted					
	Original	5,81,26,00			
			5,81,26,00	86,14,57	(-)4,95,11,43
	Supplementary	..			
	Amount surrendered during the year (31 March 2023)				4,83,88,00
Charged					
	Original	..			
			16,02	16,02	..
	Supplementary	16,02			
	Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 330.36 lakh in the voted provision of Revenue Section, surrender of ₹ 178.26 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 49,511.43 lakh in the voted provision of Capital Section, surrender of ₹ 48,388.00 lakh proved inadequate.

Revenue Section

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

	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
3053- Civil Aviation -			

APPROPRIATION ACCOUNTS
GRANT NO. 26-contd.

02- Airports -				
102- Aerodromes -				
02- Rehabilitation and Operation/Maintenance of Airports/Heliports-				
O	700.00			
		100.00	0.39	(-)99.61
R	(-)600.00			

In view of the final saving of ₹ 99.61 lakh, reduction in provision by ₹ 600.00 lakh through reappropriation/surrender in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 99.61 lakh were awaited (July 2023).

3452- Tourism -

80- General -				
001- Direction and Administration -				
03- Infrastructure Development Investment Programme for Tourism-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

104- Promotion and Publicity -				
05- Incentive for Tourism infrastructure-				
O	15.00			
		10.00	6.49	(-)3.51
R	(-)5.00			

In view of final saving of ₹ 3.51 lakh, reduction in provision by ₹ 5.00 lakh through reappropriation in March 2023 due to less organization of meetings/seminars proved inadequate.

Reasons for the final saving of ₹ 3.51 lakh were awaited (July 2023).

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

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

3053- Civil Aviation -

APPROPRIATION ACCOUNTS
GRANT NO. 26-contd.

02-	<i>Airports -</i>				
102-	<i>Aerodromes -</i>				
01-	Regional Connectivity Schemes Ude Desh Ka Aam Nagrik -				
	O	200.00			
	S	0.01	300.00	287.28	(-)12.72
	R	99.99			

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2023 was due to clearance of pending liabilities.

3452- Tourism -

80-	<i>General -</i>				
001-	Direction and Administration -				
01-	Directorate-				
	O	245.54			
			514.65	509.15	(-)5.50
	R	269.11			

Augmentation in provision by ₹ 269.11 lakh through reappropriation in March 2023 was mainly due to more requirement of funds for payment of arrears of sixth pay commission.

02-	Field Staff-				
	O	547.81			
			597.79	570.55	(-)27.24
	R	49.98			

In view of the final saving of ₹ 27.24 lakh, augmentation in provision by ₹ 49.98 lakh through reappropriation in March 2023 due to more expenditure on hiring of outsourced services, engagement of daily wagers and more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 27.24 lakh were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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5053- Capital Outlay on Civil Aviation -

02-	<i>Air Ports -</i>			
102-	<i>Aerodromes -</i>			

APPROPRIATION ACCOUNTS

GRANT NO. 26-concl'd.

02-	Development of Airports/Heliports-				
O	54,035.00				
			5,000.00	877.44	(-)4,122.56
R	(-)49,035.00				

In view of the final saving of ₹ 4,122.56 lakh, substantial reduction in provision by ₹ 49,035.00 lakh through reappropriation in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 4,122.56 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5053- Capital Outlay on Civil Aviation -			
02- Air Ports -			
102- Aerodromes -			
01- Construction of Helipads and Airstrips-			
O	600.00	1,025.18	(+)425.18

Expenditure of ₹ 500.00 lakh out of ₹ 1,025.18 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

5452- Capital Outlay on Tourism -

01- Tourist Infrastructure -			
101- Tourist Centre -			
01- Construction of Various Buildings-			
O	200.00	823.67	(-)23.33
R	647.00		

In view of the final saving of ₹ 23.33 lakh, augmentation in provision by ₹ 647.00 lakh through reappropriation in March 2023 due to upgrading the Historic Urban precincts and creating a Heritage Circuit proved excessive.

Reasons for the final saving of ₹ 23.33 lakh were awaited (July 2023).

800- Other Expenditure -			
03- Nai Raahein Nai Manzilein-			
O	3,291.00	5,888.29	(+)2,597.29

Expenditure of ₹ 2,597.29 lakh out of ₹ 5,888.29 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO. 27-LABOUR EMPLOYMENT AND TRAINING

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	3,25,56,41			
		4,44,12,25	4,23,87,34	(-)20,24,91
Supplementary	1,18,55,84			
Amount surrendered during the year (31 March 2023)				14,94

Capital Section

Voted				
Original	63,51,00			
		76,63,95	82,94,00	(+)6,30,05
Supplementary	13,12,95			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) Excess of ₹ 6,30,05,754 over the voted provision of Capital Section requires regularisation.
- (ii) In view of the final saving of ₹ 2,024.91 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 11,855.84 lakh obtained in March 2023 proved excessive and surrender of ₹ 14.94 lakh proved unrealistic.
- (iii) In view of the final excess of ₹ 630.05 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,312.95 lakh obtained in March 2023 proved inadequate.

Revenue Section

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

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

2203- Technical Education-

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

105-	Polytechnics -				
01-	Government Polytechnics-				
	O	5,751.08			
	S	959.27	6,686.78	6,661.79	(-)24.99
	R	(-)23.57			

In view of the final saving of ₹ 24.99 lakh, reduction in provision by ₹ 23.57 lakh through reappropriation in March 2023 due to less receipt of demand for purchase of material from Government Polytechnics proved inadequate.

Reasons for the final saving of ₹ 24.99 lakh were awaited (July 2023).

Expenditure of ₹ 2.45 lakh out of ₹ 6,661.79 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

04-	Upgradation of Existing Government Polytechnics- Centrally Sponsored Scheme				
(i)	O	2.00	2.00	..	(-)2.00
06-	Setting up of New Polytechnics- Centrally Sponsored Scheme				
(ii)	O	2.00	2.00	..	(-)2.00
112-	Engineering/Technical Colleges and Institutes -				
03-	Grant to Private Industrial Training Institutes-				
(iii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 5.00 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2023).

2230- Labour, Employment and Skill Development -

01-	<i>Labour -</i>				
112-	Rehabilitation of Bonded Labour -				
01-	Assistance for Rehabilitation of Bonded Labour- Centrally Sponsored Scheme				
	O	19.00			
	R	(-)19.00	..	..	..

Entire provision of ₹ 19.00 lakh was reduced through reappropriation in March 2023 due to less receipt of funds from Government of India.

02-	<i>Employment Services-</i>				
101-	Employment Service-				

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

08- Drishti Patra Scheme-				
O	66.00			
	
R	(-)66.00			

Entire provision of ₹ 66.00 lakh was reduced through reappropriation in March 2023 due to non finalization of guidelines.

03- Training -				
003- Training of Craftsman and Supervisors -				
09- Skill Development Allowance-				
O	5,981.00			
		5,173.65	3,396.18	(-)1,777.47
R	(-)807.35			

In view of the final saving of ₹ 1,777.47 lakh, reduction in provision by ₹ 807.35 lakh through reappropriation in March 2023 mainly due to less receipt of applications under the scheme proved inadequate.

Reasons for the final saving of ₹ 1,777.47 lakh were awaited (July 2023).

10- Upgradation of Industrial Training Institutions to Model Industrial Training Institutes-				
O	50.00			
	
R	(-)50.00			

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2023 due to non organization of seminars.

14- Industrial Skill Development Allowance-				
O	600.00			
		230.00	135.94	(-)94.06
R	(-)370.00			

In view of the final saving of ₹ 94.06 lakh, reduction in provision by ₹ 370.00 lakh through reappropriation in March 2023 due to less receipt of applications under the scheme proved inadequate.

Reasons for the final saving of ₹ 94.06 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2059- Public Works-			
01- Office Building-			
053- Maintenance of Repairs-			
42- Maintenance of Labour and Employment Department-			
O	0.01		
		10.01	10.00
R	10.00		(-)0.01

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2023 was due to more expenditure on repair of office building.

2203- Technical Education -

105- Polytechnics -			
05- Government Polytechnics under Central Assistance in Community Development through Polytechnics Scheme- Centrally Sponsored Scheme			
O	2.00		
		40.00	40.00
R	38.00		..

Augmentation in provision by ₹ 38.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

112- Engineering/Technical Colleges and Institutes -			
01- Government Engineering College/Technical College and Institutes-			
O	2,324.87		
		2,555.84	2,530.16
R	230.97		(-)25.68

In view of the final saving of ₹ 25.68 lakh, augmentation in provision by ₹ 230.97 lakh through reappropriation in March 2023 due to payment of arrears of pay revision partly counter balanced by saving due to less expenditure on petrol and repair of vehicles proved excessive.

Reasons for the final saving of ₹ 25.68 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

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

03- *Welfare of Backward Classes -*

277- Education -

04- Technical Scholarships-

	O	50.00	50.00	83.40	(+33.40)
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Expenditure of ₹ 33.42 lakh out of ₹ 83.40 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

2230- Labour, Employment and Skill Development -

02- *Employment Services -*

101- Employment Services -

01- Extension of Coverage of Employment Services-

	O	1,111.93			
			1,190.28	1,184.05	(-)6.23

	R	78.35			
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Augmentation in provision by ₹ 78.35 lakh through reappropriation in March 2023 was due to more expenditure on payment of arrears on account of pay revision, clearance of pending bills and more hiring of outsourced services.

03- *Training-*

001- Direction and Administration

01- Staff at Directorate of Technical Education, Vocational and Industrial Training-

	O	10.40			
			19.59	19.54	(-)0.05

	R	9.19			
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Augmentation in provision by ₹ 9.19 lakh through reappropriation in March 2023 was due to more expenditure on payment of arrears on account of pay revision.

003- Training of Craftsman and Supervisors -

05- Training of Craftsman and Supervisors-

	O	8,991.11			
	S	1,817.15	10,860.26	10,815.26	(-)45.00

	R	52.00			
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APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

In view of the final saving of ₹ 45.00 lakh, augmentation in provision by ₹ 52.00 lakh through reappropriation in March 2023 due to more expenditure on outsourced services and more engagement of daily wagers proved excessive.
Reasons for the final saving of ₹ 45.00 lakh were awaited (July 2023).

11- World Bank Assisted Project for Skill Strengthening for Industrial Value Enhancement Programme- Centrally Sponsored Scheme-				
O	1.00			
		290.19	290.19	..
R	289.19			

Augmentation in provision by ₹ 289.19 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

800- Other Expenditure				
01- Himachal Pradesh Kaushal Vikas Nigam-				
O	4,238.00			
S	9,026.25	13,865.63	13,865.63	..
R	601.38			

Augmentation in provision by ₹ 601.38 lakh through reappropriation in March 2023 was due to more expenditure on execution of capital works.

02- Ajeevika Protsahan ke Leye koshal or Jagrukta Adhigrahan Yojna-				
O	0.50			
		7.48	7.48	..
R	6.98			

Augmentation in provision by ₹ 6.98 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4202- Capital Outlay on Education, Sports, Art and Culture -			
02- <i>Technical Education -</i>			
105- Engineering Technical Colleges and Institutes -			

APPROPRIATION ACCOUNTS
GRANT NO. 27-concl'd.

01-	Building-				
(i)	O	2,450.00			
			2,798.45	3,058.75	(+)260.30
	R	348.45			
03-	Construction of Industrial Training Institutes				
	Buildings-				
(ii)	O	1,796.00			
	S	1,312.95	3,654.62	4,026.38	(+)371.76
	R	545.67			

In view of the final excess of ₹ 632.06 lakh in the above two cases, augmentation in provision by ₹ 894.12 lakh through reappropriation in March 2023 due to more expenditure on execution of construction work proved inadequate.

Reasons for the final excess of ₹ 632.06 lakh in the above two cases were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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4202- Capital Outlay on Education, Sports, Art and Culture -

02- Technical Education -

104- Polytechnics -

01- Building-

O	2,000.00			
		1,105.88	1,105.87	(-)0.01
R	(-)894.12			

Reduction in provision by ₹ 894.12 lakh through reappropriation in March 2023 was due to less expenditure on construction work.

02- Construction of Women Hostels-
Centrally Sponsored Scheme

(i)	O	1.00	1.00	..	(-)1.00
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03- Opening of Polytechnics-
Centrally Sponsored Scheme

(ii)	O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 2.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 28-URBAN DEVELOPMENT, TOWN AND
COUNTRY PLANNING AND HOUSING

(HEADS 2059-PUBLIC WORKS, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION AND 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	5,95,60,33				
			7,58,18,49	8,33,59,62	(+75,41,13
Supplementary	1,62,58,16				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	1,81,85,00				
			2,39,07,00	1,73,51,31	(-)65,55,69
Supplementary	57,22,00				
Amount surrendered during the year					
(31 March 2023)					
					70,78,64
Charged					
<i>Original</i>	..				
			1,62,19	1,62,19	..
<i>Supplementary</i>	1,62,19				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) Excess of ₹ 75,41,13,479 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 7,541.13 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 16,258.16 lakh obtained in March 2023 proved inadequate.
- (iii) In view of the final saving of ₹ 6,555.69 lakh in the voted provision of Capital Section, supplementary grant of ₹ 5,722.00 lakh obtained in March 2023 proved unnecessary as even original grant remained substantially unutilised and surrender of ₹ 7,078.64 lakh proved unjustified.

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2217- Urban Development -			
80- General -			
191- Assistance to Local Bodies Corporation, Urban Development Authorities, Town Improvement Boards-			
51- Construction of Parking-			
O 200.00			
	385.16	410.16	(+25.00
S 185.16			
Expenditure of ₹ 25.00 lakh out of ₹ 410.16 lakh was due to clearance of Objection Book Suspense for the year 2019-20.			
52- Development of Children Parks-			
..	..	25.00	(+25.00
Entire expenditure of ₹ 25.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.			
58- Maintenance of Municipal Corporation Area Roads-			
O 125.00			
	312.61	1,312.61	(+1,000.00
S 187.61			
Reasons for the substantial final excess of ₹ 1,000.00 lakh were awaited (July 2023).			
63- Smart City Mission Dharamshala-			
S 0.01			
	374.00	374.00	..
R 373.99			
Augmentation in provision by ₹ 373.99 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.			
Centrally sponsored Scheme			
S 8,619.58			
	13,614.43	18,466.00	(+4,851.57
R 4,994.85			

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

In view of the final excess of ₹ 4,851.57 lakh, augmentation in provision by ₹ 4,994.85 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 34,300.00 lakh was received from Government of India.

Reasons for the final excess of ₹ 4,851.57 lakh were awaited (July 2023).

64- Smart City Mission Shimla-				
S	0.01			
		374.00	374.00	..
R	373.99			

Augmentation in provision by ₹ 373.99 lakh through reappropriation in March 2023 was due to opening of separate head of account smart city.

Centrally sponsored Scheme				
S	5,300.00			
		8,666.00	13,316.00	(+)4,650.00
R	3,366.00			

In view of the final excess of ₹ 4,650.00 lakh, augmentation in provision by ₹ 3,366.00 lakh through reappropriation in March 2023 due to opening of separate head of account for smart city proved inadequate. Whereas grant of ₹ 34,300.00 lakh was received from Government of India.

Reasons for the final excess of ₹ 4,650.00 lakh were awaited (July 2023).

192- Assistance to Municipalities/Municipal Councils -				
19- Development of Children Parks-				
	..	..	315.42	(+)315.42

Entire expenditure of ₹ 315.42 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation -			
02- Sewerage and Sanitation -			
105- Sanitation Services -			
04- Maintenance and Repair-			
O	1,497.00	1,300.56	(-)196.44

Reasons for the final saving of ₹ 196.44 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

2217- Urban Development -80- *General -*

001- Direction and Administration -

02- Directorate of Town and Country Planning
Organisation-

O	1,596.80			
S	175.54	1,734.29	1,721.60	(-)12.69
R	(-)38.05			

Reduction in provision by ₹ 38.05 lakh through reappropriation in March 2023 was mainly due to non filling up of vacant posts.

191- Assistance to Local Bodies Corporation, Urban
Development Authorities, Town Improvement
Boards-

45- Central Finance Commission Award-

O	6,976.46	6,976.46	6,862.73	(-)113.73
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Reasons for the final saving of ₹ 113.73 lakh were awaited (July 2023).

49- Smart City Mission-

(i) O 3,740.00

R (-)3,740.00

Centrally Sponsored Scheme

(ii) O 3,740.00

R (-)3,740.00

..

Entire provision of ₹ 7,480.00 lakh in the above two cases was reduced through reappropriation in March 2023 due to funds reappropriated to newly created head of account of smart cities. Whereas grant of ₹ 34,300.00 lakh at sr.no. (ii) was received from Government of India.

50- Pradhan Mantri Awas Yojna-Housing for All
(Urban)-

(i) O 55.00 55.00 41.65 (-)13.35

Centrally Sponsored Scheme

(ii) O 500.00 500.00 107.83 (-)392.17

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

Reasons for the final saving of ₹ 405.52 lakh in the above two cases were awaited (July 2023). Whereas grant of ₹ 747.73 lakh was received at sr. no. (ii) above from Government of India.

55- Establishment of Solid Waste Processing Plant and Development of Land Fill Site (Externally Aided Project)-

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

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals from urban local bodies.

56- World Bank Aided Greater Shimla Water Supply Scheme-

O	11,226.00				
R	(-)1,429.40	9,796.60	9,796.60		..

Reduction in provision by ₹ 1,429.40 lakh through reappropriation in March 2023 was due to reduction in energy charges, operation and maintenance charges.

57- Atal Shreshth Shehar Yojna-

O	280.00	280.00	10.58	(-)269.42	
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Reasons for the substantial final saving of ₹ 269.42 lakh were awaited (July 2023).

59- Preparation of Development Plan of Municipal Corporation-

O	20.00				
R	(-)20.00		..	..	..

Entire provision of ₹ 20.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals from urban local bodies.

62- Health Sector Grant to Municipal Corporations under Fifteen Finance Commission-

O	243.30	243.30		..	(-)243.30
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APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

Entire provision of ₹ 243.30 lakh remained unutilised; reasons for which were awaited (July 2023).

192-	Assistance to Municipalities/Municipal Councils -			
14-	Central Finance Commission Award-			
O	6,781.60	6,781.60	6,671.05	(-)110.55

Reasons for the final saving of ₹ 110.55 lakh were awaited (July 2023).

16-	Grant-in-Aid Swachh Bharat Mission -			
	Centrally Sponsored Scheme			
O	200.00	200.00	..	(-)200.00

Entire provision of ₹ 200.00 lakh remained unutilised; reasons for which were awaited (July 2023).

18-	Pradhan Mantri Awas Yojna-Housing for All			
	(Urban)-			
O	1,100.00	1,100.00	495.00	(-)605.00

Reasons for the final saving of ₹ 605.00 lakh were awaited (July 2023).

22-	Preparation of Development Plan of			
	Municipalities-			
O	65.00			
R	(-)65.00	..	..	..

Entire provision of ₹ 65.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals from urban local bodies.

25-	Grant to Municipalities for Specific Scheme of			
	Merged Area-			
O	1.00			
R	(-)1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non merger of new area in municipal councils.

27-	Health Sector Grant to Municipal Corporations			
	under Fifteenth Finance Commission-			
O	236.52	236.52	..	(-)236.52

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

Entire provision of ₹ 236.52 lakh remained unutilised; reasons for which were awaited (July 2023).

193-	Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof -				
13-	Central Finance Commission Award-				
(i)	O	1,849.49	1,849.49	1,819.34	(-)30.15
14-	Grand-in-Aid Swachh Bharat Mission -				
(ii)	O	11.00	11.00	6.77	(-)4.23
	Centrally Sponsored Scheme				
(iii)	O	100.00	100.00	63.89	(-)36.11
16-	Pradhan Mantri Awas Yojna-Housing for All (URBAN)-				
	Centrally Sponsored Scheme				
(iv)	O	756.00	756.00	1.71	(-)754.29

Reason for the final saving of ₹ 824.78 lakh in the above four cases were awaited (July 2023). Whereas grant of ₹ 747.73 lakh was received at sr. no. (iv) above from Government of India.

21-	Preparation of Development Plan of Nagar Panchayats/Notified Area Committee-				
	O	65.00			
		
	R	(-)65.00			

Entire provision of ₹ 65.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals from urban local bodies.

24-	Grant to Nagar Panchayats/Notified Area Committee for Specific Schemes of Merged Area-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non merger of new area in nagar panchayats.

APPROPRIATION ACCOUNTS
GRANT NO. 28-contd.

26-	Health Sector Grant to Nagar Panchayats/Notified Area Committee under Fifteenth Finance Commission-			
(i)	O	64.52	64.52	.. (-)64.52
27-	Health Sector Grant to Cantonment Board under Fifteenth Finance Commission-			
(ii)	O	20.66	20.66	.. (-)20.66

Entire provision of ₹ 85.18 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4215- Capital Outlay on Water Supply and Sanitation -			
02- Sewerage and Sanitation -			
106- Sewerage Services -			
02- Drainage Sanitation Sewerage Schemes in various Districts-			
O	13,466.00		
S	1,222.00	7,673.65	5,727.19 (-)1,946.46
R	(-)7,014.35		

In view of the final saving of ₹ 1,946.46 lakh, reduction in provision by ₹ 7,014.35 lakh through reappropriation in March 2023 due to posing the scheme for funding under french development agency partly counter balanced by excess due to more expenditure on sewerage schemes in various districts proved inadequate.

Reasons for the final saving of ₹ 1,946.46 lakh were awaited (July 2023).

4217- Capital Outlay on Urban Development -

03- Integrated Development of Small and Medium Towns -			
051- Construction -			
05- Preparation of Draft Development Plan-			
O	230.00		
		165.71	146.12 (-)19.59
R	(-)64.29		

APPROPRIATION ACCOUNTS
GRANT NO. 28-concl'd.

Reduction in provision by ₹ 64.29 lakh through reappropriation/surrender in March 2023 was due to less expenditure on account of model code of conduct during Himachal Pradesh Vidhan Sabha election.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4217- Capital Outlay on Urban Development -			
01- State Capital Development -			
190- Investment in Public Sector and other Undertakings -			
01- Equity/Investment in Shimla Jal Prabandhan Nigam Limited -			
O 4,489.00			
	8,989.00	11,478.00	(+2,489.00)
S 4,500.00			

Expenditure of ₹ 2,489.00 lakh out of ₹ 11,478.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO. 29-FINANCE

(HEADS 2047-OTHER FISCAL SERVICES, 2048-APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT, 2049-INTEREST PAYMENTS, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2071-PENSIONS AND OTHER RETIREMENT BENEFITS, 2235-SOCIAL SECURITY AND WELFARE, 3451-SECRETARIAT-ECONOMIC SERVICES, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 6003-INTERNAL DEBT OF THE STATE GOVERNMENT, 6004-LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND 7610-LOANS TO GOVERNMENT SERVANTS ETC.)

	Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
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Revenue Section

Voted

Original	79,12,58,69		
		91,98,87,64	94,00,76,83 (+)2,01,89,19
Supplementary	12,86,28,95		

Amount surrendered during the year

..

Charged

Original	51,04,64,01		
		51,04,64,12	48,28,69,15 (-)2,75,94,97
Supplementary	11		

Amount surrendered during the year
(31 March 2023)

3,19,89,53

Capital Section

Voted

Original	7,27,51		
		22,39,23	15,83,12 (-)6,56,11
Supplementary	15,11,72		

Amount surrendered during the year

..

Charged

Original	53,42,01,56		
		1,13,48,95,30	1,01,35,79,24 (-)12,13,16,06
Supplementary	60,06,93,74		

Amount surrendered during the year

..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

NOTES AND COMMENTS

- (i) Excess of ₹ 2,01,89,18,637 over the voted provision of Revenue Section requires regularisation.
- (ii) In view of the final excess of ₹ 20,189.19 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 1,28,628.95 lakh obtained in March 2023 proved inadequate.
- (iii) In view of the final saving of ₹ 27,594.97 lakh in the charged appropriation of Revenue Section, surrender of ₹ 31,989.53 lakh proved unrealistic.
- (iv) In view of the final saving of ₹ 656.11 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,511.72 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.
- (v) In view of the final saving of ₹ 1,21,316.06 lakh in the charged appropriation of Capital Section, supplementary grant of ₹ 6,00,693.74 lakh obtained in March 2023 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works-			
01- Office Buildings-			
053- Maintenance and Repair-			
04- Maintenance Expenditure of Economics and Statistical Department-			
O	0.01		
		5.01	5.00
R	5.00		(-)0.01

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2023 was due to more expenditure on repair work.

2071- Pensions and other Retirement Benefits -

01- Civil -			
101- Superannuation and Retirement Allowances -			
03- Superannuation from 1.11.1966-			
O	4,34,118.64		
S	20,006.24	4,56,206.63	4,66,202.04
R	2,081.75		(+)9,995.41

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Augmentation in provision by ₹ 2,081.75 lakh through reappropriation in March 2023 was due to more requirement of funds for payment of arrears for revised pension.

Final excess of ₹ 9,995.41 lakh was due to hike in the rate of relief in pension.

102-	Commuted value of Pensions-				
02-	Payment from 1.11.1966-				
(i)	O	33,372.87			
			65,716.41	68,787.49	(+)3,071.08
	S	32,343.54			
104-	Gratuities -				
02-	Payments from 1.11.1966 Gratuities-				
(ii)	O	69,595.24			
			93,158.97	99,076.53	(+)5,917.56
	S	23,563.73			
03-	Gratuity under various Gratuity Acts-				
(iii)	O	112.84			
			1,690.35	1,788.30	(+)97.95
	S	1,577.51			

Final excess of ₹ 9,086.59 lakh in the above three cases was due to more receipt of cases than anticipated.

115-	Leave Encashment Benefits -				
01-	Leave Encashment-				
	O	56,442.14			
			60,856.70	65,288.91	(+)4,432.21
	S	4,414.56			

Reasons for the final excess of ₹ 4,432.21 lakh were awaited (July 2023).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2048- Appropriation for Reduction or Avoidance of Debt -			
101- Sinking Funds -			
01- Transfer to Sinking Fund-			
(i) O	1.00		
	
R	(-1.00)		..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

200-	Other Appropriations -				
01-	Transfer to Guarantee Fund-				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in the above two cases in March 2023; reasons for which were not intimated (July 2023).

2054- Treasury and Accounts Administration -

095-	Directorate of Accounts and Treasuries -				
01-	Headquarters Organization-				
	O	931.69			
	R	26.00	957.69	804.74	(-)152.95

In view of the final saving of ₹ 152.95 lakh, augmentation in provision by ₹ 26.00 lakh through reappropriation in March 2023 due to more expenditure on hiring of outsourced services, petrol and repair of vehicles proved unnecessary.

Reasons for the final saving of ₹ 152.95 lakh were awaited (July 2023).

04-	World Bank Assisted Integrated Financial Management System (Externally Aided Project)-				
(i)	O	1,185.00			
	S	2,493.91	3,678.91	3,457.55	(-)221.36
	R				
05-	Headquarter Accounts Wing-				
(ii)	O	20.31			
	S	52.73	73.04	60.18	(-)12.86
	R				
097-	Treasury Establishment -				
01-	District Treasury and Sub-Treasuries-				
(iii)	O	4,014.23			
	S	9.53	4,024.28	3,719.77	(-)304.51
	R	0.52			
098-	Local Fund Audit -				
01-	Local Fund Audit Organization-				
(iv)	O	1,055.02			
	S	0.01	1,063.56	965.45	(-)98.11
	R	8.53			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

05- Maintenance Expenditure of Treasuries and
Accounts Department-

(v)	O	0.01			
			8.01	0.58	(-)7.43
	S	8.00			

Reasons for the final saving of ₹ 644.27 lakh in the above five cases were awaited (July 2023).

2070- Other Administrative Services -

105- Special Commission of Enquiry -

02- State Finance Commission-

	O	68.13			
			50.24	50.23	(-)0.01
	R	(-)17.89			

Reduction in provision by ₹ 17.89 lakh through reappropriation in March 2023 was due to non filling up of vacant posts, less expenditure on honorarium and less receipt of medical reimbursement claims.

2071- Pensions and other Retirement Benefits -

01- Civil -

105- Family Pensions -

01- Payments before 1.11.1966-

	O	1,078.97			
			7.25	6.65	(-)0.60
	R	(-)1,071.72			

Substantial reduction in provision by ₹ 1,071.72 lakh through reappropriation in March 2023 was due to less receipt of cases.

02- Payments from 1.11.1966-

	O	1,09,483.33			
			1,21,933.45	1,21,685.92	(-)247.53
	S	12,450.12			

Final saving of ₹ 247.53 lakh was due to less receipt of cases.

111- Pensions to Legislators -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01-	State Legislators-				
	O	3,194.13			
			2,184.10	2,227.94	(+)43.84
	R	(-),1,010.03			
Reduction in provision by ₹ 1,010.03 lakh through reappropriation in March 2023 due to less requirement of funds.					
Final excess of ₹ 43.84 lakh was due to payment of pension.					
2235-	Social Security and Welfare -				
60-	<i>Other Social Security and Welfare Programmes -</i>				
102-	Pensions under Social Security Schemes -				
05-	Contribution towards Pension under Swavalamban Scheme-				
(i)	O	1,500.00	1,500.00	1,272.62	(-)227.38
3451-	Secretariat-Economic Services -				
091-	Attached Offices -				
01-	Directorate of Institutional of Finance and Public Enterprises-				
(ii)	O	2,000.00	2,000.00	210.06	(-)1,789.94
3454-	Census Surveys and Statistics -				
02-	<i>Surveys and Statistics -</i>				
111-	Vital Statistics -				
01-	Headquarters and District Staff-				
(iii)	O	1,183.45			
			1,181.90	992.85	(-)189.05
	R	(-)1.55			
02-	Establishment of Mechanical Tabulation Units-				
(iv)	O	16.59	16.59	8.51	(-)8.08
04-	Award for Good Governance Index-				
(v)	O	110.00	110.00	18.75	(-)91.25

Reasons for the final saving of ₹ 2,305.70 lakh in the above five cases were awaited (July 2023).

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

2049- Interest Payments -

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01-	<i>Interest on Internal Debt -</i>			
101-	Interest on Market Loans -			
89-	Percent Himachal Pradesh State			
	Development Loan-			
	<i>O</i>	37,000.00		
		
	<i>R</i>	(-)37,000.00		..

Reduction in appropriation by ₹ 37,000.00 lakh through reappropriation/surrender in March 2023 was due to less requirement of funds for payment of interest on loan and non addition in number of new loans as funds was budgeted for payment of interest on new loans. Such appropriation is being made since 2010-2011.

200-	Interest on other Internal Debts -			
05-	Loans from National Co-operative			
	Development Corporation-			
(i)	<i>O</i>	1,800.00		
			1,334.66	1,334.66
	<i>R</i>	(-)465.34		..
07-	National Bank for Agriculture and Rural			
	Development-			
(ii)	<i>O</i>	14,000.00		
			12,131.95	12,131.95
	<i>R</i>	(-)1,868.05		..

Reduction in appropriation by ₹ 2,333.39 lakh through surrender in March 2023 in the above two cases was due to less expenditure on payment of interest.

03-	<i>Interest on Small Savings, Provident Fund-</i>			
104-	Interest on State Provident Funds-			
01-	General Provident Fund-			
	<i>O</i>	1,28,000.00		
			1,15,000.00	1,18,865.10
	<i>R</i>	(-)13,000.00		(+)3,865.10

Reduction in appropriation by ₹ 13,000.00 lakh through surrender in March 2023 was due to less requirement of funds for payment of interest as per schedule.
Final excess of ₹ 3,865.10 lakh was due to increase in subscription of general provident fund.

03-	All India Services Provident Fund-			
	<i>O</i>	450.00		
			410.00	431.49
	<i>R</i>	(-)40.00		(+)21.49

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in appropriation by ₹ 40.00 lakh through surrender in March 2023 was due to less requirement of funds for payment of interest as per schedule.

Final excess of ₹ 21.49 lakh was due to extension of retain facility of general provident fund availed of by all India services officers.

05-	<i>Interest on Reserve Fund-</i>				
105-	Interest on General and other Reserve Fund-				
02-	Interest Accrued on Compensatory Afforestation Fund Management and Planning Authority-				
	<i>O</i>	5,500.00			
			5,468.05	5,387.17	(-)80.88
	<i>R</i>	(-)31.95			

In view of the final saving of ₹ 80.88 lakh, reduction in appropriation by ₹ 31.95 lakh through surrender in March 2023 due to less expenditure on payment of interest proved inadequate. Reasons for the final saving of ₹ 80.88 lakh were awaited (July 2023).

2071- Pensions and other Retirement Benefits -

01-	<i>Civil -</i>				
104-	Gratuities -				
03-	Gratuity under various Gratuity Acts-				
	<i>S</i>	0.01			
			11.58	..	(-)11.58
	<i>R</i>	11.57			

In view of the entire appropriation of ₹ 11.58 lakh remained unutilised, augmentation in appropriation by ₹ 11.57 lakh through reappropriation in March 2023 due to more requirement of funds in compliance of court orders proved unnecessary.

Entire appropriation of ₹ 11.58 lakh remained unutilised; reasons for which were awaited (July 2023).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2049- Interest Payments -			
01- <i>Interest on Internal Debt -</i>			
101- Interest on Market Loans -			
18- 7.76 Percent Himachal Pradesh State Development Loan 2030-			
(i) <i>R</i>	2,327.99	2,327.99	..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

I 9-	7.82 Percent Himachal Pradesh State Development Loan 2032-				
(ii)	R	1,563.99	1,563.99	1,563.99	..
<p>Augmentation in appropriation by ₹ 3,891.98 lakh through reappropriation in March 2023 in the above two cases was due to more requirement of funds for payment of interest on loan. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh Budget manual.</p>					
J 1-	7.57 Percent Himachal Pradesh State Development Loan 2031-				
(i)	S	0.01			
	R	1,513.99	1,514.00	1,514.00	..
J 2-	7.89 Percent Himachal Pradesh State Development Loan 2037-				
(ii)	S	0.01			
	R	1,972.49	1,972.50	1,972.50	..
J 3-	7.43 Percent Himachal Pradesh State Development Loan 2028-				
(iii)	S	0.01			
	R	2,228.99	2,229.00	2,229.00	..
J 4-	7.48 Percent Himachal Pradesh State Development Loan 2033-				
(iv)	S	0.01			
	R	1,869.99	1,870.00	1,870.00	..
J 5-	7.49 Percent Himachal Pradesh State Development Loan 2034-				
(v)	S	0.01			
	R	1,872.49	1,872.50	1,872.50	..
J 6-	7.50 Percent Himachal Pradesh State				
(vi)	S	0.01			
	R	2,624.99	2,625.00	2,625.00	..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

J 7- 7.50 Percent Himachal Pradesh State					
(vii)	<i>S</i>	<i>0.01</i>			
			<i>3,000.00</i>	<i>3,000.00</i>	<i>..</i>
	<i>R</i>	<i>2,999.99</i>			

Augmentation in appropriation by ₹ 15,082.93 lakh through reappropriation in March 2023 in the above seven cases was due to more requirement of funds for payment of interest on loan.

115- Interest on Ways and Means Advances from Reserve Bank of India-					
01- Interest Charged on Ways and Means Advances from Reserve Bank of India-					
	<i>O</i>	<i>0.01</i>			
			<i>300.00</i>	<i>305.85</i>	<i>(+)5.85</i>
	<i>R</i>	<i>299.99</i>			

In view of the final excess of ₹ 5.85 lakh, augmentation in appropriation by ₹ 299.99 lakh through reappropriation in March 2023 due to more requirement of funds for payment of interest on loan proved inadequate.

Reasons for the final excess of ₹ 5.85 lakh were awaited (July 2023).

02- Interest on Overdraft -					
	<i>O</i>	<i>0.01</i>			
			<i>175.00</i>	<i>160.04</i>	<i>(-)14.96</i>
	<i>R</i>	<i>174.99</i>			

In view of the final saving of ₹ 14.96 lakh, augmentation in appropriation by ₹ 174.99 lakh through reappropriation in March 2023 due to more requirement of funds for payment of interest on loan proved excessive.

Reasons for the final saving of ₹ 14.96 lakh were awaited (July 2023).

116- Interest on 14 Day Treasury Bills -					
01- Interest on 14 Day Treasury Bills-					
(i)	<i>O</i>	<i>400.00</i>	<i>400.00</i>	<i>784.38</i>	<i>(+)384.38</i>
305- Management of Debt -					
01- Management of Debt-					
(ii)	<i>O</i>	<i>800.00</i>	<i>800.00</i>	<i>1,002.10</i>	<i>(+)202.10</i>

Reasons for the final excess of ₹ 586.48 lakh in the above two cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

03-	<i>Interest on Small Savings, Provident Fund-</i>			
108-	<i>Interest on Insurance and Pension Fund-</i>			
01-	<i>Himachal Pradesh Government Employees</i>			
	<i>Group Insurance Scheme-</i>			
	<i>O</i>	<i>2,200.00</i>		
			<i>2,320.00</i>	<i>2,343.42</i>
				<i>(+)23.42</i>
	<i>R</i>	<i>120.00</i>		

Augmentation in appropriation by ₹ 120.00 lakh through reappropriation in March 2023 was due to more requirement of funds for payment of interest.

Final excess of ₹ 23.42 lakh was due to more receipt of cases.

04-	<i>Interest on Loans and Advances from Central Government -</i>			
101-	<i>Interest on Loans for State/Union Territory Plan Schemes -</i>			
01-	<i>Interest on Block Loans-</i>			
	<i>O</i>	<i>6,541.64</i>		
			<i>7,370.50</i>	<i>7,370.50</i>
				<i>..</i>
	<i>R</i>	<i>828.86</i>		

Augmentation in appropriation by ₹ 828.86 lakh through reappropriation in March 2023 was due to more expenditure on payment of interest on loan.

2054-	Treasury and Accounts Department-			
095-	<i>Directorate of Accounts and Treasuries-</i>			
05-	<i>Headquarter Accounts Wing-</i>			
	<i>O</i>	<i>0.01</i>		
			<i>5.50</i>	<i>5.13</i>
				<i>(-)0.37</i>
	<i>R</i>	<i>5.49</i>		

Augmentation in appropriation by ₹ 5.49 lakh through reappropriation in March 2023 was due to more requirement of funds in compliance of court order for payment of salary arrears to the petitioner.

Capital Section

(x)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059-	Capital Outlay on Public Works -			
01-	<i>Office Buildings -</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

051- Construction -				
34- Treasury Buildings under World Bank Assisted Integrated Financial Management System (Externally Aided Project)-				
S	1,500.00	1,500.00	1,322.84	(-)177.16

Reasons for the final saving of ₹ 177.16 lakh were awaited (July 2023).

7610- Loans to Government Servants etc. -

201- House Building Advances -				
01- Advance to Government Servants for House-				
O	600.00			
		308.22	137.63	(-)170.59
R	(-)291.78			

In view of the final saving of ₹ 170.59 lakh, reduction in provision by ₹ 291.78 lakh through reappropriation in March 2023 due to less receipt of loan cases from employees proved inadequate.

Reasons for the final saving of ₹ 170.59 lakh were awaited (July 2023).

03- Advances to Judges of High Court/Lokayukta/Members of Administrative Tribunal and Chairman/ Members of Himachal Pradesh Public Service Commission-				
O	7.50	7.50	..	(-)7.50

Entire provision of ₹ 7.50 lakh remained unutilised; reasons for which were awaited (July 2023).

202- Advances for Purchase of Motor Conveyances-				
03- Loans to Ministers, Deputy Ministers, Presiding Officers for Purchase of Motor Cars-				
O	20.00	20.00	0.05	(-)19.95

Reasons for the final saving of ₹ 19.95 lakh were awaited (July 2023).

800- Other Advances -				
04- Education Loan-				
O	50.00			
		5.00	0.75	(-)4.25
R	(-)45.00			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Reduction in provision by ₹ 45.00 lakh through reappropriation in March 2023 was due to less receipt of cases from beneficiaries.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction of General Pool Accommodation -			
08- Treasury Organisation-			
S 11.72			
	300.00	20.73	(-)279.27
R 288.28			

In view of the final saving of ₹ 279.27 lakh, substantial augmentation in provision by ₹ 288.28 lakh through reappropriation in March 2023 due to more expenditure on construction work proved excessive.

Reasons for the final saving of ₹ 279.27 lakh were awaited (July 2023).

7610- Loans to Government Servants -

201- House Building Advances -			
02- Advances to Ministers/Deputy Ministers and Presiding Officers of State Legislators-			
O 50.00			
	98.50	101.11	(+)2.61
R 48.50			

Augmentation in provision by ₹ 48.50 lakh through reappropriation in March 2023 was due to more expenditure on house building advance.

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
6003- Internal Debt of the State Government -			
110- Ways and Means Advances from the Reserve Bank of India -			
01- Normal Ways and Means Advances from the Reverse Bank of India-			
(i) O 2,00,000.00			
	5,00,000.00	4,04,299.00	(-)95,701.00
S 3,00,000.00			

APPROPRIATION ACCOUNTS
GRANT NO. 29- conclud.

03- Shortfall and Over Draft by Reserve Bank of India-

(ii)	<i>O</i>	0.01			
	<i>S</i>	2,99,999.99	2,99,999.71	2,74,384.70	(-)25,615.01
	<i>R</i>	(-)0.29			

Reasons for the final saving of ₹ 1,21,316.01 lakh in above two cases were awaited (July 2023).

6004- Loans and Advances from the Central Government -

08- Centrally Sponsored Schemes -

201- House Building Advances -

01- House Building Advances-

O style="text-align: right;">1.31

R style="text-align: right;">(-)1.31

..

Entire appropriation of ₹ 1.31 lakh was reduced through reappropriation in March 2023 due to non requirement of funds for repayment of 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, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	1,18,59,77			
		1,45,74,67	1,46,59,69	(+)85,02
Supplementary	27,14,90			
Amount surrendered during the year (31 March 2023)				12,82

Capital Section

Voted				
Original	38,76,00			
		43,96,84	45,43,12	(+)1,46,28
Supplementary	5,20,84			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) Excess of ₹ 85,01,905 over the voted provision of Revenue Section requires regularisation.
- (ii) Excess of ₹ 1,46,28,245 over the voted provision of Capital Section requires regularisation.
- (iii) In view of the final excess of ₹ 85.02 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,714.90 lakh obtained in March 2023 proved inadequate and surrender of ₹ 12.82 lakh proved unrealistic.
- (iv) In view of the final excess of ₹ 146.28 lakh in the voted provision of Capital Section, supplementary grant of ₹ 520.84 lakh obtained in March 2023 proved inadequate.

Revenue Section

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

2059- Public Works-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

01- Office Building-				
053- Maintenance and Repairs-				
24- Maintenance Expenditure on Himachal Pradesh Institute of Public Administration Buildings-				
O	10.24			
		15.24	15.24	
R	5.00			

Augmentation in provision by ₹ 5.00 lakh through reappropriation in March 2023 was due to more expenditure on execution of maintenance work.

2070- Other Administrative Services -

003- Training -				
01- Training Expenses of Indian Administrative Services Probationers-				
O	171.16			
		205.41	202.43	(-)2.98
R	34.25			

Augmentation in provision by ₹ 34.25 lakh through reappropriation in March 2023 was due to more expenditure on professional and special services, telephone, electricity, water bills and on payment of arrears.

2202- General Education -

05- Language Development -				
001- Direction and Administration -				
01- Directorate-				
O	365.96			
S	6.78	431.34	415.22	(-)16.12
R	58.60			

Augmentation in provision by ₹ 58.60 lakh through reappropriation in March 2023 was due to revision of pay scale and payment of arrears, more receipt of rent bills and medical reimbursement claims.

2204- Sports and Youth Services -

104- Sports and Games -				
01- Mountaineering Institution and Allied Sports- Manali-				
O	406.65			
		421.72	464.84	(+)43.12
S	15.07			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reasons for the final excess of ₹ 43.12 lakh were awaited (July 2023).

2205- Art and Culture -

103- Archaeology -

01- Expenditure on Operation of Antiquities and Art
Treasure Act 1972-

O	299.00			
S	200.00	457.80	732.65	(+ 274.85)
R	(-) 41.20			

Reduction in provision by ₹ 41.20 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

Expenditure of ₹ 305.87 lakh out of ₹ 732.65 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2220- Information and Publicity-

01- Films-

001- Direction and Administration-

01- Directorate-

O	682.50			
		705.68	705.38	(-)0.30
R	23.18			

Augmentation in provision by ₹ 23.18 lakh through reappropriation in March 2023 was due to revision of pay scale, payment of arrears and more expenditure on rent bills.

105- Production of Films -

01- Production and Dissemination of Electronic
Publicity Material-

O	231.34			
		285.94	281.45	(-)4.49
R	54.60			

Augmentation in provision by ₹ 54.60 lakh through reappropriation in March 2023 was due to revision of pay scale and payment of arrears.

60- Others -

101- Advertising and Visual Publicity -

01- Expenditure on Advertising and Visual Publicity-

O	4,136.77			
S	1,925.77	6,128.22	6,123.75	(-)4.47
R	65.68			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Augmentation in provision by ₹ 65.68 lakh through reappropriation in March 2023 was due to more expenditure on advertising, publicity, telephone, electricity and water bills.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2070- Other Administrative Services -			
003- Training -			
02- Training Expenses of Himachal Pradesh Institute of Public Administration Probationers-			
O 135.27	106.82	110.23	(+)3.41
R (-)28.45			

Reduction in provision by ₹ 28.45 lakh through reappropriation in March 2023 was mainly due to non filling up of vacant posts which was partly counter balanced by excess due to more expenditure on travelling and more receipt of medical reimbursement claims.

03- Himachal Pradesh Institute Public Administration-			
O 455.49	415.08	402.93	(-)12.15
R (-)40.41			

Reduction in provision by ₹ 40.41 lakh through reappropriation in March 2023 was due to non filling up of vacant posts which was partly counter balanced by excess due to more expenditure on purchase of new vehicle and on outsourced services.

04- Training and Research in Rural Department-			
O 8.00	5.00	4.87	(-)0.13
R (-)3.00			

Reduction in provision by ₹ 3.00 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India.

2204- Sports and Youth Services -			
001- Direction and Administration -			
01- Directorate-			
(i) O 1,491.24	1,553.23	1,461.46	(-)91.77
S 61.99			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

101-	Physical Education -				
01-	Physical Education Scheme-				
(ii)	O	67.60	67.60	44.98	(-)22.62

Reasons for the final saving of ₹ 114.39 lakh in the above two cases were awaited (July 2023).

2205- Art and Culture -

102-	Promotion of Arts and Culture-				
04-	Kala Kendras-				
	O	34.73			
			14.26	13.02	(-)1.24
	R	(-)20.47			

Reduction in provision by ₹ 20.47 lakh through reappropriation in March 2023 was due to non filling up of vacant posts and less expenditure on execution of maintenance works.

08-	Aaj Purani Rahon Se-				
(i)	O	1.00	1.00	..	(-)1.00
09-	Dev Bhoomi Darshan Scheme-				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

2220- Information and Publicity -

01-	Films -				
001-	Direction and Administration -				
02-	District Establishment-				
(i)	O	957.37			
			859.75	854.17	(-)5.58
	R	(-)97.62			

2250- Other Social Services -

103-	Upkeep of Shrines, Temples -				
01-	Management of Temples-				
(ii)	O	67.42			
			51.42	41.44	(-)9.98
	R	(-)16.00			

Reduction in provision by ₹ 113.62 lakh through reappropriation in March 2023 in the above two cases was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 30- conclud.

Capital Section

(vii)	Excess in the voted grant occurred mainly under the following head:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	4202- Capital Outlay on Education, Sports, Art and Culture -			
	03- Sports and Youth Services -			
	101- Youth Hostels -			
	01- Building-			
	O	500.00	650.98	(+150.98)

Reasons for the final excess of ₹ 150.98 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-TRIBAL DEVELOPMENT

(HEADS 2014-ADMINISTRATION OF JUSTICE, 2015-ELECTIONS, 2029-LAND REVENUE, 2030-STAMPS AND REGISTRATION, 2045-OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES, 2047-OTHER FISCAL SERVICES, 2053-DISTRICT ADMINISTRATION, 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2056-JAILS, 2059-PUBLIC WORKS, 2062-VIGILANCE, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2251-SECRETARIAT-SOCIAL SERVICES, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425-CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2506-LAND REFORMS, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2702-MINOR IRRIGATION, 2801-POWER, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 3054-ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 3452-TOURISM, 3454-CENSUS SURVEYS AND STATISTICS, 3456-CIVIL SUPPLIES, 3475-OTHER GENERAL ECONOMIC SERVICES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM, 5475-CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES AND 6801-LOANS FOR POWER PROJECTS)

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

			Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section					
Voted					
	Original	17,20,18,10			
			17,45,40,28	15,38,46,85	(-)2,06,93,43
	Supplementary	25,22,18			
Amount surrendered during the year (31 March 2023)					40,31,97
Capital Section					
Voted					
	Original	5,39,62,50			
			5,39,62,58	3,86,49,73	(-)1,53,12,85
	Supplementary	8			
Amount surrendered during the year (31 March 2023)					63,29,42

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 20,693.43 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,522.18 lakh obtained in March 2023 proved unnecessary and even the original grant remained substantially unutilized and surrender of ₹ 4,031.97 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 15,312.85 lakh in the voted provision of Capital Section, surrender of ₹ 6,329.42 lakh proved inadequate.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2029- Land Revenue -			
	796- Tribal Area Sub-Plan -			
	01- Expenditure on District Establishment-			
(i)	O	599.57		
			601.57	526.86
	R	2.00		(-)74.71

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

03-	Strengthening of Primary and Supervisory Land Records Agency (District Charges)-			
(ii)	O	115.89	115.89	86.65 (-)29.24

Reasons for the final saving of ₹ 103.95 lakh in the above two cases were awaited (July 2023).

2030- Stamps and Registration -

02-	Stamps-Non-Judicial -			
796-	Tribal Area Sub-Plan -			
01-	Expenditure of Sale of Non-Judicial Stamps-			
	O	1.04	..	.. ..
	R	(-)1.04		

Entire provision of ₹ 1.04 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities.

2047- Other Fiscal Services -

796-	Tribal Area Sub-Plan -			
01-	Expenditure on Small Savings Organisations-			
	O	15.31	11.31	8.30 (-)3.01
	R	(-)4.00		

Reduction in provision by ₹ 4.00 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

2053- District Administration -

796-	Tribal Area Sub-Plan -			
02-	Expenditure on Sub-Divisional Establishment-			
	O	239.50	262.70	197.82 (-)64.88
	R	23.20		

In view of the final saving of ₹ 64.88 lakh, augmentation in provision by ₹ 23.20 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved unnecessary.

Reasons for the final saving of ₹ 64.88 lakh were awaited (July 2023).

2054- Treasury and Accounts Administration -

796-	Tribal Areas Sub-Plan -			
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APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

01-	Expenditure on District Treasury and Sub-Treasury Establishment-				
	O	434.78			
			440.53	408.87	(-) 31.66
	R	5.75			

Reasons for the final saving of ₹ 31.66 lakh were awaited (July 2023).

02-	World Bank Assisted Integrated Financial Management System (Externally Aided Project)-				
	O	162.00	162.00	..	(-) 162.00

Entire provision of ₹ 162.00 lakh remained unutilised; reasons for which were awaited (July 2023).

2055- Police -

796- Tribal Areas Sub-Plan -

01-	Expenditure on Police Organisation-				
	O	5,931.73			
	S	0.01	5,873.75	5,873.13	(-) 0.62
	R	(-) 57.99			

Reduction in provision by ₹ 57.99 lakh through reappropriation in March 2023 was due to non filling up of vacant posts which was partly counter balanced by excess due to more expenditure on outsourced services, petrol, oil, lubricant and repair of vehicles.

03-	Expenditure on District Executive Force Lahaul and Spiti District-				
	O	267.26			
			257.25	234.34	(-) 22.91
	R	(-) 10.01			

Reasons for the final saving of ₹ 22.91 lakh were awaited (July 2023).

2059- Public Works -

01- Office Buildings -

796- Tribal Areas Sub-Plan -

02- Expenditure on Maintenance and Repair of Government District Revenue Buildings-

(i)	O	5.97			
			5.88	0.19	(-) 5.69
	R	(-) 0.09			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

05- Expenditure for New Supply of Tools and Plants-				
(ii)	O	19.38		
			19.34	11.76
	R	(-)0.04		(-)7.58
07- Expenditure under Suspense (Stock)-				
(iii)	O	1,000.00	1,000.00	377.62
				(-)622.38
08- Expenditure under Suspense (Stock Manufacturing)-				
(iv)	O	500.00	500.00	475.65
				(-)24.35
09- Expenditure under Suspense (Miscellaneous Public Works Advances)-				
(v)	O	500.00	500.00	409.66
				(-)90.34
Reasons for the final saving of ₹ 750.34 lakh in the above five cases were awaited (July 2023).				
11- Maintenance Provision for Adjustment of Recovery-				
	O	1,518.41		
			511.62	54.92
	R	(-)1,006.79		(-)456.70
In view of the final saving of ₹ 456.70 lakh, reduction in provision by ₹ 1,006.79 lakh through reappropriation in March 2023 due to less expenditure on maintenance for adjustment of recovery proved inadequate.				
Reasons for the final saving of ₹ 456.70 lakh were awaited (July 2023).				
12- Maintenance of Industry Department Buildings-				
(i)	O	3.15	3.15	1.50
				(-)1.65
13- Maintenance of Health Department Buildings-				
(ii)	O	44.00	44.00	31.38
				(-)12.62
80- General -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Establishment relating to Building Programme-				
(iii)	O	511.62	511.62	455.22
				(-)56.40

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final saving of ₹ 70.67 lakh in the above three cases were awaited (July 2023).

02- Expenditure on Work Charged Staff Converted into Regular Establishment-

O	1,518.41				
		1,223.15	1,026.85	(-)196.30	
R	(-)295.26				

In view of the final saving of ₹ 196.30 lakh, reduction in provision by ₹ 295.26 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 196.30 lakh were awaited (July 2023).

05- Maintenance of Primary/Middle Schools-

O	204.75				
		105.26	101.76	(-)3.50	
R	(-)99.49				

Reduction in provision by ₹ 99.49 lakh through surrender in March 2023 was due to less expenditure on maintenance of official buildings.

2202- General Education -

01- Elementary Education -

796- Tribal Areas Sub-Plan -

03- Expenditure on Primary Schools-

O	10,763.83				
		10,067.84	10,102.77	(+)34.93	
R	(-)695.99				

In view of the final excess of ₹ 34.93 lakh, reduction in provision by ₹ 695.99 lakh through reappropriation/surrender in March 2023 due to non filling up of vacant posts, less expenditure on electricity, telephone, water bills and on organisation of seminars/workshops proved excessive.

Expenditure of ₹ 17.42 lakh out of ₹ 10,102.77 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 34.93 lakh were awaited (July 2023).

11- Hot Cooked Meal-Mid Day Meal-

O	572.00				
		513.78	513.78	..	
R	(-)58.22				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 58.22 lakh through surrender in March 2023 was due to less payment of honorarium, less receipt of funds from Government of India and hence matching state share remained unutilised.

Centrally Sponsored Scheme

O	867.00			
		614.40	614.40	..
R	(-)252.60			

Reduction in provision by ₹ 252.60 lakh through surrender in March 2023 was due to less receipt of funds from Government of India.

Whereas grant of ₹ 284.40 lakh was received from Government of India.

16- Atal Vardi Yojna-

O	305.00			
	
R	(-)305.00			

Entire provision of ₹ 305.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

17- Grant-in-Aid to School Management Committee-

O	472.50			
		444.35	444.33	(-)0.02
R	(-)28.15			

Reduction in provision by ₹ 28.15 lakh through surrender in March 2023 was due to less release of grant to School Management Committee.

18- Reimbursement of Fee to Privately Managed
Schools Students of Weaker Section (Class 1 to 8)-

O	5.40			
	
R	(-)5.40			

Entire provision of ₹ 5.40 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

21- Samagar Shiksha Abhiyaan-

(i) O	395.00			
		132.57	132.57	..
R	(-)262.43			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Centrally Sponsored Scheme					
(ii)	O	3,561.00			
			1,193.03	1,193.03	..
	R	(-)2,367.97			

Reduction in provision by ₹ 2,630.40 lakh through reappropriation/surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence matching state share remained unutilised. Whereas grant of ₹ 1,193.03 lakh at Sr. no. (ii) was received from Government of India.

22-	Swasth Bachpan-				
	O	10.00			
		
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2023 due to less expenditure on purchase of articles.

25-	Digital Education-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

26-	New India Literacy Programme-				
(i)	O	1.00			
	S	0.01	1.00	..	(-)1.00
	R	(-)0.01			
Centrally Sponsored Scheme					
(ii)	O	1.00			
	S	0.01	1.00	..	(-)1.00
	R	(-)0.01			

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

02- Secondary Education -
796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

15-	Atal School Vardi Yojna-				
(i)	O	135.00			
		
	R	(-)135.00			
32-	Swaran Jayanti Digital Initiative Vidyarthi Anushikshan Yojna-				
(ii)	O	45.00			
		
	R	(-)45.00			

Entire provision of ₹ 180.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non fulfilment of codal formalities.

03-	<i>University and Higher Education -</i>				
796-	Tribal Area Sub-Plan -				
08-	Rashtriya Uchhtar Shiksha Abhiyan-				
(i)	O	19.00	19.00	..	(-)19.00
	Centrally Sponsored Scheme				
(ii)	O	170.00	170.00	..	(-)170.00

Entire provision of ₹ 189.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023). Whereas grant of ₹ 2,888.89 lakh was received at Sr. No.(ii) from Government of India.

10-	Bachelor of Vocational Programme-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to less expenditure on purchases of material.

12-	Post Matric Scholarship to Scheduled Tribes Students-				
(i)	O	75.00			
	R	(-)75.00			
	Centrally Sponsored Scheme				
(ii)	O	675.00			
		
	R	(-)675.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

04- *Adult Education -*
796- Tribal Area Sub-Plan -
03- Padhna Likhna Abhiyan-
(iii) O 1.00

R (-)1.00

Centrally Sponsored Scheme
(iv) O 1.00

R (-)1.00

..

Entire provision of ₹ 752.00 lakh was reduced through reappropriation in March 2023 in the above four cases due to non receipt of funds from Government of India and hence state share remained unutilised.

05- *Language Development -*
796- Tribal Area Sub-Plan -
01- Expenditure on Development of Hindi-
O 22.77

22.77 15.91 (-)6.86

Reasons for the final saving of ₹ 6.86 lakh were awaited (July 2023).

80- *General -*
796- Tribal Area Sub-Plan-
02- Swaran Jayanti Super 100 Yojna-
O 45.00

R (-)45.00

..

Entire provision of ₹ 45.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

2203- Technical Education -
796- Tribal Area Sub-Plan -
04- Government Polytechnics-

O 2.25

2.25 .. (-)2.25

Entire provision of ₹ 2.25 lakh remained unutilised; reasons for which were awaited (July 2023).

2205- Art and Culture -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

796- Tribal Area Sub-Plan -				
02- Expenditure on Archaeological Cell-				
O	75.00			
		90.00	72.38	(-)17.62
R	15.00			

In view of the final saving of ₹ 17.62 lakh, augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2023 due to more expenditure on Archaeological Cell proved unnecessary.

Reasons for the final saving of ₹ 17.62 lakh were awaited (July 2023).

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -				
796- Tribal Area Sub-Plan -				
01- Expenditure on District Establishment-				
O	288.51			
		283.61	259.94	(-)23.67
R	(-)4.90			

Reasons for the final saving of ₹ 23.67 lakh were awaited (July 2023).

04- Expenditure on Tuberculosis Control Programme-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non expenditure on tuberculosis control programme.

08- Telemedicine Service in Tribal Area-				
Centrally Sponsored Scheme				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities.

05- Medical Education, Training and Research -				
796- Tribal Area Sub-Plan -				
04- Dr. Yashwant Singh Parmar Government Medical				
College, Nahan-				
O	68.00			
		35.00	34.71	(-)0.29
R	(-)33.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 33.00 lakh through reappropriation in March 2023 was due to less expenditure on purchase of material.

06-	Pandit Jawahar Lal Nehru Government Medical College Chamba-				
	O	87.00	87.00	42.07	(-)44.93

Reasons for the final saving of ₹ 44.93 lakh were awaited (July 2023).

11-	National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke-				
(i)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases mainly due to non fulfilment of codal formalities.

06-	<i>Public Health -</i>				
796-	Tribal Area Sub-Plan -				
01-	Expenditure on Staff-				
(i)	O	48.97	48.97	37.26	(-)11.71
03-	Expenditure on Tuberculosis and Domiciliary Care-				
(ii)	O	15.31	15.31	4.58	(-)10.73
04-	Expenditure on Sexually Transmitted Disease Control Organisation-				
(iii)	O	49.73	49.73	25.15	(-)24.58
05-	Expenditure on Expand Programme on Immunisation-				
(iv)	O	145.29	145.29	116.65	(-)28.64

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

07-	Expenditure on Leprosy Eradication Programme-			
(v)	O	6.34		
			6.82	5.44
	R	0.48		(-1.38)
09-	Expenditure on Multipurpose Work Scheme under Minimum Need Programme-			
(vi)	O	400.52		
			389.52	220.29
	R	(-11.00)		(-169.23)
13-	Expenditure on Prevention and Control of Blindness and Development of Primary Health Centres - Centrally Sponsored Scheme			
(vii)	O	16.00	16.00	10.58
				(-5.42)
Reasons for the final saving of ₹ 251.69 lakh in the above seven cases were awaited (July 2023). Whereas grant of ₹ 10.58 lakh at Sr.no. (vii) was received from Government of India.				
14-	Acquired Immuno Deficiency Syndrome Control Society- Centrally Sponsored Scheme			
	O	1.00		
		
	R	(-1.00)		..
Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities				
15-	Trauma Centre-			
(i)	O	1.00		
		
	R	(-1.00)		..
	Centrally Sponsored Scheme			
(ii)	O	1.00		
		
	R	(-1.00)		..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

18- Sampuran Swasthya Yojna-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals.

19- Mukhya Mantri Tuberculosis Prevention Scheme-				
O	24.00			
		19.31	12.98	(-)6.33
R	(-)4.69			

Reasons for the final saving of ₹ 6.33 lakh were awaited (July 2023).

20- Mukhya Mantri Aashirwad Yojna-				
O	135.00			
		2.00	..	(-)2.00
R	(-)133.00			

Substantial reduction in provision by ₹ 133.00 lakh through reappropriation in March 2023 was due to less receipt of proposals.

22- Mukhya Mantri Chikitsa Sahayata Kosh-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

24- Samman Yojna-				
O	9.00	9.00	..	(-)9.00

Entire provision of ₹ 9.00 lakh remained unutilised; reasons for which were awaited (July 2023).

25- National Aids Control Programme-				
O	95.00	95.00	23.18	(-)71.82

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for final saving of ₹ 71.82 lakh were awaited (July 2023).

2211- Family Welfare -

796- Tribal Area Sub-Plan -

03- Expenditure on Family Welfare Programme-
Centrally Sponsored Scheme

O	700.00				
		740.50	681.33	(-)59.17	
R	40.50				

In view of the final saving of ₹ 59.17 lakh, augmentation in provision by ₹ 40.50 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved unnecessary. Whereas grant of ₹ 681.33 lakh was received from Government of India.

Reasons for the final saving of ₹ 59.17 lakh were awaited (July 2023).

04- Expenditure on Milk Feeding Centres-

O	15.00				
		14.00	4.00	(-)10.00	
R	(-)1.00				

Reasons for the final saving of ₹ 10.00 lakh were awaited (July 2023).

05- Indira Gandhi Balika Surakasha Yojna-

O	5.00				
		1.60	0.35	(-)1.25	
R	(-)3.40				

In view of the final saving of ₹ 1.25 lakh, reduction in provision by ₹ 3.40 lakh through reappropriation in March 2023 due to less expenditure under the scheme proved inadequate.

Reasons for the final saving of ₹ 1.25 lakh were awaited (July 2023).

07- Incentive to Female Foeticide Informers-

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of cases under the scheme.

08- National Rural Health Mission-
Centrally Sponsored Scheme

O	3,958.00				
		3,958.00	3,534.00	(-)424.00	

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final saving of ₹ 424.00 lakh were awaited (July 2023).
Whereas grant of ₹ 159.00 lakh was received from Government of India.

09- Expenditure on Rashtriya Svasthya Bima Yojna
(RSBY)-

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

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

10- National Ambulance Service-

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

Centrally Sponsored Scheme

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

12- National Urban Health Mission-

(iii) O	2.00			
R	(-)2.00			

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2023 in the above three cases due to non receipt of funds from Government of India and hence state share remained unutilised.

Centrally Sponsored Scheme

O	15.00			
R	(-)3.00	12.00	12.00	..

Reduction in provision by ₹ 3.00 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India.

Whereas grant of ₹ 3,534.00 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

2215- Water Supply and Sanitation -

01- Water Supply -					
796- Tribal Area Sub-Plan -					
04- Stock-					
(i)	O	275.00	275.00	229.65	(-)45.35
05- Stock Manufacture-					
(ii)	O	100.00	100.00	3.75	(-)96.25
06- Miscellaneous Public Works Advances-					
(iii)	O	150.00	150.00	64.53	(-)85.47
09- Maintenance Provision for Adjustment of Recovery-					
(iv)	O	2,799.49	2,799.49	1,249.63	(-)1,549.86

Reasons for the final saving of ₹ 1,776.93 lakh in the above four cases were awaited (July 2023).

2216- Housing -

03- Rural Housing -					
796- Tribal Area Sub-Plan -					
01- Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna/ Pradhan Mantri Awas Yojna-					
	O	73.00			
			51.90	51.90	..
	R	(-)21.10			

Reduction in provision by ₹ 21.10 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India and hence matching state share remained unutilised.

05- General Pool Accommodation -					
796- Tribal Area Sub Plan -					
01- Expenditure on Maintenance and Repair-					
	O	52.40	52.40	31.59	(-)20.81

Reasons for the final saving of ₹ 20.81 lakh were awaited (July 2023).

03- Maintenance of General Pool Accommodation of General Administrative Department-					
	O	28.35	28.35	..	(-)28.35

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 28.35 lakh remained unutilised; reasons for which were awaited (July 2023).

2217- Urban Development -

03-	<i>Integrated Development of Small and Medium Towns-</i>				
796-	Tribal Area Sub-Plan -				
01-	Grant-in-Aid to Special Area Development Authorities-				
(i)	O	250.00	250.00	134.00	(-)116.00
03-	Deen Dayal Antyodaya Yojna-National Urban Livelihood Mission-(DAY-NULM)-				
(ii)	O	5.00	5.00	3.82	(-)1.18
	Centrally Sponsored Scheme				
(iii)	O	50.00	50.00	36.75	(-)13.25

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

02-	<i>Welfare of Scheduled Tribes -</i>				
796-	Tribal Area Sub Plan -				
01-	District Staff-				
(iv)	O	163.78	169.50	147.57	(-)21.93
	R	5.72			

Reasons for the final saving of ₹ 152.36 lakh in the above four cases were awaited (July 2023).

Whereas grant of ₹ 25.80 lakh was received at sr. no. (iii) above from Government of India.

12-	Computer Application Training-				
	O	70.00	37.07	36.69	(-)0.38
	R	(-)32.93			

Reduction in provision by ₹ 32.93 lakh through surrender in March 2023 was due to less receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

13-	Multi Sectoral Development Programme for Minorities-				
(i)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme-				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
	Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.				
14-	Follow up Programme-				
	O	9.40			
	R	(-)7.46	1.94	1.93	(-)0.01
	Reduction in provision by ₹ 7.46 lakh through reappropriation in March 2023 was due to less receipt of proposals.				
15-	Publicity Campaign-				
	O	3.60			
	R	(-)2.14	1.46	1.39	(-)0.07
	Reduction in provision by ₹ 2.14 lakh through surrender in March 2023 was due to less organization of publicity campaign.				
16-	Protection of Civil Right Act-				
	O	2.00	2.00	..	(-)2.00
	Entire provision of ₹ 2.00 lakh remained unutilised; reasons for which were awaited (July 2023).				
17-	Compensation to Victims of Atrocities-				
	O	5.00			
	R	(-)3.50	1.50	1.50	..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 3.50 lakh through surrender in March 2023 was due to less receipt of proposals.

18-	Inter Cast Marriages-				
(i)	O	5.00			
			2.50	2.50	..
	R	(-)2.50			
	Centrally Sponsored Scheme				
(ii)	O	5.00			
			2.50	2.50	..
	R	(-)2.50			

Reduction in provision by ₹ 5.00 lakh through surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence matching state share remained unutilised.

2230- Labour, Employment and Skill Development-

01- Labour -

796- Tribal Area Sub-Plan -

01- Expenditure on Enforcement of Labour Laws-

	O	39.40			
			30.82	29.35	(-)1.47
	R	(-)8.58			

Reduction in provision by ₹ 8.58 lakh through reappropriation in March 2023 was mainly due to non filling up of vacant posts.

02- Employment Services -

796- Tribal Area Sub-Plan -

02- Unemployment Allowance-

	O	216.00			
			101.57	74.82	(-)26.75
	R	(-)114.43			

In view of the final saving of ₹ 26.75 lakh, reduction in provision by ₹ 114.43 lakh through reappropriation in March 2023 mainly due to less clearance of pending liabilities proved inadequate.

Reasons for the final saving of ₹ 26.75 lakh were awaited (July 2023).

03- Drishti Patra Scheme-

	O	9.00			
		
	R	(-)9.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 9.00 lakh was reduced through reappropriation in March 2023 due to non clearance of pending liabilities.

04- Model Career Centre- Centrally Sponsored Scheme				
O	1.00			
R	(-)1.00	..	..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non expenditure on electricity, telephone and water bills.

03- Training - 796- Tribal Area Sub-Plan - 06- Skill Development Allowance-				
O	900.00			
R	(-)844.40	55.60	47.39	(-)8.21

Substantial reduction in provision by ₹ 844.40 lakh through reappropriation in March 2023 was mainly due to less expenditure on skill development allowance.

2235- Social Security and Welfare -

02- Social Welfare - 796- Tribal Area Sub-Plan - 01- Social Welfare Programme-				
O	6.00			
R	(-)1.29	4.71	4.60	(-)0.11

Reduction in provision by ₹ 1.29 lakh through surrender in March 2023 was mainly due to less receipt of proposals.

03- Anganwadi Service Scheme- Centrally Sponsored Scheme				
O	2,313.00			
R	(-)1,592.19	720.81	715.84	(-)4.97

Reduction in provision by ₹ 1,592.19 lakh through reappropriation in March 2023 was due to non filling up of vacant posts, less expenditure on water, telephone, electricity bills, on purchase of material, on rent, travelling and less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

05-	Mukhya Mantri Kanyadaan Yojna-				
	O	378.00			
			24.14	18.20	(-)5.94
	R	(-)353.86			

Reduction in provision by ₹ 353.86 lakh through reappropriation in March 2023 was due to less receipt of proposals.

06-	Rehabilitation Grant to Inmates of Bal/Balika Ashram-				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized ; reason for which were awaited (July 2023).

07-	Mother Teresa Ashay Maitri Sambal Yojna-				
(i)	O	90.00			
			29.24	28.19	(-)1.05
	R	(-)60.76			

08-	Widow Re-Marriage-				
(ii)	O	6.00			
			3.50	3.00	(-)0.50
	R	(-)2.50			

Reduction in provision by ₹ 63.26 lakh through reappropriation in March 2023 in the above two cases was due to less receipt of proposals.

10-	Vishesh Mahila Uthan Yojna-				
	O	9.00	9.00	..	(-)9.00

Entire provision of ₹ 9.00 lakh remained unutilised; reasons for which were awaited (July 2023).

14-	Women Development Corporation-				
	O	14.00			
		
	R	(-)14.00			

Entire provision of ₹ 14.00 lakh was reduced through reappropriation in March 2023 due to less expenditure under the scheme.

20-	Pradhan Mantri Matru Vandana Yojna-				
	O	14.00	14.00	3.43	(-)10.57

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final saving of ₹ 10.57 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O 121.00

..

R (-)121.00

Entire provision of ₹ 121.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

21- Poshan Abhiyan-

(i) O 9.00

9.85 1.51 (-)8.34

R 0.85

Centrally Sponsored Scheme

(ii) O 89.00

89.00 16.15 (-)72.85

Reasons for the final saving of ₹ 81.19 lakh in the above two cases were awaited (July 2023).

22- Upliftment of Handicapped--
Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

23- Rehabilitation Support to Minor Victims of Rape,
Child Abuse and Objectification Background-

O 20.00

13.68 9.23 (-)4.45

R (-)6.32

In view of the final saving of ₹ 4.45 lakh, reduction in provision by ₹ 6.32 lakh through reappropriation in March 2023 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 4.45 lakh were awaited (July 2023).

26- Shashakt Mahila Yojna-

O 9.00

6.72 5.54 (-)1.18

R (-)2.28

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 2.28 lakh through reappropriation in March 2023 was due to less receipt of proposals.

27-	Vo Din-				
	O	41.00			
			9.32	7.41	(-1.91)
	R	(-31.68)			

Reduction in provision by ₹ 31.68 lakh through reappropriation in March 2023 was due to less expenditure on advertising.

28-	Maintenance of Government owned Departmental Buildings-				
(i)	O	1.00	1.00	..	(-1.00)
	Centrally sponsored Scheme				
(ii)	O	5.00	5.00	..	(-5.00)

Entire provision of ₹ 6.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

29-	Mukhya Mantri Bal Suposhan Yojna-				
	S	0.02			
			125.95	..	(-125.95)
	R	125.93			

In view of the entire provision of ₹ 125.95 lakh remained unutilised, augmentation in provision by ₹ 125.93 lakh through reappropriation in March 2023 due to more expenditure under the scheme and more receipt of proposals proved unjustified.

Entire provision of ₹ 125.95 lakh remained unutilised; reasons for which were awaited (July 2023).

30-	Women Helpline- Centrally Sponsored Scheme				
(i)	S	0.03			
			3.00	..	(-3.00)
	R	2.97			
31-	One Stop Centre- Centrally Sponsored Scheme				
(ii)	S	0.04			
			4.00	..	(-4.00)
	R	3.96			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

In view of the entire provision of ₹ 7.00 lakh in the above two cases remained unutilised, augmentation in provision by ₹ 6.93 lakh through reappropriation in March 2023 due to more expenditure on electricity, telephone and water bills, rent and on purchase of articles proved unjustified.

Entire provision of ₹ 7.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

32- Nari Adalat- Centrally Sponsored Scheme				
S	0.01			
		1.00	..	(-1.00)
R	0.99			

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

60- *Other Social Security and Welfare Programmes -*

796- Tribal Area Sub-Plan -

01- Old Age Pension under Social Security Pension
Scheme-

O	1,588.00			
		1,567.48	1,567.48	..
R	(-)20.52			

Reduction in provision by ₹ 20.52 lakh through reappropriation in March 2023 was due to less expenditure on service charges on payment of pensions.

2236- Nutrition -

02- *Distribution of Nutritious Food and Beverages-*

796- Tribal Area Sub-Plan -

01- Special Nutrition Programme-

O	71.00			
		48.89	11.37	(-)37.52
R	(-)22.11			

In view of the final saving of ₹ 37.52 lakh, reduction in provision by ₹ 22.11 lakh through reappropriation in March 2023 due to less coverage of beneficiaries under the scheme proved inadequate.

Reasons for the final saving of ₹ 37.52 were awaited (July 2023).

Centrally Sponsored Scheme

O	640.00	640.00	102.37	(-)537.63
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APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the substantial final saving of ₹ 537.63 lakh were awaited (July 2023).

2251- Secretariat-Social Services -

796- Tribal Area Sub-Plan -

03- Development Fund for Infrastructure/Other
Facilities-

O	2,443.00			
		9.00	9.00	..
R	(-)2,434.00			

Reduction in provision by ₹ 2,434.00 lakh through reappropriation in March 2023 was mainly due to non completion of codal formalities.

04- Helicopter Facility to Tribal Areas-

O	675.00			
	
R	(-)675.00			

Entire provision of ₹ 675.00 lakh was reduced through reappropriation in March 2023 due to less expenditure on helicopter service to tribal area.

07- Tribal Research Institute-

O	50.00			
		37.57	37.57	..
R	(-)12.43			

Reduction in provision by ₹ 12.43 lakh through reappropriation in March 2023 was mainly due to non filling up of vacant posts which was partly counter balanced by excess due to more expenditure on clearance of pending liabilities.

Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

08- Special Central Assistance to Tribal Sub Schemes-
Centrally Sponsored Scheme

O	1,498.00			
		288.09	288.09	..
R	(-)1,209.91			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 1,209.91 lakh through reappropriation/surrender in March 2023 was due to less receipt of funds from Government of India.

09- Grants under Article 275 (1) of the Constitution-
Centrally Sponsored Scheme

O 1,500.00

..

R (-)1,500.00

Entire provision of ₹ 1,500.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

02- Expenditure on Agricultural Schemes (Other than
General Agriculture Extension and Training)-

O 271.55

160.86 148.79 (-)12.07

R (-)110.69

Reduction in provision by ₹ 110.69 lakh through reappropriation in March 2023 was due to less receipt of proposals, less expenditure on purchase of articles, on organisation of camps, repair of office buildings and on machinery and equipment.

05- Horticulture Development-

O 852.41

783.41 770.96 (-)12.45

R (-)69.00

Reduction in provision by ₹ 69.00 lakh through reappropriation in March 2023 was due to non filling up of vacant posts, less engagement of daily wagers, less expenditure on minor works, purchase of articles and on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

06- Under Special Central Assistance Expenditure on
Agriculture Schemes-
Centrally Sponsored Scheme

O 2.00

..

R (-)2.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from beneficiaries.

08-	Assistance for Tribal Pockets Expenditure on Special Central Assistance- Centrally Sponsored Scheme				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

09-	Expenditure on Horticultural Schemes under Special Central Assistance- Centrally Sponsored Scheme				
	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 due to less expenditure on subsidy under the scheme.

12-	Expenditure on Apple Scab Subsidy-				
(i)	O	1.00			
	R	(-)1.00	..	..	..

21-	Expenditure on Agriculture Schemes for Scheduled Tribes Residing Outside Tribal Area- Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of demand from beneficiaries.

22-	Rashtriya Krishi Vikas Yojna (Krishi)-				
(i)	O	25.00	25.00	..	(-)25.00
	Centrally Sponsored Scheme				
(ii)	O	224.00	224.00	..	(-)224.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 249.00 lakh in the above two cases remained unutilised; reason for which were awaited (July 2023). Whereas grant of ₹ 102.06 lakh was received at Sr. No.(ii) from Government of India.

28- Establishment /Maintenance of Government

Orchards/Nursery-

O	14.85				
		10.85	10.44	(-)0.41	

R	(-)4.00				
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Reduction in provision by ₹ 4.00 lakh through reappropriation in March 2023 was due to less expenditure on procurement of machines and packaging material.

30- Expenditure on Distribution of Implements and

Machinery-

Centrally Sponsored Scheme

O	2.00				
		

R	(-)2.00				
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Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from beneficiaries.

31- Expenditure on Plant Protection-

O	91.00				
		5.00	5.00	..	

R	(-)86.00				
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Substantial reduction in provision by ₹ 86.00 lakh through reappropriation/surrender in March 2023 was due to less receipt of proposals for subsidy.

40- Plant Protection (Modified Area Development

Approach)-

Centrally Sponsored Scheme

O	1.00				
		

R	(-)1.00				
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Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from beneficiaries.

45- National Mission for Sustainable Agriculture-

Centrally Sponsored Scheme

(i)	O	27.00			
			27.00	11.40	(-)15.60

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

46-	National Food Security Mission-				
(ii)	O	8.00	8.00	1.33	(-)6.67
	Centrally Sponsored Scheme				
(iii)	O	73.00	73.00	11.95	(-)61.05

Reasons for the final saving of ₹ 83.32 lakh in the above three cases were awaited (July 2023).

48-	Mission for Integrated Development of Horticulture-				
	Centrally Sponsored Scheme				
(i)	O	48.00			
	S	0.01	22.78	19.51	(-)3.27
	R	(-)25.23			
	Centrally Sponsored Scheme				
(ii)	O	162.00			
			70.00	70.00	..
	R	(-)92.00			

Reduction in provision by ₹ 117.23 lakh through reappropriation in March 2023 in the above two cases was due to less expenditure on subsidy under the scheme.

50-	National Mission on Extension and Technology-				
(i)	O	22.00	22.00	9.82	(-)12.18
	Centrally Sponsored Scheme				
(ii)	O	175.00	175.00	88.36	(-)86.64

Reasons for the final saving of ₹ 98.82 lakh in the above two cases were awaited (July 2023).

54-	Pradhan Mantri Krishi Sinchayee Yojna-				
(i)	O	3.00			
	R	(-)3.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	30.00			
	R	(-)30.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 33.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of proposals from beneficiaries.

56- Mukhya Mantri Khet Sanrakshan Yojna-

O	360.00			
	
R	(-360.00)			

Entire provision of ₹ 360.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from farmers.

57- Mukhya Mantri Kisan Aivam Khetihar Majdoor
Jeewan Suraksha Yojna-

(i) O	4.00	4.00	..	(-4.00)
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58- Parmparagat Krishi Vikas Yojna-

(ii) O	10.00	10.00	..	(-10.00)
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Centrally Sponsored Scheme

(iii) O	1.00	1.00	..	(-1.00)
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Entire provision of ₹ 15.00 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2023).

59- National Project on Soil Health and Fertility-

(i) O	2.00	2.00	0.23	(-1.77)
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61- Sub-Mission on Agriculture Mechanization-

(ii) O	59.00	59.00	11.10	(-47.90)
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Reason for the final saving of ₹ 49.67 lakh in the above two cases were awaited (July 2023).

63- Sub-Mission on Agriculture Mechanization-

(i) O	12.00			
	
R	(-12.00)			

Centrally Sponsored Scheme

(ii) O	88.00			
	
R	(-88.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

66-	Krishi Kosh-				
	O	45.00			
	R	(-)45.00	..	..	..

Entire provision of ₹ 45.00 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities.

67-	Krishi Utpadan Sanrakshan Yojna (Anti Hail Net Structure)-				
(i)	O	90.00			
	R	(-)90.00	..	..	..

69-	Mukhya Mantri Green House Renovation Scheme-				
(ii)	O	9.00			
	R	(-)9.00	..	..	..

Entire provision of ₹ 99.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of demand from farmers.

70-	Distribution of Seeds-				
	O	62.00			
	R	(-)62.00	..	..	..

Entire provision of ₹ 62.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from farmers, nil expenditure on clearance of pending liabilities, purchase of material, electricity, telephone, water bill, rent, outsourced vehicles, petrol, oil, lubricant, repair of vehicles, construction of stores, advertising and publicity.

71-	Distribution of Fertilizers-				
	O	8.00			
	R	(-)8.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 8.00 lakh was reduced through reappropriation in March 2023 due to nil expenditure on execution of repair work, distribution of fertilizer, electricity, telephone and water bills.

72- Soil Science and Chemistry-
O 2.00

..

R (-)2.00

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 mainly due to nil expenditure on clearance of pending liabilities.

73- Plant Protection (Agriculture)-
O 10.00

..

R (-)10.00

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2023 mainly due to nil expenditure on purchase of machinery, equipment and material.

74- Normal Extension Activities-
O 31.00

28.20 22.55 (-)5.65

R (-)2.80

Reasons for the final saving of ₹ 5.65 lakh were awaited (July 2023).

75- Vegetable Multiplication Farm-
(i) O 9.00

..

R (-)9.00

76- Himachal Pushp Kranti Yojna (National Bank of
Agriculture and Rural Development)-
(ii) O 1.00

..

R (-)1.00

77- Anti Hail Net (Horticulture)-
(iii) O 145.00

..

R (-)145.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

79- Mukhya Mantri Khumb Vikas Yojna-				
(iv)	O	1.00		
	R	(-)1.00	..	..
82- Mehak Yojna-				
(v)	O	1.00		
	R	(-)1.00	..	..
83- Swaran Jayanti Samridh Bagwan-				
(vi)	O	2.00		
	R	(-)2.00	..	..

Entire provision of ₹ 159.00 lakh was reduced through reappropriation in March 2023 in the above six cases due to non completion of codal formalities.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

01- Soil Conservation of Agriculture Land-

O	132.84			
		94.15	81.91	(-)12.24
R	(-)38.69			

Reduction in provision by ₹ 38.69 lakh through reappropriation in March 2023 was mainly due to non filling up of vacant posts.

02- Soil and Water Conservation Programme (Forest)-

O	550.00			
		646.33	522.51	(-)123.82
R	96.33			

In view of the final saving of ₹ 123.82 lakh, augmentation in provision by ₹ 96.33 lakh through reappropriation in March 2023 due to more expenditure on pay revision and payment of arrears, repair work, telephone, electricity and water bills proved unnecessary.

Reasons for the final saving of ₹ 123.82 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

08- Assistance to Small and Marginal Farmers for
Increasing Agriculture Production-
Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

11- Pradhan Mantri Krishi Sinchayee Yojna-

(i)	O	9.00			
	S	0.01	12.00	7.00	(-)5.00
	R	2.99			
Centrally Sponsored Scheme					
(ii)	O	81.00			
	S	0.01	144.00	63.00	(-)81.00
	R	62.99			

In view of the final saving of ₹ 86.00 lakh, augmentation in provision by ₹ 65.98 lakh through reappropriation in March 2023 in the above two cases due to more receipt of funds from Government of India and hence matching state share released proportionately which proved unnecessary. Whereas grant of ₹ 316.00 lakh was received at Sr. No.(ii) from Government of India.

Reasons for the final saving of ₹ 86.00 lakh in the above two were awaited (July 2023).

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Regional Establishment-

(i)	O	259.70	259.70	218.39	(-)41.31
02- Hospital and Dispensaries-					
(ii)	O	2,746.45	2,746.45	2,650.43	(-)96.02

Reasons for the final saving of ₹ 137.33 lakh in the above two cases were awaited (July 2023).

05- Expenditure on Veterinary Programme (under
Special Central Assistance)-
Centrally Sponsored Scheme

(i)	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

07-	Expenditure on Veterinary Programme under Special Central Assistance for the Scheduled Tribes Residing Outside Tribal Area-Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
08-	Expenditure on Veterinary Programme under Special Central Assistance for Tribal Pocket (Chamba and Bhatiyat)- Centrally Sponsored Scheme				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2023 in the above three cases due to non receipt of demand from beneficiaries.					
12-	Assistance to State for Control of Animal Diseases-				
(i)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	2.50			
	R	(-)2.50	..	..	..
16-	Peste Des Petits Ruminants-Control Programme-				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(iv)	O	1.00			
	R	(-)1.00	..	..	..
17-	National Livestock Mission-				
(v)	O	1.00			
	R	(-)1.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

	Centrally Sponsored Scheme				
(vi)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 7.50 lakh was reduced through surrender in March 2023 in the above six cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

18-	Uttam Chara Utpadan Yojna-				
	O	86.00			
		
	R	(-)86.00			

Entire provision of ₹ 86.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from farmers.

20-	Grant to Veterinary Council-				
(i)	O	2.00			
		
	R	(-)2.00			

	Centrally Sponsored Scheme				
(ii)	O	2.00			
		
	R	(-)2.00			

Entire provision of ₹ 4.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised.

22-	Him Kukkut Palan Yojna-				
	O	45.00			
			31.68	31.68	..
	R	(-)13.32			

Reduction in provision by ₹ 13.32 lakh through surrender in March 2023 was due to less receipt of proposals.

2404- Dairy Development -
796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

04- Subsidy under Diary Udyami Vikas Yojna-

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of proposals.

2405- Fisheries -

796- Tribal Area Sub-Plan -

03- Expenditure on Fisheries under Special Central Assistance for the Pockets of Chamba and Bhattiyat-

Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

04- Expenditure on Fisheries under Special Central Assistance- Centrally Sponsored Scheme

(i) O 1.00

..

R (-)1.00

05- Expenditure on Fisheries under Special Central Assistance for Dispersed Tribes- Centrally Sponsored Scheme

(ii) O 1.00

..

R (-)1.00

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases; reasons for which were not intimated (July 2023).

2406- Forestry and Wild Life -

01- Forestry -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

01- Expenditure on Staff-				
O	1,542.87			
		1,452.02	1,350.90	(-)101.12
R	(-)90.85			

In view of the final saving of ₹ 101.12 lakh, reduction in provision by ₹ 90.85 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 101.12 lakh were awaited (July 2023).

02- Forestry Programme-				
O	491.25			
		515.84	384.34	(-)131.50
R	24.59			

In view of the final saving of ₹ 131.50 lakh, augmentation in provision by ₹ 24.59 lakh through reappropriation in March 2023 due to more expenditure on material and supply proved unnecessary.

Reasons for the final saving of ₹ 131.50 lakh were awaited (July 2023).

03- Building Programme-				
O	18.46			
		18.46	10.80	(-)7.66

Reasons for the final savings of ₹ 7.66 lakh were awaited (July 2023).

22- Integrated Forest Protection Scheme-				
(i) O	4.00			
	
R	(-)4.00			
Centrally Sponsored Scheme				
(ii) O	37.00			
	
R	(-)37.00			
23- National Afforestation Programme-				
(iii) O	4.00			
	
R	(-)4.00			
Centrally Sponsored Scheme				
(iv) O	40.00			
	
R	(-)40.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 85.00 lakh was reduced through surrender in March 2023 in the above four cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

24- Himachal Pradesh Forest Eco System Climate Proofing Project-

O	174.00			
		149.61	149.61	..
R	(-)24.39			

Reduction in provision by ₹ 24.39 lakh through surrender in March 2023 was due to less expenditure on forest eco-system climate and less organization of seminars.

26- Mission on Agro-Forestry under National Mission for Sustainable Agriculture-

(i) O	1.00			
	
R	(-)1.00			

Centrally Sponsored Scheme

(ii) O	9.00			
	
R	(-)9.00			

38- National Mission for Green India-

(iii) O	17.00			
	
R	(-)17.00			

Centrally Sponsored Scheme

(iv) O	154.00			
	
R	(-)154.00			

Entire provision of ₹ 181.00 lakh was reduced through surrender in March 2023 in the above four cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

39- Community Based State Forestry Programme-

O	241.00			
		117.34	109.75	(-)7.59
R	(-)123.66			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 123.66 lakh through reappropriation/surrender in March 2023 was due to less expenditure on purchase of material, less receipt of proposals, less expenditure on maintenance of official buildings, advertising and publicity.

41- Consolidation and Demarcation of Forests-

O	20.00			
	
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through surrender in March 2023 due to nil expenditure on minor works, material and supply.

42- Forestry Programme-

O	407.00			
		362.69	361.66	(-)1.03
R	(-)44.31			

Reduction in provision by ₹ 44.31 lakh through reappropriation/surrender in March 2023 was due to less expenditure on construction of office buildings and maintenance of forest plantation partly counter balanced by excess due to more expenditure on electricity, telephone and water bills.

43- Integrated Development Project for Source Sustainability and Climate Resilient Rain fed Agriculture-

O	173.00			
	
R	(-)173.00			

Entire provision of ₹ 173.00 lakh through reappropriation in March 2023 due to nil expenditure on minor works, purchase of articles and maintenance work.

02- *Environmental Forestry and Wild Life -*
796- Tribal Area Sub-Plan -
04- Expenditure on Development of Pin Valley National Park-

(i)	O	5.00			
			0.26	0.26	..
	R	(-)4.74			
	Centrally Sponsored Scheme				
(ii)	O	8.00			
			2.34	2.34	..
	R	(-)5.66			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 10.40 lakh through reappropriation/surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence matching state share remained unutilised.

07- Expenditure on Management Action Plan for Cold Desert Biosphere Reserve- Centrally Sponsored Scheme

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

10- Development of Himalayan Zoological Park and Peasantries-

O 63.00

R (-)18.25

44.75 19.23 (-)25.52

In view of the final saving of ₹ 25.52 lakh, reduction in provision by ₹ 18.25 lakh through surrender in March 2023 due to less expenditure on minor works on purchase of articles and material and supply proved inadequate.

Reasons for the final saving of ₹ 25.52 lakh were awaited (July 2023).

2408- Food Storage and Warehousing -

01- Food -

796- Tribal Area Sub-Plan -

07- Subsidy of Wheat and Rice to Below Poverty

Line Families-

Centrally Sponsored Scheme

O 1.00

R (-)1.00

1.00 .. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

2435- Other Agricultural Programmes -

01- Marketing and Quality Control -

796- Tribal Area Sub-Plan -

02- Grant to Marketing Board for Construction of Marketing Yards-

O 1.00

R (-)1.00

..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to nil expenditure on construction of marketing yards.

2501- Special Programmes for Rural Development -

04- *Integrated Rural Energy Planning Programme -*

796- Tribal Area Sub-Plan -

01- Expenditure on Integrated Rural Energy Programme-

O	350.00	350.00	245.00	(-)105.00
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Reasons for the final saving of ₹ 105.00 lakh were awaited (July 2023).

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

05- District Rural Development Agency Administration-

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

Centrally Sponsored Scheme

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

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

06- Pradhan Mantri Krishi Sinchayee Yojna-

O	23.00			
		18.23	11.11	(-)7.12
R	(-)4.77			

In view of the final saving of ₹ 7.12 lakh, reduction in the provision by ₹ 4.77 lakh through reappropriation in March 2023 due to less receipt of funds from Government of India and surrender of matching state share proved inadequate.

Reason for the final saving of ₹ 7.12 lakh were awaited (July 2023).

07- Deen Dayal Upadhyay Grameen Kaushal Yojana -

(i) O	69.00			
		133.16	62.83	(-)70.33
R	64.16			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Centrally Sponsored Scheme					
(ii)	O	622.00			
			1,199.50	559.80	(-)639.70
	R	577.50			

In view of the final saving of ₹ 710.03 lakh, augmentation in provision by ₹ 641.66 lakh through reappropriation in March 2023 in the above two cases due to more receipt of funds from Government of India and release of matching state share proved unnecessary.

Whereas grant of ₹ 27.42 lakh was received at sr. no. (ii) above from Government of India.

Reasons for the final saving of ₹ 710.03 lakh in the above two cases were awaited (July 2023).

08- National Rurban Mission-					
(i)	O	36.00			
		
	R	(-)36.00			
Centrally Sponsored Scheme					
(ii)	O	219.00			
		
	R	(-)219.00			

Entire provision of ₹ 255.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilised.

09- Matri Shakti Beema Yojna-					
(i)	O	27.00			
			4.00	2.00	(-)2.00
	R	(-)23.00			
11- Balika Gaurav Purskar Yojna-					
(ii)	O	14.00			
			10.00	10.00	..
	R	(-)4.00			

Reduction in provision by ₹ 27.00 lakh through reappropriation in March 2023 in the above two cases was due to less receipt of claims under the schemes.

2505- Rural Employment -

01- National Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

796-	Tribal Area Sub-Plan -				
07-	National Rural Employment Guarantee Scheme-				
	O	2,260.00			
	S	0.01	810.00	810.00	..
	R	(-)1,450.01			

Reduction in provision by ₹ 1,450.01 lakh through reappropriation in March 2023 was mainly due to non fulfilment of codal formalities.

2506- Land Reforms -

796-	Tribal Area Sub-Plan -				
01-	Expenditure on District Staff-				
(i)	O	22.88	22.88	11.84	(-)11.04

2515- Other Rural Development Programmes -

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Panchayati Schemes-				
(ii)	O	1,530.97			
			1,532.97	1,445.76	(-)87.21
	R	2.00			

Reasons for the final saving of ₹ 98.25 lakh in the above two cases were awaited (July 2023).

16-	Rashtriya Gram Swaraj Abhiyan-				
	O	19.00			
			60.00	..	(-)60.00
	R	41.00			

In view of the entire provision of ₹ 60.00 lakh remained unutilised, augmentation in provision by ₹ 41.00 lakh through reappropriation in March 2023 due to matching state share released in proportion to central share proved unnecessary.

Entire provision of ₹ 60.00 lakh remained unutilised; reasons for which were awaited (July 2023).

	Centrally Sponsored Scheme				
(i)	O	174.00	174.00	..	(-)174.00
18-	Mahila Mandal Protsahan Yojna-				
(ii)	O	7.00	7.00	..	(-)7.00
27-	Mukhya Mantri Jan Samwad Yojna-				
(iii)	O	1.00	1.00	..	(-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 182.00 lakh in the above three cases remained unutilised; reasons for which were awaited (July 2023).

2702- Minor Irrigation -

80- General -

796- Tribal Area Sub-Plan -

02- Lift Irrigation Schemes (Special Repair)

Expenditure on Maintenance and Repairs-

O 56.10

31.58 34.76 (+)3.18

R (-)24.52

Reduction in provision by ₹ 24.52 lakh through reappropriation in March 2023 was due to less expenditure on maintenance and less engagement of daily wagers.

03- Maintenance and Repairs of other Minor
Irrigation Works (Special Repairs)-

(i) O 269.21

245.74 240.34 (-)5.40

R (-)23.47

04- Maintenance and Repairs of other Minor
Irrigation Work (Ordinary Repairs Flow Irrigation
Scheme)-

(ii) O 310.05

278.23 264.40 (-)13.83

R (-)31.82

Reduction in provision by ₹ 55.29 lakh through reappropriation in March 2023 in the above two cases was due to less engagement of daily wagers.

06- Work Charged Staff Converted into Regular
Establishment-

O 776.48

791.48 730.59 (-)60.89

R 15.00

In view of the final saving of ₹ 60.89 lakh, augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2023 due to more receipt of medical reimbursement claims proved unnecessary.

Reasons for the final saving of ₹ 60.89 lakh were awaited (July 2023).

09- Suspense (Stock Manufacture)-

(i) O 75.00

75.00 24.61 (-)50.39

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

10-	Suspense (Miscellaneous Advances)-				
(ii)	O	150.00	150.00	48.46	(-)101.54
11-	Maintenance Provision for Adjustment of				
	Recovery-				
(iii)	O	776.48	776.48	510.97	(-)265.51

Reasons for the final saving of ₹ 417.44 lakh in the above three cases were awaited (July 2023).

2851- Village and Small Industries -

796- Tribal Area Sub-Plan -

08- Integrated Scheme for Handloom and Handicraft-

O	1.00				
		
R	(-)1.00				

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reason for which were not intimated (July 2023).

16- Expenditure on Khadi and Village Industries
under Special Central Assistance-
Centrally Sponsored Scheme

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to less expenditure under the scheme.

17- Development of Handloom and Handicraft
Industry -
Centrally Sponsored Scheme

O	1.00				
		
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

21- State Mission for Food Processing-

O 61.00

..

R (-)61.00

Entire provision of ₹ 61.00 lakh was reduced through reappropriation in March 2023 due to non receipt of proposals.

29- Micro Food Processing Enterprises-Atamnirbhar
Bharat-

Centrally Sponsored Scheme

O 24.00

24.00

5.15

(-)18.85

Reasons for the final saving of ₹ 18.85 lakh were awaited (July 2023). Whereas grant of ₹ 4.32 lakh was received Government of India.

2853- Non-Ferrous Mining and Metallurgical

Industries -

02- *Regulation and Development of Mines -*

796- Tribal Area Sub-Plan -

01- Mineral Exploration Staff and other Activities-

O 72.71

58.04

54.92

(-)3.12

R (-)14.67

Reduction in provision by ₹ 14.67 lakh through reappropriation in March 2023 was due to non filling up of vacant posts.

3054- Roads and Bridges -

04- *District and Other Roads -*

796- Tribal Area Sub-Plan -

03- Expenditure on Maintenance and Repairs of
District Roads-

(i) O 2,639.45

2,639.45

2,380.59

(-)258.86

04- Maintenance of District and other Roads under
Twelfth Finance Commission-

(ii) O 1,935.09

1,935.09

1,605.78

(-)329.31

Reasons for the final saving of ₹ 588.17 lakh in the above two cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

05- Maintenance of Provision for Adjustment of Recovery-				
O	11,326.73			
		10,879.68	84.32	(-)10,795.36
R	(-)447.05			

In view of the substantial final saving of ₹ 10,795.36 lakh, reduction in provision by ₹ 447.05 lakh through reappropriation in March 2023 due to less expenditure on maintenance of office buildings proved inadequate.

Reasons for the substantial final saving of ₹ 10,795.36 lakh were awaited (July 2023).

3456- Civil Supplies -

796- Tribal Area Sub-Plan -				
04- Consumer Awareness-Centrally Sponsored Scheme				
O	2.00	2.00	..	(-)2.00

Entire provision of ₹ 2.00 lakh remained unutilised; reasons for which were awaited (July 2023).

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

Heads:-	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2015- Elections -

796- Tribal Area Sub-Plan -				
01- Expenditure on Chief Electoral Officer and Staff-				
O	145.29			
		186.12	168.65	(-)17.47
R	40.83			

Augmentation in provision by ₹ 40.83 lakh through reappropriation in March 2023 was mainly due to payment of arrears of pay revision.

02- Expenditure on Preparation and Printing of Electoral Rolls Assembly-				
O	31.19			
		35.73	46.15	(+)10.42
R	4.54			

Expenditure of ₹ 10.44 lakh out of ₹ 46.15 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

04- Charges for the Conduct of Assembly Election-				
O	0.06			
S	0.01	222.88	217.35	(-)5.53
R	222.81			

Augmentation in provision by ₹ 222.81 lakh through reappropriation in March 2023 was due to more expenditure on payment of pending bills of assembly elections, outsourced vehicles, petrol, oil, lubricants, repair of vehicles, travelling, electricity, water and telephone bills.

05- Expenditure on Charge for the Conduct of Parliamentary Elections-				
O	0.08			
		21.97	21.94	(-)0.03
R	21.89			

Augmentation in provision by ₹ 21.89 lakh through reappropriation in March 2023 was due to more expenditure on outsourced vehicles, petrol, oil, lubricants, repair of vehicles, travelling and payment of salaries to employees deployed for election duty.

06- Charges for the Conduct of Elections to Panchayats/Local Bodies-				
O	3.44			
		21.40	18.95	(-)2.45
R	17.96			

In view of the final saving of ₹ 2.45 lakh, augmentation in provision by ₹ 17.96 lakh through reappropriation in March 2023 due to more expenditure on purchase of articles, outsourced vehicle, petrol, oil, lubricants, repair of vehicles and on travelling proved excessive.

Reason for the final saving of ₹ 2.45 lakh were awaited (July 2023).

2053- District Administration -

796- Tribal Area Sub-Plan -

01- Expenditure on District Establishment-				
O	1,166.59			
S	0.01	1,338.72	1,332.22	(-)6.50
R	172.12			

Augmentation in provision by ₹ 172.12 lakh through reappropriation in March 2023 was due to more expenditure on pay revision and payment of arrears, purchase of new vehicles, telephone, electricity and water bills, on outsourced vehicles, petrol, oil, lubricants and repair of vehicle.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

03- Integrated Tribal Development Project Offices in
Scheduled Areas-

O	285.59				
		275.52	696.40	(+)	420.88
R	(-)	10.07			

Expenditure of ₹ 436.69 lakh out of ₹ 696.40 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

10- Border Area Development Programme-

O	150.00				
		206.56	206.56		..
R	56.56				

Augmentation in provision by ₹ 56.56 lakh through reappropriation in March 2023 was due to matching state share released in proportion to central share.

Centrally Sponsored Scheme

O	1,350.00				
		1,859.00	2,101.50	(+)	242.50
R	509.00				

Augmentation in provision by ₹ 509.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 2,101.50 lakh was received from Government of India.

Expenditure of ₹ 242.50 lakh out of ₹ 2,101.50 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

11- Vidhayak Kshetra Vikas Nidhi Yojna-

	..				31.12 (+)31.12
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Entire expenditure of ₹ 31.12 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2055- Police -

796- Tribal Areas Sub Plan -

02- World Bank Assisted Integrated Financial
Management System (Externally Aided Project)-

O	147.32				
		165.99	165.96	(-)	0.03
R	18.67				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 18.67 lakh through reappropriation in March 2023 was due to pay revision and payment of arrears.

07-	Security Related Expenditure-				
(i)	O	10.00			
			17.05	17.00	(-)0.05
	R	7.05			
	Centrally Sponsored Scheme				
(ii)	O	38.00			
			74.53	68.99	(-)5.54
	R	36.53			

Augmentation in provision by ₹ 43.58 lakh through reappropriation in March 2023 in the above two cases was due to payment of enhanced honorarium to Special Police Officers. Whereas grant of ₹ 68.99 lakh at Sr.no. (ii) was received from Government of India.

08-	Expenditure on Home Guard Staff Deployed with Police Department for Law and Order-				
	O	620.90			
			676.48	676.30	(-)0.18
	R	55.58			

Augmentation in provision by ₹ 55.58 lakh through reappropriation in March 2023 was mainly due to revision of wages rates.

2062- Vigilance -

796-	Tribal Area Sub-Plan -				
01-	State Vigilance and Anti-Corruption Bureau-				
	O	197.81			
	S	0.01	240.99	240.69	(-)0.30
	R	43.17			

Augmentation in provision by ₹ 43.17 lakh through reappropriation in March 2023 was due to more expenditure on revision of wages, rates, pay revision, payment of arrears and on outsourced services.

2070- Other Administrative Services -

796-	Tribal Area Sub-Plan -				
01-	Expenditure on Fire Station-				
	O	149.15			
	S	0.01	303.39	306.67	(+)3.28
	R	154.23			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 154.23 lakh through reappropriation in March 2023 was due to more expenditure on revision of wages rates, pay revision and payment of arrears.

03- Expenditure on District Home Guard Staff-				
O	256.84			
		477.44	475.71	(-1.73)
R	220.60			

Augmentation in provision by ₹ 220.60 lakh through reappropriation in March 2023 was due to more expenditure on revision of wages rate, pay revision, payment of arrears and on purchase of articles.

2202- General Education -

01- Elementary Education -

796- Tribal Areas Sub-Plan -

02- Expenditure on Block Primary Education Officers and Staff-

O	351.01			
		350.71	391.70	(+40.99)
R	(-)0.30			

Reasons for the final excess of ₹ 40.99 lakh were awaited (July 2023).

23- Strengthening Teaching Learning and Results for States (STARS Project)-

O	1.00			
		177.00	114.80	(-)62.20
R	176.00			

In view of the final saving of ₹ 62.20 lakh, augmentation in provision by ₹ 176.00 lakh through reappropriation in March 2023 due to matching state share released in proportion to central share proved excessive. Whereas grant of ₹ 1,033.23 lakh was received from Government of India.

Reasons for the final saving of ₹ 62.20 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
		1,033.23	1,033.23	..
R	1,032.23			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 1,032.23 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,033.23 lakh was received from Government of India.

02- Secondary Education -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Middle School under Minimum				
Need Programme-				
O	6,272.31			
		6,174.57	6,362.07	(+187.50
R	(-)97.74			

In view of the final excess of ₹ 187.50 lakh, reduction in provision by ₹ 97.74 lakh through reappropriation in March 2023 due to less expenditure on electricity, telephone and water bills, on other activities, less engagement of daily wagers proved unrealistic.

Expenditure of ₹ 20.67 lakh out of ₹ 6,362.07 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 187.50 lakh were awaited (July 2023).

03- Expenditure on High Schools other than				
Minimum Need Programme-				
O	7,581.44			
		7,571.44	7,879.34	(+307.90
R	(-)10.00			

Expenditure of ₹ 15.90 lakh out of ₹ 7,879.34 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final excess of ₹ 307.90 lakh were awaited (July 2023).

13- Srinivasa Ramanujan Student Digital Yojna-				
O	225.00			
		225.00	450.00	(+225.00

Expenditure of ₹ 225.00 lakh out of ₹ 450.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

14- Grant-in-Aid to School Management Committee-				
O	346.50			
		396.50	385.06	(-)11.44
R	50.00			

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2023 was due to more expenditure on Grant-in-Aid to school management committee.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

18- Pre-Matric Scholarship for Schedule Tribe Students- Centrally Sponsored Scheme				
O	120.00			
		79.02	162.94	(+83.92)
R	(-)40.98			

Reduction in provision by ₹ 40.98 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India.
Expenditure of ₹ 83.92 lakh out of ₹ 162.94 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

26- Upgradation/Maintenance of Existing Information Communication Technology Laboratories and other Laboratory Facilities-				
O	45.00	45.00	495.00	(+450.00)

Expenditure of ₹ 450.00 lakh out of ₹ 495.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

28- C.V. Raman Virtual Classroom-				
O	6.00	6.00	29.13	(+23.13)

Expenditure of ₹ 23.13 lakh out of ₹ 29.13 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

2210- Medical and Public Health -

03- *Rural Health Services-Allopathy -*

796- Tribal Area Sub-Plan -

02- Expenditure on Allopathic Programme-

O	1,783.84			
S	0.01	2,193.30	1,972.84	(-)220.46
R	409.45			

In view of the final saving of ₹ 220.46 lakh, augmentation in provision by ₹ 409.45 lakh through reappropriation in March 2023 due to more expenditure on pay revision and payment of arrears and on outsourced services proved excessive.

Reasons for the final saving of ₹ 220.46 lakh were awaited (July 2023).

03- Expenditure on Minimum Need Programme (Primary Health Centre)-				
O	2,155.37			
		2,428.87	2,248.27	(-)180.60
R	273.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

In view of the final saving of ₹ 180.60 lakh, augmentation in provision by ₹ 273.50 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved excessive.

Reasons for the final saving of ₹ 180.60 lakh were awaited (July 2023).

04-	<i>Rural Health Services-Other Systems of Medicine -</i>				
796-	Tribal Area Sub-Plan -				
06-	Ayush-				
	O	8.00			
			14.02	14.02	..
	R	6.02			

Augmentation in provision by ₹ 6.02 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

	Centrally Sponsored Scheme				
	O	69.00			
			165.14	126.14	(-)39.00
	R	96.14			

In view of the final saving of ₹ 39.00 lakh, augmentation in provision by ₹ 96.14 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India proved excessive. Whereas grant of ₹ 351.51 lakh was received from Government of India.

Reasons for the final saving of ₹ 39.00 lakh were awaited (July 2023).

05-	<i>Medical Education, Training and Research -</i>				
796-	Tribal Area Sub-Plan -				
05-	Dr. Radhakrishanan Government Medical				
	College, Hamirpur-				
	O	90.00	90.00	106.83	(+)16.83

Expenditure of ₹ 30.70 lakh out of ₹ 106.83 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

10-	Upgradation of Government Medical Colleges-				
	Centrally Sponsored Scheme				
	O	1.00			
	S	0.01	8.00	8.00	..
	R	6.99			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 6.99 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 8.00 lakh was received from Government of India.

<i>06- Public Health -</i>				
796- Tribal Area Sub-Plan -				
21- Free Medicine-				
O	155.00			
		173.00	171.90	(-)1.10
R	18.00			

Augmentation in provision by ₹ 18.00 lakh through reappropriation in March 2023 was due to more expenditure on providing free medicines.

2211- Family Welfare -

796- Tribal Area Sub-Plan -				
14- Pradhan Mantri Ayushman Bharat Health				
Infrastructure Mission-				
(i)	S	0.01		
			6.22	6.22
	R	6.21		..
Centrally Sponsored Scheme				
(ii)	S	0.01		
			56.00	56.00
	R	55.99		..

Augmentation in provision by ₹ 62.20 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India and matching state share released proportionately.

Whereas grant of ₹ 2,133.16 lakh at sr. no. (ii) was received from Government of India.

2215- Water Supply and Sanitation -

<i>01- Water Supply -</i>				
796- Tribal Area Sub-Plan -				
01- Expenditure on Rural Water Supply Scheme-				
O	617.03			
		657.35	697.02	(+)39.67
R	40.32			

In view of the final excess of ₹ 39.67 lakh, augmentation in provision by ₹ 40.32 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final excess of ₹ 39.67 lakh were awaited (July 2023).

02-	Expenditure on Work Charged Staff converted into Regular Establishment-				
O	2,799.49				
			3,611.59	3,514.23	(-)97.36
R	812.10				

In view of the final saving of ₹ 97.36 lakh, augmentation in provision by ₹ 812.10 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved excessive.

Reasons for the final saving of ₹ 97.36 lakh were awaited (July 2023).

2216- Housing -

03-	<i>Rural Housing -</i>				
796-	Tribal Area Sub-Plan -				
01-	Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna-Centrally Sponsored Scheme				
O	97.00				
			467.08	467.08	..
R	370.08				

Augmentation in provision by ₹ 370.08 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 467.08 lakh was received from Grant of India.

2217- Urban Development -

03-	<i>Integrated Development of Small and Medium Town -</i>				
796-	Tribal Area Sub-Plan -				
04-	Pradhan Mantri Awas Yojna Housing for all (Urban) -				
O	2.00		2.00	19.40	(+)17.40

Expenditure of ₹ 17.10 lakh out of ₹ 19.40 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Centrally Sponsored Scheme

O	20.00				
			48.00	48.00	..
R	28.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 28.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 15.00 lakh was received from Government of India.

2220- Information and Publicity -

60- *Others -*

796- Tribal Area Sub-Plan -

02- Expenditure on Publicity Programme-

O 125.46

159.18 158.44 (-)0.74

R 33.72

Augmentation in provision by ₹ 33.72 lakh through reappropriation in March 2023 was due to more expenditure on pay revision, payment of arrears and on purchase of vehicles.

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

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan -

10- Swaran Jyanti Ashray Yojna-

O 333.00

538.50 538.50 ..

R 205.50

Augmentation in provision by ₹ 205.50 lakh through reappropriation in March 2023 was due to more expenditure on clearance of pending liabilities.

11- Mukhya Mantri Aadarsh Gram Yojna-

..

.. 10.00 (+)10.00

Entire expenditure of ₹ 10.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2230- Labour, Employment and Skill Development-

02- *Employment Services -*

796- Tribal Area Sub-Plan -

01- Extension of Coverage of Employment Services-

O 55.48

71.61 64.42 (-)7.19

R 16.13

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 16.13 lakh through reappropriation in March 2023 was due to pay revision and payment of arrears.

03- Training -				
796- Tribal Area Sub-Plan -				
03- Training of Craftsman and Supervisors-				
S	0.01			
		20.76	24.14	(+)3.38
R	20.75			

In view of the final excess of ₹ 3.38 lakh, augmentation in provision by ₹ 20.75 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved inadequate.

Reasons for the final excess of ₹ 3.38 lakh were awaited (July 2023).

04- Rural Industrial Training Institutes in Himachal Pradesh-				
O	250.84			
S	0.01	289.84	278.78	(-)11.06
R	38.99			

Augmentation in provision by ₹ 38.99 lakh through reappropriation in March 2023 was due to more expenditure on machinery, equipment, electricity, telephone and water bills.

10- Skills Strengthening for Industrial Value Enhancement- Centrally Sponsored Scheme				
(i)	O	1.00		
			23.98	23.98
	R	22.98		..
11- Ajiveeka Protsahan Key Liye Koshal or Jagrukta Adhigrahan Yojna (Sankalp)-				
(ii)	S	0.01		
			1.81	1.81
	R	1.80		..
12- National Apprenticeship Promotion Scheme- Centrally Sponsored Scheme				
(iii)	S	0.01		
			3.44	3.44
	R	3.43		..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 28.21 lakh through reappropriation in March 2023 in the above three cases was due to more receipt of funds from Government of India and hence matching state share released proportionately.

2235- Social Security and Welfare -

02-	<i>Social Welfare -</i>			
796-	Tribal Area Sub-Plan -			
03-	Anganwari Service Scheme-			
O	550.00			
S	0.11	1,913.35	719.66	(-)1,193.69
R	1,363.24			

In view of the final saving of ₹ 1,193.69 lakh, augmentation in provision by ₹ 1,363.24 lakh through reappropriation in March 2023 due to more expenditure on pay revision and payment of arrears, water, telephone, electricity bills, rent, travelling and on more engagement of daily wagers proved excessive.

Reasons for the final saving of ₹ 1,193.69 lakh were awaited (July 2023).

04-	Beti Hai Anmol Scheme-			
O	7.00			
		18.58	18.38	(-)0.20
R	11.58			

Augmentation in provision by ₹ 11.58 lakh through reappropriation in March 2023 was due to more expenditure on clearance of pending liabilities.

19-	Child Protection Services-			
O	17.00			
S	0.01	56.44	45.21	(-)11.23
R	39.43			

In view of the final saving of ₹ 11.23 lakh, augmentation in provision by ₹ 39.43 lakh through reappropriation in March 2023 due to matching state share released in proportion to central share proved excessive.

Reasons for the final saving of ₹ 11.23 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	170.00			
		278.03	278.03	..
R	108.03			

Augmentation in provision by ₹ 108.03 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

36-	Maternity Benefit Programme-				
	S	0.01			
			1.68	1.68	..
	R	1.67			

Augmentation in provision by ₹ 1.67 lakh through reappropriation in March 2023 was due to more expenditure on purchase of articles.

2401- Crop Husbandry -

796- Tribal Area Sub-Plan -

01- District and Field Level Offices of Agriculture

Department-

	O	96.52	96.52	139.15	(+)42.63
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Reasons for the final excess of ₹ 42.63 lakh were awaited (July 2023).

04- Expenditure on District Establishment under Horticulture-

	O	49.56			
			63.56	62.70	(-)0.86
	R	14.00			

Augmentation in provision by ₹ 14.00 lakh through reappropriation in March 2023 was due to pay revision and payment of arrears.

09- Expenditure on Horticultural Schemes under Special Central Assistance-

	O	1.00			
			129.00	123.12	(-)5.88
	R	128.00			

In view of the final saving of ₹ 5.88 lakh, augmentation in provision by ₹ 128.00 lakh through reappropriation in March 2023 due to more receipt of demand from farmers proved excessive.

Reasons for the final saving of ₹ 5.88 lakh were awaited (July 2023).

59- National Projection on Soil Health and Fertility- Centrally Sponsored Scheme

(i)	O	1.00			
			2.06	2.06	..
	R	1.06			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

60-	Sub Mission on Seeds and Planting Material-			
(ii)	O	3.00		
			9.03	9.03
	R	6.03		..
	Centrally Sponsored Scheme			
(iii)	O	1.00		
			82.23	82.23
	R	81.23		..
61-	Sub-Mission on Agriculture Mechanization-			
	Centrally Sponsored Scheme			
(iv)	O	1.00		
			100.00	100.00
	R	99.00		..

Augmentation in provision by ₹ 187.32 lakh through reappropriation in March 2023 in the above four cases was due to more receipt of funds from Government of India and hence matching state share released proportionately.

64-	Japan International Cooperation Agency Assisted			
	Crop Diversification Project Phase II-			
	O	180.00		
			480.00	480.00
	R	300.00		..

Augmentation in provision by ₹ 300.00 lakh through reappropriation in March 2023 was due to more expenditure on the project.

84-	Mukhya Mantri Krishi Sanrakshan Yojna-			
	S	0.04		
			222.00	209.99
	R	221.96		(-)12.01

In view of the final saving of ₹ 12.01 lakh, augmentation in provision by ₹ 221.96 lakh through reappropriation in March 2023 mainly due to more expenditure on subsidy proved excessive.

Reasons for the final saving of ₹ 12.01 lakh were awaited (July 2023).

85-	Mukhya Mantri Krishi Utpadan Sanrakshan Yojna-			
	S	0.02		
			459.00	459.00
	R	458.98		..

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 458.98 lakh through reappropriation in March 2023 was mainly due to more expenditure on subsidy.

2402- Soil and Water Conservation -

796- Tribal Area Sub-Plan -

06- Assistance to Small and Marginal Farmers for
Increasing Agricultural Production-
Centrally Sponsored Scheme

O 1.00

.. 25.00 (+)25.00

R (-)1.00

In view of the entire expenditure of ₹ 25.00 lakh incurred without provision, reduction in provision by ₹ 1.00 lakh through reappropriation in March 2023 due to less receipt of funds from Government of India proved unjustified.

Expenditure of ₹ 25.00 lakh incurred without provision; reasons for which were awaited (July 2023).

15- Jal Se Krishi Ko Bal-

O 225.00

294.91 294.76 (-)0.15

R 69.91

Augmentation in provision by ₹ 69.91 lakh through reappropriation in March 2023 was due to more receipt of demand from farmers.

2403- Animal Husbandry -

796- Tribal Area Sub-Plan -

14- Promotion of Sheep and Goat Rearing-

..

.. 12.40 (+)12.40

Entire expenditure of ₹ 12.40 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2404- Dairy Development -

796- Tribal Area Sub-Plan -

02- Grant-in-Aid to Milk Federation-

O 261.00

297.00 297.00 ..

R 36.00

Augmentation in provision by ₹ 36.00 lakh through reappropriation in March 2023 was due to more receipt of proposals.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

2405- Fisheries -

796- Tribal Area Sub-Plan -

10- Pradhan Mantri Matsya Sampada Yojna-

(i)	O	11.00			
			26.31	25.30	(-1.01)
	R	15.31			

Centrally Sponsored Scheme

(ii)	O	109.00			
			236.49	227.49	(-9.00)
	R	127.49			

Augmentation in provision by ₹ 142.80 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India hence matching state share released proportionately.

2406- Forestry and Wild Life -

01- Forestry

796- Tribal Area Sub-Plan-

36- Forest Fire Management Scheme-

	O	19.00			
			24.30	24.14	(-0.16)
	R	5.30			

Augmentation in provision by ₹ 5.30 lakh through reappropriation in March 2023 was due to more expenditure on construction of buildings and purchase of material.

02- Environmental Forestry and Wild Life -

796- Tribal Area Sub-Plan -

01- Expenditure on Wild Life Management and Nature Conservation-

	O	51.55			
			62.40	62.27	(-0.13)
	R	10.85			

Augmentation in provision by ₹ 10.85 lakh through reappropriation in March 2023 was due to pay revision and payment of arrears.

08- Secure Himalayas-

Centrally Sponsored Scheme

	O	20.00			
			74.94	74.94	..
	R	54.94			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 54.94 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

2408- Food Storage and Warehousing -

01- *Food -*

796- Tribal Area Sub-Plan -

01- Expenditure on Food Organisation-

O 145.04

163.65 153.32 (-)10.33

R 18.61

Augmentation in provision by ₹ 18.61 lakh through reappropriation in March 2023 was due to more expenditure on pay revision and payment of arrears, petrol, oil, lubricants and repair of vehicles.

03- Expenditure on Grant of Subsidy to Societies
under Special Central Assistance-

O 5.00

11.00 11.00 ..

R 6.00

Augmentation in provision by ₹ 6.00 lakh through reappropriation in March 2023 was due to more receipt of proposals.

2501- Special Programmes for Rural Development -

06- *Self Employment Programmes -*

796- Tribal Areas Sub-Plan -

03- Expenditure on National Rural Livelihood
Mission-

O 27.00

126.27 110.82 (-)15.45

R 99.27

In view of the final saving of ₹ 15.45 lakh, augmentation in provision by ₹ 99.27 lakh through reappropriation in March 2023 due to matching state share released in proportion to central share proved excessive.

Reasons for the final saving of ₹ 15.45 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O 243.00

997.35 997.35 ..

R 754.35

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 754.35 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

06-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme				
	O	1.00			
			100.00	100.00	..
	R	99.00			

Augmentation in provision by ₹ 99.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 100.00 lakh was received from Government of India.

2515- Other Rural Development Programmes -

796-	Tribal Area Sub-Plan -				
02-	Development Programme Expenditure on Extension of Community-				
	O	664.45			
			671.78	815.30	(+)143.52
	R	7.33			

Expenditure of ₹ 224.00 lakh out of ₹ 815.30 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

10-	Total Sanitation Campaign-				
(i)	O	2.00			
			25.95	25.95	..
	R	23.95			
	Centrally Sponsored Scheme				
(ii)	O	15.00			
			233.51	233.51	..
	R	218.51			

Augmentation in provision by ₹ 242.46 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India hence matching state share released proportionately.

21-	Tied Grant to Zila Parishads under Central Finance Commission-				
(i)	O	162.14			
			241.46	241.46	..
	R	79.32			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

23-	Tied Grant to Panchayat Samitis under Central Finance Commission-				
(ii)	O	210.14			
			312.28	312.28	..
	R	102.14			
25-	Performance Grant to Panchayats under Central Finance Commission-				
(iii)	O	983.14			
			1,457.29	1,457.29	..
	R	474.15			

Augmentation in provision by ₹ 655.61 lakh through reappropriation in March 2023 in the above three cases was due to more receipt of grants under fifteenth Finance Commission.

2702- Minor Irrigation -

80-	<i>General -</i>				
796-	Tribal Area Sub-Plan -				
07-	Expenditure on Establishment-				
	O	445.05			
			497.04	471.82	(-)25.22
	R	51.99			

In view of the final saving of ₹ 25.22 lakh, augmentation in provision by ₹ 51.99 lakh through reappropriation in March 2023 due to pay revision and payment of arrears proved excessive.

Reasons for the final saving of ₹ 25.22 lakh were awaited (July 2023).

2801- Power -

80-	<i>General -</i>				
796-	Tribal Area Sub-Plan -				
02-	Subsidy on Account of Tariff Roll Back-				
	O	6,324.00			
	S	2,087.39	11,120.33	11,119.33	(-)1.00
	R	2,708.94			

Augmentation in provision by ₹ 2,708.94 lakh through reappropriation in March 2023 was due to more expenditure under the scheme.

2851- Village and Small Industries -

796-	Tribal Area Sub-Plan -				
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APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

26-	Rural Engineering based Industries Centre-				
(i)	O	15.00			
			19.45	19.40	(-)0.05
	R	4.45			
30-	Mukhya Mantri Swavlamban Yojna-				
(ii)	O	521.00			
			621.00	617.04	(-)3.96
	R	100.00			

Augmentation in provision by ₹ 104.45 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of proposals.

3054- Roads And Bridges -

04- District and Other Roads -

796- Tribal Area Sub-Plan -

01- Expenditure on Establishment under Rural Roads and Bridges Programme-

O	1,501.80				
			1,531.39	1,763.90	(+)232.51
R	29.59				

In view of the final excess of ₹ 232.51 lakh, augmentation in provision by ₹ 29.59 lakh through reappropriation in March 2023 due to revision of wages rates proved inadequate.

Reasons for the final excess of ₹ 232.51 lakh were awaited (July 2023).

02- Expenditure on Work Charged Converted into Regular Establishment-

O	11,326.73				
			10,874.68	13,762.25	(+)2,887.57
R	(-)452.05				

In view of the final excess of ₹ 2,887.57 lakh, reduction in provision by ₹ 452.05 lakh through reappropriation in March 2023 due to non filling up of vacant posts proved unjustified.

Reasons for the final excess of ₹ 2,887.57 lakh were awaited (July 2023).

3055- Road Transport -

796- Tribal Area Sub-Plan -

01- Assistance to Transport Services-

O	2,765.00				
			4,884.00	4,884.00	..
R	2,119.00				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Augmentation in provision by ₹ 2,119.00 lakh through reappropriation in March 2023 was due to more expenditure on clearance of pending liabilities.

3452- Tourism -

80- General -

796- Tribal Area Sub-Plan-

01- Development of Tourism, Fair, Festivals and
Publicity in Tribal Areas-

O 100.00

529.73 522.20 (-)7.53

R 429.73

Augmentation in provision by ₹ 429.73 lakh through reappropriation in March 2023 was due to more receipt of proposals and more expenditure on miscellaneous items.

3475- Other General Economic Services-

796- Tribal Area Sub-Plan -

01- Expenditure on Staff for Weights and Measures in
Kinnaur, Lahaul and Spiti Districts-

O 8.38

10.45 10.41 (-)0.04

R 2.07

Augmentation in provision by ₹ 2.07 lakh through reappropriation in March 2023 was due to more expenditure on pay revision and payment of arrears.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -			
796- Tribal Area Sub-Plan -			
01- Modernisation of Police Force-			
O 11.00			
		..	10.29 (+)10.29
R (-)11.00			

Entire provision of ₹ 11.00 lakh was reduced through surrender in March 2023 due to non execution of works and surrender of matching state share.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire expenditure of ₹ 10.29 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Centrally Sponsored Scheme

O	97.00			
	
R	(-97.00)			

Entire provision of ₹ 97.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

02- Construction of Residential Buildings of Police-

O	432.00			
		298.99	342.34	(+)43.35
R	(-133.01)			

Reduction in provision by ₹ 133.01 lakh through reappropriation in March 2023 was due to non fulfilment of codal formalities.

Expenditure of ₹ 45.00 lakh out of ₹ 342.34 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

4059- Capital Outlay on Public Works -

01- Office Buildings -

796- Tribal Area Sub-Plan -

02- Expenditure on Other Administration-

O	2.00			
	
R	(-2.00)			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 due to non-fulfilment of codal formalities and non receipt of funds from Government of India.

05- Expenditure on Judiciary-

(i) O 1.00

	
R	(-1.00)			

Centrally Sponsored Scheme

(ii) O 1.00

	
R	(-1.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised.

11-	National Law University-				
	O	90.00	90.00	8.91	(-)81.09

Reasons for the final saving of ₹ 81.09 lakh were awaited (July 2023).

14-	Alternate Dispute Resolution Centres-				
	O	2.00	..	..	..
	R	(-)2.00	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 due to non fulfilment of codal formalities.

60-	<i>Other Buildings -</i>				
796-	Tribal Area Sub-Plan-				
01-	Construction of Himachal Bhawan at Dwarka (Delhi)-				
	O	9.00	9.00	0.84	(-)8.16

Reasons for the substantial final saving of ₹ 8.16 lakh were awaited (July 2023).

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

01-	<i>General Education -</i>				
796-	Tribal Area Sub-Plan -				
05-	College Buildings-				
	O	239.00	189.00	189.00	..
	R	(-)50.00	..	..	..

Reduction in provision by ₹ 50.00 lakh through reappropriation/surrender in March 2023 was mainly due to non execution of ongoing works.

02-	<i>Technical Education -</i>				
796-	Tribal Area Sub-Plan -				
02-	Polytechnics Buildings				
	Centrally Sponsored Scheme				
(i)	O	1.00	1.00	..	(-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

03-	<i>Sports and Youth Services -</i>				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
	Centrally Sponsored Scheme				
(ii)	O	2.00	2.00	..	(-)2.00

Entire provision of ₹ 3.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

4210- Capital Outlay on Medical and Public Health-

02-	<i>Rural Health Services -</i>				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
(i)	O	780.00			
			578.00	577.85	(-)0.15
	R	(-)202.00			

03-	<i>Medical Education Training and Research -</i>				
796-	Tribal Area Sub-Plan -				
01-	Buildings-				
(ii)	O	285.50			
			232.93	232.93	..
	R	(-)52.57			

Reduction in provision by ₹ 254.57 lakh through reappropriation in March 2023 in the above two cases was due to less execution of works.

04-	Construction Works in Dr. Rajender Parshad Medical College Tanda- Centrally Sponsored Scheme				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

05-	Medical College, Chamba-				
	O	91.00			
			90.00	50.00	(-)40.00
	R	(-)1.00			

Reasons for the final saving of ₹ 40.00 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

06- Medical College, Nahan-

O	91.00			
		90.00	67.28	(-)22.72
R	(-)1.00			

Reasons for the final saving of ₹ 22.72 lakh were awaited (July 2023).

Centrally Sponsored Scheme

(i) O	1.00			
	
R	(-)1.00			

08- Shri Lal Bahadur Shashtri Government Medical
College, Nerchowk-
Centrally Sponsored Scheme

(ii) O	2.00			
	
R	(-)2.00			

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

02- Hand Pumps-

O	18.00			
		22.70	15.05	(-)7.65
R	4.70			

In view of the final saving of ₹ 7.65 lakh, augmentation in provision by ₹ 4.70 lakh through reappropriation in March 2023 due to more expenditure on Hand Pump proved unnecessary.

Reasons for the final saving of ₹ 7.65 lakh were awaited (July 2023)

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

03- Sewerage Schemes-				
O	800.00			
		794.16	717.98	(-)76.18
R	(-)5.84			

Reasons for the final saving of ₹ 76.18 lakh were awaited (July 2023).

09- Rural Water Supply Schemes (National Bank of Agriculture and Rural Development/Rural Infrastructure Development Fund)-				
O	2,000.00			
		180.00	72.79	(-)107.21
R	(-)1,820.00			

In view of the final saving of ₹ 107.21 lakh, reduction in provision by ₹ 1,820.00 lakh through reappropriation in March 2023 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 107.21 lakh were awaited (July 2023).

14- Jal Jeewan Mission				
O	675.00			
		675.00	538.42	(-)136.58

Reasons for the final saving of ₹ 136.58 lakh were awaited (July 2023).

17- Remodelling/Renovation of old Rural Water Supply Schemes (Externally Aided Project)-				
O	1.00			
		1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

4216- Capital Outlay on Housing -

01- *Government Residential Buildings -*

796- *Tribal Area Sub-Plan -*

02- *Buildings-*

O	498.00			
		486.00	293.46	(-)192.54
R	(-)12.00			

Reasons for the final saving of ₹ 192.54 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

09- Construction of General Pool Accommodation of
General Administrative Department-

O 117.00

..

R (-)117.00

Entire provision of ₹ 117.00 lakh was reduced through reappropriation/surrender in March 2023 due to non completion of codal formalities.

**4225- Capital Outlay on Welfare of Scheduled
Castes, Scheduled Tribes and Other Backward
Classes and Minority-**

02- *Welfare of Scheduled Tribes -*

796- Tribal Area Sub-Plan-

01- Assistance to Scheduled Castes and Scheduled
Tribe Corporation-

O 50.00

..

R (-)50.00

Entire provision of ₹ 50.00 lakh was reduced through reappropriation/surrender in March 2023 due to non fulfilment of codal formalities and surrender of matching state share.

Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

02- Construction of Departmental Buildings-

(i) O 1.00

..

R (-)1.00

4235- Capital Outlay on Social Security and Welfare-

02- *Social Welfare -*

796- Tribal Area Sub-Plan -

01- Construction of Departmental Buildings-

(ii) O 1.00

..

R (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence matching state share remained unutilized.

02- Buildings of Women and Child Development

Department-

O 16.00

..

R (-)16.00

Entire provision of ₹ 16.00 lakh was reduced through reappropriation in March 2023 due to non completion of ongoing works.

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan -

01- Buildings of Agriculture Department-

O 3.00

..

R (-)3.00

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2023 due to non completion of codal formalities and non receipt of funds from Government of India.

4402- Capital Outlay on Soil and Water Conservation -

796- Tribal Area Sub-Plan -

01- Poly Houses and Micro Irrigation Schemes (Rural Infrastructure Development Fund)-

O 391.00

218.26 218.26 ..

R (-)172.74

Reduction in provision by ₹ 172.74 lakh through reappropriation in March 2023 was due to less execution of works.

4403- Capital Outlay on Animal Husbandry -

796- Tribal Area Sub-Plan -

01- Building Programme- Centrally Sponsored Scheme

O 2.00

..

R (-)2.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 due to non completion of codal formalities and non receipt of funds from Government of India.

4515- Capital Outlay on Other Rural Development Programme -

796- Tribal Area Sub-Plan -

01- Mukhya Mantri Lok Bhawan-

O 7.00

..

R (-)7.00

Entire provision of ₹ 7.00 lakh was reduced through reappropriation in March 2023 due to non execution of ongoing works.

02- Community Development Works-
Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -

08- Minor Irrigation Schemes in various Districts
under Pradhan Mantri Krishi Sinchai Yojna -

(i) O 30.00 30.00 .. (-)30.00

Centrally Sponsored Scheme

(ii) O 400.00 400.00 .. (-)400.00

10- Diversion and Flow Irrigation Scheme in various
Districts under Pradhan Mantri Krishi Sinchayee
Yojna-Har Khet Ko Pani-

(iii) O 100.00 100.00 .. (-)100.00

Centrally Sponsored Scheme

(iv) O 701.00 701.00 .. (-)701.00

12- Parvatdhara-

(v) O 1.00 1.00 .. (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire provision of ₹ 1,232.00 lakh in the above five cases remained unutilized; reasons for which were awaited (July 2023).

4705- Capital Outlay on Command Area Development -

796- Tribal Area Sub-Plan -

01- Command Area Development under Minor Irrigation Schemes-

O	251.00			
		216.00	142.20	(-)73.80
R	(-)35.00			

In view of the final saving of ₹ 73.80 lakh, reduction in provision by ₹ 35.00 lakh through surrender in March 2023 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 73.80 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
		1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

796- Tribal Area Sub-Plan -

02- Flood Control Works under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-

O	130.00			
		110.00	125.94	(+)15.94
R	(-)20.00			

In view of the final excess of ₹ 15.94 lakh, reduction in provision by ₹ 20.00 lakh through surrender in March 2023 due to less execution of works proved excessive.

Reasons for the final excess of ₹ 15.94 lakh were awaited (July 2023).

4801- Capital Outlay on Power Projects -

01- Hydel Generation -

796- Tribal Area Sub-Plan -

06- Equity Contribution in Himachal Pradesh Power Corporation Limited -

O	2,880.00			
		2,880.00	2,258.00	(-)622.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final saving of ₹ 622.00 lakh were awaited (July 2023).

07-	Equity Contribution in Himachal Pradesh State Electricity Board Limited.-				
O	625.00				
			312.00	312.00	..
R	(-313.00)				

Reduction in provision by ₹ 313.00 lakh through reappropriation/surrender in March 2023 was due to less expenditure on investment and less contribution of equity under the scheme.

5002- Capital Outlay on Indian Railways
Commercial Lines -

01- *Capital Bearing Dividend Liability -*

796- Tribal Area Sub-Plan -

01- Construction of Railway Lines-

O	1,000.00				
		
R	(-1,000.00)				

Entire provision of 1,000.00 lakh was reduced through reappropriation in March 2023 due to non fulfilment of codal formalities.

03- *Capital Outlay -*

796- Tribal Areas Sub-Plan -

01- Construction of Railway Lines-

S	0.01				
			1,000.00	..	(-1,000.00)
R	999.99				

In view of the entire provision of ₹ 1,000.00 lakh remained unutilised, augmentation in provision by ₹ 999.99 lakh through reappropriation in March 2023 due to more expenditure on construction of railway line proved injudicious.

Reasons for the final saving of ₹ 1000.00 lakh were awaited (July 2023).

5053- Capital Outlay on Civil Aviation -

80- *General -*

796- Tribal Area Sub-Plan -

02- Construction of Helipads and Air Strips-

O	100.00				
			65.36	65.26	(-)0.10
R	(-34.64)				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reduction in provision by ₹ 34.64 lakh through reappropriation in March 2023 was due to less execution of works.

03-	Development of Airports and Heliports-				
	O	8,150.00			
	R	(-)8,150.00	..	..	..

Entire provision of 8,150.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

5054- Capital Outlay on Roads and Bridges -

04-	District and other Roads -				
796-	Tribal Area Sub-Plan -				
03-	Expenditure on Construction of Rural Roads under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Department-				
	O	3,112.00			
	R	(-)1,369.64	1,742.36	1,920.63	(+178.27

In view of the final excess of ₹ 178.27 lakh, reduction in provision by ₹ 1,369.64 lakh through surrender in March 2023 due to less execution of works proved excessive. Reasons for the final excess of ₹ 178.27 lakh were awaited (July 2023).

07-	Major District Roads-				
	O	58.00	58.00	26.59	(-)31.41

Reasons for the final saving of ₹ 31.41 lakh were awaited (July 2023).

08-	Construction of Roads under Central Road Fund-Centrally Sponsored Scheme				
	O	990.00			
	R	(-)990.00	..	..	..

Entire provision of ₹ 990.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

10-	Escalation of Pradhan Mantri Gramin Sadak Yojna Works-				
	O	90.00	90.00	45.00	(-)45.00

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Reasons for the final saving of ₹ 45.00 lakh were awaited (July 2023).

11- Improvements of Black Spots, Road Safety Measures and Improvement of Geometrics and Riding Quality-				
O	360.00			
		410.00	281.76	(-)128.24
R	50.00			

In view of the final saving of ₹ 128.24 lakh, augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2023 was due to execution of ongoing works proved unrealistic.

Reasons for the final saving of ₹ 128.24 lakh were awaited (July 2023).

12- Mukhya Mantri Sadak Yojna-				
O	798.00	798.00	700.54	(-)97.46

Reasons for the final saving of ₹ 97.46 lakh were awaited (July 2023).

13- Road Side Facility/Plantation (Horticulture Division)-				
O	72.00	72.00	..	(-)72.00

Entire provision of ₹ 72.00 lakh remained unutilised; reasons for which were awaited (July 2023).

14- Payment for Arbitration Cases (Roads and Bridges)-				
O	50.00			
		178.82	..	(-)178.82
R	128.82			

In view of the entire provision of ₹ 178.82 lakh remained unutilized, augmentation in provision by ₹ 128.82 lakh through reappropriation in March 2023 reasons for which were not intimated (July 2023) proved unnecessary.

Entire provision of ₹ 178.82 lakh remained unutilised; reasons for which were awaited (July 2023).

80- General -				
796- Tribal Area Sub-Plan -				
05- Expenditure on Major Bridges-				
(i) O	1,600.00			
		1,177.24	1,020.62	(-)156.62
R	(-)422.76			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

06-	Expenditure on Ropeways and Cableways-			
(ii)	O	200.00		
			176.12	126.35
	R	(-)23.88		(-)49.77
09-	Expenditure on Major Bridges under Rural Infrastructure Development Fund/National Bank for Agriculture and Rural Development-			
(iii)	O	2,000.00		
			715.99	459.32
	R	(-)1,284.01		(-)256.67

In view of the final saving of ₹ 463.06 lakh, reduction in provision by ₹ 1,730.65 lakh through surrender in March 2023 in the above three cases due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 463.06 lakh in the above three cases were awaited (July 2023).

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

08- Training Institute-

(i)	O	1.00			
		
	R	(-)1.00			

Centrally Sponsored Scheme

(ii)	O	1.00			
		
	R	(-)1.00			

Entire token provision of ₹ 2.00 lakh in the above two cases was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

5075- Capital Outlay on Other Transport Services -

60- Others -

796- Tribal Area Sub-Plan-

01- Ropeway and Rapid Transport System-

	O	200.00	200.00	150.00	(-)50.00
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Reasons for the final saving of ₹ 50.00 lakh were awaited (July 2023).

Centrally Sponsored Scheme

	O	1.00			
		
	R	(-)1.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

5475- Capital Outlay on Other General Economic Services -

796- Tribal Area Sub-Plan -				
01- Vidheyak Kshetra Vikas Nidhi Yojna-				
O	610.00	610.00	541.36	(-)68.64

Reasons for the final saving of ₹ 68.64 lakh were awaited (July 2023).

6801- Loans for Power Projects -

796- Tribal Area Sub-Plan -				
10- Loan to Himachal Pradesh Power Corporation Limited-				
(i) O	27.00	27.00	..	(-)27.00
11- Loan to Himachal Pradesh Transmission Corporation Limited-				
(ii) O	2,863.00	2,863.00	..	(-)2,863.00

Entire Provision of ₹ 2,890.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

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

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

4059- Capital Outlay on Public Works -

01- Office Buildings -				
796- Tribal Area Sub-Plan -				
02- Expenditure on Other Administration-				
O	301.00			
		673.71	572.34	(-)101.37
R	372.71			

In view of the final saving of ₹ 101.37 lakh, augmentation in provision by ₹ 372.71 lakh through reappropriation in March 2023 was due to more expenditure on execution of works proved excessive.

Reasons for the final saving of ₹ 101.37 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

12-	Construction of Kanungo/Patwar Buildings-				
	O	95.00			
			147.00	153.95	(+)6.95
	R	52.00			
	Augmentation in provision by ₹ 52.00 lakh through reappropriation in March 2023 was due to more execution of works.				
	Expenditure of ₹ 12.00 lakh out of ₹ 153.95 lakh was due to clearance of Objection Book Suspense for the year 2019-20.				
13-	Combined Office Building and Other Mini Secretariat-				
(i)	O	92.00			
			319.54	319.54	..
	R	227.54			
4202-	Capital Outlay on Education, Sports, Art and Culture -				
	<i>01- General Education -</i>				
796-	Tribal Area Sub-Plan -				
	<i>01- Building-</i>				
(ii)	O	292.00			
			871.17	871.17	..
	R	579.17			
	Augmentation in provision by ₹ 806.71 lakh through reappropriation in March 2023 in the above two cases was due to more expenditure on execution of works.				
	Centrally Sponsored Scheme				
	O	2.00			
			150.00	150.00	..
	R	148.00			
	Augmentation in provision by ₹ 148.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.				
03-	Construction of Middle School Buildings-				
(i)	O	350.00			
			394.00	393.25	(-)0.75
	R	44.00			
	<i>03- Sports and Youth Services -</i>				
796-	Tribal Area Sub-Plan -				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

01- Building-					
(ii) O	110.00				
			446.76	446.73	(-)0.03
R	336.76				
03- Expenditure on Mountaineering and Allied Sports					
Buildings-					
(iii) O	5.00				
			6.50	6.50	..
R	1.50				
04- Art and Culture -					
796- Tribal Area Sub-Plan -					
01- Buildings-					
(iv) O	225.00				
			306.00	305.80	(-)0.20
R	81.00				
Centrally Sponsored Scheme					
(v) S	0.01				
			625.00	625.00	..
R	624.99				
Augmentation in provision by ₹ 1,088.25 lakh through reappropriation in March 2023 in the above five cases was due to more expenditure on execution of works.					
4210- Capital Outlay on Medical and Public Health-					
02- Rural Health Services -					
796- Tribal Area Sub-Plan -					
01- Buildings-					
Centrally Sponsored Scheme					
(i) O	2.00				
			350.00	350.00	..
R	348.00				
03- Medical Education Training and Research -					
796- Tribal Area Sub-Plan -					
02- Upgradation of Existing Ayush Institutions-					
(ii) S	0.01				
			12.22	12.22	..
R	12.21				

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

	Centrally Sponsored Scheme				
(iii)	S	0.01			
			109.99	109.99	..
	R	109.98			

Augmentation in provision by ₹ 470.19 lakh through reappropriation in March 2023 in the above three cases was due to more receipt of funds from Government of India and hence matching state share released proportionately.

04-	Construction Work in Dr. Rajender Parshad Medical College Tanda-				
	O	163.00			
			274.00	274.00	..
	R	111.00			

Augmentation in provision by ₹ 111.00 lakh through reappropriation in March 2023 was due to more expenditure on purchase of machine.

11-	Upgradation of Government Medical Colleges-				
	R	10.78	10.78	10.78	..

Augmentation in provision by ₹ 10.78 lakh through reappropriation in March 2023 was due to release of matching State share. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision is improper and violation of para 12.5 of Himachal Pradesh budget manual.

	Centrally Sponsored Scheme				
	S	0.02			
			97.00	97.00	..
	R	96.98			

Augmentation in provision by ₹ 96.98 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

796- Tribal Area Sub-Plan -

01- Rural Water Supply Schemes in Various Districts-

	O	501.00			
			986.68	722.10	(-)264.58
	R	485.68			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

In view of the final saving of ₹ 264.58 lakh, augmentation in provision by ₹ 485.68 lakh through reappropriation in March 2023 due to more expenditure on execution of works proved excessive.

Reasons for the final saving of ₹ 264.58 lakh were awaited (July 2023).

4235- Capital Outlay on Social Security and Welfare -

02- *Social Welfare -*

796- Tribal Area Sub-Plan -

01- Construction of Departmental Building
Centrally Sponsored Scheme

O	7.00			
S	0.01	380.00	380.00	..
R	372.99			

Augmentation in provision by ₹ 372.99 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

4406- Capital Outlay on Forestry and Wild Life -

01- *Forestry -*

796- Tribal Area Sub-Plan-

01- Expenditure on Construction of Roads-

(i) O	175.00			
		427.20	427.15	(-)0.05
R	252.20			

02- Expenditure on Construction of Buildings-

(ii) O	225.00			
		246.85	244.69	(-)2.16
R	21.85			

Augmentation in provision by ₹ 274.05 lakh through reappropriation in March 2023 in the above two cases was due to more expenditure on execution of ongoing works.

4425- Capital Outlay on Co-operation-

796- Tribal Area Sub-Plan-

01- Investment in Co-operative Societies-

O	2.00			
		4.50	4.50	..
R	2.50			

Augmentation in provision by ₹ 2.50 lakh through reappropriation in March 2023 was due to more expenditure under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

4515- Capital Outlay on other Rural Development Programme-

796- Tribal Area Sub-Plan -				
02- Community Development Works-				
O	1,002.00			
		1,906.31	1,906.31	..
R	904.31			

Augmentation in provision by ₹ 904.31 lakh through reappropriation in March 2023 was due to more expenditure on construction of community development infrastructure.

4702- Capital Outlay on Minor Irrigation -

796- Tribal Area Sub-Plan -				
01- Lift Irrigation Schemes in various Districts-				
(i) O	150.00			
		237.05	204.87	(-)32.18
R	87.05			
02- Diversion and Flow Irrigation Schemes in various Districts-				
(ii) O	450.00			
		1,233.09	763.57	(-)469.52
R	783.09			

In view of the final saving of ₹ 501.70 lakh, augmentation in provision by ₹ 870.14 lakh through reappropriation in March 2023 in the above two cases due to more expenditure on completion of ongoing works proved excessive.

Reasons for the final saving of ₹ 501.70 lakh in the above two cases were awaited (July 2023).

06- Lift Irrigation Schemes in Various Districts under National Bank for Agriculture and Rural Development-				
(i) O	440.00			
		828.00	543.16	(-)284.84
R	388.00			

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -				
796- Tribal Area Sub-Plan -				
01- Expenditure on Flood Control Works-				
(ii) O	400.00			
		649.99	540.14	(-)109.85
R	249.99			

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

In view of the final saving of ₹ 394.69 lakh, augmentation in provision by ₹ 637.99 lakh through reappropriation in March 2023 in the above two cases due to more expenditure on execution of works proved excessive.

Reasons for the final saving of ₹ 394.69 lakh in the above two cases were awaited (July 2023).

4851- Capital Outlay on Village and Small Industries-

796- Tribal Area Sub-Plan -

03- Investment on Industrial Co-operatives-

O	0.50				
		4.50	4.50	..	
R	4.00				

Augmentation in provision by ₹ 4.00 lakh through reappropriation in March 2023 was due to more expenditure on capital investment.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

796- Tribal Area Sub-Plan -

01- Expenditure on Construction of Rural Roads-

O	6,000.00				
		6,585.88	6,037.06	(-)548.82	
R	585.88				

In view of the final saving of ₹ 548.82 lakh, augmentation in provision by ₹ 585.88 lakh through reappropriation in March 2023 due to more expenditure on construction of rural roads proved excessive.

Reasons for the final saving of ₹ 548.82 lakh were awaited (July 2023).

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

O	36.00				
		6.00	97.92	(+91.92	
R	(-)30.00				

Reduction in provision by ₹ 30.00 lakh through surrender in March 2023 was due to less execution of works.

Expenditure of ₹ 80.86 lakh out of ₹ 97.92 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

5055- Capital Outlay on Road Transport -

796- Tribal Area Sub-Plan -

APPROPRIATION ACCOUNTS
GRANT NO. 31-contd.

01-	Investment in Himachal Road Transport Corporation-				
	O	630.00			
			1,670.00	1,670.00	..
	R	1,040.00			

Augmentation in provision by ₹ 1,040.00 lakh through reappropriation in March 2023 was due to more expenditure on purchase of new buses.

02-	Construction of Bus Stand-				
	O	200.00			
			579.79	579.79	..
	R	379.79			

Augmentation in provision by ₹ 379.79 lakh through reappropriation in March 2023 was due to more expenditure on construction of bus stands/rain shelters.

5452- Capital Outlay on Tourism -

01- *Tourist Infrastructure -*

796- Tribal Area Sub-Plan -

01- Nai Raahein Nai Manzilien-

	O	450.00			
			530.00	567.75	(+)37.75
	R	80.00			

Augmentation in provision by ₹ 80.00 lakh through reappropriation in March 2023 was due to more expenditure on completion of ongoing works.

Expenditure of ₹ 37.75 lakh out of ₹ 567.75 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

80- *General -*

796- Tribal Area Sub-Plan -

01- Construction of various Buildings-

	O	100.00			
			103.10	202.84	(+)99.74
	R	3.10			

Expenditure of ₹ 99.90 lakh out of ₹ 202.84 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Centrally Sponsored Scheme

	S	0.01			
			150.00	150.00	..
	R	149.99			

Augmentation in provision by ₹ 149.99 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- conclud.

(ix) Suspense Transactions

(i) The expenditure under this grant includes ₹ 1,921.39 lakh (₹ 1,921.39) lakh under Revenue Section and ₹ 0.00 lakhs under Capital Section) accounted for under "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works-Roads, Bridges and Buildings at Para No. (vii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2022-23 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2022		Debits	Credits	Closing balance on 31 March 2023	
	Debit(+)	Credit(-)			Debit(+)		Credit(-)
Revenue Section						
2059-Public Works-						
<i>01-Office Buildings-</i>						
796-Tribal Area Sub-Plan-						
07-Expenditure under						
Suspense (Stock)-	(-)964.66		377.62	219.67		(-)806.71*
08-Expenditure under Suspense						
(Stock Manufacturing)-	(+)165.22		475.65	289.30		(+)351.57
09-Expenditure under						
Suspense (Miscellaneous						
Public Works Advances)-	(+)6,730.29		409.66	589.94		(+)6,550.01
Total 2059-	(+) 5,930.85		1,262.93	1,098.91		(+)6,094.87
2215-Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
796-Tribal Area Sub-Plan-						
04-Stock-						
	(-)261.84		229.65	121.20		(-)153.39*
05-Stock Manufacture-						
	(+) 162.06		3.75	0.00		(+)165.81
06-Miscellaneous Public						
Works Advances-	(+)142.01		64.53	41.95		(+)164.59
Total 2215-	(+)42.23		297.93	163.15		(+)177.01
2702-Minor Irrigation-						
<i>80-General-</i>						
796-Tribal Area Sub-Plan-						
08-Expenditure under Suspense						
(Stock Manufacturing)-	(-)328.73		287.46	480.16		(-)521.43*
09-Expenditure on Suspense						
(Stock Manufacture)-	(+)164.84		24.61	3.34		(+)186.11
10-Expenditure under						
Suspense (Miscellaneous						
Public Works Advances)-	(+)587.76		48.46	22.89		(+)613.33
Total 2702-	(+)423.87		360.53	506.39		(+)278.01
Total-Revenue Section	(+)6,396.95		1,921.39	1,768.45		(+)6,549.89
Total Demand	(+)6,396.95		1,921.39	1,768.45		(+)6,549.89

(*) Reasons for the minus balances were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32-SCHEDULED CASTE SUB PLAN

(HEADS 2054-TREASURY AND ACCOUNTS ADMINISTRATION, 2055-POLICE, 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2203-TECHNICAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2210-MEDICAL AND PUBLIC HEALTH, 2211-FAMILY WELFARE, 2215-WATER SUPPLY AND SANITATION, 2216-HOUSING, 2217-URBAN DEVELOPMENT, 2220-INFORMATION AND PUBLICITY, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 2230-LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT, 2235-SOCIAL SECURITY AND WELFARE, 2236-NUTRITION, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2404-DAIRY DEVELOPMENT, 2405-FISHERIES, 2406-FORESTRY AND WILD LIFE, 2407-PLANTATIONS, 2408-FOOD STORAGE AND WAREHOUSING, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 2425- CO-OPERATION, 2435-OTHER AGRICULTURAL PROGRAMMES, 2501-SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT, 2505-RURAL EMPLOYMENT, 2515-OTHER RURAL DEVELOPMENT PROGRAMMES, 2801-POWER, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 3054-ROADS AND BRIDGES, 3055-ROAD TRANSPORT, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3456-CIVIL SUPPLIES, 4055-CAPITAL OUTLAY ON POLICE, 4058-CAPITAL OUTLAY ON PRINTING AND STATIONERY, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT, 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002-CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM, 6225-LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIE AND 6801-LOANS FOR POWER PROJECTS)

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	22,19,56,70			
		26,17,78,94	24,23,88,79	(-)1,93,90,15
Supplementary	3,98,22,24			
Amount surrendered during the year (31 March 2023)				1,19,32,58
Capital Section				
Voted				
Original	14,18,15,00			
		14,18,15,06	10,96,36,83	(-)3,21,78,23
Supplementary	6			
Amount surrendered during the year (31 March 2023)				2,20,63,61

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 19,390.15 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 39,822.24 lakh obtained in March 2023 proved excessive and surrender of ₹ 11,932.58 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 32,178.23 lakh in the voted provision of Capital Section, surrender of ₹ 22,063.61 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)			
2054- Treasury and Accounts Administration -			
789- Special Component Plan for Scheduled Castes -			
01- Word Bank Assisted Integrated Financial			
Management System (Externally Aided Project)-			
O	453.00		
		61.98	42.00
R	(-)391.02		(-)19.98

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 391.02 lakh through reappropriation in March 2023 was due to nil expenditure on hiring of consultants and less expenditure on electricity, telephone and water bills.

2055- Police -

789- Special Component Plan for Scheduled Castes -

02- Security Related Expenditure-

O 29.00

..

R (-)29.00

Entire provision of ₹ 29.00 lakh was reduced through reappropriation in March 2023 due to non requirement of funds for honorarium.

Centrally Sponsored Scheme

O 107.00

75.00 74.99 (-)0.01

R (-)32.00

Reduction in provision by ₹ 32.00 lakh through reappropriation in March 2023 was due to non receipt of funds from Government of India.

2059- Public Works -

01- Office Buildings -

789- Special Component Plan for Scheduled Castes -

04- Maintenance of Government Owned Anganwari Centres-

(i) O 2.00

2.00 .. (-)2.00

Centrally Sponsored Scheme

(ii) O 13.00

13.00 .. (-)13.00

Entire provision of ₹ 15.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

2202- General Education -

01- Elementary Education -

789- Special Component Plan for Scheduled Castes -

01- Expenditure on Primary School-

O 824.73

717.20 712.91 (-)4.29

R (-)107.53

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 107.53 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts, less expenditure on purchase of office articles, electricity, telephone, water bills and less receipt of medical reimbursement claims.

06- Mid Day Meal-				
O	1,601.00			
		1,523.80	1,523.80	..
R	(-)77.20			

Reduction in provision by ₹ 77.20 lakh through reappropriation/surrender in March 2023 was due to less engagement of cook-cum-helpers under the scheme and less receipt of funds from Government of India.

Centrally Sponsored Scheme

O	2,426.00			
		2,154.82	2,177.89	(+)23.07
R	(-)271.18			

Reduction in provision by ₹ 271.18 lakh through reappropriation in March 2023 was due to less receipt of funds from Government of India. Whereas grant of ₹ 3,788.58 lakh was received from Government of India.

Expenditure of ₹ 23.07 lakh out of ₹ 2,177.89 lakh was due to clearance of Objection Book Suspense for the years 2019-20 and 2021-22.

08- Sakshar Bharat Yojna-				
(i) O	1.00			
	
R	(-)1.00			
Centrally Sponsored Scheme				
(ii) O	1.00			
	
R	(-)1.00			

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases; reasons for which were not intimated (July 2023).

11- Expenditure on Grant-in-Aid to Parent Teacher Association-				
O	50.00			
		31.22	31.18	(-)0.04
R	(-)18.78			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 18.78 lakh through reappropriation/surrender in March 2023 was due to regularisation of teachers.

12- Atal Vardi Yojna-				
O	853.00			
R	(-)853.00	..	..	..

Entire provision of ₹ 853.00 lakh was reduced through reappropriation in March 2023 due to non procurement of school uniform.

13- Pre-Matric Scholarship to Scheduled Caste-				
S	0.01			
R	6.64	6.65	..	(-)6.65

In view of the entire provision of ₹ 6.65 lakh remained unutilised; augmentation in provision by ₹ 6.64 lakh through reappropriation in March 2023 due to providing state share for pre-matric scholarship proved unnecessary.

Entire provision of ₹ 6.65 lakh remained unutilised; reasons for which were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
S	0.01	1.00	..	(-)1.00
R	(-)0.01			

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023). Whereas grant of ₹ 10.00 lakh was received from Government of India.

15- Grant-in-Aid to School Management Committees-				
O	450.00			
R	(-)377.32	72.68	72.66	(-)0.02

Reduction in provision by ₹ 377.32 lakh through reappropriation/surrender in March 2023 was due to less expenditure on payment of remuneration to teachers under school management committee.

16- District Institution for Educational Training-				
O	347.71			
R	(-)65.74	281.97	267.95	(-)14.02

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 65.74 lakh through reappropriation/surrender in March 2023 was due to non filling up of vacant posts and less expenditure on electricity, telephone and water bills.

17- Repair/Maintenance of Primary/Middle Schools Buildings-				
O	573.30	573.30	550.75	(-)22.55

Reasons for the final saving of ₹ 22.55 lakh were awaited (July 2023).

18- Urdu and Punjabi Teachers-				
O	11.00			
R	(-)11.00	..	..	..

Entire provision of ₹ 11.00 lakh was reduced through reappropriation/surrender in March 2023 due to regularisation of Urdu and Punjabi teachers.

19- Samagar Shiksha Abhiyaan-				
(i) O	1,106.00			
R	(-)616.97	489.03	489.03	..
Centrally Sponsored Scheme				
(ii) O	9,968.00			
R	(-)5,566.74	4,401.26	4,401.26	..

Reduction in provision by ₹ 6,183.71 lakh through reappropriation/surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence state share released in proportion to central share.

Whereas grant of ₹ 2,888.89 lakh was received at sr. no. (ii) from Government of India.

22- Digital Education-				
O	1.00			
R	(-)1.00	..	..	..

Entire token provision of ₹ 1.00 lakh was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

23- Reimbursement of Fees of Weaker Section

Students in Private Schools-

O	30.00								
						
R	(-)30.00								

Entire provision of ₹ 30.00 lakh was reduced through surrender in March 2023 due to non receipt of fee reimbursement cases.

24- Swasth Bachpan-

O	80.00								
						
R	(-)80.00								

Entire provision of ₹ 80.00 lakh was reduced through reappropriation in March 2023 due to change in funding pattern of this scheme.

26- New India Literacy Programme-

(i) O	1.00								
S	0.01	..	..	..		
R	(-)1.01								

Centrally Sponsored Scheme

(ii) O	1.00								
S	0.01	..	..	..		
R	(-)1.01								

Entire provision of ₹ 2.02 lakh was reduced through reappropriation/surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share surrendered.

02- Secondary Education -

789- Special Component Plan for Scheduled Castes -

16- Pre-Metric Scholarship to Schedule Caste

Students-

Centrally Sponsored Scheme

O	612.00								
S	0.01	236.00	168.00	(-)68.00					
R	(-)376.01								

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 68.00 lakh, reduction in provision by ₹ 376.01 lakh through reappropriation/surrender in March 2023 due to non receipt of funds from Government of India and change in sharing pattern proved inadequate.

Reasons for the final saving of ₹ 68.00 lakh were awaited (July 2023).

21-	Atal School Vardi Yojna-			
	O	378.00		
		
	R	(-)378.00		..

Entire provision of ₹ 378.00 lakh was reduced through reappropriation in March 2023 due to providing cash instead of school uniform.

31-	Swaran Jayanti Super (100) Yojna-			
	O	126.00		
			35.00	35.00
	R	(-)91.00		..

Reduction in provision by ₹ 91.00 lakh through reappropriation in March 2023 was due to funding of this scheme by Asian Development Bank through Himachal Pradesh Kaushal Vikas Nigam.

32-	Swaran Jayanti Digital Initiative/Vidyarathi Anushikshan Yojna-			
	O	126.00		
		
	R	(-)126.00		..

Entire provision of ₹ 126.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

03-	<i>University and Higher Education -</i>			
789-	Special Component Plan for Scheduled Castes -			
04-	Post Matric Scholarship to Scheduled Caste Students-			
	Centrally Sponsored Scheme			
	O	2,640.00		
	S	32.01	2,672.00	32.00
	R	(-)0.01		(-)2,640.00

Reasons for the final saving of ₹ 2,640.00 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

05-	Rashtriya Uchtar Shiksha Abhiyan-				
(i)	O	53.00	53.00	..	(-)53.00
	Centrally Sponsored Scheme				
(ii)	O	476.00	476.00	..	(-)476.00

Entire provision of ₹ 529.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

06-	Expenditure on Government Colleges-				
	O	90.00			
			40.00	39.49	(-)0.51
	R	(-)50.00			

Reduction in provision by ₹ 50.00 lakh through reappropriation in March 2023 was due to less expenditure on purchase of machinery equipment and articles.

08-	Bachelor of Vocational Programme-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to funding of programme by Asian Development Bank through Himachal Pradesh Kaushal Vikas Nigam.

04-	<i>Adult Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Padhna Likhna Abhiyan-				
(i)	O	1.00			
		
	R	(-)1.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share was also surrendered.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2205- Art and Culture -

789-	Special Component Plan for Scheduled Castes -				
02-	Expenditure on Operation of Antiquities and Art Treasure Act 1972-				
	O	126.00			
			90.95	90.95	..
	R	(-)35.05			

Reduction in provision by ₹ 35.05 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.

2210- Medical and Public Health -

03-	<i>Rural Health Services-Allopathy -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Rural Health-				
	O	1,674.08			
	S	65.25	1,740.33	1,443.00	(-)297.33
	R	1.00			

Expenditure of ₹ 1.56 lakh out of ₹ 1,443.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

Reasons for the final saving of ₹ 297.33 lakh were awaited (July 2023).

03-	Rashtriya Suraksha Beema Yojna-				
	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non implementation of scheme.

04-	<i>Rural Health Services-Other Systems of Medicine-</i>				
789-	Special Component Plan for Scheduled Castes-				
03-	Upgradation of Existing Ayush Institutions- Centrally Sponsored Scheme				
(i)	O	193.00			
			183.00	143.66	(-)39.34
	R	(-)10.00			

05-	<i>Medical Education, Training and Research -</i>				
789-	Special Component Plan for Scheduled Castes -				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Maintenance of Machinery and Equipment in Rajender Prasad Government Medical College Tanda-					
(ii)	O	327.00	327.00	275.01	(-)51.99
05- Strengthening of Indira Gandhi Medical College-					
(iii)	O	428.00	428.00	393.98	(-)34.02

Reasons for the final saving of ₹ 125.35 lakh in the above three cases were awaited (July 2023). Whereas grant of ₹ 441.49 lakh was received at Sr. No.(i) from Government of India.

06- Lal Bahadur Shastri Government Medical College and Hospital Nerchowk-					
(i)	O	2.00			
	R	(-)2.00	..	..	..
Centrally Sponsored Scheme					
(ii)	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 4.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

07- Dr. Yashwant Singh Parmar Government Medical College, Nahan-					
(i)	O	189.00	189.00	92.80	(-)96.20
09- Pandit Jawahar Lal Nehru Government Medical College, Chamba-					
(ii)	O	244.00	244.00	101.03	(-)142.97

Reasons for the final saving of ₹ 239.17 lakh in the above two cases were awaited (July 2023).

13- National Programme for Prevention and Control of Cancer, Diabetes, Cardio-Vascular Disease and Stroke-					
(i)	O	1.00			
	R	(-)1.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-1.00)			

06- *Public Health* -
789- Special Component Plan for Scheduled Castes -
01- Aids Control Programme-
Centrally Sponsored Scheme

(iii)	O	1.00			
		
	R	(-1.00)			

Entire token provision of ₹ 3.00 lakh was reduced through reappropriation in March 2023 in the above three cases; reasons for which were not intimated (July 2023).

	02- Trauma Centre-				
(i)	O	1.00			
		
	R	(-1.00)			

	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

	05- Free Medicines-				
	O	378.00	378.00	305.59	(-72.41)

Reasons for the final saving of ₹ 72.41 lakh were awaited (July 2023).

	09- Sampuran Swasthya Yojna-				
	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

11- Samman Yojna-				
O	25.00			
		2.00	..	(-)2.00
R	(-)23.00			

Reduction in provision by ₹ 23.00 lakh through reappropriation in March 2023 was due to less expenditure on miscellaneous items.

2211- Family Welfare -

789- Special Component Plan for Scheduled Castes -

02- National Ambulance Service-

(i) O	1.00			
	
R	(-)1.00			

Centrally Sponsored Scheme

(ii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

04- Family Welfare Centre in Rural Areas-
Centrally Sponsored Scheme

(i) O	523.00			
		1,423.00	878.99	(-)544.01
S	900.00			

05- Family Welfare Centre in Urban Areas-
Centrally Sponsored Scheme

(ii) O	52.00			
		222.00	143.97	(-)78.03
S	170.00			

Reasons for the final saving of ₹ 622.04 lakh in the above two cases were awaited (July 2023).

07- National Urban Health Mission-

(i) O	4.00			
	
R	(-)4.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Centrally Sponsored Scheme				
(ii)	O	35.00		
		
	R	(-)35.00		..

Entire provision of ₹ 39.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to merger of scheme with national health mission scheme. Whereas grant of ₹ 15,585.00 lakh was received at Sr. No.(ii) from Government of India.

08- Infrastructural Maintenance under Nation Health

Mission-

Centrally Sponsored Scheme

O 25.00

..

R (-)25.00

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities. Whereas grant of ₹ 7,400.28 lakh was received from Government of India.

2215- Water Supply and Sanitation -

02- Sewerage and Sanitation -

789- Special Component Plan for Scheduled Castes -

02- Maintenance and Repair of Sewerage Schemes-

(i)	O	503.00	503.00	436.76	(-)66.24
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2216- Housing -

05- General Pool Accommodation -

789- Special Component Plan for Scheduled Castes -

02- Maintenance of Pooled Government Residential

Accommodation of General Administrative

Department-

(ii)	O	79.80	79.80	39.31	(-)40.49
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Expenditure of ₹ 2.04 lakh out of ₹ 436.76 lakh at sr.no. (i) was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 106.73 lakh in the above two cases were awaited (July 2023).

2217- Urban Development -

80- General -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Smart City Mission-				
(i)	O	1,260.00			
	R	(-),260.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	1,260.00			
	R	(-),260.00	..	..	..

Entire provision of ₹ 2,520.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to change in funding pattern.

04-	Pradhan Mantri Awas Yojna-Housing for All (Urban)- Centrally Sponsored Scheme				
(i)	O	792.00	792.00	..	(-),792.00
05-	Atal Shreshth Shehar Yojna-				
(ii)	O	100.00	100.00	..	(-),100.00

Entire provision of ₹ 892.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023). Whereas grant of ₹ 443.00 lakh was received at Sr. No.(i) from Government of India.

10-	Preparation of Development Plan of Municipalities-				
	O	50.00			
	R	(-),50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through reappropriation/surrender in March 2023 due to non completion of codal formalities and non receipt of proposals from local urban bodies.

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

01-	Welfare of Scheduled Castes -				
789-	Special Component Plan for Scheduled Castes -				
11-	Follow-Up Programme-				
(i)	O	104.00			
	R	(-),54.77	49.23	62.29	(+),13.06

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

13-	Compensation to Victims of Atrocities-				
(ii)	O	150.00			
	S	10.50	121.78	121.77	(-)0.01
	R	(-)38.72			
	Centrally Sponsored Scheme				
(iii)	O	1,50.00			
	S	10.50	121.78	121.77	(-)0.01
	R	(-)38.72			

Reduction in provision by ₹ 132.21 lakh through surrender in March 2023 in the above three cases was due to less receipt of proposals.

Expenditure of ₹ 13.08 lakh out of ₹ 62.29 lakh at sr. no. (i) above was due to clearance of Objection Book Suspense for the year 2021-22.

16- Matching State Share for Various Centrally Sponsored Schemes-

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of proposals.

17- Himachal Pradesh Scheduled Castes Commission-

O	37.23				
S	4.59	32.93	32.90		(-)0.03
R	(-)8.89				

Reduction in provision by ₹ 8.89 lakh through reappropriation/surrender in March 2023 was due to less expenditure on rent, tax bills, organization of awareness camps, travelling, purchase of office articles which was partly counter balanced by excess due to more expenditure on advertisement.

18- Pradhan Mantri Scheduled Castes Abhudyta Yojna- Centrally Plan

O	1,964.00	1,964.00	..		(-)1,964.00
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Entire provision of ₹ 1,964.00 lakh remained unutilised; reasons for which were awaited (July 2023).

2230- Labour, Employment and Skill Development -

02- Employment Services -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789-	Special Component Plan for Scheduled castes-				
02-	Model Career Centre-				
	Centrally Sponsored Scheme				
	O	1.00			
		
	R	(-)1.00			

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

03-	Drishti Patra Scheme-				
	O	25.00			
		
	R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2023 due to non commencement of the scheme.

03-	<i>Training -</i>				
789-	Special Component Plan for Scheduled Castes -				
06-	Skill Development Allowance-				
	O	2,519.00			
			2,508.00	1,387.54	(-)1,120.46
	R	(-)11.00			

Reasons for the final saving of ₹ 1,120.46 lakh were awaited (July 2023).

2235- Social Security and Welfare -

02-	<i>Social Welfare -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Integrated Child Development Scheme-				
	Centrally Sponsored Scheme				
	O	6,474.00			
			4,477.99	4,477.96	(-)0.03
	R	(-)1,996.01			

Reduction in provision by ₹ 1,996.01 lakh through reappropriation/surrender in March 2023 was mainly due to implementation of single nodal agency, creation of separate budget line and non filling up of vacant posts.

04-	Mukhya Mantri Bal Udhar Yojna-				
(i)	O	100.00			
			67.03	65.76	(-)1.27
	R	(-)32.97			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06- Beti Hai Anmol-					
(ii) O	378.00				
		282.49	274.00		(-)8.49
R	(-)95.51				

Reduction in provision by ₹ 128.48 lakh through reappropriation/surrender in March 2023 in the above two cases was due to less receipt of proposals.

07- Mukhya Mantri Kanya Daan Yojna-					
O	300.00				
		306.22	279.66		(-)26.56
R	6.22				

Reasons for the final saving of ₹ 26.56 lakh were awaited (July 2023).

12- Women Commission-					
O	1.00	1.00	..		(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

16- Women Development Corporation-					
O	37.00				
	
R	(-)37.00				

Entire provision of ₹ 37.00 lakh was reduced through reappropriation in March 2023 due to investment of share in Mahila Vikas Nigam and hence surrendered its share.

21- Pradhan Mantri Matru Vandana Yojna-					
O	38.00				
		21.18	30.23		(+)9.05
R	(-)16.82				

Reduction in provision by ₹ 16.82 lakh through surrender in March 2023 was due to less receipt of funds from Government of India and hence state share remained unutilised.

Expenditure of ₹ 9.05 lakh out of ₹ 30.23 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Centrally Sponsored Scheme					
O	340.00	340.00	..		(-)340.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 340.00 lakh remained unutilised; reasons for which were awaited (July 2023).

23- Upliftment of Handicapped-Centrally Sponsored Scheme

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

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

30- Vo Din-

O	82.00			
R	(-74.00)	8.00	6.83	(-1.17)

Reduction in provision by ₹ 74.00 lakh through reappropriation/surrender in March 2023 was due to less organisation of awareness campaign.

31- National Creche Scheme-

(i) O	5.00			
R	(-5.00)	..	..	..

Centrally Sponsored Scheme

(ii) O	41.00			
R	(-41.00)	..	..	..

Entire provision of ₹ 46.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

32- Marriage Grants to Girls-

O	758.00	758.00	505.61	(-252.39)
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Reasons for the final saving of ₹ 252.39 lakh were awaited (July 2023).

33- Mukhya Mantri Bal Suposhan Yojna-

S	45.00			
R	(-45.00)	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 45.00 lakh obtained through supplementary grant was reduced through surrender in March 2023 due to non completion of codal formalities.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes -

01- Vegetable Multiplication Farms-

(i) O 5.00

..

R (-)5.00

02- Distribution of Seed-

(ii) O 17.00

..

R (-)17.00

04- Distribution of Fertilizers-

(iii) O 50.00

..

R (-)50.00

05- Soil Science and Chemistry-

(iv) O 25.00

..

R (-)25.00

07- Plant Protection-

(v) O 10.00

..

R (-)10.00

Entire provision of ₹ 107.00 lakh was reduced through surrender in March 2023 in the above five cases due to merger of the scheme into another scheme.

13- Horticulture Development-
Centrally Plan

O 1.00

.. 0.26 (+)0.26

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of subsidy cases.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

25-	Rashtriya Krishi Vikas Yojna (Agriculture)-				
(i)	O	70.00			
	R	(-)70.00			..
	Centrally Sponsored Scheme				
(ii)	O	628.00			..
	R	(-)628.00			..
Entire provision of ₹ 698.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released. Whereas grant of ₹ 204.11 lakh was received at Sr. No.(ii) from Government of India.					
33-	National Mission on Extension and Technology- Centrally Sponsored Scheme				
(i)	O	564.00			
	R	(-)47.40	516.60	516.60	..
35-	National Mission on Sustainable Agriculture-				
(ii)	O	23.00			
	R	(-)17.40	5.60	5.60	..
36-	National Food Security Mission-				
(iii)	O	23.00			
	R	(-)14.80	8.20	8.20	..
	Centrally Sponsored Scheme				
(iv)	O	204.00			
	R	(-)130.21	73.79	73.79	..

Reduction in provision by ₹ 209.81 lakh through surrender in March 2023 in the above four cases was due to less receipt of funds from Government of India and hence matching state share could not be released.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

38- Mission for Integrated Development of Horticulture-				
O	234.00			
		55.01	48.61	(-)6.40
R	(-)178.99			

Reduction in provision by ₹ 178.99 lakh through reappropriation/surrender in March 2023 was due to less receipt of subsidy cases and less receipt of funds from Government of India and hence state share could not be released proportionately.

46- Mukhya Mantri Khet Sanrakshan Yojna-				
O	1,008.00			
	
R	(-)1,008.00			

Entire provision of ₹ 1,008.00 lakh was reduced through reappropriation in March 2023 due to merger of the scheme into another scheme.

47- Mukhya Mantri Kisan Aivam Khetihar Majdoor Jeevan Suraksha Yojna-				
O	10.00			
		1.00	1.00	..
R	(-)9.00			

Reduction in provision by ₹ 9.00 lakh through surrender in March 2023 was due to non receipt of compensation claims.

49- Sub Mission on Agriculture Mechanization-				
O	48.00			
		22.22	22.22	..
R	(-)25.78			

Reduction in provision by ₹ 25.78 lakh through surrender in March 2023 was due to less receipt of funds from Government of India and hence matching state share surrendered.

50- Parmpragat Krishi Vikas Yojna-				
O	25.00			
	
R	(-)25.00			

Entire provision of ₹ 25.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India and hence state share also surrendered.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

51-	National Project on Soil Health and Fertility-				
	O	6.00			
			0.46	0.46	..
	R	(-5.54)			

Reduction in provision by ₹ 5.54 lakh through surrender in March 2023 was due to less receipt of funds from Government of India and hence matching state share also surrendered.

52-	National Bamboo Mission-				
(i)	O	1.00	1.00	..	(-1.00)
	Centrally Sponsored Scheme				
(ii)	O	1.00	1.00	..	(-1.00)

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

54-	National Bamboo Mission-				
(i)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases; reasons for which were not intimated (July 2023).

55-	Sub Mission on Agriculture Mechanization-				
	O	33.00			
	R	(-33.00)	..	..	..

Entire provision of ₹ 33.00 lakh was reduced through reappropriation/surrender in March 2023 due to non receipt of subsidy cases and non receipt of funds from Government of India which caused state share to be surrendered.

	Centrally Sponsored Scheme				
	O	247.00			
	R	(-247.00)	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 247.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

61- Anti Hail Net Structure-				
O	159.00			
	
R	(-)159.00			

Entire provision of ₹ 159.00 lakh was reduced through reappropriation in March 2023 due to non receipt of cases.

62- Plant Protection Scheme-				
O	254.00			
		45.00	44.01	(-)0.99
R	(-)209.00			

Reduction in provision by ₹ 209.00 lakh through reappropriation in March 2023 was due to less receipt of subsidy cases.

64- Krishi Kosh-				
O	126.00			
	
R	(-)126.00			

Entire provision of ₹ 126.00 lakh was reduced through reappropriation in March 2023 due to non execution of scheme.

65- Krishi Utpadan Sanrakshan Yojna (Anti Hail Net Structure)-				
(i) O	252.00			
	
R	(-)252.00			

67- Mukhya Mantri Green House Renovation Scheme-				
(ii) O	25.00			
	
R	(-)25.00			

Entire provision of ₹ 277.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to merger of the scheme into another scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

69- Sawaran Jayanti Samridh Bagwan-
O 125.00

R (-)125.00

..

Entire provision of ₹ 125.00 lakh was reduced through reappropriation in March 2023 due to non receipt of subsidy cases.

2402- Soil and Water Conservation -

789- Special Component Plan for Scheduled Castes -

02- Protection Afforestation Soil Conservation and
Demonstration (Forest Department)-

O 800.00

767.80 757.52 (-)10.28

R (-)32.20

Reduction in provision by ₹ 32.20 lakh through surrender in March 2023 due to less expenditure on demonstration of the scheme.

03- On Farm Water Management through Tank-
Centrally Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

05- Pradhan Mantri Krishi Sinchayee Yojna

(i) O 25.00

7.17 7.17 ..

R (-)17.83

Centrally Sponsored Scheme

(ii) O 227.00

64.50 64.50 ..

R (-)162.50

Reduction in provision by ₹ 180.33 lakh through surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence matching state share also surrendered. Whereas grant of ₹ 419.00 lakh was received at Sr. No.(ii) from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2403- Animal Husbandry -

789- Special Component Plan for Scheduled Castes -

02- Veterinary Services and Animal Health (Hospital
and Dispensaries)-

O 717.37

632.52 626.69 (-)5.83

R (-)84.85

Reduction in provision by ₹ 84.85 lakh through surrender in March 2023 was mainly due to non filling up of vacant posts.

11- Assistance of States for Control of Animal
Diseases-

(i) O 2.74

..

R (-)2.74

Centrally Sponsored Scheme

(ii) O 22.00

..

R (-)22.00

12- Expenditure on National Project for Eradication
of Animal Disease Programme-
Centrally Sponsored Scheme

(iii) O 1.00

..

R (-)1.00

14- Grant-in-Aid to Veterinary Council under
Professional Efficiency Development Scheme-

(iv) O 5.00

..

R (-)5.00

Centrally Sponsored Scheme

(v) O 5.00

..

R (-)5.00

15- Live Stock Census-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(vi)	O	1.00			
	R	(-1.00)	..	..	..
16-	Peste Des Petits Ruminants-Control Programme-				
(vii)	O	4.00			
	R	(-4.00)	..	..	..
	Centrally Sponsored Scheme				
(viii)	O	1.00			
	R	(-1.00)	..	..	..
20-	National Livestock Mission-				
(ix)	O	67.00			
	R	(-67.00)	..	..	..
	Centrally Sponsored Scheme				
(x)	O	3.00			
	R	(-3.00)	..	..	..

Entire provision of ₹ 111.74 lakh was reduced through surrender in March 2023 in the above ten cases due to non receipt of funds from Government of India and hence state share could not be released.

23-	Uttam Chara Utpadan Yojna-				
	O	239.00			
	R	(-239.00)	..	..	..

Entire provision of ₹ 239.00 lakh was reduced through reappropriation in March 2023 due to merger of the scheme into another scheme.

28-	Chicks Scheme-				
	Centrally Sponsored Scheme				
(i)	O	1.00			
	R	(-1.00)	..	..	..

2404- Dairy Development -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789-	Special Component Plan for Scheduled Castes -				
03-	Subsidy under Dairy Udyami Vikas Yojna-				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases; reasons for which were not intimated (July 2023).

2405- Fisheries -

789-	Special Component Plan for Scheduled Castes -				
09-	Trout Live Stock Insurance-				
	O	2.00			
	R	(-1.88)	0.12	0.12	..

Reduction in provision by ₹ 1.88 lakh through reappropriation in March 2023 was due to less receipt of subsidy cases.

2406- Forestry and Wild Life -

01-	Forestry-				
789-	Special Component Plan for Scheduled Castes -				
07-	Intensification of Forest Management-				
(i)	O	11.00			
	R	(-9.09)	1.91	1.91	..
	Centrally Sponsored Scheme				
(ii)	O	104.00			
	R	(-90.83)	13.17	13.17	..

Reduction in provision by ₹ 99.92 lakh through surrender in March 2023 in the above two cases was due to less receipt of funds from Government of India and hence state share remained unutilised.

08-	Himachal Pradesh Forest Eco System Climate Proofing Project (Externally Aided Project)-				
	O	1,385.00			
	R	(-1,115.42)	269.58	266.75	(-2.83)

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 1,115.42 lakh through surrender in March 2023 was due to non completion of codal formalities.

09- National Afforestation Programme-				
(i)	O	114.00		
	R	(-)114.00	..	..
Centrally Sponsored Scheme				
(ii)	O	12.00		
	R	(-)12.00	..	..
11- Sthayi Krishi Par Rashtriya Mission Kay Antargat Krishi Vaniki Mission-				
(iii)	O	3.00		
	R	(-)3.00	..	..
Centrally Sponsored Scheme				
(iv)	O	25.00		
	R	(-)25.00	..	..

Entire provision of ₹ 154.00 lakh was reduced through surrender in March 2023 in the above four cases due to non receipt of funds from Government of India and hence state share could not be released.

17- Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture-				
	O	1,763.00		
	R	(-)154.95	1,608.05	1,554.42
				(-)53.63

In view of the final saving of ₹ 53.63 lakh, reduction in provision by ₹ 154.95 lakh through reappropriation/surrender in March 2023 due to non completion of codal formalities partly counter balanced by excess due to more expenditure on execution of works proved inadequate.

Reasons for the final saving of ₹ 53.63 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

20-	Consolidation and Demarcation of Forest-				
	O	57.00			
			11.88	11.83	(-)0.05
	R	(-)45.12			
	Reduction in provision by ₹ 45.12 lakh through surrender in March 2023 was due to non completion of settlement works.				
21-	Working Plan Organisation-				
	O	25.00			
			2.37	2.36	(-)0.01
	R	(-)22.63			
	Reduction in provision by ₹ 22.63 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.				
22-	Experimental Silviculture Felling-				
(i)	O	149.00			
			6.07	6.07	..
	R	(-)142.93			
23-	Subsidiary Silviculture Operation-				
(ii)	O	76.00			
			4.22	4.21	(-)0.01
	R	(-)71.78			
	Reduction in provision by ₹ 214.71 lakh through surrender in March 2023 in the above two cases was due to non completion of codal formalities.				
25-	Collection and Removal of Chil Pine from Forest and Investment Subsidy for Need based Industries-				
	O	63.00			
		
	R	(-)63.00			
	Entire provision of ₹ 63.00 lakh was reduced through surrender in March 2023 due to non completion of codal formalities.				
26-	National Mission for Green India-				
(i)	O	48.00			
		
	R	(-)48.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(ii)	O	430.00			
	R	(-)430.00	..	..	..

Entire provision of ₹ 478.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share could not be released.

27-	State Forestry Programme-				
(i)	O	1,253.00			
	R	(-)25.62	1,227.38	1,221.10	(-)6.28

28-	Community Based State Forestry Programme-				
(ii)	O	164.00			
	R	(-)79.39	84.61	79.48	(-)5.13

02-	<i>Environmental Forestry and Wild Life -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Development of National Parks and Sanctuaries-				
(iii)	O	176.00			
	R	(-)47.49	128.51	128.48	(-)0.03

Reduction in provision by ₹ 152.50 lakh through surrender in March 2023 in the above three cases was due to non completion of codal formalities.

03-	Wild Life-				
	O	504.00			
	R	(-)437.72	66.28	61.00	(-)5.28

Substantial reduction in provision by ₹ 437.72 lakh through reappropriation/surrender in March 2023 was due to expenditure met out from other scheme.

2408- Food Storage and Warehousing -

01-	<i>Food -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	National Food Security Act-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

2425- Co-operation -

789- Special Component Plan for Scheduled Castes -

01- Subsidy-

Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

07- Digitalization /Computerisation of Primary
Agriculture Credit Societies-
Centrally Sponsored Scheme

(i) O 2.00

2.01 .. (-)2.01

S 0.01

(ii) O 23.00

23.01 .. (-)23.01

S 0.01

Entire provision of ₹ 25.02 lakh in the above two cases remained unutilised; reasons for which were awaited (July 2023).

2435- Other Agricultural Programmes -

01- *Marketing and Quality Control -*

789- Special Component Plan for Scheduled Castes -

01- Grant to Marketing Board for Construction of
Marketing Yards-

(i) O 1.00

..

R (-)1.00

2501- Special Programmes for Rural Development -

04- *Integrated Rural Energy Planning Programme -*

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes -
03- Non Renewable Sources of Energy-
Centrally Sponsored Scheme

(ii)	O	1.00			
	R	(-1.00)			

Entire token provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases; reasons for which were not intimated (July 2023).

06- *Self Employment Programmes* -
789- Special Component Plan for Scheduled Castes -
04- District Rural Development Agency Administration-

(i)	O	1.00			
	R	(-1.00)			

	Centrally Sponsored Scheme				
(ii)	O	1.00			
	R	(-1.00)			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence State share remained unutilised.

07-	Deen Dayal Upadhyay Grameen Kaushal Yojna-				
(i)	O	193.00			
	S	88.61	281.61	85.89	(-195.72)
	Centrally Sponsored Scheme				
(ii)	O	1,742.00			
	S	797.50	2,539.50	773.04	(-1,766.46)

Reasons for the substantial final saving of ₹ 1,962.18 lakh in the above two cases were awaited (July 2023). Whereas grant of ₹ 112.43 lakh was received at Sr. No.(ii) from Government of India.

08- National Rurban Mission-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

(i)	O	101.00			
	R	(-)101.00	..	..	..
	Centrally Sponsored Scheme				
(ii)	O	612.00			
	R	(-)612.00	..	..	..

Entire provision of ₹ 713.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised.

2505- Rural Employment -

02-	<i>Rural Employment Guarantee Scheme-</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Mahatma Gandhi National Rural Employment Guarantee Scheme-				
	O	1,260.00			
	R	(-)1,260.00	..	..	..

Entire provision of ₹ 1,260.00 lakh was reduced through reappropriation/surrender in March 2023 due to non receipt of wage's claims.

2515- Other Rural Development Programmes -

789-	Special Component Plan for Scheduled Castes -				
09-	Mahila Protsahan Yojna-				
	O	20.00	20.00	0.51	(-)19.49

Reason for substantial final saving of ₹ 19.49 lakh were awaited (July 2023).

18-	Mukhya Mantri Jan Samwad Yojna-				
	O	1.00	1.00	..	(-)1.00

Entire Provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

21-	State Finance Commission (Zila Parishads)-				
(i)	O	5,081.61	5,081.61	4,431.47	(-)650.14
23-	State Finance Commission (Gram Panchyats)-				
(ii)	O	3,543.20	3,543.20	3,337.10	(-)206.10

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reason for the final saving of ₹ 856.24 lakh in the above two cases were awaited (July 2023).

2851- Village and Small Industries -

- 789- Special Component Plan for Scheduled Castes -
15- Integrated Scheme for Handloom and Handicraft-

O	1.00			
	
R	(-)1.00			

Entire Provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of demand from beneficiaries.

- 25- National Handloom Development-
Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire Provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to transfer of amount directly into beneficiaries' bank account.

- 27- Himachal State Wide Area Network-

O	130.00			
		77.21	77.21	..
R	(-)52.79			

Reduction in provision by ₹ 52.79 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities and non upgradation of hardware.

- 30- State Mission for Food Processing Industry-

O	175.00			
		20.00	..	(-)20.00
R	(-)155.00			

In view of final saving of ₹ 20.00 lakh, reduction in provision by ₹ 155.00 lakh through surrender in March 2023 due to less receipt of demand from beneficiaries proved inadequate. Reasons for the final saving of ₹ 20.00 lakh were awaited (July2023).

- 32- Mukhya Mantri Dastkar Sahayata Yojna-

O	40.00			
		31.67	31.48	(-)0.19
R	(-)8.33			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 8.33 lakh through surrender in March 2023 was due to less receipt of demand from beneficiaries.

33-	National Bamboo Mission-				
(i)	O	1.00			
		
	R	(-)1.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non completion of codal formalities.

34-	Incentive under Chief Minister Start up Scheme-				
	O	91.00			
		
	R	(-)91.00			

Entire provision of ₹ 91.00 lakh was reduced through surrender in March 2023 due to less receipt of demand from beneficiaries.

35-	Formalization of Micro Food Processing Enterprises-Atamnirbhar Bharat-Centrally Sponsored Scheme				
	O	68.00	68.00	43.11	(-)24.89

Reasons for the final saving of ₹ 24.89 lakh were awaited (July 2023).
Whereas grant of ₹ 18.00 lakh was received from Government of India.

37-	Information Technology and E-Governance-				
	O	550.00			
			514.23	490.08	(-)24.15
	R	(-)35.77			

In view of the final saving of ₹ 24.15 lakh, reduction in provision by ₹ 35.77 lakh through reappropriation/surrender in March 2023 due to less expenditure on outsourced services proved inadequate.

Reasons for the final saving of ₹ 24.15 lakh were awaited (July 2023).

3054- Roads and Bridges -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- District and Other Roads -				
789- Special Component Plan for Scheduled Castes -				
01- Other Maintenance Expenditure- Road Works-				
O	1,586.55	1,586.55	1,545.92	(-)40.63

Reasons for the final saving of ₹ 40.63 lakh were awaited (July 2023).

3425- Other Scientific Research -

60- Others -				
789- Special Component Plan for Scheduled Castes -				
02- Water Management-				
(i) O	30.00			
		22.50	22.50	..
R	(-)7.50			
04- Strengthening of Appropriate Technology Centres for Propagation of Green Building Technology-				
(ii) O	30.00			
		22.50	22.50	..
R	(-)7.50			

Reduction in provision by ₹ 15.00 lakh through reappropriation in March 2023 in the above two cases was due to less requirements of funds.

3452- Tourism -

01- Tourist Infrastructure -				
789- Special Component Plan for Scheduled Castes -				
03- Infrastructure Development Investment Programme for Tourism-				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

3456- Civil Supplies -

789- Special Component Plan for Scheduled Castes -				
02- Consumer Awareness- Centrally Sponsored Scheme				
O	5.00			
	
R	(-)5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 5.00 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
01- Elementary Education -			
789- Special Component Plan for Scheduled Castes -			
03- Middle School-			
O	1,135.05		
S	22.14	1,260.32	(+)1.33
R	101.80		

Augmentation in provision by ₹ 101.80 lakh through reappropriation/surrender in March 2023 was due to revision of pay scales and payment of arrears.

21- Strengthening Teaching Learning and Results for State (Stars Project)-			
(i)	O	2,766.00	
	S	599.36	4,644.29
	R	1,278.93	4,644.29
			..
Centrally Sponsored Scheme			
(ii)	O	307.33	
	S	106.99	516.04
	R	101.72	516.04
			..

Augmentation in provision by ₹ 1,380.65 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India and release of state share in proportion to central share.

Whereas grant of ₹ 4,644.29 lakh was received at Sr. No. (ii) from Government of India.

02- Secondary Education -			
789- Special Component Plan for Scheduled Castes -			
02- Secondary Schools-			
	O	1,781.88	
	S	603.38	2,498.09
	R	48.53	2,433.79
			(+)64.30

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final excess of ₹ 64.30 lakh, augmentation in provision by ₹ 48.53 lakh through reappropriation in March 2023 due to providing free text books partly counter balanced with saving due to less receipt of proposals for subsidy proved inadequate.
Reasons for the final excess of ₹ 64.30 lakh were awaited (July 2023).

12-	Srinivasa Ramanujan Student Digital Yojana-				
	O	630.00	630.00	1,260.00	(+)630.00

Expenditure of ₹ 630.00 lakh out of ₹ 1,260.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

16-	Pre-Metric Scholarship to Schedule Caste Students-				
	O	68.00	253.00	917.31	(+)664.31
	R	185.00			

Augmentation in provision by ₹ 185.00 lakh through reappropriation in March 2023 was due to clearance of pending liabilities.

Expenditure of ₹ 664.31 lakh out of ₹ 917.31 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

25-	Upgradation/Maintenance of Existing Information Communication Technology and Other Laboratory Facilities-				
	O	126.00	126.00	1,386.00	(+)1,260.00

Expenditure of ₹ 1,260.00 lakh out of ₹ 1,386.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

26-	Khel Se Swathya Yojna-				
	O	50.00	50.00	119.80	(+)69.80

Expenditure of ₹ 69.80 lakh out of ₹ 119.80 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

03-	<i>University and Higher Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
04-	Post Matric Scholarship to Scheduled Caste Students-				
	O	1,760.00	3,354.00	4,354.00	(+)1,000.00
	R	1,594.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 1,594.00 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

Expenditure of ₹ 1,000.00 lakh out of ₹ 4,354.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

09- Khel Se Swasthya Yojna-				
O	19.00	19.00	48.60	(+)29.60

Expenditure of ₹ 29.61 lakh out of ₹ 48.60 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

10- C.V. Raman Virtual Classroom-				
O	13.00	13.00	33.00	(+)20.00

Expenditure of ₹ 20.00 lakh out of ₹ 33.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

2205- Art and Culture -

789- Special Component Plan for Scheduled Castes -

03- Organisation of Cultural Activities-

O	125.00	125.00	274.03	(+)149.03
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Expenditure of ₹ 150.00 lakh out of ₹ 274.03 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

2210- Medical and Public Health -

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

789- Special Component Plan for Scheduled Castes -

03- Upgradation of Existing Ayush Institutions-

O	21.00			
S	46.52	77.52	77.52	..
R	10.00			

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

05- *Medical Education, Training and Research-*

789- Special Component Plan for Scheduled Castes -

02- Upgradation of Medical Colleges-

O	1.00			
S	2.90	10.90	10.90	..
R	7.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 7.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

2211- Family Welfare -

789- Special Component Plan for Scheduled Castes -

03- Direction and Administration-
Centrally Sponsored Scheme

O	93.00			
S	37.00	223.00	178.67	(-)44.33
R	93.00			

In view of the final saving of ₹ 44.33 lakh, augmentation in provision by ₹ 93.00 lakh through reappropriation in March 2023 due to revision of pay scale and payment of arrear proved excessive.

Reasons for the final saving of ₹ 44.33 lakh were awaited (July 2023).

2217- Urban Development -

80- *General -*

789- Special Component Plan for Scheduled Castes -

04- Pradhan Mantri Awas Yojna-Housing for all
(Urban)-

O	88.00			
		271.56	271.56	..
R	183.56			

Augmentation in provision by ₹ 183.56 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

12- Mukhya Mantri Shehari Ajiveeka Guarantee
Yojna-

O	100.00			
		220.00	220.00	..
R	120.00			

Augmentation in provision by ₹ 120.00 lakh through reappropriation in March 2023 was due to providing funds for implementation of scheme.

17- Smart City Mission Dharamshala-

(i) S	0.01			
		126.00	126.00	..
R	125.99			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
(ii)	S	0.01			
			1,134.00	1,134.00	..
	R	1,133.99			
18-	Smart City Mission Shimla-				
(iii)	S	0.01			
			126.00	126.00	..
	R	125.99			
	Centrally Sponsored Scheme				
(iv)	S	258.53			
			1,134.00	1,134.00	..
	R	875.47			

Augmentation in provision by ₹ 2,261.44 lakh through reappropriation in March 2023 in the above four cases was due to change in sharing/funding pattern of the scheme.

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

01- Welfare of Scheduled Castes -

789- Special Component Plan for Scheduled Castes -

02- Direction and Administration-

O 372.70

S 8.50

R (-)54.18

327.02 718.76 (+)391.74

Reduction in provision by ₹ 54.18 lakh through reappropriation in March 2023 was due to less expenditure on purchase of office articles, advertising, publicity and less receipt of medical reimbursement claims.

Expenditure of ₹ 395.66 lakh out of ₹ 718.76 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

05- Housing-

O 6,625.00

6,625.00 6,696.50 (+)71.50

Expenditure of ₹ 71.50 lakh out of ₹ 6,696.50 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

08- Pradhan Mantri Adarsh Gram Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Centrally Sponsored Scheme

O	1.00			
S	8.50	10.00	188.10	(+)178.10
R	0.50			

Expenditure of ₹ 178.10 lakh out of ₹ 188.10 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

10- Mukhya Mantri Aadarsh Gram Yojna-

O	1.00			
		..	1,144.00	(+)1,144.00
R	(-)1.00			

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

Entire expenditure of ₹ 1,144.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

2230- Labour, Employment and Skill Development-

03- Training -

789- Special Component Plan for Scheduled Castes -

04- World Bank Assisted Skill Strengthening for Industrial Value Enhancement Project- Centrally Sponsored Scheme

S	64.79			
		105.79	105.79	..
R	41.00			

Augmentation in provision by ₹ 41.00 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

2235- Social Security and Welfare -

02- Social Welfare -

789- Special Component Plan for Scheduled Castes -

01- Integrated Child Development Scheme-

O	1,011.35			
S	72.40	2,397.38	1,789.78	(-)607.60
R	1,313.63			

In view of the final saving of ₹ 607.60 lakh, augmentation in provision by ₹ 1,313.63 lakh through reappropriation in March 2023 due to implementation of single nodal agency system partly counter balanced with saving due to non filling up of vacant posts and less expenditure on material and supply proved excessive. Whereas grant of ₹ 437.93 lakh was received from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 607.60 lakh were awaited (July 2023).

20-	Integrated Child Protection Scheme-				
(i)	O	476.00			
			772.31	772.31	..
	R	296.31			
	Centrally Sponsored Scheme				
(ii)	O	48.00			
			85.81	85.81	..
	R	37.81			

Augmentation in provision by ₹ 334.12 lakh through reappropriation in March 2023 in the above two cases due to more receipt of funds from Government of India and release of state share in proportion to central share.

28-	Honorarium to Anganwari Workers/Helpers-				
	O	2,418.00			
	S	507.98	3,776.00	3,478.91	(-)297.09
	R	850.02			

In view of the final saving of ₹ 297.09 lakh, augmentation in provision by ₹ 850.02 lakh through reappropriation in March 2023 due to enhancement in the rate of honorarium proved excessive.

Reasons for the final saving of ₹ 297.09 lakh were awaited (July 2023).

40-	Maternity benefit Programme-				
	S	7.08			
			10.37	10.37	..
	R	3.29			

Augmentation in provision by ₹ 3.29 lakh through reappropriation in March 2023 was due to release of matching state share.

2401- Crop Husbandry -

789- Special Component Plan for Scheduled Castes -

18-	Marketing and Quality Control-				
	O	415.00			
	S	106.21	1,014.21	1,014.21	..
	R	493.00			

Augmentation in provision by ₹ 493.00 lakh through reappropriation in March 2023 was due to more receipt of subsidy cases.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

44- Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Project Phase-II-

O	504.00				
		904.00	904.00		..
R	400.00				

Augmentation in provision by ₹ 400.00 lakh through reappropriation in March 2023 was due to more requirement of funds for infrastructure development, former sport activities and for the salary of project employees.

48- Sub-Mission on Seeds and Planting Material-

(i) O	11.00				
		18.05	18.05		..
R	7.05				

Centrally Sponsored Scheme

(ii) S	78.01				
		162.44	162.44		..
R	84.43				

49- Sub Mission on Agriculture Mechanization- Centrally Sponsored Scheme

(iii) S	128.45				
		200.00	200.00		..
R	71.55				

Augmentation in provision by ₹ 163.03 lakh through reappropriation in March 2023 in the above three cases was due to more receipt of funds from Government of India and release of state share in proportion to central share.

51- National Project on Soil Health and Fertility- Centrally Sponsored Scheme

R	4.11				
		4.11	4.11		

Augmentation in provision by ₹ 4.11 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without budget provision was improper and violation of para 12.5 of Himachal Pradesh budget manual.

70- Mukhya Mantri Krishi Samvardhan Yojna-

S	0.03				
		346.00	345.99		(-)0.01
R	345.97				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 345.97 lakh through reappropriation in March 2023 was due to merger of other schemes into this scheme.

71-	Mukhya Mantri Krishi Utpadan Sanrakshan Yojna-				
	S	0.02			
			1,285.00	1,285.00	..
	R	1,284.98			

Augmentation in provision by ₹ 1,284.98 lakh through reappropriation in March 2023 was due to providing of funds for implementation of Scheme.

2403- Animal Husbandry -

789-	Special Component Plan for Scheduled Castes -				
03-	Cattle and Buffalo Development-				
	Centrally Sponsored Scheme				
(i)		..	..	110.00	(+)110.00
21-	Promotion of Sheep and Goat Rearing-				
(ii)		..	..	25.00	(+)25.00

Entire expenditure of ₹ 135.00 lakh in the above two cases was due to clearance of Objection Book Suspense for the year 2019-20.

2405- Fisheries -

789-	Special Component Plan for Scheduled Castes -				
10-	Pradhan Mantri Matsya Sampada Yojna-				
(i)	O	35.00			
			56.47	45.46	(-)11.01
	R	21.47			
	Centrally Sponsored Scheme				
(ii)	O	283.00			
			455.57	406.57	(-)49.00
	R	172.57			

In view of the final saving of ₹ 60.01 lakh in the above two cases, augmentation in provision by ₹ 194.04 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India and release of matching state share proved excessive.

Reasons for the final saving of ₹ 60.01 lakh in the above two cases were awaited (July 2023).

2501- Special Programmes for Rural Development -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	<i>Self Employment Programmes -</i>				
789-	Special Component Plan for Scheduled Castes -				
03-	National Rural Livelihood Mission-				
	Central Sponsored Scheme				
O	680.00				
S	606.13	2,002.15	2,002.15		..
R	716.02				

Augmentation in provision of ₹ 716.02 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India. Whereas grant of ₹ 2,014.83 lakh was received from Government of India.

2515- Other Rural Development Programmes -

789-	Special Component Plan for Scheduled Castes -				
07-	Maintenance of Office Buildings/Gram Sewak Huts-				
O	264.60	264.60	344.60		(+)80.00

Expenditure of ₹ 80.00 lakh out of ₹ 344.60 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

10-	Upgradation of Panchayati Raj Department-				
	..	..	19.70		(+)19.70

Entire expenditure of ₹ 19.70 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

13-	Swachh Bharat Mission (Gramin)-				
O	5.00				
		148.95	148.94		(-)0.01
R	143.95				

Augmentation in provision by ₹ 143.95 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

Whereas grant of ₹ 1,340.48 lakh was received from Government of India.

2851- Village and Small Industries -

789-	Special Component Plan for Scheduled Castes -				
10-	Development of Sericulture-				
	Centrally Plan				
O	0.30				
		..	96.30		(+)96.30
R	(-) 0.30				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire expenditure of ₹ 96.30 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

19- Industry Centre Based on Village Technology-				
O	30.00			
		28.55	94.26	(+)65.71
R	(-)1.45			

Expenditure of ₹ 70.00 lakh out of ₹ 94.26 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Centrally Plan				
O	0.20			
		..	40.00	(+)40.00
R	(-)0.20			

Entire expenditure of ₹ 40.00 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

25- National Handloom Development-				
O	1.00			
		21.00	21.00	..
R	20.00			

Augmentation in provision by ₹ 20.00 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

3425- Other Scientific Research -

60- Others -

789- Special Component Plan for Scheduled Castes -

05- Support to Research and Development Project and Himachal Science Congress-

O	47.00			
		62.00	62.00	..
R	15.00			

Augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2023 was due to more expenditure under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -			
789- Special Component Plan for Scheduled Castes -			
01- Modernisation of Police Force-			
(i) O 270.00			
	18.25	18.25	..
R (-)251.75			
Centrally Sponsored Scheme			
(ii) O 30.00			
	2.03	2.03	..
R (-)27.97			

Reduction in provision by ₹ 279.72 lakh through reappropriation in March 2023 in the above two cases was due to non approval of work plan and less requirement of machinery and equipment.

03- Buildings (Forensic Science)-

O 300.00			
	125.00	125.00	..
R (-)175.00			

Reduction in provision by ₹ 175.00 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.

4058- Capital Outlay on Printing and Stationery -

789- Special Component Plan for Scheduled Castes -

01- Construction of Buildings-

O 12.00			
S 0.01	12.00	..	(-)12.00
R (-)0.01			

Entire provision of ₹ 12.00 lakh remained unutilised; reasons for which were awaited (July 2023).

4059- Capital Outlay on Public Works -

01- Office Buildings -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Pooled Non Residential Buildings-				
	O	948.00			
			728.60	542.83	(-)185.77
	R	(-)219.40			

In view of the final saving of ₹ 185.77 lakh, reduction in provision by ₹ 219.40 lakh through reappropriation in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 185.77 lakh were awaited (July 2023).

02-	Upgradation of Judiciary Infrastructure-				
(i)	O	11.00			
		
	R	(-)11.00			
	Centrally Sponsored Scheme				
(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 12.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non completion of codal formalities, non receipt of funds from Government of India and non release of state share.

04-	National Law University-				
	O	250.00	250.00	44.93	(-)205.07

Reasons for the final saving of ₹ 205.07 lakh were awaited (July 2023).

07-	Construction of District Attorney Offices-				
	O	112.00			
			58.01	58.01	..
	R	(-)53.99			

Reduction in provision by ₹ 53.99 lakh through reappropriation in March 2023 was due to non completion of codal formalities.

11-	Alternate Dispute Resolution Centres-				
	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

60-	<i>Other Buildings -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Construction of Himachal Bhawan at Dawarka (Delhi)-				
O	25.00	25.00	2.41	(-)22.59	

Reasons for the final saving of ₹ 22.59 lakh were awaited (July 2023).

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

02-	<i>Technical Education -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Construction of Buildings-				
O	1,400.00	500.00	500.00	..	
R	(-)900.00				

Reduction in provision by ₹ 900.00 lakh through reappropriation in March 2023 was due to non completion of codal formalities.

04-	<i>Art and Culture-</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Building/Multipurpose Culture Complex-				
O	630.00	720.00	630.00	(-)90.00	
R	90.00				

In view of the final saving of ₹ 90.00 lakh, augmentation in provision by ₹ 90.00 lakh through reappropriation in March 2023 due to more execution of work proved unnecessary.

Reasons for the final saving of ₹ 90.00 lakh were awaited (July 2023).

4210- Capital Outlay on Medical and Public Health -

02-	<i>Rural Health Services -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Rural Health-				
O	1,562.00	1,562.00	1,439.00	(-)123.00	

Reasons for the final saving of ₹ 123.00 lakh were awaited (July 2023).

03-	<i>Medical Education Training and Research -</i>				
789-	Special Component Plan for Scheduled Castes -				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Dr. Rajendra Prasad Medical College, Tanda-
Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023 due to non receipt of funds from Government of India.

03- Medical College Chamba-

O	253.00			
		252.00	211.89	(-)40.11
R	(-)1.00			

Reasons for the final saving of ₹ 40.11 lakh were awaited (July 2023).

Centrally Sponsored Scheme

(i) O	1.00			
	
R	(-)1.00			

04- Medical College Nahan-
Centrally Sponsored Scheme

(ii) O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2023 in the above two cases due to non completion of codal formalities.

07- Himachal Pradesh Government Dental College
Shimla-

(i) O	18.00	18.00	1.13	(-)16.87
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08- Super Speciality Block/Hospital Chamyana-

(ii) O	252.00	252.00	52.00	(-)200.00
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Reasons for the final saving of ₹ 216.87 lakh in the above two cases were awaited (July 2023).

04- *Public Health* -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Buildings-					
O	412.00				
		311.15	311.15		..
R	(-100.85)				

Reduction in provision by ₹ 100.85 lakh through reappropriation/surrender in March 2023 was due to non completion of codal formalities.

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

789- Special Component Plan for Scheduled Castes -

01- Urban Water Supply Scheme in various Districts-

O	1,134.00	1,134.00	859.89	(-274.11)	
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Expenditure of ₹ 3.86 lakh out of ₹ 859.89 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 274.11 lakh were awaited (July 2023).

02- Rural Water Supply Schemes in various Districts-

O	4,100.00				
		3,790.12	3,871.15	(+81.03)	
R	(-309.88)				

Reduction in provision by ₹ 309.88 lakh through reappropriation in March 2023 due to non completion of codal formalities. Expenditure of ₹ 137.95 lakh out of ₹ 3,871.15 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

03- Handpumps-

O	50.00	50.00	36.89	(-13.11)	
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Reasons for the final saving of ₹ 13.11 lakh were awaited (July 2023).

09- Chief Minister Rural Drinking Water Supply
Scheme-Externally Aided Project National
Development Bank-

(i) O	1.00				
	
R	(-1.00)				

10- Shifting of Energy Efficiency Pumps for Various
Water Supply Schemes-

(ii) O	1.00				
	
R	(-1.00)				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

11- Remodelling/Renovation of old Water Supply Schemes-					
(iii) O	1.00				
R	(-1.00)		..	..	..

Entire provision of ₹ 3.00 lakh in the above three cases was reduced through reappropriation in March 2023 due to non completion of codal formalities.

02- Sewerage and Sanitation -					
789- Special Component Plan for Scheduled Castes -					
02- Drainage Sanitation Sewerage Schemes in various Districts-					
O	4,535.00				
		1,966.14	2,171.47		(+)205.33
R	(-2,568.86)				

Reduction in provision by ₹ 2,568.86 lakh through reappropriation in March 2023 due to non completion of codal formalities.

Expenditure of ₹ 270.00 lakh out of ₹ 2,171.47 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

04- Sewerage Schemes in Rural Areas (Rural Infrastructure Development Fund)-					
O	250.00				
		250.00	44.83		(-)205.17

Reasons for the final saving of ₹ 205.17 lakh were awaited (July 2023).

4216- Capital Outlay on Housing -

01- Government Residential Buildings -					
789- Special Component Plan for Scheduled Castes -					
01- Government Residential Buildings-					
O	854.00				
		328.96	184.82		(-)144.14
R	(-525.04)				

In view of the final saving of ₹ 144.14 lakh, reduction in provision by ₹ 525.04 lakh through reappropriation/surrender in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 144.14 lakh were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Construction of Pooled Government Residential
Accommodation of General Administration
Department-

O 327.00

..

R (-)327.00

Entire provision of ₹ 327.00 lakh was reduced through reappropriation/surrender in March 2023 due to non completion of codal formalities.

03- Construction under Forest Sector-

(i) O 400.00

221.19 215.23 (-)5.96

R (-)178.81

4220- Capital Outlay on Information and Publicity-

60- *Others -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Office Buildings-

(ii) O 20.00

2.00 2.00 ..

R (-)18.00

Reduction in provision by ₹ 196.81 lakh through reappropriation/surrender in March 2023 in the above two cases was due to non completion of codal formalities.

**4225- Capital Outlay on Welfare of Scheduled
Castes, Scheduled Tribes and Other Backward
Classes -**

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes -

01- Investment in Scheduled Caste Corporation-

(i) O 200.00

..

R (-)200.00

Centrally Sponsored Scheme

(ii) O 200.00

..

R (-)200.00

80- *General -*

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01-	Construction of Girls Hostel-				
(iii)	O	1.00			
	R	(-1.00)	..	..	..
	Centrally Sponsored Scheme				
(iv)	O	1.00			
	R	(-1.00)	..	..	..
03-	Babu Jag Jivan Ram Girls Hostel-				
	Centrally Sponsored Scheme				
(v)	O	1.00			
	R	(-1.00)	..	..	..
4235-	Capital Outlay on Social Security and Welfare -				
	02- Social Welfare -				
	789- Special Component Plan for Scheduled Castes -				
	01- Multipurpose Community/Anganwari Centre-				
(vi)	O	46.00			
	R	(-46.00)	..	..	..
	Centrally Sponsored Scheme				
(vii)	O	20.00			
	R	(-20.00)	..	..	..
Entire provision of ₹ 469.00 lakh was reduced through reappropriation in March 2023 in the above seven cases was due to non receipt of funds from Government of India, release of matching state share and non execution of work.					
4402-	Capital Outlay on Soil and Water Conservation -				
	789- Special Component Plan for Scheduled Castes -				
	02- Polyhouses and Micro Irrigation-				
	O	554.00			
	R	(-237.95)	316.05	316.04	(-)0.01

Reduction in provision by ₹ 237.95 lakh through reappropriation/surrender in March 2023 was due to less receipt of demand from farmers and non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4406- Capital Outlay on Forestry and Wild Life -

01- *Forestry -*

789- Special Component Plan for Scheduled Castes -

02- Buildings-

O 1,000.00

547.42 508.10 (-)39.32

R (-)452.58

In view of the final saving of ₹ 39.32 lakh, reduction in provision by ₹ 452.58 lakh through reappropriation/surrender in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 39.32 lakh were awaited (July 2023).

4408- Capital Outlay on Food Storage and Warehousing -

02- *Storage and Warehousing -*

789- Special Component Plan for Scheduled Castes -

01- Construction of Godowns-

O 1.00

..

R (-)1.00

Entire token provision of ₹ 1.00 lakh was reduced through surrender in March 2023; reasons for which were not intimated (July 2023).

4515- Capital Outlay on Other Rural Development Programme -

789- Special Component Plan for Scheduled Castes -

03- Mukhya Mantri Lok Bhawan-

O 19.00

..

R (-)19.00

Entire provision of ₹ 19.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities.

4701- Capital Outlay on Major and Medium Irrigation -

01- *Expenditure on Medium Irrigation -*

789- Special Component Plan for Scheduled Castes -

06- Expenditure on Koncil Jharera Mandap Project-

(i) O 1.00

..

R (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

08-	Rain Water Harvesting Structure in Parch Khad-				
(ii)	O	1.00			
		
	R	(-).1.00			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 in the above two cases due to non receipt of funds from Government of India and hence state share remained unutilised.

20-	<i>Phina Singh Project (Non Commercial) -</i>				
789-	Special Component Plan for Scheduled Castes -				
04-	Fina Singh Project-				
	O	779.00			
			778.00	503.64	(-).274.36
	R	(-).1.00			

Reasons for the final saving of ₹ 274.36 lakh were awaited (July 2023).

Centrally Sponsored Scheme

	O	5.07			
		
	R	(-).5.07			

Entire provision of ₹ 5.07 lakh was reduced through surrender in March 2023 due to non receipt of funds from Government of India.

25-	<i>Medium Irrigation Project (Sukkahar) (Non Commercial) -</i>				
789-	Special Component Plan for Scheduled Castes -				
01-	Sukka Har Project in Kangra District (Accelerated Irrigation Benefit Programme)-				
(i)	O	1.00			
		
	R	(-).1.00			
02-	Medium Irrigation Project Prini, District Kullu-				
(ii)	O	1.00			
		
	R	(-).1.00			

27-	<i>Medium Irrigation Project Jawalamukhi -</i>				
789-	Special Component Plan for Scheduled Castes -				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Medium Irrigation Project Jawalamukhi-					
(iii) O	1.00				
		
R	(-1.00)				

Entire provision of ₹ 3.00 lakh was reduced through surrender in March 2023 in the above three cases due to non receipt of funds from Government of India and hence state share remained unutilised.

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes -

02- Lift Irrigation Schemes in various Districts-

(i) O	233.00				
			352.88	231.34	(-)121.54
R	119.88				

03- Diversion Schemes in various Districts-

(ii) O	120.00				
			162.80	115.12	(-)47.68
R	42.80				

In view of the final saving of ₹ 169.22 lakh in the above two cases, augmentation in provision by ₹ 162.68 lakh through surrender in March 2023 due to more execution of works proved unnecessary.

Expenditure of ₹ 33.00 lakh out of ₹ 231.34 lakh at sr.no. (i) and ₹ 6.38 lakh out of ₹ 115.12 lakh at sr. no. (ii) was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 169.22 lakh in the above two cases were awaited (July 2023).

05- Diversion Schemes in various Districts-					
(i) O	500.00		500.00	473.00	(-)27.00

06- Lift Irrigation Scheme in various Districts under National Agriculture Bank for Agriculture and Development-					
(ii) O	217.00		217.00	113.15	(-)103.85

Centrally Sponsored Scheme					
(iii) O	1,849.20		1,849.20	996.99	(-)852.21

Reasons for the final saving of ₹ 983.06 lakh in the above three cases were awaited (July 2023).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Expenditure of ₹ 2.90 lakh out of ₹ 113.15 lakh at sr.no. (ii) and ₹ 2.72 lakh out of ₹ 996.99 lakh at sr. no. (iii) was due to clearance of Objection Book Suspense for the year 2020-21.

07-	Diversion Flow Irrigation Schemes in various Districts under Accelerated Irrigation Benefit Programme-			
(i)	O	145.00	145.00	.. (-)145.00
	Centrally Sponsored Scheme			
(ii)	O	1,232.80	1,232.80	.. (-)1,232.80

Entire provision of ₹ 1,377.80 lakh in the above two cases remained unutilised; reasons for which awaited (July 2023).

08-	Tubewell Schemes in various Districts under National Bank for Agriculture and Rural Development-			
(i)	O	615.00	615.00	521.70 (-)93.30
10-	Rain Water Harvesting Structures-			
(ii)	O	625.00	625.00	136.39 (-)488.61

Reasons for the final saving of ₹ 581.91 lakh in the above two cases were awaited (July 2023).

Expenditure of ₹ 24.93 lakh out of ₹ 521.70 lakh at sr.no. (i) was due to clearance of Objection Book Suspense for the year 2020-21.

12-	Parvatdhara-			
	O	1.00	1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (July 2023).

4705- Capital Outlay on Command Area Development -

789-	Special Component Plan for Scheduled Castes -			
01-	Command Area Development-			
	O	1,851.00	1,850.00	1,380.66 (-)469.34
	R	(-)1.00		

Expenditure of ₹ 37.47 lakh out of ₹ 1,380.66 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 469.34 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2022 due to non receipt of funds from Government of India.

4711- Capital Outlay on Flood Control Projects -

01- Flood Control -

789- Special Component Plan for Scheduled Castes -

01- Stock-

O 300.00

372.20 286.87 (-)85.33

R 72.20

In view of the final saving of ₹ 85.33 lakh, augmentation in provision by ₹ 72.20 lakh through reappropriation in March 2023 due to more execution of works proved unnecessary.

Expenditure of ₹ 11.20 lakh out of ₹ 286.87 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final saving of ₹ 85.33 lakh were awaited (July 2023).

04- Rural Infrastructure Development Funds-

O 297.00

297.00 250.45 (-)46.55

Reasons for the final saving of ₹ 46.55 lakh were awaited (July 2023).

07- Channelisation of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur District (Flood Management Programme)-

(i) O 1.00

..

R (-)1.00

Centrally Sponsored Scheme

(ii) O 1.00

..

R (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

09- Channelization of Swan Down Stream to Punjab Boundary Phase-III under Flood Management Programme-					
(iii)	O	1.00			
	R	(-)1.00	..	..	..
Centrally Sponsored Scheme					
(iv)	O	1.00			
	R	(-)1.00	..	..	..
12- Flood Protection Work Chounchh Khad in Tehsil Indora (Flood Management Programme)-					
(v)	O	1.00			
	R	(-)1.00			
Centrally Sponsored Scheme					
(vi)	O	1.00			
	R	(-)1.00	..	..	..
13- Channelization of Swan River under Accelerated Irrigation Benefit Programme-					
(vii)	O	1.00			
	R	(-)1.00	..	..	..
Centrally Sponsored Scheme					
(viii)	O	1.00			
	R	(-)1.00	..	..	..
14- Channelisation of Beas River and its Tributaries Nadaun, Hamirpur, Jawalamukhi and Rakkar District Hamirpur-					
(ix)	O	1.00			
	R	(-)1.00	..	..	..
Centrally Sponsored Scheme					
(x)	O	1.00			
	R	(-)1.00	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

15-	Channelisation of Pabbar River, District Shimla-				
(xi)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(xii)	O	1.00			
	R	(-)1.00	..	..	..
16-	Channelisation of Jabbar and Garely Khad in District Kangra-				
(xiii)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(xiv)	O	1.00			
	R	(-)1.00	..	..	..
17-	Flood Protection Work to Suketi Khad Along with its Tributaries under Beas River Catchment in Mandi-				
(xv)	O	1.00			
	R	(-)1.00	..	..	..
	Centrally Sponsored Scheme				
(xvi)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 16.00 lakh was reduced through surrender in the above sixteen cases in March 2023 due to non receipt of funds from Government of India and hence state share remained unutilised.

4801- Capital Outlay on Power Projects -

789- Special Component Plan for Scheduled Castes -
05- Equity Contribution in Himachal Pradesh Power Projects-

(i)	O	2,166.00	2,166.00	1,695.35	(-)470.65
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

<i>01- Hydel Generation -</i>				
789- Special Component Plan for Scheduled Castes -				
03- Equity in Himachal Pradesh State Electricity Board Limited-				
(ii)	O	1,102.00	1,102.00	551.00 (-)551.00

Reason for the final saving of ₹ 1,021.65 lakh in the above two cases were awaited (July 2023).

4851- Capital Outlay on Village and Small Industries-

789- Special Component Plan for Scheduled Castes -				
08- Setting up of various Industrial Parks- Centrally Sponsored Scheme				
	O	25.00		
		
	R	(-)25.00		

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2023 due to providing of central share to the implementing agency by Government of India.

5053- Capital Outlay on Civil Aviation -

<i>02- Air Ports -</i>				
789- Special Component Plan for Scheduled Castes -				
01- Construction of Helipads and Airstrips-				
	O	300.00	300.00	200.00 (-)100.00

Reason for the final saving of ₹ 100.00 lakh were awaited (July 2023).

02- Development of Airports/Heliports-				
	O	27,865.00		
		
	R	(-)27,865.00		

Entire provision of ₹ 27,865.00 lakh was reduced through reappropriation/surrender in March 2023 due to non completion of codal formalities.

5054- Capital Outlay on Roads and Bridges -

<i>04- District and other Roads -</i>				
789- Special Component Plan for Scheduled Castes -				
01- Construction of Rural Roads-				
	O	9,194.00		
			9,433.35	7,729.51 (-)1,703.84
	R	239.35		

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 1,703.84 lakh augmentation in provision by ₹ 239.35 lakh through reappropriation in March 2023 due to more execution of works proved unnecessary.

Expenditure of ₹ 2.01 lakh out of ₹ 7,729.51 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

Reasons for the final saving of ₹ 1,703.84 lakh were awaited (July 2023).

Centrally Sponsored Scheme

O	1.00			
	
R	(-)1.00			

Entire token provision of ₹ 1.00 lakh was reduced through reappropriation in March 2023; reasons for which were not intimated (July 2023).

03- Compensatory Afforestation (Cost and Payment of Net Present Value of Forest Department)-

O	504.00			
	
R	(-)504.00			

Entire provision of ₹ 504.00 lakh was reduced through reappropriation in March 2023 due to less receipt of compensation cases.

04- Construction of Bridges-

O	1,914.00			
		2,129.10	1,817.36	(-)311.74
R	215.10			

In view of the final saving of ₹ 311.74 lakh, augmentation in provision by ₹ 215.10 lakh through surrender in March 2023 was due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 311.74 lakh were awaited (July 2023).

05- Road Side Facility-

O	202.00	202.00	162.44	(-)39.56
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Reason for the final saving of ₹ 39.56 lakh were awaited (July 2023).

09- Major District Roads-

O	318.00			
		291.70	182.65	(-)109.05
R	(-)26.30			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 109.05 lakh, reduction in provision by ₹ 26.30 lakh through surrender in March 2023 due to non completion of codal formalities proved inadequate.

Reasons for the final saving of ₹ 109.05 lakh were awaited (July 2023).

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

O	100.00				
		..	74.98		(+)74.98
R	(-)100.00				

In view of expenditure of ₹ 74.98 lakh incurred without provision, entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2023 due to non completion of codal formalities proved unjustified.

Expenditure of ₹ 74.98 lakh was incurred without budget provision; reasons for which were awaited (July 2023).

14- Escalation of Pradhan Mantri Gram Sadak Yojna
Works-

O	252.00				
		252.00	189.00		(-)63.00

Reasons for the final saving of ₹ 63.00 lakh were awaited (July 2023).

15- Improvement of Black Spots, Road Safety
Measures and Improvement of Geometrics and
Riding Quality-

O	1,008.00				
		721.22	720.89		(-)0.33
R	(-)286.78				

Reduction in provision by ₹ 286.78 lakh through reappropriation in March 2023 was due to non completion of codal formalities.

16- Mukhya Mantri Sadak Yojna-

O	1,260.00				
		1,272.00	798.02		(-)473.98
R	12.00				

Reasons for the final saving of ₹ 473.98 lakh were awaited (July 2023).

17- Payment for Arbitration Cases (Roads and
Bridges)-

O	100.00				
	
R	(-)100.00				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 100.00 lakh was reduced through reappropriation in March 2023 due to non receipt of compensation cases.

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes -

02- Construction of Regional Transport Office

Buildings of Transport Department-

O 50.00

20.00 10.03 (-)9.97

R (-)30.00

Reduction in provision by ₹ 30.00 lakh through reappropriation in March 2023 was due to non completion of codal formalities.

06- Training Institute-

(i) O 1.00

..

R (-)1.00

Centrally Sponsored Scheme

(ii) O 1.00

..

R (-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases was reduced through reappropriation in March 2023; reason for which were not intimated (July 2023).

11- Construction of Driving Training Test Track-

O 150.00

150.00 .. (-)150.00

Entire provision of ₹ 150.00 lakh was remained unutilised; reasons for which were awaited (July 2023).

5075- Capital Outlay on Other Transport Services-

60- Others -

789- Special Component Plan for Scheduled Castes -

01- Rope Way and Rapid Transport System-

O 100.00

100.00 50.00 (-)50.00

Reasons for the final saving of ₹ 50.00 lakh were awaited (July 2023).

02- Rope Way and Rapid Transport System (National Bank for Agriculture and Rural Development)-

O 25.00

25.00 .. (-)25.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 25.00 lakh was remained unutilised; reasons for which were awaited (July 2023).

5452- Capital Outlay on Tourism -

80- *General -*

789- Special Component Plan for Scheduled Castes -

01- Construction of School/College Playgrounds to use as Helipads-

O 100.00

..

R (-)100.00

Entire provision of ₹ 100.00 lakh was reduced through surrender in March 2023 due to non completion of codal formalities.

6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-

01- *Welfare of Schedule Castes -*

789- Special Component Plan for Scheduled Castes -

02- Interest Free Loans to Children of Integrated Rural Development Families for Higher Studies-

O 2.00

..

R (-)2.00

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2023 due to non receipt of proposals.

6801- Loans for Power Projects -

789- Special Component Plan for Scheduled Castes -

03- Loan to Himachal Pradesh Tourism Development Corporation-

O 2,116.00 2,116.00 150.61 (-)1,965.39

Reasons for the final saving of ₹ 1,965.39 lakh were awaited (July 2023).

04- KFW Share to Power Projects-

(i) O 25.00 25.00 .. (-)25.00

05- Loan from French Development Agency-

(ii) O 25.00 25.00 .. (-)25.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Loan from World Bank-				
(iii)	O	25.00	25.00	..	(-)25.00

Entire provision of ₹ 75.00 lakh in the above three cases remain unutilised; reasons for which were awaited (July 2023).

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

Head:-	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police -			
789- Special Component Plan for Scheduled Castes -			
04- Police Housing-			
O	1,209.00	1,633.54	(+424.54

Expenditure of ₹ 424.54 lakh out of ₹ 1,633.54 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4059- Capital Outlay on Public Works -

01- Office Buildings -

789- Special Component Plan for Scheduled Castes -

06- Construction of Kanungo/Patwar Buildings-

O	264.00	264.00	315.59	(+51.59
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Expenditure of ₹ 56.00 lakh out of ₹ 315.59 lakh was due to clearance of Objection Book Suspense for the year 2019-20.

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

01- General Education -

789- Special Component Plan for Scheduled Castes -

02- Buildings (Secondary Education)-

O	819.00			
		1,082.76	1,082.76	..
R	263.76			

Augmentation in provision by ₹ 263.76 lakh through reappropriation/surrender in March 2023 was due to more execution of works.

02- Technical Education -

789- Special Component Plan for Scheduled Castes -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

03- Construction of Industrial Training Institutes				
Buildings-				
O	604.00	604.00	821.00	(+217.00)

Expenditure of ₹ 217.00 lakh out of ₹ 821.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

06- Government Engineering Colleges-				
S	0.01			
		900.00	953.28	(+53.28)
R	899.99			

Augmentation in provision by ₹ 899.99 lakh through reappropriation in March 2023 was due to funds provided for construction of Engineering colleges.

Expenditure of ₹ 53.28 lakh out of ₹ 953.28 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4210- Capital Outlay on Medical and Public Health-

03- Medical Education Training and Research -				
789- Special Component Plan for Scheduled Castes -				
02- Dr. Rajendra Prasad Medical College, Tanda-				
O	454.00			
		778.00	834.55	(+56.55)
R	324.00			

Augmentation in provision by ₹ 324.00 lakh through reappropriation in March 2023 was due to more expenditure on purchase of machinery and equipment.

Expenditure of ₹ 56.55 lakh out of ₹ 834.55 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

09- Upgradation of Government Medical Colleges-				
S	0.02			
		161.10	161.10	..
R	161.08			

Augmentation in provision by ₹ 161.08 lakh through reappropriation in March 2023 was due to more receipt of funds from Government of India.

Centrally Sponsored Scheme				
R	17.90	17.90	17.90	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 17.90 lakh through reappropriation in March 2023 was due to release of state share in proportionate to central share. Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without provision was improper and violation of para 12.5 of Himachal Pradesh budget manual.

<i>04- Public Health -</i>					
789- Special Component Plan for Scheduled Castes -					
02- Upgradation of Existing Ayush Institutions-					
(i)	S	0.01			
			17.11	17.11	..
	R	17.10			
Centrally Sponsored Scheme					
(ii)	S	0.01			
			153.99	153.99	..
	R	153.98			

Augmentation in provision by ₹ 171.08 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India and release of state share in proportionate to central share.

4215- Capital Outlay on Water Supply and Sanitation -

<i>01- Water Supply -</i>					
789- Special Component Plan for Scheduled Castes -					
04- Rural Infrastructure Development Fund/National					
Bank for Agriculture and Rural Development-					
	O	5,200.00	5,200.00	5,648.57	(+)448.57

Expenditure of ₹ 429.76 lakh out of ₹ 5,648.57 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

Reasons for the final excess of ₹ 448.57 lakh were awaited (July 2023).

08- National Rural Drinking Water Programme -					
	O	1,889.00			
			8,073.60	8,073.60	..
	R	6,184.60			

Augmentation in provision by ₹ 6,184.60 lakh through reappropriation in March 2023 was due to release of state share in proportion to central share.

4217- Capital Outlay on Urban Development -

<i>01- State Capital Development -</i>					
789- Special Component Plan for Scheduled Castes -					

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Equity/Investment in Shimla Jal Prabandhan Nigam Limited-				
O	1,511.00	1,511.00	2,322.00	(+) 811.00

Expenditure of ₹ 811.00 lakh out of ₹ 2,322.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -

01- *Welfare of Scheduled Castes -*

789- Special Component Plan for Scheduled Castes -

02- Construction of Departmental/Other Buildings for Welfare of Scheduled Castes-

O	1.00			
		700.77	500.77	(-) 200.00
R	699.77			

In view of the final saving of ₹ 200.00 lakh, augmentation in provision by ₹ 699.77 lakh through reappropriation in March 2023 due to more execution of works proved excessive.

Reasons for the final saving of ₹ 200.00 lakh were awaited (July 2023).

4401- Capital Outlay on Crop Husbandry -

789- Special Component Plan for Scheduled Castes -

01- Buildings (Agriculture)-

O	290.00	290.00	306.00	(+) 16.00
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Expenditure of ₹ 16.00 lakh out of ₹ 306.00 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

4701- Capital Outlay on Major and Medium Irrigation -

21- *Nadaun Area Medium Irrigation Project/ Commercial or Non-Commercial -*

789- Special Component Plan for Scheduled Castes -

01- Scheduled Caste Sub Plan-

(i) O	1.00			
		10.00	10.00	..
R	9.00			

Centrally Sponsored Scheme

(ii) O	1.87			
		90.00	90.00	..
R	88.13			

APPROPRIATION ACCOUNTS
GRANT NO. 32- conclud.

Augmentation in provision by ₹ 97.13 lakh through reappropriation in March 2023 in the above two cases was due to more receipt of funds from Government of India and hence state share released proportionately.

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes -

04- Lift Irrigation Scheme in various Districts-

O	2,305.00		2,305.00	2,379.61	(+)74.61
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Expenditure of ₹ 61.33 lakh out of ₹ 2,379.61 lakh was due to clearance of Objection Book Suspense for the year 2020-21.

5054- Capital Outlay on Roads and Bridges -

04- District and other Roads -

789- Special Component Plan for Scheduled Castes -

10- Construction of Roads under National Agriculture

Bank for Agriculture Development-

O	14,308.00		14,308.00	14,360.00	(+)52.00
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Expenditure of ₹ 42.34 lakh out of ₹ 14,360.00 lakh was due to clearance of Objection Book Suspense for the year 2021-22.

12- Construction of Roads under Central Road Fund-

Centrally Sponsored Scheme

O	2,771.00				
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			4,270.92	3,482.39	(-)788.53
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R	1,499.92				
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In view of the final saving of ₹ 788.53 lakh, augmentation in provision by ₹ 1,499.92 lakh through reappropriation in March 2023 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 788.53 lakh were awaited (July 2023).

5055- Capital Outlay on Road Transport -

789- Special Component Plan for Scheduled Castes -

01- Investment in Himachal Pradesh Road Transport

Corporation-

O	1,763.00				
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			4,524.00	4,524.00	..
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R	2,761.00				
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Augmentation in provision by ₹ 2,761.00 lakh through reappropriation in March 2023 was due to more investment under the Scheme.

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 2022-2023**

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+)/Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(₹ in thousands)						
03-Administration of Justice-	1,70,00	..	..	..	(-1,70,00	..
05-Land Revenue and District Administration-	8,62,00,01	..	6,22,41,58*	..	(-2,39,58,43	..
10-Public Works- Roads, Bridges and Buildings-	13,43,25,62	..	9,38,24,52	..	(-4,05,01,10	..
11-Agriculture-	..	45,02,95	..	33,77,43	..	(-11,25,52
12-Horticulture-	..	5,93,10	..	1,20,06	..	(-4,73,04
13-Irrigation, Water Supply and Sanitation-	10,12,98,80	..	9,88,37,76	..	(-24,61,04	..
14-Animal Husbandry, Dairy Development and Fisheries-	37,40	..	..	..	(-37,40	..
16-Forest and Wild Life-	1,40,01,50	..	97,01,40	..	(-43,00,10	..
19-Social Justice and Empowerment-	29,74,00	..	..	..	(-29,74,00	..
31-Tribal Development-	2,14,58,03	..	81,81,12	..	(-1,32,76,91	..
32-Scheduled Caste Sub-Plan-	15,28,00	..	..	..	(-15,28,00	..
Total:-	36,19,93,36	50,96,05	27,27,86,38	34,97,49	(-8,92,06,98	(-15,98,56

*Deduct amount met from State Disaster Response Funds detail shown in Statement No. 21 of Finance Accounts.

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