



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF HIMACHAL PRADESH

APPROPRIATION ACCOUNTS

2020-21

GOVERNMENT OF HIMACHAL PRADESH

**APPROPRIATION ACCOUNTS
2020-21
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year 2020-21 presents the accounts of sums expended in the year ended 31 March 2021 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 re-appropriation, 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	41,94,18	3,10,00
	Charged	1,06,94	..
2-	Governor and Council of Ministers-		
	Voted	16,73,49	..
	Charged	8,30,96	..
3-	Administration of Justice-		
	Voted	2,04,82,68	8,27,97
	Charged	53,74,91	..
4-	General Administration-		
	Voted	2,48,78,29	8,56,01
	Charged	13,58,23	..
5-	Land Revenue and District Administration-		
	Voted	13,63,10,88	12,48,77
	Charged	..	..
6-	Excise and Taxation-		
	Voted	1,01,74,43	8,00,01
	Charged	..	..
7-	Police and Allied Organisations-		
	Voted	15,49,20,22	73,43,16
	Charged	9,42	..
8-	Education-		
	Voted	70,68,13,97	1,30,46,48
	Charged	72,58	..
9-	Health and Family Welfare-		
	Voted	24,06,99,56	2,63,55,21
	Charged	40,00	..
10-	Public Works-Roads, Bridges and Buildings-		
	Voted	37,52,85,29	14,34,02,72
	Charged	27,86	17,77,47

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)					
37,89,09	1,77,29	4,05,09	1,32,71	..	..
89,60	..	17,34	..	..	..
13,77,48	..	2,96,01	..	..	..
7,24,95	..	1,06,01	..	..	..
1,60,26,45	5,15,01	44,56,23	3,12,96	..	..
46,42,39	..	7,32,52	..	..	..
2,13,20,65	12,45	35,57,64	8,43,56	..	..
12,73,56	..	84,67	..	..	..
12,46,67,52	12,48,77	1,16,43,36	..	..	..
..
84,21,56	5,99,72	17,52,87	2,00,29	..	..
..
12,43,75,45	43,05,50	3,05,44,77	30,37,66	..	..
9,42	..	..	..	..	..
57,06,04,75	1,30,44,47	13,62,09,22	2,01	..	..
72,58	..	..	..	..	..
19,17,35,18	2,54,74,75	4,89,64,38	8,80,46	..	..
40,00	..	..	..	..	..
27,89,83,00	14,96,13,13	9,63,02,29	..	..	62,10,41
					(62,10,40,558)
18,23	12,45,20	9,63	5,32,27	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
11- Agriculture-			
	<i>Voted</i>	4,48,46,85	86,00,95
	<i>Charged</i>	5,30	..
12- Horticulture-			
	<i>Voted</i>	4,93,46,10	16,85,13
	<i>Charged</i>	..	..
13- Irrigation, Water Supply and Sanitation-			
	<i>Voted</i>	27,74,82,36	9,51,47,66
	<i>Charged</i>	8,51	2,95,10
14- Animal Husbandary, Dairy Development and Fisheries-			
	<i>Voted</i>	4,30,99,84	19,19,08
	<i>Charged</i>	..	..
15- Planning and Backward Area Sub Plan-			
	<i>Voted</i>	77,01,42	4,44,54,00
	<i>Charged</i>	..	..
16- Forest and Wild Life-			
	<i>Voted</i>	8,09,81,64	20,73,00
	<i>Charged</i>	1,07	..
17- Election-			
	<i>Voted</i>	43,78,75	6,00,00
	<i>Charged</i>	..	..
18- Industries, Minerals, Supplies and Information Technology-			
	<i>Voted</i>	2,31,29,60	23,63,73
	<i>Charged</i>	..	..
19- Social Justice and Empowerment-			
	<i>Voted</i>	12,72,46,16	12,03,05
	<i>Charged</i>	..	..
20- Rural Development-			
	<i>Voted</i>	14,09,76,58	11,87,01
	<i>Charged</i>	34	..

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)					
3,69,49,26	76,49,30	78,97,59	9,51,65	..	..
..	..	5,30	..	..	..
4,78,11,67	13,85,42	15,34,43	2,99,71	..	..
..
26,44,74,43	9,21,64,37	1,30,07,93	29,83,29	..	..
16,90	1,15,47	..	1,79,63	8,39	..
				(8,39,000)	
3,52,15,36	17,73,46	78,84,48	1,45,62	..	..
..
55,11,64	2,26,47,07	21,89,78	2,18,06,93	..	..
..
6,39,30,48	17,18,26	1,70,51,16	3,54,74	..	..
..	..	1,07	..	..	..
37,80,13	6,00,00	5,98,62	..	..	..
..
1,91,66,95	14,54,44	39,62,65	9,09,29	..	..
..
12,07,72,01	7,08,80	64,74,15	4,94,25	..	..
..
12,46,29,78	11,86,00	1,63,46,80	1,01	..	..
34	..	..	..	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
21-	Co-operation-		
	Voted	38,95,47	58,56,97
	Charged	13,04	..
22-	Food and Civil Supplies-		
	Voted	3,05,67,35	13,97
	Charged	..	..
23-	Power Development-		
	Voted	5,39,12,53	3,07,30,02
	Charged	..	..
24-	Printing and Stationery-		
	Voted	30,51,83	41,58
	Charged	..	..
25-	Road and Water Transport-		
	Voted	5,74,67,80	1,48,50,66
	Charged	8,52	..
26-	Tourism and Civil Aviation-		
	Voted	1,53,48,68	9,58,71,00
	Charged	..	..
27-	Labour, Employment and Training-		
	Voted	3,73,52,35	85,93,01
	Charged	..	..
28-	Urban Development, Town and Country Planning and Housing-		
	Voted	7,34,11,28	1,80,03,26
	Charged	10,00,00	..
29-	Finance-		
	Voted	73,82,44,93	17,77,51
	Charged	49,31,92,55	1,13,96,14,14
30-	Miscellaneous General Services-		
	Voted	1,01,50,70	38,36,07
	Charged	2,27,25	..

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)					
36,25,24	58,55,97	2,70,23	1,00	..	..
..	..	13,04	..	..	..
2,75,69,97	13,85	29,97,38	12	..	..
..
5,35,11,63	3,04,03,74	4,00,90	3,26,28	..	..
..
27,60,48	41,58	2,91,35	..	..	..
..
5,62,89,09	1,54,61,72	11,78,71	..	..	6,11,06
					(6,11,05,979)
8,52	..	..	..	..	..
1,31,59,83	34,02,70	21,88,85	9,24,68,30	..	..
..
2,57,13,54	79,10,51	1,16,38,81	6,82,50	..	..
..
7,54,50,55	68,97,25	..	1,11,06,01	20,39,27	..
				(20,39,26,716)	
..	..	10,00,00	..	..	..
61,79,79,01	10,03,69	12,02,65,92	7,73,82	..	..
44,72,48,71	1,11,41,04,06	4,59,43,84	2,55,10,08	..	..
93,43,57	36,80,64	8,07,13	1,55,43	..	..
2,27,25	..	..	..	..	..

		APPROPRIATION	
		SUMMARY OF	
Number and name of grant/appropriation		Total grant/appropriation	
		Revenue	Capital
1		2	3
		(₹ in thousands)	
31-	Tribal Development-		
	Voted	15,04,70,94	4,41,29,17
	<i>Charged</i>	<i>..</i>	<i>2,46</i>
32-	Scheduled Caste Sub Plan-		
	Voted	14,53,71,93	14,47,02,01
	<i>Charged</i>	<i>..</i>	<i>..</i>
Total			
	Voted	3,79,38,68,08	72,18,29,17
	<i>Charged</i>	<i>50,22,77,48</i>	<i>1,14,16,89,17</i>
Grand Total		4,29,61,45,56	1,86,35,18,34

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)			
10,89,01,55	3,65,85,63	4,15,69,39	75,43,54	..	..
..	2,47	..	..	..	0
					(453)
11,89,02,80	12,97,27,37	2,64,69,13	1,49,74,64	..	..
..

3,17,67,50,10	56,72,62,86	61,91,57,25	16,13,87,78	20,39,27	68,21,47
				(20,39,26,716)	(68,21,46,537)
45,43,72,45	1,11,54,67,20	4,79,13,42	2,62,21,98	8,39	0
				(8,39,000)	(453)
3,63,11,22,55	1,68,27,30,06	66,70,70,67	18,76,09,76	20,47,66	68,21,47
				(20,47,65,716)	(68,21,46,990)

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS
(contd.)

No advance was drawn out of the Contingency Fund in 2020-21.

The excess over the following voted grants requires regularisation:-

Revenue Section

- 28- Urban Development, Town and Country Planning and Housing

Capital Section

- 10- Public Works-Roads, Bridges and Buildings
25- Road and Water Transport

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

Revenue Section

- 13- Irrigation, Water Supply and Sanitation

Capital Section

- 31- Tribal Development

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 454) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

During the year 2020-21 expenditure to the tune of ₹ 36,98,000 was incurred without budget provision under two Grants viz. Grant No. 11 and 13. Expenditure without budget provisions indicates financial irregularities and attracts violation of financial rules.

Budget provision of ₹ 4,53,70,14,000 was made through reappropriation in March 2021 in five Grants viz. Grants No. 08, 14, 29, 30 and 31 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.

During the year 2020-21, the State Government has opened 148 new sub Heads (111 under Revenue section and 37 under Capital section) without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India.

Note:- ₹ 2,27.65 crore has been kept under "Suspense" in the books of the Principal Accountant General (A&E) due to non furnishing of sub vouchers and other documents as a proof of expenditure. Thus, the said amount has not been taken into account as Revenue expenditure/Capital expenditure in the Finance Accounts and as actual expenditure in the Appropriation Accounts against the budget provisions for the year 2020-21.

APPROPRIATION ACCOUNTS
SUMMARY OF APPROPRIATION ACCOUNTS-
(concl.d.)

The reconciliation between the total expenditure according to the Appropriation Accounts for 2020-21 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	45,43,72,45	1,11,54,67,20	3,17,67,50,10	56,72,62,85
Deduct- Total of recoveries shown in Appendix	..	..	27,76,29,76	56,93,14
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	45,43,72,45	1,11,54,67,20	2,89,91,20,34	56,15,69,71

The Details of recoveries referred to above are given in Appendix at page 454.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Himachal Pradesh for the year ending 31 March 2021 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2021 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Himachal Pradesh being presented separately for the year ended 31 March 2021.

Emphasis of Matter

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

There was an excess disbursement of ₹ 88.69 crore over the authorisation made by the State Legislature under three voted Grant and two Appropriations during the financial year 2020-21. Expenditure of ₹ 8,729.78 crore incurred in excess of appropriations authorized by the State Legislature during 2014-15 to 2019-20 was pending for regularisation as of November 2021. This is in violation of Articles 204 and 205 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

The audit observations on the above issues are detailed in the State Finances Audit Report of the Government of Himachal Pradesh for the year 2020-21.



(Girish Chandra Murmu)
Comptroller and Auditor General of India

Date: 28 June 2022
Place: New Delhi

APPROPRIATION ACCOUNTS
GRANT NO. 1 - VIDHAN SABHA

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

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	41,22,94				
			41,94,18	37,89,09	(-) 4,05,09
Supplementary	71,24				
Amount surrendered during the year					
					..
Charged					
Original	1,06,94				
			1,06,94	89,60	(-)17,34
Supplementary	..				
Amount surrendered during the year (31 March 2021)					
					6,08
Capital Section					
Voted					
Original	3,05,00				
			3,10,00	1,77,29	(-)1,32,71
Supplementary	5,00				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,05.09 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 71.24 lakh obtained in March 2021 proved unnecessary and no amount was surrendered by the department during the year. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 42.05 lakh out of ₹ 37,89.09 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 17.34 lakh in the charged appropriation of Revenue Section, surrender of ₹ 6.08 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 1,32.71 lakh in the voted provision of Capital Section, supplementary grant of ₹ 5.00 lakh obtained in March 2021 proved unnecessary and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2011- Parliament/State/Union Territory Legislatures -			
02- State/Union Territory Legislatures -			
101- Legislative Assembly -			
01- Himachal Pradesh Vidhan Sabha/Speaker/Deputy Speaker- Non Plan			
O	40.00	40.00	28.20 (-)11.80

Reasons for the final saving of ₹ 11.80 lakh were awaited (August 2021).

03- Himachal Pradesh Vidhan Sabha Members-
Non Plan

O	17,63.69	15,48.66	14,94.81 (-)53.85
R	(-)2,15.03		

In view of the final saving of ₹ 53.85 lakh, reduction in provision by ₹ 2,15.03 lakh through reappropriation in March 2021 due to deduction in salary and constituency allowance was partly counter balanced by more receipt of medical reimbursement claims and increase in the annual membership charges of regional commonwealth Parliamentary Association proved inadequate.

Reasons for the final saving of ₹ 53.85 lakh were awaited (August 2021).

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

O	18,23.51	18,88.69	15,72.42 (-)3,16.27
R	65.18		

In view of the final saving of ₹ 3,16.27 lakh, augmentation in provision by ₹ 65.18 lakh through reappropriation in March 2021 due to more entitlement of staff for liveries, more expenditure on outsourcing services, petrol, oil, lubricant, repair, purchase of new vehicle and more receipt of medical reimbursement claims and refreshment bills of budget session proved unnecessary.

Reasons for the final saving of ₹ 3,16.27 lakh were awaited (August 2021).

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

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

2011- Parliament/State/Union Territory Legislatures -

APPROPRIATION ACCOUNTS
GRANT NO. 1- contd.

02- <i>State/Union Territory Legislatures -</i>				
101- Legislative Assembly -				
05- Expenditure on Discretionary Grants for Members				
of Legislative Assembly-				
Non Plan				
O	4,32.00			
S	71.24	5,53.10	5,29.96	(-)23.14
R	49.86			

In view of the final saving of ₹ 23.14 lakh, augmentation in provision by ₹ 49.86 lakh through reappropriation in March 2021 due to enhancement in the discretionary grant of Members of Legislative Assembly proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 42.05 lakh out of ₹ 5,29.96 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 23.14 lakh were awaited (August 2021).

2216- Housing -

07- <i>Other Housing -</i>				
053- Maintenance and Repairs -				
01- Other Maintenance Expenditure-				
Non Plan				
O	50.90			
		1,50.90	1,50.87	(-)0.03
R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 was due to more expenditure on maintenance and repair of residences of Hon'ble members.

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

2011- Parliament/State/Union Territory Legislatures -

02- <i>State/Union Territory Legislatures -</i>				
101- Legislative Assembly -				
01- Himachal Pradesh Vidhan Sabha/Speaker/Deputy Speaker-				
Non Plan				
O	1,06.94			
		1,00.86	89.60	(-) 11.26
R	(-)6.08			

Reasons for the final saving of ₹ 11.26 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 1- conclud.

Capital Section

(vii) Saving in the voted grant occurred mainly under the following head:-					
Head		Total grant	Actual expenditure	Excess (+) Saving (-)	
		(₹ in lakhs)			
7610- Loans to Government Servants etc. -					
201-	House Building Advances -				
04-	House Building Advances/Loans to Members of Legislative Assembly for construction of Houses- Non Plan				
(i)	O	2,00.00	1,20.87	(-)79.13	
	06- House Building Advance to Ex. Members of Legislative Assembly- Non Plan				
(ii)	O	20.00	15.00	(-)5.00	
202-	Advances for Purchase of Motor conveyances -				
05-	Loans to Members of Legislative Assembly for Purchase of Vehicles- Non Plan				
(iii)	O	75.00	41.42	(-)33.58	

Reasons for the final saving of ₹ 1,17.71 lakh in the above three cases were awaited (August 2021).

06-	Loans to Ex-Members of Legislative Assembly for Purchase of Vehicles- Non Plan				
	O	10.00	15.00	(-)15.00	
	S	5.00	..		

Entire provision of ₹ 15.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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/ Actual Excess (+)
appropriation expenditure Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	16,73,49			
		16,73,49	13,77,48	(-)2,96,01
Supplementary	..			

Amount surrendered during the year (31 March 2021) 3,50

Charged

Original	7,97,91			
		8,30,96	7,24,95	(-)1,06,01
Supplementary	33,05			

Amount surrendered during the year ..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,96.01 lakh in the voted provision of Revenue Section surrender of ₹ 3.50 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 55.38 lakh out of ₹ 13,77.48 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 1,06.01 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 33.05 lakh obtained in March 2021 proved unnecessary and no amount was surrendered by the department during the year.

Revenue Section

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

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

2013- Council of Ministers -

101- Salary of Ministers and Deputy Ministers -

01- Emoluments of Minister/Deputy Minister- Non Plan

O	12,36.11			
		11,22.61	8,29.15	(-)2,93.46
R	(-)1,13.50			

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

In view of the substantial saving of ₹ 2,93.46 lakh, reduction in provision by ₹ 1,13.50 lakh through reappropriation/surrender in March 2021 due to non organization of winter session of Vidhan Sabha because of lockdown and less expenditure on travelling proved inadequate. Reasons for the final saving of ₹ 2,93.46 lakh were awaited (August 2021).

- (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 -			
105- Discretionary Grant by Ministers -			
01- For Local Development- Non Plan			
O	2,90.00		
		4,00.00	3,99.90
R	1,10.00		(-)0.10

Augmentation in provision by ₹ 1,10.00 lakh through reappropriation in March 2021 due to increase in the number of Hon'ble Minister and hike in the discretionary grant. The State Government/DDOs draw an amount of ₹ 55.38 lakh out of ₹ 3,99.90 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

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- Non Plan			
(i) O	4,35.14		
		4,65.14	4,22.07
S	30.00		(-)43.07
103- Household Establishment -			
01- Household Establishment of the Governor- Non Plan			
(ii) O	2,89.50		
		2,86.85	2,27.23
R	(-)2.65		(-)59.62

APPROPRIATION ACCOUNTS
GRANT NO. 2- contd.

Reasons for the final saving of ₹ 1,02.69 lakh in the above two cases were awaited (August 2021).

107-	Expenditure from Contract Allowance -				
01-	Contract Allowances of Governor-				
	Non Plan				
	<i>O</i>	8.80			
			6.50	6.50	..
	<i>R</i>	(-)2.30			

Reduction in appropriation by ₹ 2.30 lakh through reappropriation in March 2021 was due to less expenditure on account of furnishing of office and residence of the Governor.

108-	Tour Expenses -				
01-	Travel Expenses for Governor and his				
	Establishments-				
	Non Plan				
	<i>O</i>	10.00			
			6.60	6.60	..
	<i>R</i>	(-)3.40			

Reduction in appropriation by ₹ 3.40 lakh through reappropriation in March 2021 was due to less expenditure on travelling.

800-	Other Expenditure -				
06-	Repairs-				
	Non Plan				
	<i>O</i>	1.10			
		
	<i>R</i>	(-)1.10			

Entire appropriation of ₹ 1.10 lakh was reduced through reappropriation in March 2021 due to non execution of repair works.

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

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

(₹ in lakhs)

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

03-	Governor/Administrator of Union Territory -
104-	Sumptuary Allowances -
01-	Sumptuary Allowance of the Governor-

APPROPRIATION ACCOUNTS
GRANT NO. 2- conclud.

Non Plan					
<i>O</i>	2.00				
			9.40	9.40	..
<i>R</i>	7.40				

Augmentation in appropriation by ₹ 7.40 lakh through reappropriation in March 2021 was due to meeting day to day expenditure on account of entertainment of official guests of the Governor.

800- Other Expenditure -					
03- Electricity-					
Non Plan					
<i>O</i>	3.50				
<i>S</i>	0.55		7.40	7.40	..
<i>R</i>	3.35				

Augmentation in appropriation by ₹ 3.35 lakh through reappropriation in March 2021 was due to more expenditure on central heating and electricity etc.

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	2,04,82,49			
		2,04,82,68	1,60,26,45	(-)44,56,23
Supplementary	19			
Amount surrendered during the year (31 March 2021)				31,98,08
Charged				
Original	53,74,91			
		53,74,91	46,42,39	(-)7,32,52
Supplementary	..			
Amount surrendered during the year (31 March 2021)				3,99,96
Capital Section				
Voted				
Original	7,05,00			
		8,27,97	5,15,01	(-) 3,12,96
Supplementary	1,22,97			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 44,56.23 lakh in the voted provision of Revenue Section, surrender of ₹ 31,98.08 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 7,32.52 lakh in the charged appropriation of Revenue Section, surrender of ₹ 3,99.96 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 3,12.96 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,22.97 lakh obtained in March 2021 proved unnecessary as even original grant remained substantially unutilized and no amount was surrendered by the department during the year.
- (iv) The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,00.00 lakh out of ₹ 5,15.01 lakh from Major Head 4059-01-051-25 from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2014- Administration of Justice -			
105- Civil and Session Courts -			
01- Civil and Session Courts Establishments- Non Plan			
O	1,57,79.18		
		1,22,08.46	1,18,79.86
R	(-)35,70.72		(-)3,28.60

In view of the final saving of ₹ 3,28.60 lakh, reduction in provision by ₹ 35,70.72 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, freezing of dearness allowances by the State Government on account of COVID-19 and less expenditure on travelling partly counter balanced by excess due to more expenditure on installation of closed circuit television cameras in subordinate courts, purchase of computer hardware, new vehicles, more receipt of rent bills and enhancement in rates of daily wages proved inadequate.

Reasons for the final saving of ₹ 3,28.60 lakh were awaited (August 2021).

108- Criminal Courts -			
01- Road and Diet Money to Witness- Non Plan			
O	90.00		
		20.00	19.81
R	(-)70.00		(-)0.19

Reduction in provision by ₹ 70.00 lakh through reappropriation in March 2021 was due to less receipt of claims under the scheme.

114- Legal Advisors and Counsels -			
01- Advocate General- Non Plan			
O	12,29.93		
		11,28.43	10,32.53
R	(-)1,01.50		(-)95.90

In view of the final saving of ₹ 95.90 lakh, reduction in provision by ₹ 1,01.50 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less expenditure on telephone, water and electricity bills partly counter balanced by excess due to more expenditure on outsourced vehicles, petrol, oil, lubricant and repair proved inadequate.

Reasons for the final saving of ₹ 95.90 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

02- Other Law Officers- Non Plan				
O	23,47.83			
		23,96.09	18,74.66	(-)5,21.43
R	48.26			

In view of the final saving of ₹ 5,21.43 lakh, augmentation in provision by ₹ 48.26 lakh through reappropriation in March 2021 due to more expenditure on hiring of professional and special services, payment of outsourced services, shifting of high tension lines and more organization of training programmes partly counter balanced by saving due to less receipt of medical reimbursement claims, less expenditure on telephone, water and electricity bills and regularization of daily wagers proved unnecessary.

Reasons for the final saving of ₹ 5,21.43 lakh were awaited (August 2021).

03- Expenditure on State Judicial Academy- Non Plan				
O	3,25.90			
		2,57.90	2,01.04	(-)56.86
R	(-)68.00			

In view of the final saving of ₹ 56.86 lakh, reduction in provision by ₹ 68.00 lakh through reappropriation in March 2021 due to less expenditure on telephone, water and electricity bills, postponement of training programmes/workshop and conferences due to COVID-19, non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to payment of outsourced services proved inadequate.

Reasons for the final saving of ₹ 56.86 lakh were awaited (August 2021).

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

38- Maintenance of High Court Building and
Subordinate Court Building-
Plan

O	74.00	74.00	35.30	(-)38.70
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Reasons for the final saving of ₹ 38.70 lakh were awaited (August 2021).

57- Maintenance of Lokayukta Building-
Non Plan

O	1.45	1.45	..	(-)1.45
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Entire provision of ₹ 1.45 lakh remained unutilized; reasons for which were awaited (August 2021).

2216- Housing -

05- General Pool Accommodation -

APPROPRIATION ACCOUNTS
GRANT NO. 3- contd.

053-	Maintenance and Repairs -				
01-	Other Maintenance Expenditure-				
	Non Plan				
	O	38.65			
			78.65	28.78	(-49.87)
	R	40.00			

In view of the final saving of ₹ 49.87 lakh, augmentation in provision by ₹ 40.00 lakh through reappropriation in March 2021 due to more expenditure on maintenance of resident buildings of judiciary proved unnecessary.

Reasons for the final saving of ₹ 49.87 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2014- Administration of Justice -			
102- High Courts -			
05- e-Court Mission Mode Project (Phase-II)-			
Non Plan			
O	0.01		
		2,06.87	51.55
			(-1,55.32)
R	2,06.86		

In view of the final saving of ₹ 1,55.32 lakh, augmentation in provision by ₹ 2,06.86 lakh through reappropriation in March 2021 due to release of funds of e-Courts Mission Model Project-II as the funds had been provided by Government of India proved excessive.

Reasons for the final saving of ₹ 1,55.32 lakh were awaited (August 2021).

105-	Civil and Session Courts -				
07-	Fast Track Special Courts (POSCO)-				
	Centrally Sponsored Scheme				
	Plan				
(i)	S	0.11			
			58.97	58.86	(-0.11)
	R	58.86			
	Plan				
(ii)	S	0.03			
			5.85	5.56	(-0.29)
	R	5.82			

Augmentation in provision by ₹ 64.68 lakh through reappropriation in March 2021 in the above two cases was due to payment of salary as the fast track special courts have started functioning during current financial year.

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

800- Other Expenditure -				
02- Himachal Pradesh State Legal Services Authority- Non Plan				
O	4,70.81			
S	0.01	4,94.24	4,89.93	(-) 4.31
R	23.42			

Augmentation in provision by ₹ 23.42 lakh through reappropriation in March 2021 was due to more engagement of daily wagers, receipt of medical reimbursement claims, more expenditure on outsourced services and organizing training programmes.

04- Victim Compensation Scheme- Non Plan				
O	50.00			
		2,15.00	2,14.40	(-) 0.60
R	1,65.00			

Augmentation in provision by ₹ 1,65.00 lakh through reappropriation in March 2021 was due to payment of compensation to victims.

2059- Public Works -

01- Office Buildings -				
053- Maintenance and Repairs -				
38- Maintenance of High Court and Subordinate Court Buildings- Non Plan				
O	42.39			
		58.61	66.73	+ 8.12
R	16.22			

Augmentation in provision by ₹ 16.22 lakh through reappropriation in March 2021 was due to more expenditure on maintenance/repair of office building of Judiciary.

86- Maintenance of Himachal Pradesh State Judicial Academy Buildings.- Non Plan				
O	1.45			
		11.45	11.45	..
R	10.00			

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2021 was due to more expenditure on maintenance work of official building of Judicial Academy.

2070- Other Administrative Services -

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

APPROPRIATION ACCOUNTS
GRANT NO. 3-contd.

Non Plan				
O	27.97			
S	0.04	64.82	52.18	(-)12.64
R	36.81			

In view of the final saving of ₹ 12.64 lakh, augmentation in provision by ₹ 36.81 lakh through reappropriation in March 2021 due to filling up of vacant posts, more expenditure on electricity, telephone, water bills and purchase of furniture, payment of out sourcing and more expenditure on publications proved excessive.

Reasons for the final saving of ₹ 12.64 lakh were awaited (August 2021).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2014- Administration of Justice -			
102- High Courts -			
01- High Court Establishments- Non Plan			
O	49,54.52		
		47,26.56	44,37.99
			(-)2,88.57
R	(-)2,27.96		

In view of the final saving of ₹ 2,88.57 lakh, reduction in appropriation by ₹ 2,27.96 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims, less expenditure on outsourced vehicles, travelling and less organization of meetings proved inadequate.

Reasons for the final saving of ₹ 2,88.57 lakh were awaited (August 2021).

2062- Vigilance -

103- Lokayukta/Up-Lokayukta -				
01- Lokayukta- Non Plan				
O	4,20.39			
		2,48.39	2,04.40	(-) 43.99
R	(-)1,72.00			

In view of the final saving of ₹ 43.99 lakh, reduction in appropriation by ₹ 1,72.00 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles and less receipt of telephone, electricity and water bills proved inadequate.

Reasons for the final saving of ₹ 43.99 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 3-concl.

Capital Section

(viii) 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- Office Buildings -			
051- Construction of General Pool Accommodation -			
15- Up gradation of Judiciary Infrastructure- Centrally Sponsored Scheme			
Plan			
O	2.00		
S	1,22.97	3,69.31	1,14.74
R	2,44.34		(-)2,54.57

In view of the final saving of ₹ 2,54.57 lakh, augmentation in provision by ₹ 2,44.34 lakh through reappropriation in March 2021 due to more expenditure on major works proved excessive. Whereas Grant of ₹ 5,50.00 lakh was received from Government of India under the scheme.

Reasons for the final saving of ₹ 2,54.57 lakh were awaited (August 2021).

Plan			
O	3,40.00	95.66	57.27
R	(-)2,44.34		(-)38.39

In view of the final saving of ₹ 38.39 lakh, reduction in provision by ₹ 2,44.34 lakh through reappropriation in March 2021 due to less expenditure on major works proved inadequate.

Reasons for the final saving of ₹ 38.39 lakh were awaited (August 2021).

36- Alternate Dispute Resolution Centres- Non Plan			
O	20.00	20.00	..
			(-)20.00

Entire provision of ₹ 20.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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, 3454-CENSUS SURVEYS AND STATISTICS, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4216-CAPITAL OUTLAY ON HOUSING AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

Total grant/ Actual Excess (+)
appropriation expenditure Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	2,44,15,10				
		2,48,78,29	2,13,20,65	(-)35,57,64	
Supplementary	4,63,19				

Amount surrendered during the year (31 March 2021) 21,24,47

Charged

Original	13,58,23				
		13,58,23	12,73,56	(-)84,67	
Supplementary	..				

Amount surrendered during the year (31 March 2021) 1

Capital Section

Voted

Original	8,56,00				
		8,56,01	12,45	(-)8,43,56	
Supplementary	1				

Amount surrendered during the year (31 March 2021) 7,77,56

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 35,57.64 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 4,63.19 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 21,24.47 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 16,00.87 lakh out of ₹ 2,13,20.65 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 84.67 lakh in the charged appropriation of Revenue Section, surrender of ₹ 0.01 lakh proved unrealistic.
- (iii) In view of the final saving of ₹ 8,43.56 lakh in the voted provision of Capital Section, surrender of ₹ 7,77.56 lakh proved inadequate.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2052- Secretariat-General Services -			
090- Secretariat -			
01- Chief Secretariat-			
Non Plan			
O	78,07.45		
		50,20.05	48,88.60
R	(-)27,87.40		(-)1,31.45
In view of the final saving of ₹ 1,31.45 lakh, reduction in provision by ₹ 27,87.40 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, non payment of dearness allowance, less touring by staff and non conducting of winter session of Vidhan Sabha partly counter balanced by excess mainly due to enhancement in rates of daily wagers proved inadequate.			
Reasons for the final saving of ₹ 1,31.45 lakh were awaited (August 2021).			
02- Department of Revenue-			
Non Plan			
(i) O	7,91.05		
		6,05.92	5,97.14
R	(-)1,85.13		(-)8.78
03- Department of Excise and Taxation-			
Non Plan			
(ii) O	1,44.46		
		1,04.46	93.76
R	(-)40.00		(-)10.70

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

04-	Department of Home-				
	Non Plan				
(iii)	O	4,28.19			
			3,28.60	3,10.22	(-)18.38
	R	(-)99.59			

Reduction in provision by ₹ 3,24.72 lakh through reappropriation in March 2021 in the above three cases was due to non filling up of vacant posts and non payment of dearness allowance.

05-	Department of Public Works-				
	Non Plan				
	O	7,22.89			
			5,22.65	4,75.04	(-)47.61
	R	(-)2,00.24			

In view of the final saving of ₹ 47.61 lakh, reduction in provision by ₹ 2,00.24 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non payment of dearness allowance proved inadequate.

Reasons for the final saving of ₹ 47.61 lakh were awaited (August 2021).

06-	Department of Finance-				
	Non Plan				
(i)	O	9,67.40			
			8,17.02	8,01.90	(-)15.12
	R	(-)1,50.38			
07-	Department of Law-				
	Non Plan				
(ii)	O	6,02.93			
			5,52.80	5,39.04	(-)13.76
	R	(-)50.13			

Reduction in provision by ₹ 2,00.51 lakh through reappropriation in March 2021 in the above two cases was due to non filling up of vacant posts and non payment of dearness allowance.

091-	Attached Offices -				
01-	Resident Commissioner-				
	Non Plan				
	O	2,89.49			
	S	0.01	1,47.55	1,43.65	(-)3.90
	R	(-)1,41.95			

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

Reduction in provision by ₹ 1,41.95 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on petrol, oil, lubricant, repair of vehicles and on telephone, electricity and water bills.

2053- District Administration -

800- Other Expenditure -

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

(i)	O	50.00		50.00	33.75	(-)16.25
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05- Celebration of 50th State Hood Day-
Non Plan

(ii)	O	5,00.00		5,00.00	4,15.80	(-)84.20
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Reasons for the final saving of ₹ 1,00.45 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 50.98 lakh at sr. no. (ii) out of ₹ 4,15.80 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2075- Miscellaneous General Services -

800- Other Expenditure -

14- Helicopter Services for all other Purposes-
Non Plan

(i)	O	17,00.00				
				20,68.00	15,01.53	(-)5,66.47

S 3,68.00

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

(ii)	O	2,09.18		2,09.18	1,77.47	(-)31.71
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Reasons for the final saving of ₹ 5,98.18 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.53 lakh at sr. no. (ii) out of ₹ 1,77.47 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

800- Other Expenditure-

04- Estate Management-

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

	Non Plan				
(i)	O	86.44			
			65.25	57.33	(-) 7.92
	R	(-) 21.19			

2235- Social Security and Welfare -

60- Other Social Security and Welfare programmes -

200- Other Programmes -

01- Directorate of Sainik Welfare-

Non Plan

(ii)	O	92.68			
			64.93	57.65	(-) 7.28
	R	(-) 27.75			

Reduction in provision by ₹ 48.94 lakh through reappropriation in March 2021 in the above two cases was due to non filling up of vacant posts and non revision of pay scales.

05- Himachal Pradesh Freedom Fighters Welfare Fund-

Non Plan

	O	12,66.84			
			8,82.51	8,30.58	(-) 51.93
	R	(-) 3,84.33			

In view of the final saving of ₹ 51.93 lakh, reduction in provision by ₹ 3,84.33 lakh through reappropriation in March 2021 due to decrease in number of freedom fighter pensioners proved inadequate.

Reasons for the final saving of ₹ 51.93 lakh were awaited (August 2021).

06- Himachal Pradesh Freedom Fighters Welfare Board-

Non Plan

	O	4.49			
		
	R	(-) 4.49			

Entire provision of ₹ 4.49 lakh was reduced through reappropriation in March 2021 due to non constitution of Himachal Pradesh freedom fighters welfare board.

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

Non Plan

	O	13.00			
			13.00	7.14	(-) 5.86

Reasons for the final saving of ₹ 5.86 lakh were awaited (August 2021).

2251- Secretariat-Social Services -

090- Secretariat -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01-	Department of Health and Family Welfare- Non Plan				
(i)	O	4,41.96			
			3,41.96	3,32.85	(-)9.11
	R	(-)1,00.00			
02-	Department of Local Self Government- Non Plan				
(ii)	O	1,64.37			
			1,14.37	1,06.23	(-)8.14
	R	(-)50.00			
03-	Department of Education- Non Plan				
(iii)	O	4,00.21			
			3,10.21	3,00.32	(-)9.89
	R	(-)90.00			

Reduction in provision by ₹ 2,40.00 lakh through surrender in the above three cases in March 2021 was due to non filling up of vacant posts and non payment of additional dearness allowance.

3425- Other Scientific Research -

60- Others -

001- Direction and Administration -

02- Department of Environment and Scientific Technologies-
Non Plan

O	3,38.82		3,38.82	2,17.83	(-)1,20.99
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Reasons for the final saving of ₹ 1,20.99 lakh were awaited (August 2021).

Plan

O	3,95.00				
			1,71.70	96.58	(-)75.12
R	(-)2,23.30				

In view of the final saving of ₹ 75.12 lakh, reduction in provision by ₹ 2,23.30 lakh through reappropriation in March 2021 due to less utilisation of funds proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 56.00 lakh out of ₹ 96.58 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 75.12 lakh were awaited (August 2021).

200- Assistance to other Scientific Bodies -

APPROPRIATION ACCOUNTS
GRANT NO. 4- contd.

01-	Grant-in-Aid to Implementing Agencies-				
	Non Plan				
(i)	O	66.25			
			44.25	44.25	..
	R	(-)22.00			
	Plan				
(ii)	O	7,43.00			
			3,71.98	3,71.98	..
	R	(-)3,71.02			
	Reduction in provision by ₹ 3,93.02 lakh in the above two cases through reappropriation/ surrender in March 2021 was due to COVID-19 non filling up of vacant posts and less organization of activities.				
3435-	Ecology and Environment -				
03-	<i>Environmental Research and Ecological Regeneration-</i>				
103-	Research and Ecological Regeneration -				
01-	Scheme for Ecological Development-				
	Non Plan				
	O	9.00			
			4.05	4.05	..
	R	(-)4.95			
	Reduction in provision by ₹ 4.95 lakh through reappropriation/surrender in March 2021 was due to COVID-19 some activities could not be implemented under the scheme.				
3451-	Secretariat-Economic Services -				
090-	Secretariat -				
01-	Department of Agriculture-				
	Non Plan				
(i)	O	3,32.90			
			2,42.70	2,32.74	(-)9.96
	R	(-)90.20			
02-	Department of Horticulture-				
	Non Plan				
(ii)	O	1,72.53			
			1,22.45	1,16.22	(-)6.23
	R	(-)50.08			
04-	Department of Animal Husbandry-				
	Non Plan				
(iii)	O	1,42.86			
			1,17.76	1,08.91	(-)8.85
	R	(-)25.10			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

05- Department of Rural Integrated Development and Panchayati Raj- Non Plan					
(iv)	O	1,38.17			
			1,03.05	98.49	(-)-4.56
	R	(-)-35.12			
06- Department of Forest Farming and Environmental Conservation- Non Plan					
(v)	O	3,25.63			
			2,75.33	2,65.82	(-)-9.51
	R	(-)-50.30			
Reduction in provision by ₹ 2,50.80 lakh in the above five cases through reappropriation/ surrender in March 2021 was due to non filling up of vacant posts and non payment of dearness allowance.					
07- Department of Industries- Non Plan					
	O	3,41.52			
			2,41.49	2,02.73	(-)-38.76
	R	(-)-1,00.03			
In view of the final saving of ₹ 38.76 lakh, reduction in provision by ₹ 1,00.03 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non payment of dearness allowance proved inadequate.					
Reasons for the final saving of ₹ 38.76 lakh were awaited (August 2021).					
08- Department of Transport and Tourism- Non Plan					
(i)	O	1,94.21			
			1,19.17	1,07.22	(-)-11.95
	R	(-)-75.04			
10- Department of Planning- Non Plan					
(ii)	O	1,38.63			
			1,08.51	97.42	(-)-11.09
	R	(-)-30.12			
13- Other Secretariat Department- Non Plan					
(iii)	O	1,68.57			
			1,23.57	1,15.53	(-)-8.04
	R	(-)-45.00			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

Reduction in provision by ₹ 1,50.16 lakh through reappropriation/surrender in March 2021 in the above three cases was due to non filling up of vacant posts and non payment of dearness allowance.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
01- Office Buildings -			
053- Maintenance and Repairs -			
22- Maintenance Expenditure on Sainik Welfare Department's Buildings- Non Plan			
(i) O	3.64		
		50.42	
R	46.78		..
27- Maintenance Expenditure on Secretariat's Buildings- Non Plan			
(ii) O	26.98		
		7,07.90	
R	6,80.92		..
28- Maintenance Expenditure on Himachal Pradesh Resident Commissioners' (New Delhi) Buildings- Non Plan			
(iii) O	8.72		
		3,80.11	
R	3,71.39		(-)1.26
Augmentation in provision by ₹ 10,99.09 lakh in the above three cases through reappropriation in March 2021 was due to more execution of repair/maintenance works.			
2070- Other Administrative Services -			
115- Guest Houses, Government Hostels -			
01- Hospitality Organization- Non Plan			
O	1,05.97		
		1,59.11	
R	53.14		(-)10.57

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

Augmentation in provision by ₹ 53.14 lakh through reappropriation in March 2021 was due to more expenditure on visit of Hon'ble Prime Minister.

02- Management of Himachal Bhawan at New Delhi-

Non Plan

O	5,00.00			
		12,84.74	12,84.74	..
R	7,84.74			

Augmentation in provision by ₹ 7,84.74 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,36.37 lakh out of ₹ 12,84.74 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2075- Miscellaneous General Services -

800- Other Expenditure -

01- Payment of Allowance to the Family and

Dependents of Ex-Rulers-

Non Plan

O	0.07			
		1.07	1.08	+0.01
R	1.00			

Augmentation in provision by ₹ 1.00 lakh through reappropriation in March 2021 was due to payment of allowances to the dependents of ex-rulers.

03- Gallantry Awards-

Non Plan

O	2,50.00			
		5,00.00	5,00.00	..
R	2,50.00			

Augmentation in provision by ₹ 2,50.00 lakh through reappropriation in March 2021 due to clearance of pending liability of annuity paid for the year 2019-20. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 2,57.53 lakh out of ₹ 5,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

04- Assistance to the Families of Killed/Disabled

Defence Personnel-

Non Plan

O	50.00			
		4,68.75	4,66.79	(-)1.96
R	4,18.75			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

Augmentation in provision by ₹ 4,18.75 lakh through reappropriation in March 2021 due to more receipt of cases of financial assistance. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 60.01 lakh out of ₹ 4,66.79 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

O	6,20.00			
S	24.84	7,99.99	7,91.10	(-)8.89
R	1,55.15			

Augmentation in provision by ₹ 1,55.15 lakh through reappropriation in March 2021 due to increase in rates of financial assistance being given to second world war veterans and their widows. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,78.46 lakh out of ₹ 7,91.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

O	6.00			
S	50.69	77.54	77.44	(-)0.10
R	20.85			

Augmentation in provision by ₹ 20.85 lakh through reappropriation in March 2021 due to more expenditure on organization of recruitment rally. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 10.00 lakh out of ₹ 77.44 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

3454- Census Surveys and Statistics -

01- Census -

800- Other Expenditure -

02- Census 2021-

Centrally Sponsored Scheme
Plan

S	19.64			
		6,25.96	6,25.96	..
R	6,06.32			

APPROPRIATION ACCOUNTS
GRANT NO. 4-contd.

Augmentation in provision by ₹ 6,06.32 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India for census 2021. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 6,25.96 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(vi)	Saving in the charged appropriation occurred mainly under the following head:-			
	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	
	2051- Public Service Commission-			
	102- State Public Service Commission-			
	01- State Public Service Commission-			
	Non Plan			
	O	13,58.23		
			13,58.22	12,73.56
				(-)84.66
	R	(-)0.01		

Reasons for the final saving of ₹ 84.66 lakh were awaited (August 2021).

Capital Section

(vii)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakhs)	
	4059- Capital Outlay on Public Works -			
	60- Other Buildings -			
	051- Construction -			
	05- Construction of State Guest House at New Delhi-			
	Plan			
	O	66.00	66.00	..
				(-)66.00

Entire provision of ₹ 66.00 lakh remained unutilized; reasons for which were awaited (August 2021).

	4216- Capital Outlay on Housing -			
	01- Government Residential Buildings -			
	106- General Pool Accommodation -			
	19- Construction of Pooled Government Buildings-			
	Plan			
	O	7,90.00		
		
	R	(-)7,90.00		..

APPROPRIATION ACCOUNTS
GRANT NO. 4-concl.

Entire provision of ₹ 7,90.00 lakh was reduced through reappropriation/surrender in March 2021 due to non execution of work.

(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- <i>Social Welfare -</i>			
800- Other Expenditure -			
03- War Memorial Museum at Dharamshala-			
Non Plan			
S	0.01		
		12.45	12.45
R	12.44		..

Augmentation in provision by ₹ 12.44 lakh through reappropriation in March 2021 was due to construction of souvenir shop near war memorial Hamirpur and electric installation.

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

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)			
Revenue Section			
Voted			
Original	13,63,10,83		
	13,63,10,88	12,46,67,52	(-)1,16,43,36
Supplementary	5		
Amount surrendered during the year (31 March 2021)			14,63,99

Capital Section

Voted			
Original	10,85,00		
		12,48,77	12,48,77
Supplementary	1,63,77		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,16,43.36 lakh in the voted provision of Revenue Section, surrender of ₹ 14,63.99 lakh in March 2021 proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,63,99.08 lakh out of ₹ 12,46,67.52 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) The State Government/ Drawing and Disbursement Officers draw an amount of ₹ 7,20.26 lakh out of ₹ 12,48.77 lakh in the voted provision of Capital Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

- (iii) 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-				
Non Plan				
O	7,51.41			
		7,51.31	6,12.02	(-)1,39.29
R	(-)0.10			

Reasons for the final saving of ₹ 1,39.29 lakh were awaited (August 2021).

03- Settlement Officer Shimla Establishment-				
Non Plan				
O	28,59.74			
		21,80.41	16,37.76	(-)5,42.65
R	(-)6,79.33			

In view of the substantial saving of ₹ 5,42.65 lakh, reduction in provision by ₹ 6,79.33 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more clearance of pending bills and more payment of counsel fee proved inadequate.

Reasons for the substantial saving of ₹ 5,42.65 lakh were awaited (August 2021).

04- Settlement Officer Kangra Establishment-				
Non Plan				
O	25,08.72			
		17,02.08	14,99.45	(-)2,02.63
R	(-)8,06.64			

In view of the substantial saving of ₹ 2,02.63 lakh, reduction in provision by ₹ 8,06.64 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less receipt of telephone, water and electricity bills and less expenditure on travelling partly counter balanced by excess due to purchase of new vehicles, proved inadequate.

Reasons for the substantial saving of ₹ 2,02.63 lakh were awaited (August 2021).

103- Land Records -				
01- Superintendence-				
Non Plan				
O	2,77.48			
		1,77.26	1,58.38	(-)18.88
R	(-)1,00.22			

Reduction in provision by ₹ 1,00.22 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims and less expenditure on travelling.

02- District Establishment Charges-

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Non Plan				
O	1,42,50.24			
		1,28,24.03	1,00,25.11	(-27,98.92)
R	(-14,26.21)			

In view of the substantial saving of ₹ 27,98.92 lakh, reduction in provision by ₹ 14,26.21 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less expenditure on travelling partly counter balanced by excess due to increase in honorarium and in rates of daily wages proved inadequate. The State Government/ Drawing and Disbursement Officers draw an amount of ₹ 34.61 lakh out of ₹ 1,00,25.11 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 27,98.92 lakh were awaited (August 2021).

03- Strengthening of Primary and Supervisory Land
Record Agencies Headquarters' Staff-
Centrally Sponsored Scheme

Plan				
O	1.00			
	
R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India.

Non Plan				
O	3,45.25			
		3,38.56	3,13.09	(-25.47)
R	(-6.69)			

Reasons for the final saving of ₹ 25.47 lakh were awaited (August 2021).

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

O	23,29.13			
		20,01.06	16,52.19	(-3,48.87)
R	(-3,28.07)			

In view of the substantial saving of ₹ 3,48.87 lakh, reduction in provision by ₹ 3,28.07 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 13.07 lakh out of ₹ 16,52.19 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the substantial saving of ₹ 3,48.87 lakh were awaited (August 2021).

2053- District Administration -

093- District Establishments -

01- General Establishment-
Non Plan

O	1,79,13.40			
		1,77,15.13	1,37,40.39	(-)39,74.74
R	(-)1,98.27			

In view of the substantial saving of ₹ 39,74.74 lakh, reduction in provision by ₹ 1,98.27 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims partly counter balanced by excess due to more payment of pending electricity bills proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.12 lakh out of ₹ 1,37,40.39 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 39,74.74 lakh were awaited (August 2021).

03- Expenditure on Waqf Tribunal-
Non Plan

(i) O	41.03			
		43.03	27.91	(-)15.12
R	2.00			

094- Other Establishments-

01- Sub Divisional Establishment-
Non Plan

(ii) O	22,82.38			
		22,83.17	17,52.38	(-)5,30.79
R	0.79			

04- Land Acquisition Staff-
Non Plan

(iii) O	1,61.03	1,61.03	1,08.10	(-)52.93
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05- Expenditure on the Establishment of Deputy
Commissioner (Repair and Restoration).-
Non Plan

(iv) O	1,06.04			
		1,07.20	58.52	(-)48.68
R	1.16			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

Reasons for the final saving of ₹ 6,47.52 lakh in the above four cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.02 lakh out of ₹ 27.91 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2235- Social Security and Welfare -

01- Rehabilitation -

202- Other Rehabilitation Schemes -

01- Rehabilitation of Displaced Persons-

Non Plan

	O	1,27.29	84.29	71.25	(-13.04)
	R	(-)43.00			

Reduction in provision by ₹ 43.00 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

2245- Relief on Account of Natural Calamities-

02- Floods, Cyclones-

104- Supply of Fodder-

01- Expenditure on Supply of Fodder-

Non Plan

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

Entire provision of ₹ 1,00.00 lakh was reduced through reappropriation in March 2021 due to non receipt of demand from districts.

106- Repairs and Restoration of Damaged Roads and Bridges -

01- Repairs of Roads and Bridges-

Non Plan

	O	1,10,00.00	98,45.16	97,45.16	(-1,00.00)
	R	(-)11,54.84			

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 1,00.00 lakh, reduction in provision by ₹ 11,54.84 lakh through reappropriation in March 2021 due to less expenditure on repair of road and bridges proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 70,70.25 lakh out of ₹ 97,45.16 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,00.00 lakh were awaited (August 2021).

109- Repair and Restoration of Damaged Water Supply
Drainage and Sewerage work-

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

O	52,00.00				
		40,00.00	40,00.00	..	
R	(-)12,00.00				

Reduction in provision by ₹ 12,00.00 lakh through reappropriation in March 2021 was due to less expenditure for the repair of damaged water supply drainage and sewerage. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 35,96.00 lakh out of ₹ 40,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

111- Ex-Gratia Payment to Bereaved Families -

01- Ex-Gratia Payment-
Non Plan

O	75,00.00				
		33,00.00	31,75.00	(-)1,25.00	
R	(-)42,00.00				

In view of the final saving of ₹ 1,25.00 lakh, reduction in provision by ₹ 42,00.00 lakh through reappropriation in March 2021 due to opening of a separate Sub-Head -02 under Major Head 2245-02-111 for State Specific Disaster proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 28,34.00 lakh out of ₹ 31,75.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 1,25.00 lakh were awaited (August 2021).

113- Assistance for Repairs/Reconstruction of Houses -

01- Repair and Construction of Houses Assistance-
Non Plan

O	25,00.00				
		17,00.00	16,00.00	(-)1,00.00	
R	(-)8,00.00				

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

In view of the final saving of ₹ 1,00.00 lakh, reduction in provision by ₹ 8,00.00 lakh through reappropriation in March 2021 due to less expenditure on repair/construction of house assistance to the victim families under Natural Calamities proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 12,70.00 lakh out of ₹ 16,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,00.00 lakh were awaited (August 2021).

193-	Assistance to Local Bodies and other Non Government Bodies/Institutions-				
01-	Assistance to Local Bodies and other Non Government Bodies/Institutions- Non Plan				
	O	80,00.00			
			46,70.00	45,20.00	(-)1,50.00
	R	(-)33,30.00			

In view of the final saving of ₹ 1,50.00 lakh, reduction in provision by ₹ 33,30.00 lakh through reappropriation in March 2021 due to less demand from Districts proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 38,96.30 lakh out of ₹ 45,20.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,50.00 lakh were awaited (August 2021).

2506- Land Reforms -

102-	Consolidation of Holdings -				
01-	Headquarters Establishment- Non Plan				
(i)	O	4,08.20			
	S	0.01	3,34.15	1,39.59	(-)1,94.56
	R	(-)74.06			
02-	District Establishments- Non Plan				
(ii)	O	3,55.78			
			2,89.78	1,21.07	(-)1,68.71
	R	(-)66.00			

In view of the substantial saving of ₹ 3,63.27 lakh, reduction in provision by ₹ 1,40.06 lakh through surrender in March 2021 in the above two cases due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims and less expenditure on travelling proved inadequate.

Reasons for the substantial saving of ₹ 3,63.27 lakh in the above two cases were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2030- Stamps and Registration-			
<i>01- Stamps Judicial-</i>			
102- Expenses on Sale of Stamps-			
01- Expenditure on Sale of Stamps through Stamp Vendors- Non Plan			
O	1.00		
		16.00	9.17
			(-)6.83
R	15.00		

In view of the final saving of ₹ 6.83 lakh, augmentation in provision by ₹ 15.00 lakh through reappropriation in March 2021 due to meeting expenditure on account of discount/commission to stamp vendors proved excessive.

Reasons for the final saving of ₹ 6.83 lakh were awaited (August 2021).

<i>02- Stamps-Non-Judicial-</i>			
101- Cost of Stamps-			
01- Central Store Nasik- Non Plan			
O	2,26.89		
		13,26.89	11,68.52
			(-)1,58.37
R	11,00.00		

In view of the final saving of ₹ 1,58.37 lakh, augmentation in provision by ₹ 11,00.00 lakh through reappropriation in March 2021 due to payment of pending bill of Security Printing Press Hyderabad and India Security Printing Press Nasik proved excessive.

Reasons for the final saving of ₹ 1,58.37 lakh were awaited (August 2021).

102- Expenses on Sale of Stamps-			
01- Sale through Stamp Vendors- Non Plan			
O	1.00		
		1,01.00	1,46.51
			+45.51
R	1,00.00		

In view of the final excess of ₹ 45.51 lakh, augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 due to meeting expenditure on account of discount/commission to Stamp Vendor proved inadequate.

Reasons for the final excess of ₹ 45.51 lakh were awaited (August 2021).

02- Sale of Notarial Stamps-

APPROPRIATION ACCOUNTS
GRANT NO. 5- contd.

	Non Plan				
(i)	O	1.00			
			13.00	12.30	(-)0.70
	R	12.00			
03-	Sale of Revenue Stamps-				
	Non Plan				
(ii)	O	1.00			
			6.00	5.46	(-)0.54
	R	5.00			

Augmentation in provision by ₹ 17.00 lakh through reappropriation in March 2021 in the above two cases was due to meeting expenditure on account of discount/commission to stamp vendors.

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

02- Other Maintenance Expenditure-
Non Plan

	O	66.91			
			81.38	81.27	(-)0.11
	R	14.47			

Augmentation in provision by ₹ 14.47 lakh through reappropriation in March 2021 was due to more expenditure repair of official buildings of revenue department.

2216- Housing -

05- General Pool Accommodation -

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

	O	9.08			
			37.41	37.41	..
	R	28.33			

Augmentation in provision by ₹ 28.33 lakh through reappropriation in March 2021 was due to more execution of repair/maintenance work. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 10.89 lakh out of ₹ 37.41 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2245- Relief on Account of Natural Calamities-

02- Floods, Cyclones-

101- Gratuitous Relief-

APPROPRIATION ACCOUNTS
GRANT NO. 5-contd.

01- Cash Doles- Non Plan				
O	30,00.00			
		60,00.00	59,62.00	(-)38.00
R	30,00.00			

In view of the final saving of ₹ 38.00 lakh, substantial augmentation in provision by ₹ 30,00.00 lakh through reappropriation in March 2021 due to expenditure on COVID-19 related articles proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 35,24.00 lakh out of ₹ 59,62.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 38.00 lakh were awaited (August 2021).

111- Ex-Gratia Payment to Bereaved Families- 02- Death due to State Specific Disaster- Non Plan				
S	0.01			
		40,50.00	38,75.00	(-)1,75.00
R	40,49.99			

In view of the final saving of ₹ 1,75.00 lakh, augmentation in provision by ₹ 40,49.99 lakh through reappropriation in March 2021 due to accounting adjustment and to clear pending liabilities proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 21,89.97 lakh out of ₹ 38,75.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,75.00 lakh were awaited (August 2021).

05- Calamity Relief Fund- 101- Transfer to Reserve Fund and Deposit Accounts State Disaster Response Fund- 02- National Calamity Relief Fund- Centrally Sponsored Scheme Non Plan				
O	0.01			
		2,90.47	2,90.47	..
R	2,90.46			

Augmentation in provision by ₹ 2,90.46 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

80- General- 102- Management of Natural Disaster, Contingency Plans in Disaster Prone Areas-				
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APPROPRIATION ACCOUNTS
GRANT NO. 5-contd.

01- Expenditure on Natural Disasters, Contingency Plans in Disaster Prone Areas- Centrally Sponsored Scheme					
Non Plan					
(i)	S	0.01			
			26.34	26.34	..
	R	26.33			
Non Plan					
(ii)	O	45,00.00			
			61,94.84	61,94.84	..
	R	16,94.84			

Augmentation in provision by ₹ 17,21.17 lakh through reappropriation in the above two cases in March 2021 was due to receipt of additional demand to clear the pending liabilities, implementation of the framework for Disaster Risk Reduction and strengthening of Disaster Management Authorities of Hazard Prone Districts. Whereas Grant of ₹ 33.34 lakh was received at sr. no. (i) from Government of India. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 61,94.84 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

05- Capacity Building- Non Plan					
	O	25,00.00			
			45,40.00	45,40.00	..
	R	20,40.00			

Augmentation in provision by ₹ 20,40.00 lakh through reappropriation in March 2021 was due to receipt of additional demand to clear the pending liabilities. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 45,40.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

103- Assistance to State from National Disaster Response Fund-					
01- Expenditure on National Disaster Response Fund- Centrally Sponsored Scheme					
Non Plan					
	O	0.01			
			2,90.47	2,90.47	..
	R	2,90.46			

APPROPRIATION ACCOUNTS
GRANT NO. 5-contd.

Augmentation in provision by ₹ 2,90.46 lakh through reappropriation in March 2021 was due to receipt of funds from Government of India. Whereas Grant of ₹ 2,90.47 lakh was received from Government of India.

2401- Crop Husbandry-

111- Agricultural Economics and Statistics-

04- Agriculture Census-

Centrally Sponsored Scheme

Plan

O 1.00

74.82 65.53 (-)9.29

R 73.82

In view of the substantial saving of ₹ 9.29 lakh, augmentation in provision by ₹ 73.82 lakh through reappropriation in March 2021 due to more expenditure on payment of honorarium for field work agriculture census proved excessive.

Reasons for the substantial saving of ₹ 9.29 lakh were awaited (August 2021).

2702- Minor Irrigation-

80- General-

800- Other Expenditure-

07- Scheme for Improvement of Irrigation Statistics-

Centrally Sponsored Scheme

Plan

O 1.00

S 0.01

2,83.58 28.34 (-)2,55.24

R 2,82.57

In view of the substantial saving of ₹ 2,55.24 lakh, augmentation in provision by ₹ 2,82.57 lakh through reappropriation in March 2021 due to conducting sixth Minor Irrigation Census and first census of water bodies proved excessive.

Reasons for the substantial saving of ₹ 2,55.24 lakh were awaited (August 2021).

3454- Census Surveys and Statistics-

02- Surveys and Statistics-

110- Gazetteer and Statistical Memoirs-

02- Disaster Management Cell-

Non Plan

O 66.81

82.17 75.39 (-)6.78

R 15.36

Augmentation in provision by ₹ 15.36 lakh through reappropriation in March 2021 was due to processing of forest clearance act case of land and installation of weather radio detection and ranging devices partly counter balanced by saving due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS**GRANT NO. 5- conclud.****(v) 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 fulfil the objectives of receiving contributions from the Government of India and Government of Himachal Pradesh to incur relief on the occurrence of natural calamities viz. Floods, 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 from Major Head 2245- Relief on Account of Natural Calamities Relief Fund, 05- State Disaster Response Fund, 101- Transfer to Reserve Funds and Deposit Account - State Disaster Response Fund to Major Head 8121-General and Other Reserve Funds, 122- State Disaster Response Funds and 8235- General and Other Reserve Funds, 125- National Disaster Response Funds (NDRF) respectively.

During the year 2020-21, an amount of ₹ 4,54,00.00 lakh was received on account of State Disaster Response Fund (₹ 4,08,60.00 lakh from Government of India and ₹ 45,40.00 lakh from State Share) and ₹ 2,90.47 lakh from National Disaster Fund which was transferred to Major Head 8121-General and Other Reserve Funds, 122- State Disaster Response Funds and 8235- General and Other Reserve Funds, 125- National Disaster Response Funds respectively. An expenditure of ₹4,50,02.47 lakh (₹ 4,47,12.00 lakh from State Disaster Response Fund and ₹ 2,90.47 lakh from National Disaster Response Fund) was incurred during the year 2020-21. The balance at the credit of the fund at the end of March 2021 was ₹ 7,52,79.10 lakh (For detail see Statement No. 21 of the Finance Accounts of the Government of Himachal Pradesh for the year 2020-21).

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, 4047-CAPITAL OUTLAY ON OTHER FISCAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS AND 4216-CAPITAL OUTLAY ON HOUSING)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	84,73,16		
	1,01,74,43	84,21,56	(-)17,52,87
Supplementary	17,01,27		
Amount surrendered during the year (31 March 2021)			4,01,60
Capital Section			
Voted			
Original	8,00,01		
	8,00,01	5,99,72	(-)2,00,29
Supplementary	..		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 17,52.87 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 17,01.27 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 4,01.60 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 6,69.12 lakh out of ₹ 84,21.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) There was an overall saving of ₹ 2,00.29 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year.

Revenue Section

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

2040- Taxes on Sales, Trade -

APPROPRIATION ACCOUNTS
GRANT NO. 6- contd.

101- Collection Charges -				
01- Headquarters and Field Staff-				
Non Plan				
O	2,33.43			
		6,23.78	5,05.11	(-),18.67
S	3,90.35			

Reasons for the final saving of ₹ 1,18.67 lakh were awaited (August 2021).

2043- Collection Charges under States Goods and Services Tax -

800- Other Expenditure -				
01- State Goods and Services Tax-				
Non Plan				
O	1,29.00			
	
R	(-),1,29.00			

Entire provision of ₹ 1,29.00 lakh was reduced through reappropriation in March 2021 due to non receipt of goods and service tax index number bills.

2045- Other Taxes and Duties on Commodities and Services -

104- Collection Charges-Taxes on Goods and Passengers -				
01- Headquarters' Establishment-				
Non Plan				
O	7,53.43			
		7,38.43	6,22.66	(-),15.77
R	(-),15.00			

Reasons for the final saving of ₹ 1,15.77 lakh were awaited (August 2021).

02- District Establishment-				
Non Plan				
O	54,41.72			
S	15.80	50,25.70	40,38.84	(-),9,86.86
R	(-),4,31.82			

In view of the substantial saving of ₹ 9,86.86 lakh, reduction in provision by ₹ 4,31.82 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more payment of rent and taxes proved inadequate.

Reasons for the final saving of ₹ 9,86.86 lakh were awaited (August 2021).

2235- Social Security and Welfare -

60- Other Social Security and Welfare Programmes -

APPROPRIATION ACCOUNTS
GRANT NO. 6-contd.

110- Other Insurance Schemes -

02- Group Accidental Insurance Cover for Small Dealers-

Non Plan

O 30.00

..

R (-)30.00

Entire provision of ₹ 30.00 lakh was reduced through reappropriation in March 2021 due to non receipt of cases.

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

107- Tax on Entry of Goods into Local Area -

01- Grant-in-Aid to Local Urban Bodies-

Non Plan

(i) O 4,63.33 4,63.33 4,03.29 (-)60.04

02- Grant-in-Aid to Panchayats/Rural Bodies-

Non Plan

(ii) O 6,00.00 6,00.00 5,33.99 (-)66.01

Reasons for the final saving of ₹ 1,26.05 lakh in the above two cases were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2039- State Excise -

001- Direction and Administration -

01- Expenditure on District Establishment-

Non Plan

O 8,03.65

8,33.87 8,30.61 (-)3.26

R 30.22

Augmentation in provision by ₹ 30.22 lakh through reappropriation in March 2021 was due to payment of arrears.

2040- Taxes on Sales, Trade -

101- Collection Charges -

03- Assistance to Animal Husbandry Department for Govansh-

Non Plan

O 0.01

S 5,60.56 7,34.57 7,34.56 (-)0.01

R 1,74.00

APPROPRIATION ACCOUNTS
GRANT NO. 6-concl.

Augmentation in provision by ₹ 1,74.00 lakh through reappropriation in March 2021 due to providing funds for Assistance to Govansh. The State Government/DDOs draw an amount of ₹ 3,34.56 lakh out of ₹ 7,34.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4059- Capital Outlay on Public Works -			
01- Office Buildings -			
051- Construction of General Pool Accommodation -			
09- Excise and Taxation- Plan			
O	3,00.00	3,00.00	99.72 (-)2,00.28

Reasons for the substantial saving of ₹ 2,00.28 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 7 - POLICE AND ALLIED ORGANISATIONS

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

		Total grant/ appropriation	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section				
Voted				
Original	15,49,20,08			
		15,49,20,22	12,43,75,45	(-)3,05,44,77
Supplementary	14			
Amount surrendered during the year (31 March 2021)				62,21,53
Charged				
Original	..			
		9,42	9,42	..
Supplementary	9,42			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	62,64,08			
		73,43,16	43,05,50	(-)30,37,66
Supplementary	10,79,08			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 3,05,44.77 lakh in the voted provision of Revenue Section, surrender of ₹ 62,21.53 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,17.03 lakh out of ₹ 12,43,75.45 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

- (ii) In view of the final saving of ₹ 30,37.66 lakh in the voted provision of Capital Section Supplementary grant of ₹ 10,79.08 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and no amount was surrendered by the department during the year. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 5,62.62 lakh out of ₹ 43,05.50 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2055- Police -			
001- Direction and Administration -			
01- Directorate-			
Non Plan			
O	28,53.60		
		17,24.46	16,28.32
R	(-)11,29.14		(-)96.14

In view of the final saving of ₹ 96.14 lakh, reduction in provision by ₹ 11,29.14 lakh through reappropriation/surrender in March 2021 due to less expenditure on telephone, water and electricity bills, non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on professional and special services proved inadequate.

Reasons for the final saving of ₹ 96.14 lakh were awaited (August 2021).

003- Education and Training -			
01- Police Training Centre-			
Non Plan			
O	19,66.51		
S	0.01	17,90.81	16,25.48
R	(-)1,75.71		(-)1,65.33

In view of the final saving of ₹ 1,65.33 lakh, reduction in provision by ₹ 1,75.71 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to increase in the rates of outsourced services, more expenditure on telephone, water, electricity bills and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,65.33 lakh were awaited (August 2021).

- 101- Criminal Investigation and Vigilance -
01- Criminal Investigation-

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Non Plan				
O	52,80.42			
S	0.01	53,55.16	45,87.25	(-)7,67.91
R	74.73			

In view of the final saving of ₹ 7,67.91 lakh, augmentation in provision by ₹ 74.73 lakh through reappropriation/surrender in March 2021 due to expenditure on strengthening of regional cyber Crime Co-ordination Centre, hike in the rate of petrol, oil, lubricant and repair/maintenance of vehicles partly counter balanced by saving due to non filling up of vacant posts and non revision of pay scales proved unnecessary.

Reasons for the final saving of ₹ 7,67.91 lakh were awaited (August 2021).

02- Nationwide Emergency Response System -

Non Plan				
O	91.42	91.42	66.02	(-)25.40

Reasons for the final saving of ₹ 25.40 lakh were awaited (August 2021).

108- State Headquarters Police -

01- State Reserve Police-

Non Plan				
O	1,09,09.69			
		95,62.45	79,32.69	(-)16,29.76
R	(-)13,47.24			

In view of the final saving of ₹ 16,29.76 lakh, reduction in provision by ₹ 13,47.24 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to purchase of arms and ammunition, hike in the rate of petrol, oil, lubricant and repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 16,29.76 lakh were awaited (August 2021).

02- Police for Other Government Organization-

Non Plan				
O	46,26.09			
		38,43.54	29,97.35	(-)8,46.19
R	(-)7,82.55			

In view of the final saving of ₹ 8,46.19 lakh, reduction in provision by ₹ 7,82.55 lakh through reappropriation/surrender in March 2021 mainly due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 8,46.19 lakh were awaited (August 2021).

05- Indian Reserve Battalion-

Non Plan				
O	3,48,40.00			
S	0.01	3,29,62.12	2,52,76.64	(-)76,85.47
R	(-)18,77.90			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

In view of the final saving of ₹ 76,85.47 lakh, reduction in provision by ₹ 18,77.90 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on travelling, outsourced services, uniforms, on telephone, electricity and water bills proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 10.28 lakh out of ₹ 2,52,76.64 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 76,85.47 lakh were awaited (August 2021).

109- District Police -				
01- District Executive Force-				
Non Plan				
O	6,60,03.17			
		6,55,13.07	5,51,72.75	(-)1,03,40.32
R	(-)4,90.10			

In view of the final saving of ₹ 1,03,40.32 lakh, reduction in provision by ₹ 4,90.10 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on outsourced services, hike in the rates of petrol, oil, lubricant and repair of vehicles, and more purchase of uniform, machinery and equipment proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 20.07 lakh out of ₹ 5,51,72.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,03,40.32 lakh were awaited (August 2021).

02- Expenditure on Panchayat Chowkidars/Home				
Guards (For Service of Summons) -				
Non Plan				
O	3,45.00			
		3,70.00	3,22.85	(-)47.15
R	25.00			

In view of the final saving of ₹ 47.15 lakh, augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2021 due to more grant of annual increment and payment on account of serving the warrants/summons by the Panchayat Chowkidar/Home Guards proved unnecessary.

Reasons for the final saving of ₹ 47.15 lakh were awaited (August 2021).

03- Expenditure on Home Guard Volunteers				
Deployed for Law and Order Duty with Police-				
Non Plan				
O	65,21.38			
		66,69.36	63,02.97	(-)3,66.39
R	1,47.98			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

In view of the final saving of ₹ 3,66.39 lakh, augmentation in provision by ₹ 1,47.98 lakh through reappropriation in March 2021 due to more payment of wages to home guard proved unnecessary.

Reasons for the final saving of ₹ 3,66.39 lakh were awaited (August 2021).

111-	Railway Police -				
01-	Crime Police-				
	Non Plan				
	O	6,05.10			
			4,32.50	4,08.98	(-)23.52
	R	(-)1,72.60			

In view of the final saving of ₹ 23.52 lakh, reduction in provision by ₹ 1,72.60 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 23.52 lakh were awaited (August 2021).

114-	Wireless and Computers -				
01-	Police Radio Staff-				
	Non Plan				
(i)	O	28,35.06			
			28,46.06	22,06.53	(-)6,39.53
	R	11.00			

115-	Modernization of Police Force-				
02-	Security Related Expenditure-				
	Non Plan				
(ii)	O	98.44			
			98.44	49.88	(-)48.56

Reasons for the final saving of ₹ 6,88.09 lakh in the above two cases were awaited (August 2021).

116-	Forensic Science-				
01-	Directorate of Forensics Services-				
	Non Plan				
	O	8,89.07			
			7,97.48	7,34.34	(-)63.14
	R	(-)91.59			

In view of the final saving of ₹ 63.14 lakh, reduction in provision by ₹ 91.59 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on equipment of forensic sciences, laboratory, de-oxy ribonucleic acid kits, consumable chemicals, glass wears to examine crime cases proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reasons for the final saving of ₹ 63.14 lakh were awaited (August 2021).

2056- Jails-

101- Jails-

01- Jail Establishment-
Non Plan

O	31,73.02				
		29,81.29	29,62.89		(-)18.40
R	(-)1,91.73				

Reduction in provision by ₹ 1,91.73 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims partly counter balanced by excess due to clearance of pending liabilities, hike in the rate of medicine, installation of rooftop solar power cells in jails. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 2.27 lakh out of ₹ 29.62.89 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

02- Modernization of Jails Administration-
Non Plan

O	3,17.14				
		2,15.43	2,12.22		(-)3.21
R	(-)1,01.71				

Reduction in provision by ₹ 1,01.71 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

2062- Vigilance-

104- Vigilance Commission of State/Union Territory-

01- State Vigilance and Anti Corruption Bureau-
Non Plan

O	34,72.70				
		26,04.04	25,61.69		(-)42.35
R	(-)8,68.66				

In view of the final saving of ₹ 42.35 lakh, reduction in provision by ₹ 8,68.66 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on purchase of new vehicles and on outsourced services proved inadequate.

Reasons for the final saving of ₹ 42.35 lakh were awaited (August 2021).

02- Directorate of Vigilance-
Non Plan

O	70.28				
		72.42	50.70		(-)21.72
R	2.14				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Reasons for the final saving of ₹ 21.72 lakh were awaited (August 2021).

2070- Other Administrative Services-

106- Civil Defence-

01- Headquarters' Staff-

Centrally Sponsored Scheme

Non Plan

O 7.19

3.16

2.50

(-0.66)

R (-)4.03

Reduction in provision by ₹ 4.03 lakh through surrender in March 2021 was due to non filling up of vacant posts.

107- Home Guards-

01- Headquarters' Staff-

Non Plan

O 2,54.97

1,59.59

1,35.36

(-24.23)

R (-)95.38

In view of the final saving of ₹ 24.23 lakh, reduction in provision by ₹ 95.38 lakh through reappropriation in March 2021 due to non filling up of vacant posts partly counter balanced by excess due to more expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 24.23 lakh were awaited (August 2021).

02- District Staff-

Centrally Sponsored Scheme

Non Plan

O 4,73.32

3,63.78

3,32.77

(-31.01)

R (-)1,09.54

In view of the final saving of ₹ 31.01 lakh, reduction in provision by ₹ 1,09.54 lakh through reappropriation/surrender in March 2021 due to non organization of training programmes for home guards and non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 31.01 lakh were awaited (August 2021).

Non Plan

O 31,50.50

S 0.01

25,52.26

25,04.21

(-48.05)

R (-)5,98.25

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

In view of the final saving of ₹ 48.05 lakh, reduction in provision by ₹ 5,98.25 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, non organization of training programmes and less expenditure on petrol, oil, lubricant and repair of vehicles, partly counter balanced by excess due to more expenditure on payment of hired buildings and compensation on account of transfer of forest land proved inadequate.

Reasons for the final saving of ₹ 48.05 lakh were awaited (August 2021).

03- Training Center-				
Centrally Sponsored Scheme				
Non Plan				
(i)	O	35.62		
			21.98	20.59
	R	(-)13.64		(-)1.39
Non Plan				
(ii)	O	3,44.87		
			2,46.35	2,28.53
	R	(-)98.52		(-)17.82

Reduction in provision by ₹ 1,12.16 lakh through reappropriation/surrender in March 2021 in the above two cases was due to non organization of training programmes and non filling up of vacant posts.

108- Fire Protection and Control-				
02- District Staff-				
Plan				
(i)	O	5,00.00	5,00.00	..
				(-)5,00.00

2250- Other Social Services-

800- Other Expenditure-				
02- Grant to Religious Institutions-				
Non Plan				
(ii)	O	3.50	3.50	..
				(-)3.50

Entire provision of ₹ 5,03.50 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

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

2055- Police -

001- Direction and Administration -				
03- Road Safety Fund-				

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Non Plan				
O	1,50.00			
		2,00.00	2,00.00	..
R	50.00			

Augmentation in provision by ₹ 50.00 lakh through reappropriation in March 2021 due to more expenditure on purchase of body warmer jackets and cameras. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 2,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

- 101- Criminal Investigation and Vigilance-
02- Nationwide Emergency Response System-
Centrally Sponsored Scheme

Non Plan				
S	0.02			
		1,78.91	1,41.36	(-)37.55
R	1,78.89			

In view of the final saving of ₹ 37.55 lakh, augmentation in provision by ₹ 1,78.89 lakh through reappropriation in March 2021 due to payment to Centre for Development of Advance Computing Thiruvanthapuram Kerala and more expenditure on purchase of office equipment for implementation of National Emergency Response Systems proved excessive.

Reasons for the final saving of ₹ 37.55 lakh were awaited (August 2021).

- 109- District Police-
04- Women Help Desk under Nirbhya Fund-
Centrally Sponsored Scheme

Non Plan				
S	0.02			
		1,46.00	57.21	(-)88.79
R	1,45.98			

In view of the final saving of ₹ 88.79 lakh, augmentation in provision by ₹ 1,45.98 lakh through reappropriation in March 2021 due to purchase of office equipment for establishment of women help desks proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 54.24 lakh out of ₹ 57.21 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 88.79 lakh were awaited (August 2021).

- 115- Modernization of Police Force-
01- District Executive Force-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

Non Plan				
O	0.07			
S	0.04	2,66.92	2,19.95	(-)46.97
R	2,66.81			

In view of the final saving of ₹ 46.97 lakh, augmentation in provision by ₹ 2,66.81 lakh through reappropriation in March 2021 due to purchase of new vehicles, furniture, computer printer, equipment for strengthening of anti human trafficking and for assistance to narcotics control and providing funds for student cadet programme proved excessive. Whereas Grant of ₹ 83.00 lakh was received from Government of India. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 12.84 lakh out of ₹ 2,19.95 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 46.97 lakh were awaited (August 2021).

Non Plan				
O	0.06			
		4.56	4.51	(-)0.05
R	4.50			

Augmentation in provision by ₹ 4.50 lakh through reappropriation in March 2021 was due to purchase of arms and ammunition and providing funds for student cadet programme.

02- Security Related Expenditure-
Centrally Sponsored Scheme

Non Plan				
O	2,80.35			
		3,90.35	3,40.69	(-)49.66
R	1,10.00			

In view of the final saving of ₹ 49.66 lakh, augmentation in provision by ₹ 1,10.00 lakh through reappropriation in March 2021 due to payment of honorarium to special police officers deployed in Chamba border area proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 17.53 lakh out of ₹ 3.40.69 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 49.66 lakh were awaited (August 2021).

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

Non Plan				
O	0.02			
S	0.01	17.02	7.98	(-)9.04
R	16.99			

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

In view of the final saving of ₹ 9.04 lakh, augmentation in provision by ₹ 16.99 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India, organizing training courses for judicial officers, prosecutors and Police officer/officials proved excessive.

Reasons for the final saving of ₹ 9.04 lakh were awaited (August 2021).

03- Strengthening of Forensic Science Laboratory-
Centrally Sponsored Scheme

Non Plan

O	0.03				
		2,44.91	1,56.81	(-)88.10	
R	2,44.88				

In view of the final saving of ₹ 88.10 lakh, augmentation in provision by ₹ 2,44.88 lakh through reappropriation in March 2021 due to more expenditure on purchase of de-oxy ribo nucleic acid kits, payment of outsourced services and annual maintenance contract of de-oxy ribo nucleic acid sequencer (DNA) machines proved excessive.

Reasons for the final saving of ₹ 88.10 lakh were awaited (August 2021).

2056- Jails-

001- Direction and Administration-

01- Headquarter Staff-

Centrally Sponsored Scheme

Non Plan

O	0.01				
		1,30.16	1,30.16	..	
R	1,30.15				

Augmentation in provision by ₹ 1,30.15 lakh through reappropriation in March 2021 was due to release of funds of e-prison project.

2059- Public Works-

01- Office Buildings

053- Maintenance and Repairs-

62- Maintenance of Vigilance and Anticorruption Bureau Buildings-

Non Plan

O	4.82				
		8.82	8.80	(-)0.02	
R	4.00				

Augmentation in provision by ₹ 4.00 lakh through reappropriation in March 2021 was due to maintenance of official buildings of vigilance and Anti Corruption Bureau.

2070- Other Administrative Services-

106- Civil Defence-

APPROPRIATION ACCOUNTS
GRANT NO. 7- contd.

02- District Staff- Non Plan				
O	5.81			
		7.42	7.40	(-)0.02
R	1.61			

Augmentation in provision by ₹ 1.61 lakh through reappropriation/surrender in March 2021 was due to enhancement of daily allowances of home guards.

108- Fire Protection and Control-				
02- District Staff- Non Plan				
O	35,23.90			
S	0.01	40,51.55	35,38.22	(-)5,13.33
R	5,27.64			

In view of the final saving of ₹ 5,13.33 lakh, augmentation in provision by ₹ 5,27.64 lakh through reappropriation/surrender in March 2021 due to more payment of wages to home guards and payment of rent bills of hired buildings partly counter balanced by saving due to less receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 5,13.33 lakh were awaited (August 2021).

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-			
207- State Police-			
03- Construction of Technical Training Centre- Non Plan			
O	0.01		
		4,81.36	97.19
S	4,81.35		(-)3,84.17

Reasons for the final saving of ₹ 3,84.17 lakh were awaited (August 2021).

211- Police Housing-				
03- Modernization of Police Force- Centrally Sponsored Scheme Plan				
O	4,74.00	4,74.00	..	(-)4,74.00

Entire provision of ₹ 4,74.00 lakh remained unutilised; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 7- conclud.

	Plan				
(i)	O	32,12.00	32,12.00	10,99.61	(-)21,12.39
	05-	Construction of State Forensic Science Laboratory- Plan			
(ii)	O	8,86.00	8,86.00	8,55.94	(-)30.06
	09-	Strengthening of Forensic Science Laboratory- Centrally Sponsored Scheme Non Plan			
(iii)	O	0.01			
			3,70.00	3,33.15	(-)36.85
	S	3,69.99			

Reasons for the final saving of ₹ 21,79.30 lakh in the above three cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,74.36 lakh out of ₹ 10,99.61 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

(HEADS 2059-PUBLIC WORKS, 2202-GENERAL EDUCATION, 2205-ART AND CULTURE, 2225-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 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	70,68,13,82			
		70,68,13,97	57,06,04,75	(-)13,62,09,22
Supplementary	15			
Amount surrendered during the year (31 March 2021)				7,45,32,27
Charged				
Original	..			
		72,58	72,58	..
Supplementary	72,58			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	1,11,50,02			
		1,30,46,48	1,30,44,47	(-)2,01
Supplementary	18,96,46			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 13,62,09.22 lakh in the voted provision of Revenue Section, surrender of ₹ 7,45,32.27 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 26,30.98 lakh out of ₹ 57,06,04.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,91.95 lakh out of ₹ 1,30,44.47 lakh in the voted provision of Capital Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 8- 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 -			
001-	Direction and Administration -			
01-	Directorate- Plan			
	O	14,00.00	4,36.68	(-9,63.32)

Reasons for the substantial saving of ₹ 9,63.32 lakh were awaited (August 2021).

101-	Government Primary Schools -			
01-	Expenditure on Education- Non Plan			
	O	19,05,03.24	14,02,53.90	(-87,85.37)
	R	(-4,14,63.97)		

In view of the substantial saving of ₹ 87,85.37 lakh, reduction in provision by ₹ 4,14,63.97 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less engagement of daily wagers, less receipt of medical reimbursement claims, less touring by officials and less enrollment of students proved inadequate.

Reasons for the substantial saving of ₹ 87,85.37 lakh were awaited (August 2021).

03-	Middle School- Non Plan			
	O	12,84,65.11	11,20,84.91	(-58,94.39)
	R	(-1,04,85.81)		

In view of the substantial saving of ₹ 58,94.39 lakh, reduction in provision by ₹ 1,04,85.81 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less receipt of medical reimbursement claims, less touring by officials, less enrollment of students, less engagement of daily wagers, less receipt of telephone, water and electricity bills proved inadequate.

Reasons for the substantial saving of ₹ 58,94.39 lakh were awaited (August 2021).

	Plan			
	O	40,67.00	24,57.33	(-10,09.67)
	R	(-6,00.00)	34,67.00	

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

In view of the substantial saving of ₹ 10,09.67 lakh, reduction in provision by ₹ 6,00.00 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the substantial saving of ₹ 10,09.67 lakh were awaited (August 2021).

11- Expenditure on Urdu and Punjabi Teachers-
Plan

O	80.00			
		62.61	28.85	(-)33.76
R	(-)17.39			

In view of the final saving of ₹ 33.76 lakh, reduction in provision by ₹ 17.39 lakh through reappropriation in March 2021 due to conversion of services of urdu and punjabi teachers on contract basis proved inadequate.

Reasons for the final saving of ₹ 33.76 lakh were awaited (August 2021).

12- Atal Vardi Yojna-
Plan

O	22,30.00	22,30.00	16,89.09	(-)5,40.91
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Reasons for the final saving of ₹ 5,40.91 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 15.22 lakh out of ₹ 16,89.09 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

14- Swasth Bachpan-
Non Plan

O	1,00.00			
	
R	(-)1,00.00			

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2021 due to non completion of codal formalities.

102- Assistance to Non Government Primary Schools -
03- Reimbursement of Fee of Weaker Section
Students in Private School-
Plan

O	1,00.00	1,00.00	11.55	(-)88.45
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Reasons for the final saving of ₹ 88.45 lakh were awaited (August 2021).

104- Inspection -
01- District Primary Education Officer-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Non Plan				
O	21,91.77			
		18,39.38	17,10.70	(-),1,28.68
R	(-),3,52.39			

In view of the final saving of ₹ 1,28.68 lakh, reduction in provision by ₹ 3,52.39 lakh through reappropriation/surrender in March 2021 mainly due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on outsourced vehicles and repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 1,28.68 lakh were awaited (August 2021).

02- Block Primary Education Officer-
Non Plan

O	61,64.39			
		56,54.57	55,11.48	(-),1,43.09
R	(-),5,09.82			

In view of the final saving of ₹ 1,43.09 lakh the reduction in provision by ₹ 5,09.82 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less touring by officials partly counter balanced by excess due to more expenditure on outsourced services and more receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,43.09 lakh were awaited (August 2021).

107- Teachers Training -
04- Expenditure on District Institutes of
Education and Training -
Plan

(i) O	19,08.00	19,08.00	17,52.44	(-),1,55.56
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111- Sarav Shiksha Abhiyan -
04- Samagar Shiksha Abhiyaan-
Centrally Sponsored Scheme
Plan

(ii) O	2,60,41.00	2,60,41.00	1,49,69.96	(-),1,10,71.04
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(iii) O	28,90.00	28,90.00	17,27.78	(-),11,62.22
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800- Other Expenditure -
01- Midday - Meal-
Centrally Sponsored Scheme
Plan

(iv) O	63,38.00	63,38.00	61,86.19	(-),1,51.81
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APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Reasons for the final saving of ₹ 1,25,40.63 lakh in the above four cases were awaited (August 2021). However, Grant of ₹ 35,05.00 lakh was received at sr. no (ii) above from Government of India under the scheme.

Non Plan

O	16,00.00			
		5,00.00	4,90.51	(-)9.49
R	(-)11,00.00			

Reduction in provision by ₹ 11,00.00 lakh through surrender in March 2021 was due to non completion of codal formalities.

Plan

O	21,20.00			
		21,71.25	20,38.97	(-)1,32.28
R	51.25			

In view of the final saving of ₹ 1,32.28 lakh, augmentation in provision by ₹ 51.25 lakh through reappropriation in March 2021 due to release of state share in proportionate to central share proved unnecessary.

Reasons for the final saving of ₹ 1,32.28 lakh were awaited (August 2021).

05- Grant-in-Aid to Elementary Education under
Parent Teachers Association-
Plan

O	24,00.00			
		17,00.00	15,03.04	(-)1,96.96
R	(-)7,00.00			

In view of the final saving of ₹ 1,96.96 lakh, reduction in provision by ₹ 7,00.00 lakh through reappropriation/surrender in March 2021 due to regularization of teachers under parents teachers association proved inadequate.

Reasons for the final saving of ₹ 1,96.96 lakh were awaited (August 2021).

06- Grant-in-Aid to School Management
Committee-

O	16,27.00			
		16,27.00	15,58.73	(-)68.27

Reasons for the final saving of ₹ 68.27 lakh were awaited (August 2021).

02- *Secondary Education -*

001- Direction and Administration -

01- Directorate-

Non Plan

O	21,72.75			
		20,63.56	18,11.88	(-)2,51.68
R	(-)1,09.19			

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

In view of the final saving of ₹ 2,51.68 lakh, reduction in provision by ₹ 1,09.19 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales partly counter balanced by excess due to purchase of new vehicles proved inadequate.

Reasons for the final saving of ₹ 2,51.68 lakh were awaited (August 2021).

101- Inspection -				
01- Inspectorate-				
Non Plan				
O	17,64.80			
		17,72.79	16,57.80	(-),1,14.99
R	7.99			

Reasons for the final saving of ₹ 1,14.99 lakh were awaited (August 2021).

109- Government Secondary Schools -				
01- Secondary Schools-				
Non Plan				
O	23,37,14.55			
		21,84,80.78	19,98,66.10	(-),1,86,14.68
R	(-),1,52,33.77			

In view of the substantial saving of ₹ 1,86,14.68 lakh, reduction in provision by ₹ 1,52,33.77 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less organization of training programmes proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,97.30 lakh out of ₹ 19,98,66.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 1,86,14.68 lakh were awaited (August 2021).

15- Srinivasa Ramanujan Student Digital Yojna-				
Plan				
O	16,45.00	16,45.00	..	(-),16,45.00

Entire provision of ₹ 16,45.00 lakh remained unutilized; reasons for which were awaited (August 2021).

21- Mukhya Mantri Gian Deep Yojna-				
Non Plan				
O	3,00.00			
		70.00	70.00	..
R	(-),2,30.00			

Reduction in provision by ₹ 2,30.00 lakh through surrender in March 2021 due to less receipt of claims. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 70.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

24-	Up gradation/Maintenance of Existing Information Communication Technology Laboratories and other Laboratory Facilities- Plan				
	O	1.00			
	R	(-1.00)			
		
	Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non completion of codal formalities				
27-	Medha Protsahan Yojna- Non Plan				
(i)	O	5,00.00	5,00.00	3,68.00	(-1,32.00)
29-	Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme Plan				
(ii)	O	1,22,58.00	1,22,58.00	1,16,97.30	(-5,60.70)
	Plan				
(iii)	O	13,62.00	13,62.00	12,99.71	(-)62.29
30-	Khel Se Swasthya Yojna- Plan				
(iv)	O	3,97.74	3,97.74	1,09.33	(-)2,88.41
32-	Utkrisht Vidyalaya Yojna- Non Plan				
(v)	O	30,00.00			
	S	0.03	30,00.00	28,08.91	(-1,91.09)
	R	(-)0.03			

Reasons for the final saving of ₹ 12,34.49 lakh in the above five cases were awaited (August 2021). However, Grant of ₹ 2,78,87.06 lakh was received at sr.no (i) above from the Government of India. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,38.00 lakh out of ₹ 3,68.00 lakh at sr. no (i), ₹ 1,57.00 lakh out of ₹ 1,16,97.30 lakh at sr. no. (ii), ₹17.44 lakh out of ₹ 12,99.71 lakh at sr. no. (iii), entire amount of ₹1,09.33 lakh at sr. no (iv) and ₹ 2,64.84 lakh out of ₹ 28,08.91 lakh at sr. no. (v) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

- 800- Other Expenditure -
01- Grant-in-Aid to Secondary Education under
Parent Teachers Association-

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

Plan				
O	24,00.00			
		9,25.00	9,11.20	(-)13.80
R	(-)14,75.00			

Reduction in provision by ₹ 14,75.00 lakh through reappropriation/surrender in March 2021 due to regularization of teachers under parent teachers association.

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

O	3,43,26.85			
		3,18,19.84	2,84,06.44	(-)34,13.40
R	(-)25,07.01			

In view of the final saving of ₹ 34,13.40 lakh, reduction in provision by ₹ 25,07.01 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 20.00 lakh out of ₹ 2,84,06.44 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 34,13.40 lakh were awaited (August 2021).

Plan				
O	6,00.00			
		6,00.00	2,32.16	(-)3,67.84

Reasons for the substantial saving of ₹ 3,67.84 lakh were awaited (August 2021).

02- Training Colleges-
Non Plan

O	3,95.60			
		2,99.97	2,54.99	(-)44.98
R	(-)95.63			

In view of the final saving of ₹ 44.98 lakh, reduction in provision by ₹ 95.63 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 44.98 lakh were awaited (August 2021).

07- Rashtriya Uchchar Shiksha Abhiyan -
Centrally Sponsored Scheme
Plan

(i) O	42,35.00			
		42,35.00	11,38.50	(-)30,96.50

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

	Plan				
(ii)	O	4,71.00	4,71.00	1,26.50	(-)3,44.50

Reasons for the substantial saving of ₹ 34,41.00 lakh in the above two cases were awaited (August 2021). However, Grant of ₹ 4,33.50 lakh was received from the Government of India under the scheme.

09- Khel Se Swasthya Yojna-
Plan

	O	4,00.00	4,00.00	..	(-)4,00.00
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Entire provision of ₹ 4,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

10- C.V. Raman Virtual Class Room in Government Colleges-
Plan

	O	2,00.00			
	S	0.01	2,00.00	17.18	(-)1,82.82
	R	(-)0.01			

Reasons for the final saving of ₹ 1,82.82 lakh were awaited (August 2021).

11- Bachelor of Vocational Programme-
Plan

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

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non completion of codal formalities.

12- Promotion of Excellence in Government
Non Plan

	(i) O	9,00.00			
	S	0.03	9,00.00	7,84.80	(-)1,15.20
	R	(-)0.03			

104- Assistance to Non-Government Colleges and Institutes -
01- Assistance to Private Colleges-
Plan

	(ii) O	18,50.00	18,50.00	15,68.50	(-)2,81.50
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Reasons for the final saving of ₹ 3,96.70 lakh in the above two cases were awaited (August 2021).

04- Adult Education -

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

103-	Rural Functional Literacy Programmes -				
05-	Sakshar Bharat Yojna-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00	1.00	..	(-1.00)
	Plan				
(ii)	O	1.00	1.00	..	(-1.00)

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

05-	<i>Language Development -</i>				
103-	Sanskrit Education -				
01-	Modernization of Sanskrit Pathshalas-				
	Non Plan				
	O	7,09.88			
			5,78.06	4,98.35	(-79.71)
	R	(-1,31.82)			

In view of the final saving of ₹ 79.71 lakh, reduction in provision by ₹ 1,31.82 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 79.71 lakh were awaited (August 2021).

80-	<i>General -</i>				
107-	Scholarships -				
07-	Scholarship to the Children of those engaged in Uncleaned				
	Occupation-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00	1.00	..	(-1.00)
08-	Post Matric Scholarship to Other Backward Class Students-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	5,00.00	5,00.00	..	(-5,00.00)
	Plan				
(iii)	O	3,50.00	3,50.00	..	(-3,50.00)

Entire provision of ₹ 8,51.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021). However, Grant of ₹ 1,41.55 lakh at Sr. no. (ii) was recieved from the Government of India under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

09- Pre-Matric Scholarship to Other Backward
Class Students-
Centrally Sponsored Scheme
Plan

O	3,30.00	3,30.00	2,29.00	(-)1,01.00
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Reasons for the substantial saving of ₹ 1,01.00 lakh were awaited (August 2021). However, Grant of ₹ 1,41.55 lakh was received from the Government of India under the scheme. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,36.00 lakh out of ₹ 2,29.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Plan

(i) O	1.00	1.00	..	(-)1.00
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20- Scholarship for Economically Backward
Classes General Students-
Centrally Sponsored Scheme
Plan

(ii) O	2,45.00	2,45.00	..	(-)2,45.00
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Entire provision of ₹ 2,46.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021). However, Grant of ₹ 1,41.55 lakh at Sr. no. (ii) was received from the Government of India under the scheme.

800- Other Expenditure -

01- National Cadet Corps General Establishment-
Non Plan

O	6,64.88			
S	0.01	5,64.62	4,97.47	(-)67.15
R	(-)1,00.27			

In view of the final saving of ₹ 67.15 lakh, reduction in provision by ₹ 1,00.27 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 67.15 lakh were awaited (August 2021).

02- National Cadet Corps Annual Camp-
Non Plan

O	70.01			
		37.64	26.51	(-)11.13
R	(-)32.37			

Reduction in provision by ₹ 32.37 lakh through surrender in March 2021 due to COVID-19 camps could not be conducted.

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

08- Expenditure on Sainik Schools-
Non Plan

O	47.00			
		32.00	32.00	..
R	(-)15.00			

Reduction in provision by ₹ 15.00 lakh through surrender in March 2021 due to less receipt of cases for scholarship and stipends. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 25.00 lakh out of ₹ 32.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

17- State Council of Education Research and
Training, Solan-
Non Plan

O	3,56.64			
		3,59.69	2,85.87	(-)73.82
R	3.05			

Reasons for the final saving of ₹ 73.82 lakh were awaited (August 2021).

2205- Art and Culture -

105- Public Libraries -

01- State and District Libraries-
Non Plan

O	5,89.03			
S	0.01	6,80.74	5,39.26	(-)1,41.48
R	91.70			

In view of the final saving of ₹ 1,41.48 lakh, augmentation in provision by ₹ 91.70 lakh through reappropriation/surrender in March 2021 due to up gradation and modernization of library proved unnecessary.

Reasons for the final saving of ₹ 1,41.48 lakh were awaited (August 2021).

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

03- *Welfare of Backward Classes -*

277- Education -

06- Scholarships to Minority Communities-
Centrally Sponsored Scheme
Plan

O	50.00	50.00	..	(-)50.00
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Entire provision of ₹ 50.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 8- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2202- General Education -			
<i>01- Elementary Education -</i>			
001- Direction and Administration -			
01- Directorate-			
Non Plan			
O	23,27.21		
		15,41.55	23,98.10
			+8,56.55
R	(-)7,85.66		

In view of the final excess of ₹ 8,56.55 lakh, reduction in provision by ₹ 7,85.66 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less organization of school tournament, less receipt of telephone, water and electricity bills proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 9,32.33 lakh out of ₹ 23,98.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 8,56.55 lakh were awaited (August 2021).

<i>02- Secondary Education -</i>			
109- Government Secondary Schools -			
01- Secondary Schools-			
Plan			
O	22,34.26		
		33,55.51	31,30.19
			(-)2,25.32
R	11,21.25		

In view of the final saving of ₹ 2,25.32 lakh, augmentation in provision by ₹ 11,21.25 lakh through reappropriation in March 2021 due to hike in rate of honorarium of information technology teachers on outsourced basis proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 67.52 lakh out of ₹ 31,30.19 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 2,25.32 lakh were awaited (August 2021).

800- Other Expenditure -			
02- Expenditure on Account of Inspection of Private Institutions-			
Non Plan			
O	50.00		
		87.43	86.53
			(-)0.90
R	37.43		

APPROPRIATION ACCOUNTS
GRANT NO. 8- conclud.

Augmentation in provision by ₹ 37.43 lakh through reappropriation in March 2021 was due to payment of remuneration and other expenditure.

03- <i>University and Higher Education -</i>				
103- Government Colleges and Institutes -				
07- Rashtriya Uchchatar Shiksha Abhiyan -				
Non Plan				
S	0.04			
		33.40	31.55	(-)1.85
R	33.36			

Augmentation in provision by ₹ 33.36 lakh through reappropriation in March 2021 was due to payment of honorarium to chairman of state higher education council and more expenditure on monitoring activities of higher education council.

04- <i>Adult Education -</i>				
200- Other Adult Education Programmes -				
03- Padhna Likhna Abhiyan-				
Centrally Sponsored Scheme				
Plan				
S	0.02			
		1,56.55	1,56.55	..
R	1,56.53			

Augmentation in provision by ₹ 1,56.53 lakh through reappropriation in March 2021 was due to receipt of funds from Government of India under the scheme.

Plan				
R	17.39	17.39	17.39	..

Augmentation without provision by ₹ 17.39 lakh through reappropriation in March 2021 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 funds was improper and violation of provision contained in Para 12.5 of Himachal Pradesh Budget Manual.

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	24,06,99,38			
		24,06,99,56	19,17,35,18	(-)4,89,64,38
Supplementary	18			
Amount surrendered during the year (31 March 2021)				1,11,42,71
Charged				
Original	..			
		40,00	40,00	..
Supplementary	40,00			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	1,55,55,09			
		2,63,55,21	2,54,74,75	(-)8,80,46
Supplementary	1,08,00,12			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,89,64.38 lakh in the voted provision of Revenue Section, surrender of ₹ 1,11,42.71 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 58,99.36 lakh out of ₹ 19,17,35.18 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 8,80.46 lakh in the voted provision of Capital Section, supplementary grant of ₹ 1,08,00.12 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 95.42 lakh out of ₹ 2,54,74.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 9- 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-			
36- Maintenance of Medical Colleges- Plan			
O	9,18.00		
		5,18.00	4,76.70
			(-)41.30
R	(-)4,00.00		

In view of the final saving of ₹ 41.30 lakh, reduction in provision by ₹ 4,00.00 lakh through reappropriation in March 2021 due to less execution of maintenance works proved inadequate. Reasons for the final saving of ₹ 41.30 lakh were awaited (August 2021).

2210- Medical and Public Health-

01- Urban Health Services-Allopathy-
001- Direction and Administration-
01- Directorate-

Non Plan				
O	32,26.42			
		22,28.92	17,95.39	(-)4,33.53
R	(-)9,97.50			

In view of the final saving of ₹ 4,33.53 lakh, reduction in provision by ₹ 9,97.50 lakh through reappropriation in March 2021 due to non filling of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 4,33.53 lakh were awaited (August 2021).

Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non purchase of office articles.

02- District Establishment-
Non Plan

O	19,92.48			
		14,75.24	11,28.10	(-)3,47.14
R	(-)5,17.24			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the final saving of ₹ 3,47.14 lakh, reduction in provision by ₹ 5,17.24 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, conversion of Rogi Kalyan Samiti staff of different categories into Government contract, less expenditure on electricity, water and telephone bills proved inadequate.

Reasons for the final saving of ₹ 3,47.14 lakh were awaited (August 2021).

04- Directorate of Dental Health Services-
Non Plan

O	1,46.44	1,46.44	1,16.37	(-)30.07
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Reasons for the final saving of ₹ 30.07 lakh were awaited (August 2021).

102- Employees State Insurance Scheme-

01- Employees State Insurance Schemes (Hospital and Dispensaries)-
Non Plan

O	2,70.50			
R	(-)2,70.50			

Entire provision of ₹ 2,70.50 lakh was reduced through surrender in March 2021 due to change in sharing pattern of scheme.

109- School Health Schemes-

01- School Health Service-
Non Plan

O	41.74	41.74	26.76	(-)14.98
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Reasons for the final saving of ₹ 14.98 lakh were awaited (August 2021).

110- Hospital and Dispensaries-

03- Urban Health-
Non Plan

O	2,57,05.37			
R	(-)53,68.38	2,03,36.99	1,83,58.53	(-)19,78.46

In view of the final saving of ₹ 19,78.46 lakh, reduction in provision by ₹ 53,68.38 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, conversion of Rogi Kalyan Samiti staff into Government contract, less engagement of daily wagers and non organization of training programmes partly counter balanced by excess due to more expenditure on payment of rent, power supply, purchase of new vehicles and on civil registration system proved inadequate.

Reasons for the final saving of ₹ 19,78.46 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

08- Lump-Sum Provision for new Health Institution-
Plan

O	1.00		1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

200- Other Health Schemes-

01- Dental Clinic (Urban)-
Non Plan

O	46,74.14				
			47,06.41	44,26.33	(-)2,80.08
R	32.27				

In view of the final saving of ₹ 2,80.08 lakh, augmentation in provision by ₹ 32.27 lakh through reappropriation in March 2021 due to more receipt of medical reimbursement claims, more purchase of dental equipment and material partly counter balanced by saving due to conversion of Rogi Kalyan Samiti employees into Government contract proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 17.63 lakh out of ₹ 44,26.33 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 2,80.08 lakh were awaited (August 2021).

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

001- Direction and Administration-

01- Directorate-
Non Plan

(i) O	5,64.44				
S	0.01		4,58.55	4,18.22	(-)40.33
R	(-)1,05.90				

02- District Establishment-
Non Plan

(ii) O	86,71.19				
			73,39.88	65,09.45	(-)8,30.43
R	(-)13,31.31				

101- Ayurveda-

01- Ayurvedic Hospital-
Non Plan

(iii) O	11,17.26				
			9,86.32	8,72.99	(-)1,13.33
R	(-)1,30.94				

03- Ayurvedic Pharmacy-

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

(iv)	Non Plan				
	O	5,86.31			
			4,79.58	4,44.98	(-)34.60
	R	(-)1,06.73			

In view of the final saving of ₹ 10,18.69 lakh, reduction in provision by ₹ 16,74.88 lakh through reappropriation/surrender in the above four cases in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 10,18.69 lakh in the above four cases were awaited (August 2021).

03- Rural Health Services-Allopathy-

110- Hospitals and Dispensaries-

01- Rural Health-

Non Plan

O	4,65,69.88				
S	0.01	3,69,03.53	3,11,35.41		(-)57,68.12
R	(-)96,66.36				

In view of the final saving of ₹ 57,68.12 lakh, reduction in provision by ₹ 96,66.36 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less engagement of daily wagers partly counter balanced by excess due to more expenditure on outsourced services and compensation proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 77.00 lakh out of ₹ 3,11,35.41 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 57,68.12 lakh were awaited (August 2021).

Plan

O	48,25.00	48,25.00	26,26.24		(-)21,98.76
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Reasons for the final saving of ₹ 21,98.76 lakh were awaited (August 2021).

05- Lump-Sum Provision for New Health Institution-

Plan

O	1.00				
	
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non purchase of office articles.

04- Rural Health Services-Other Systems of Medicine-

101- Ayurveda-

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

01- Ayurvedic Hospital-				
Non Plan				
O	2,95.34			
		2,62.32	2,44.79	(-17.53)
R	(-33.02)			

Reduction in provision by ₹ 33.02 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

02- Ayurvedic Dispensary-				
Non Plan				
O	1,13,49.90			
		1,01,78.49	91,93.77	(-9,84.72)
R	(-11,71.41)			

In view of the final saving of ₹ 9,84.72 lakh, reduction in provision by ₹ 11,71.41 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 9,84.72 lakh were awaited (August 2021).

05- <i>Medical Education, Training and Research-</i>				
101- Ayurveda-				
01- Ayurvedic College-				
Non Plan				
O	19,63.14			
		14,78.24	13,49.08	(-1,29.16)
R	(-4,84.90)			

In view of the final saving of ₹ 1,29.16 lakh, reduction in provision by ₹ 4,84.90 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 1,29.16 lakh were awaited (August 2021).

03- Research in Indian System of Medicine-				
Non Plan				
O	41.95			
		41.95	33.16	(-8.79)

Reasons for the final saving of ₹ 8.79 lakh were awaited (August 2021).

105- Allopathy-				
01- Indira Gandhi Medical College, Shimla-				
Non Plan				
O	2,23,12.67			
		1,78,78.29	1,74,88.98	(-3,89.31)
R	(-44,34.38)			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

In view of the final saving of ₹ 3,89.31 lakh, reduction in provision by ₹ 44,34.38 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales, less expenditure on buses, travelling and liveries partly counter balanced by excess due to more expenditure on payment of taxes proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 2,86.93 lakh out of ₹ 1,74,88.98 lakh from treasuries on basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 3,89.31 lakh were awaited (August 2021).

03- Training in various Health Courses-
Non Plan

O	4,57.39			
		3,85.01	3,51.03	(-)33.98
R	(-)72.38			

In view of the final saving of ₹ 33.98 lakh, reduction in provision by ₹ 72.38 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 33.98 lakh were awaited (August 2021).

Plan

O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

04- Dental College-
Non Plan

O	20,60.25			
		20,57.39	16,53.49	(-)4,03.90
R	(-)2.86			

Reasons for the final saving of ₹ 4,03.90 lakh were awaited (August 2021).

Plan

O	1,98.00			
		1,61.44	1,34.43	(-)27.01
R	(-)36.56			

In view of the final saving of ₹ 27.01 lakh, reduction in provision by ₹ 36.56 lakh through reappropriation in March 2021 due to less receipt of proposals for scholarship proved inadequate.

Reasons for the final saving of ₹ 27.01 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

05- Directorate Medical Education and Research-
Non Plan

O	2,96.25			
S	0.03	1,86.08	1,81.41	(-)4.67
R	(-)1,10.20			

Reduction in provision by ₹ 1,10.20 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales partly counter balanced by excess due to payment of fee to Additional Solicitor General of India for appearing in the Apex Court and purchase of new vehicle.

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

O	1,20,45.48			
		1,09,40.43	1,09,19.79	(-)20.64
R	(-)11,05.05			

In view of the final saving of ₹ 20.64 lakh, reduction in provision by ₹ 11,05.05 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims partly counter balanced by excess due to hiring of more outsourced services proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,12.49 lakh out of ₹ 1,09,19.79 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 20.64 lakh were awaited (August 2021).

08- Pradhan Mantri Swasthya Suraksha Yojna-II-
Centrally Sponsored Scheme
Plan

(i)	O	2.00			
	R	(-)2.00	..	..	..
	Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..

09- National Programme for Prevention and Control of Cancer,
Diabetes, Cardiovascular Diseases and Stroke-
Centrally Sponsored Scheme

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

	Plan				
(iv)	O	1.00			
	R	(-1.00)	..	..	..
11-	Intra-Mural Research Fund- Non Plan				
(v)	O	1,00.00			
	R	(-)1,00.00	..	..	..

Entire provision of ₹ 1,05.00 lakh in the above five was reduced through reappropriation/surrender in March 2021 due to non receipt of proposals and non receipt of funds from Government of India, hence state share also remained unutilized.

12-	Dr.Yashwant Singh Parmar Government Medical College Nahan- Non Plan				
	O	41,59.42			
	S	0.01	38,25.50	38,24.90	(-)0.60
	R	(-)3,33.93			

Reduction in provision by ₹ 3,33.93 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, regularization of Rogi Kalyan Samiti contract employees, less purchase of material, less expenditure on electricity, water and telephone bills partly counter balanced by excess due to more expenditure on payment of rent, diet and sanitization.

	Plan				
	O	4,94.00			
	R	(-)2,51.00	2,43.00	2,43.00	..

Reduction in provision by ₹ 2,51.00 lakh through surrender in March 2021 was due to less purchase of material. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,84.00 lakh out of ₹ 2,43.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

13-	Dr.Radhakrishanan Government Medical College Hamirpur- Plan				
	O	6,58.00	6,58.00	3,16.73	(-)3,41.27

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the substantial saving of ₹ 3,41.27 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,28.00 lakh out of ₹ 3,16.73 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

14- Pandit Jawahar Lal Nehru Government Medical
College Chamba-
Plan

O	6,38.00				
		4,74.00	4,22.71	(-)51.29	
R	(-)1,64.00				

In view of the final saving of ₹ 51.29 lakh, reduction in provision by ₹ 1,64.00 lakh through reappropriation in March 2021 due to less expenditure on purchase of material proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,10.21 lakh out of ₹ 4,22.71 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 51.29 lakh were awaited (August 2021).

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

O	5,76.00				
		5,76.00	4,79.85	(-)96.15	

Reasons for the final saving of ₹ 96.15 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,01.12 lakh out of ₹ 4,79.85 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

18- Himachal Pradesh University for Health Sciences-
Plan

O	6,58.00				
		2,42.30	2,42.30	..	
R	(-)4,15.70				

Reduction in provision by ₹ 4,15.70 lakh through reappropriation/surrender in March 2021 was due to implementation of less activities, non filling up of vacant posts, non finalization of site for construction and establishment of university.

- 06- *Public Health-*
001- Direction and Administration-
01- Health Safety and Regulation-

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Non Plan

O	2,22.31			
S	0.01	2,29.67	2,08.19	(-)21.48
R	7.35			

Reasons for the final saving of ₹ 21.48 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 65.00 lakh out of ₹ 2,08.19 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

101- Prevention and Control of Diseases-
02- Tuberculosis Hospital-

Non Plan

O	10,83.80			
		8,65.80	6,71.47	(-)1,94.33
R	(-)2,18.00			

In view of the final saving of ₹ 1,94.33 lakh, reduction in provision by ₹ 2,18.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 1,94.33 lakh were awaited (August 2021).

Plan

(i) O	1,86.00			
		1,68.00	68.12	(-)99.88
R	(-)18.00			

05- Mental Health and Rehabilitation-
Plan

(ii) O	2,50.00			
		2,44.00	1,95.63	(-)48.37
R	(-)6.00			

Reasons for the final saving of ₹ 1,48.25 lakh in the above two cases were awaited (August 2021).

07- Leprosy Hospital-
Non Plan

O	4,93.01			
		2,79.68	2,40.89	(-)38.79
R	(-)2,13.33			

In view of the final saving of ₹ 38.79 lakh, reduction in provision by ₹ 2,13.33 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 38.79 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	22.00			
		11.00	..	(-11.00)
R	(-11.00)			

In view of entire provision of ₹ 11.00 lakh remained unutilized, reduction in provision by ₹ 11.00 lakh through reappropriation in March 2021 due to less expenditure on electricity, water and telephone bills proved inadequate.

Entire provision of ₹ 11.00 lakh remained unutilized; reasons for which were awaited (August 2021).

08- Treatment of Goitre-

Non Plan				
O	27.30			
		2.76	1.30	(-1.46)
R	(-24.54)			

Reduction in provision by ₹ 24.54 lakh through surrender in March 2021 was due to non filling up of vacant posts and non-revision of pay scales.

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

Plan				
O	2.00			
	
R	(-2.00)			

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India.

Plan				
O	10,06.00	10,06.00	1,17.32	(-8,88.68)

Reasons for the substantial saving of ₹ 8,88.68 lakh were awaited (August 2021).

23- Expenditure on Trauma Centres-
Centrally Sponsored Scheme

Plan				
O	1.00			
	
R	(-1.00)			

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	4,86.00	4,86.00	3,89.35	(-)96.65

Reasons for the final saving of ₹ 96.65 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,60.73 lakh out of ₹ 3,89.35 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

107- Public Health Laboratories-

01- Expenditure on Public Health Laboratory-
Non Plan

O	2,78.16			
S	0.01	1,87.45	1,70.30	(-)17.15
R	(-)90.72			

Reduction in provision by ₹ 90.72 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to hiring of more outsourced services and more purchase of material.

200- Other Systems-

03- Mukhya Mantri Tuberculosis Prevention Scheme-
Non Plan

O	2,00.00	2,00.00	..	(-)2,00.00
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Entire provision of ₹ 2,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

05- Mukhya Mantri Aashirwad Yojna-
Non Plan

(i) O	15,00.00	15,00.00	8,36.19	(-)6,63.81
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06- Free Medicines-
Non Plan

(ii) O	15,00.00	15,00.00	97.75	(-)14,02.25
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Reasons for the final saving of ₹ 20,66.06 lakh in the above two cases were awaited (August 2021).

10- Sampuran Swasthya Yojna-
Non Plan

O	5,00.00	5,00.00	..	(-)5,00.00
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Entire provision of ₹ 5,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

11- Swasthya aur Sashakt Kishoritav avam Matritav- Non Plan				
S	0.01			
		2,10.00	..	(-)2,10.00
R	2,09.99			

In view of the entire provision of ₹ 2,10.00 lakh remained unutilized, augmentation in provision by ₹ 2,09.99 lakh through reappropriation in March 2021 due to more expenditure on machinery and equipment proved unnecessary.

Entire provision of ₹ 2,10.00 lakh remained unutilised reasons for which were awaited (August 2021).

2211- Family Welfare-

001- Direction and Administration-

01- State Headquarters-

Centrally Sponsored Scheme
Plan

O	3,32.00	3,32.00	2,33.43	(-)98.57
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Reasons for the final saving of ₹ 98.57 lakh were awaited (August 2021).

Non Plan

O	26.24			
		17.87	4.97	(-)12.90
R	(-)8.37			

In view of the final saving of ₹ 12.90 lakh, reduction in provision by ₹ 8.37 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 12.90 lakh were awaited (August 2021).

Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 Lakh was reduced through reappropriation in March 2021 due to non purchase of office articles.

02- District Headquarters-

Centrally Sponsored Scheme
Plan

O	1,57.00	1,57.00	73.00	(-)84.00
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Reasons for the final saving of ₹ 84.00 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Non Plan				
O	6,07.11			
		2,54.21	2,18.75	(-)35.46
R	(-)3,52.90			

In view of the final saving of ₹ 35.46 lakh, reduction in provision by ₹ 3,52.90 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scale proved inadequate.

Reasons for the final saving of ₹ 35.46 lakh were awaited (August 2021).

Plan				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 Lakh was reduced through reappropriation in March 2021 due to non purchase of office articles.

003-	Training-				
01-	Training of Auxiliary, Nurse, Midwife/Dais/Lady Health Visitor Supervisor- Centrally Sponsored Scheme				
	Plan				
(i)	O	2,66.00	2,66.00	1,38.99	(-)1,27.01
	Non Plan				
(ii)	O	2,09.19	2,09.19	1,27.87	(-)81.32
101-	Rural Family Welfare Services -				
01-	Family Welfare Centre in Rural Areas- Centrally Sponsored Scheme				
	Plan				
(iii)	O	33,28.00	33,28.00	26,94.66	(-)6,33.34
	Non Plan				
(iv)	O	1,10,59.21	1,10,59.21	73,93.24	(-)36,65.97
102-	Urban Family Welfare Services-				
01-	Family Welfare Centre in Urban Areas- Centrally Sponsored Scheme				
	Plan				
(v)	O	4,66.00	4,66.00	2,67.11	(-)1,98.89
	Non Plan				
(vi)	O	15,05.00	15,05.00	8,24.33	(-)6,80.67

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the final saving of ₹ 53,87.20 Lakh in the above six cases were awaited (August 2021).

200- Other Services and Supplies-

02- Indira Gandhi Balika Suraksha Yojna-
Non Plan

O	20.00	20.00	..	(-)20.00
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Entire provision of ₹ 20.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan

(i) O	77.00	77.00	46.50	(-)30.50
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03- Additional Development Grant to Panchayats for
Best Female Birth Ratio-
Plan

(ii) O	50.00	50.00	40.00	(-)10.00
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Reasons for the final saving of ₹ 40.50 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.75 lakh out of ₹ 46.50 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

04- Incentive to Female Foeticide Informers-
Plan

O	1.00			
R	(-)1.00		..	..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of cases.

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

O	2,89,46.00	2,89,46.00	1,98,36.76	(-)91,09.24
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Reasons for the final saving of ₹ 91,09.24 lakh were awaited (August 2021). However, ₹ 1,77,39.66 lakh was received from Government of India under the scheme.

06- Rashtriya Swasthya Beema Yojna -
Plan

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

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

07-	Matri Seva Yojna-				
	Plan				
(ii)	O	1.00		..	..
	R	(-1.00)			..

Entire provision of ₹ 2.00 lakh was reduced through reappropriation/surrender in March 2021 in the above two cases due to non receipt of proposals.

08-	National Ambulance Service-				
	Centrally Sponsored Scheme				
	Plan				
	O	2,40.00	2,40.00	..	(-2,40.00)

Entire provision of ₹ 2,40.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2235- Social Security and Welfare-

60- *Other Social Security and Welfare Programmes-*

200- *Other Programmes-*

10- Reimbursement of Medical Expenses of Freedom
Fighters-
Non Plan

	O	15.04	15.04	3.86	(-11.18)
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Reasons for the final saving of ₹ 11.18 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works-			
01- <i>Office Buildings-</i>			
053- <i>Maintenance and Repairs-</i>			
50- <i>Maintenance of Ayurveda Department Buildings-</i>			
Non Plan			
(i) O	0.01		
		15.01	15.00
R	15.00		(-0.01)
52- <i>Maintenance of Indira Gandhi Medical College</i>			
Building-			
Plan			
(ii) O	1,19.00		
		4,19.00	4,18.95
R	3,00.00		(-0.05)

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

54-	Maintenance of Department's Buildings-				
	Non Plan				
(iii)	O	0.01			
			1.01	1.01	..
	R	1.00			
55-	Maintenance of Dr.Rajendra Prasad Medical				
	College, Tanda's Buildings-				
	Plan				
(iv)	O	1,65.00			
			2,65.00	2,65.00	..
	R	1,00.00			

Augmentation in provision by ₹ 4,16.00 lakh through reappropriation in March 2021 in the above four cases was due to more expenditure on repair and maintenance work of hospital buildings.

2210- Medical and Public Health-

01- Urban Health Services-Allopathy

110- Hospital and Dispensaries-

03- Urban Health-
Plan

O	51,40.00			
S	0.01	80,22.00	61,57.82	(-)18,64.18
R	28,81.99			

In view of the substantial saving of ₹ 18,64.18 lakh, augmentation in provision by ₹ 28,81.99 lakh through reappropriation in March 2021 due to more expenditure on power supply proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 28,41.00 lakh out of ₹ 61,57.82 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 18,64.18 lakh were awaited (August 2021).

07- Bio Medical Waste-
Non Plan

O	50.35			
		2,50.35	2,12.27	(-)38.08
R	2,00.00			

In view of the final saving of ₹ 38.08 lakh, augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2021 due to more expenditure on carriage/ transportation proved excessive.

Reasons for the final saving of ₹ 38.08 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

05- Medical Education, Training and Research-

101- Ayurveda-

05- National Ayush Mission-
Centrally Sponsored Scheme
Plan

O	5,03.00			
		5,49.72	5,39.72	(-)10.00
R	46.72			

Augmentation in provision by ₹ 46.72 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. Whereas grant of ₹ 4,94.94 lakh was received from Government of India.

Plan

O	56.00			
		70.91	70.11	(-)0.80
R	14.91			

Augmentation in provision by ₹ 14.91 lakh through reappropriation in March 2021 was due to release of state share in proportionate to central share.

105- Allopathy-

01- Indira Gandhi Medical College, Shimla-
Plan

O	11,19.00			
		18,56.91	18,09.36	(-)47.55
R	7,37.91			

In view of the final saving of ₹ 47.55 lakh, augmentation in provision by ₹ 7,37.91 lakh through reappropriation in March 2021 due to more expenditure on activities under Rogi Kalyan Samiti and on purchase of furniture proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 7,07.47 lakh out of ₹ 18,09.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 47.55 lakh were awaited (August 2021).

07- Upgradation of Government Medical Colleges-
Centrally Sponsored Scheme

Plan

S	0.01			
		99.00	99.00	..
R	98.99			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Augmentation in provision by ₹ 98.99 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 99.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

13- Dr. Radhakrishanan Government Medical College
Hamirpur-

Non Plan

O	23,58.52			
		38,32.55	35,65.77	(-)2,66.78
R	14,74.03			

In view of the final saving of ₹ 2,66.78 lakh, augmentation in provision by ₹ 14,74.03 lakh through reappropriation/surrender in March 2021 due to filling up of vacant posts, hiring of more outsourced services and more payment of rent proved excessive.

Reasons for the final saving of ₹ 2,66.78 lakh were awaited (August 2021).

14- Pandit Jawahar Lal Nehru Government Medical
College Chamba-

Non Plan

O	32,62.34			
S	0.01	33,97.18	33,49.52	(-)47.66
R	1,34.83			

In view of the final saving of ₹ 47.66 lakh, augmentation in provision by ₹ 1,34.83 lakh through reappropriation in March 2021 due to hiring of more outsourced services, more expenditure on payment of rent and on purchase of liveries partly counter balanced by saving due to non finalization of tenders in some cases and less expenditure on purchase of material proved excessive.

Reasons for the final saving of ₹ 47.66 lakh were awaited (August 2021).

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

Non Plan

O	41,11.34			
S	0.01	60,55.63	60,45.87	(-)9.76
R	19,44.28			

Augmentation in provision by ₹ 19,44.28 lakh through reappropriation in March 2021 was due to filling up of vacant posts and more expenditure on electricity bill partly counter balanced by saving due to less purchase of material and regularization of Rogi Kalyan Samiti's contract employees.

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

17-	Regional Geriatric Centre at Dr. Rajendra Prasad Medical College, Tanda- Centrally Sponsored Scheme Non Plan				
	S	0.02			
			2,02.89	2,02.89	..
	R	2,02.87			

Augmentation in provision by ₹ 2,02.87 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

06-	<i>Public Health-</i>				
001-	Direction and Administration-				
04-	Drugs Administration and Food Safety- Non Plan				
	O	3,18.04			
			3,81.21	3,63.61	(-)17.60
	R	63.17			

Augmentation in provision by ₹ 63.17 lakh through reappropriation/surrender in March 2021 was due to filling up of vacant posts, more expenditure on outsourced vehicles, petrol, oil, lubricant, repair of vehicles, collection of food and medicine sample.

200-	Other Systems-				
08-	Himachal Health Care Scheme (Himcare)- Non Plan				
	O	5,00.00			
			60,00.00	60,00.00	..
	R	55,00.00			

Augmentation in provision by ₹ 55,00.00 lakh through reappropriation in March 2021 was due to more receipt of proposals.

09-	Sahara Yojna- Non Plan				
	O	12,00.00			
			36,00.00	23,74.68	(-)12,25.32
	R	24,00.00			

In view of the final saving of ₹ 12,25.32 lakh, augmentation in provision by ₹ 24,00.00 lakh through reappropriation in March 2021 due to enhancement of rate of financial assistance proved excessive.

Reasons for the final saving of ₹ 12,25.32 lakh were awaited (August 2021).

2211-	Family Welfare-				
200-	Other Services and Supplies-				
05-	Provision under National Rural Health Mission-				

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Plan				
O	40,96.00			
S	0.01	50,67.14	48,45.14	(-)2,22.00
R	9,71.13			

In view of the final saving of ₹ 2,22.00 lakh, augmentation in provision by ₹ 9,71.13 lakh through reappropriation in March 2021 due to enhancement of incentive to Asha Workers proved excessive.

Reasons for the final saving of ₹ 2,22.00 lakh were awaited (August 2021).

2216- Housing-

05- General Pool Accommodation-

053- Maintenance and Repairs-

01- Other Maintenance Expenditure-
Non Plan

O	10.17			
		85.17	85.17	..
R	75.00			

Augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2021 was due to more execution of repair and maintenance work.

Capital Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health-				
01- Urban Health Services-				
110- Hospital and Dispensaries-				
01- Urban Health- Plan				
(i) O	31,81.00			
		42,57.01	31,10.11	(-)11,46.90
S	10,76.01			
02- Rural Health Services-				
110- Hospitals and Dispensaries-				
01- Rural Health- Plan				
(ii) O	39,17.00			
		47,62.00	47,41.00	(-)21.00
S	8,45.00			

APPROPRIATION ACCOUNTS
GRANT NO. 9- contd.

Reasons for the final saving of ₹ 11,67.90 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 12.25 lakh out of ₹ 31,10.11 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- *Medical Education Training and Research-*

105- Allopathy-

02- Dental College-
Plan

(i) O 1.00

..

R (-)1.00

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

(ii) O 1.00

..

R (-)1.00

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2021 in the above two cases due to non execution of work and non receipt of funds from Government of India.

Plan

O 23,04.00

23,03.00 3,24.05 (-)19,78.95

R (-)1.00

Reasons for the final saving of ₹ 19,78.95 lakh were awaited (August 2021).

06- Construction of New Medical College at Hamirpur-
Centrally Sponsored Scheme
Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

Plan

O 5,44.00

5,44.00 4,52.54 (-)91.46

Reasons for the final saving of ₹ 91.46 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 9- conclud.

07- Construction of Medical College at Chamba-
Centrally Sponsored Scheme
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

Plan

O 16,51.00

16,62.84 1,25.73 (-)15,37.11

S 11.84

Reasons for the final saving of ₹ 15,37.11 lakh were awaited (August 2021).

09- Kidney Transplant-
Non Plan

O 1,00.00

1,00.00 .. (-)1,00.00

Entire provision of ₹ 1,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4210- Capital Outlay on Medical and Public Health-			
03- Medical Education Training and Research-			
105- Allopathy-			
01- Medical College-			
Plan			
(i) O 13,23.00			
S 78,01.27	91,29.35	1,17,32.84	+26,03.49
R 5.08			
03- Dr. Rajendra Prasad Medical College Tanda-			
Plan			
(ii) O 11,84.00			
S 10,66.00	22,50.00	36,44.17	+13,94.17

Reasons for the final excess of ₹ 39,97.66 lakh in the above two cases were awaited (August 2021).

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

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

	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	37,52,85,28		
	37,52,85,29	27,89,83,00	(-)9,63,02,29
Supplementary	1		
Amount surrendered during the year (31 March 2021)			27,78,23
Charged			
Original	..		
		27,86	18,23
Supplementary	27,86		(-)9,63
Amount surrendered during the year			..
Capital Section			
Voted			
Original	12,08,50,00		
		14,34,02,72	14,96,13,13
Supplementary	2,25,52,72		+62,10,41
Amount surrendered during the year			..
Charged			
Original	..		
		17,77,47	12,45,20
Supplementary	17,77,47		(-)5,32,27
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) The excess of ₹ 62,10,40,558 in the voted provision over the Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 9,63,02.29 lakh in the voted provision of Revenue Section, surrender of ₹ 27,78.23 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 13,10.51 lakh out of ₹ 27,89,83.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- (iii) In view of the final saving of ₹ 9.63 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 27.86 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year.
- (iv) In view of the final excess of ₹ 62,10,41 lakh in the voted provision of Capital Section, supplementary grant of ₹ 2,25,52.72 lakh obtained in March 2021 proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 16,06.08 lakh out of ₹ 14,96,13.13 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (v) In view of the final saving of ₹ 5,32.27 lakh in the charged appropriation of Capital Section, supplementary grant of ₹ 17,77.47 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

- (vi) 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 -			
01- Direction-			
Non Plan			
(i) O	23,49.25		
		17,49.25	13,87.39
R	(-)6,00.00		(-)3,61.86
03- Designs-			
Non Plan			
(ii) O	6,58.41		
		5,58.41	4,10.25
R	(-)1,00.00		(-)1,48.16
<p>In view of the final saving of ₹ 5,10.02 lakh, reduction in provision by ₹ 7,00.00 lakh through reappropriation in the above two cases in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.</p> <p>Reasons for the final saving of ₹ 5,10.02 lakh in the above two cases were awaited (August 2021).</p>			
04- Architecture-			
Non Plan			
O	2,86.21		
		1,63.21	1,49.12
R	(-)1,23.00		(-)14.09

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reduction in provision by ₹ 1,23.00 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

051-	Construction -				
01-	Government Non Residential Building- Plan				
(i)	O	1,50.00	1,50.00	1,29.62	(-)20.38
052-	Machinery and Equipment -				
02-	Repairs And Carriage Etc.- Non Plan				
(ii)	O	48.77	48.77	5.03	(-)43.74

Reasons for the final saving of ₹ 64.12 lakh in the above two cases were awaited (August 2021).

053-	Maintenance and Repairs -				
03-	Execution- Non Plan				
	O	1,53,78.38	1,33,78.38	1,07,60.59	(-)26,17.79
	R	(-)20,00.00			

In view of the final saving of ₹ 26,17.79 lakh, reduction in provision by ₹ 20,00.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 26,17.79 lakh were awaited (August 2021).

04-	Maintenance Expenditure on Non Residential Buildings- Non Plan				
(i)	O	34,06.58	33,98.18	31,20.77	(-)2,77.41
	R	(-)8.40			
05-	Work Charged Staff converted into Regular Establishment- Non Plan				
(ii)	O	1,35,51.96	1,35,51.96	80,45.26	(-)55,06.70
06-	Maintenance Provision for Adjustment of Recovery- Non Plan				
(iii)	O	1,35,51.96	1,35,51.96	65,07.54	(-)70,44.42

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 1,28,28.53 lakh in the above three cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 21.63 lakh out of ₹ 31,20.77 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

07- Safety Audit of Important Government Buildings
and Hospital and Educational Institutions-
Plan

O 10.00

..

R (-)10.00

Entire provision of ₹ 10.00 lakh was reduced through surrender in March 2021 due to non execution of maintenance works.

2216- Housing -

05- *General Pool Accommodation -*

053- Maintenance and Repairs -

01- Other Maintenance Expenditure-
Non Plan

(i) O 23,09.24

23,07.66 16,28.06 (-)6,79.60

R (-)1.58

Plan

(ii) O 7,05.00

7,05.00 5,61.91 (-)1,43.09

3054- Roads and Bridges -

01- *National Highways -*

337- Road Works -

01- Maintenance of National Highways-
Non Plan

(iii) O 6,47.35

6,47.35 5,47.19 (-)1,00.16

Reasons for the final saving of ₹ 9,22.85 lakh in the above three cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 89.70 lakh out of ₹ 16,28.06 lakh at sr. no. (i) and ₹ 23.92 lakh out of ₹ 5,61.91 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

04- *District and Other Roads -*

105- Maintenance and Repairs -

05- Public Works Department Workshop Nahan Foundry-
Non Plan

O 47.18

47.18 .. (-)47.18

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Entire provision of ₹ 47.18 lakh remained unutilized; reasons for which were awaited (August 2021).

06-	Maintenance Provision for Adjustment of Recovery- Non Plan				
(i)	O	8,01,82.24			
			8,01,80.07	4,31,53.82	(-)3,70,26.25
	R	(-)2.17			
07-	Work Charged Staff converted into Regular Establishment -Road Works- Non Plan				
(ii)	O	8,01,80.07	8,01,80.07	5,05,19.86	(-)2,96,60.21
13-	Other Maintenance Expenditure- Machinery and Equipment- Non Plan				
(iii)	O	3,66.92	3,66.92	3,13.59	(-)53.33
14-	Other Maintenance Expenditure-Bridges- Non Plan				
(iv)	O	13,66.83	13,66.83	13,02.06	(-)64.77
	Plan				
(v)	O	2,00.00	2,00.00	1,89.30	(-)10.70
18-	Expenditure on Maintenance of Bridges Awards- Non Plan				
(vi)	O	9,29.42	9,29.42	8,28.59	(-)1,00.83
19-	Execution- Non Plan				
(vii)	O	1,84,44.02			
			1,84,57.45	1,34,94.38	(-)49,63.07
	R	13.43			
20-	Maintenance Provision for Adjustment of Recovery- Non Plan				
(viii)	O	3,41,51.06	3,41,51.06	1,82,90.34	(-)1,58,60.72
21-	Work Charged Staff converted into Regular Establishment-Machinery and Equipment- Non Plan				
(ix)	O	95,02.40	95,02.40	65,09.30	(-)29,93.10
22-	Work Charged Staff converted into Regular Establishment-Bridges- Non Plan				
(x)	O	98,04.99	98,04.99	63,11.32	(-)34,93.67

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

23-	Work Charged Staff converted into Regular Establishment-Road Works- Non Plan				
(xi)	O	1,48,43.65	1,48,43.65	89,26.76	(-)59,16.89
27-	Independent Quality Control Check Flying Squad under Hon'ble Chief Minister- Plan				
(xii)	O	4,00.00	4,00.00	39.13	(-)3,60.87
80-	<i>General -</i>				
001-	Direction and Administration -				
01-	Direction and Supervision- Non Plan				
(xiii)	O	64,03.09	64,03.09	42,43.11	(-)21,59.98

Reasons for the final saving of ₹ 10,26,64.39 lakh in the above thirteen cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1.72 lakh out of ₹ 3,13.59 lakh at sr. no. (iii), ₹ 9.48 lakh out of ₹ 13,02.06 lakh at sr. no. (iv), ₹ 45.69 lakh out of ₹ 1,89.30 lakh at sr. no. (v) and ₹ 17.78 lakh out of ₹ 8,28.59 lakh at sr. no. (vi) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

05-	Architect- Non Plan				
	O	6,77.77	4,93.00	4,34.86	(-)58.14
	R	(-)1,84.77			

In view of the final saving of ₹ 58.14 lakh, reduction in provision by ₹ 1,84.77 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 58.14 lakh were awaited (August 2021).

800-	Other Expenditure-				
03-	Output Performance based Maintenance Contract- Non Plan				
	O	25,89.40	13,39.30	12,64.42	(-)74.88
	R	(-)12,50.10			

In view of the final saving of ₹ 74.88 lakh, reduction in provision by ₹ 12,50.10 lakh through reappropriation in March 2021 due to less execution of maintenance work proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 10.30 lakh out of ₹ 12,64.42 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 74.88 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2059- Public Works -			
80- General -			
051- Construction -			
03- Vidhan Sabha Buildings at Shimla/Dharamshala- Plan			
(i) O	10.00	10.00	13.57
			+3.57
799- Suspense -			
01- Stock- Non Plan			
(ii) O	90,00.00	90,00.00	1,21,50.02
			+31,50.02
02- Stock Manufacture- Non Plan			
(iii) O	40,00.00	40,00.00	45,98.70
			+5,98.70
03- Miscellaneous Public Works Advances- Non Plan			
(iv) O	50,00.00	50,00.00	2,77,50.11
			+2,27,50.11

Reasons for the final excess of ₹ 2,65,02.40 lakh in the above four cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 2,68.90 lakh out of ₹ 1,21,50.02 lakh at sr.no (ii) and ₹ 1,49.24 lakh out of ₹ 2,77,50.11 lakh at sr. no. (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

3054- Roads and Bridges-

04- District and Other Roads-

105- Maintenance and Repairs-

02- Other Maintenance Expenditure Roads-
Non Plan

O
 3,37,20.90 | | |

S
 0.01 | 3,51,39.77 | 3,38,59.75 |

R
 14,18.86 | | (-)12,80.02 |

In view of the final saving of ₹ 12,80.02 lakh, augmentation in provision by ₹ 14,18.86 lakh through reappropriation in March 2021 due to more execution of works and more receipt of compensation cases proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 5,17.68 lakh out of ₹ 3,38,59.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 12,80.02 lakh were awaited (August 2021).

Plan				
O	29,49.00	29,49.00	37,53.04	+ 8,04.04

Reasons for the final excess of ₹ 8,04.04 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 23.94 lakh out of ₹ 37,53.04 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

Non Plan

O	0.03	69.53	64.80	(-)4.73
R	69.50			

Augmentation in provision by ₹ 69.50 lakh through reappropriation in March 2021 was due to hiring of more outsourced services and more expenditure on miscellaneous items.

15- Other Maintenance Expenditure-Road Works-
Non Plan

(i) O	42,75.45	42,75.45	44,97.68	+ 2,22.23
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17- Expenditure on Maintenance of Road-
Non Plan

(ii) O	24,16.51	24,16.51	24,45.14	+20.63
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Reasons for the final excess of ₹ 2,42.86 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 61.48 lakh out of ₹ 44,97.68 lakh at sr. no. (i) and ₹ 68.05 lakh out of ₹ 24,45.14 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

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

3054- Roads and Bridges-

04- District and Other Roads-

105- Maintenance and Repairs-

02- Other Maintenance Expenditure Roads-
Non Plan

S	27.86	27.86	18.23	(-)9.63
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APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Reasons for the final saving of ₹ 9.63 lakh were awaited (August 2021).

Capital Section

(ix) 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- Office Buildings-			
051- Construction-			
07- Public Works-			
Plan			
O	12,90.00		
		22,10.00	20,03.01
			(-)2,06.99
R	9,20.00		

In view of the final saving of ₹ 2,06.99 lakh, augmentation in provision by ₹ 9,20.00 lakh through reappropriation in March 2021 due to more expenditure on ongoing works proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 53.01 lakh out of ₹ 20,03.01 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 2,06.99 lakh were awaited (August 2021).

80- General-				
051- Construction-				
03- Construction of Rest /Circuit Houses-				
Plan				
O	9,64.00			
		9,64.00	13,14.45	+3,50.45

Reasons for the final excess of ₹ 3,50.45 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 7.98 lakh out of ₹ 13,14.45 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

05- Other Administrative Services-				
Plan				
O	9,35.00			
S	2,00.00			
R	3,00.00			
		14,35.00	13,89.97	(-)45.03

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

In view of the final saving of ₹ 45.03 lakh, augmentation in provision by ₹ 3,00.00 lakh through reappropriation in March 2021 due to more expenditure on construction of office building proved excessive. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.44 lakh out of ₹ 13,89.97 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 45.03 lakh were awaited (August 2021).

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-

101- Bridges-

01- Construction of Bridges-

Non Plan

S	75.00		75.00	1,23.59	+ 48.59
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Reasons for the final excess of ₹ 48.59 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 34.30 lakh out of ₹ 1,23.59 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(i)	Plan				
	O	5,00.00			
	R	13,77.93	18,77.93	24,32.69	+ 5,54.76

337- Road Works-

02- Construction of Rural Roads-

Plan

(ii)	O	65,24.00			
	S	6,22.00	1,01,08.33	1,12,26.79	+ 11,18.46
	R	29,62.33			

In view of the final excess of ₹ 16,73.22 lakh, augmentation in provision by ₹ 43,40.26 lakh through reappropriation in the above two cases in March 2021 due to more execution of rural road works proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 39.47 lakh out of ₹ 24,32.69 lakh at sr. no. (i) and ₹ 5,50.57 lakh out of ₹ 1,12,26.79 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 16,73.22 lakh in the above two cases were awaited (August 2021).

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

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

Non Plan				
O	10,00.00			
		30,00.00	30,50.53	+50.53
S	20,00.00			

Reasons for the final excess of ₹ 50.53 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,24.43 lakh out of ₹ 30,50.53 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

09- Programme Fund and Administrative Expenses Fund under
Pradhan Mantri Gramin Sadak Yojna Works-
Centrally Sponsored Scheme

Plan				
O	3,55,37.00			
S	1,17,11.68	5,20,82.00	6,51,78.00	+1,30,96.00
R	48,33.32			

In view of the final excess of ₹ 1,30,96.00 lakh, augmentation in provision by ₹ 48,33.32 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 7,45,24.00 lakh was received from Government of India under the scheme.

Reasons for the final excess of ₹ 1,30,96.00 lakh were awaited (August 2021).

Plan				
O	39,49.00			
S	58.20	57,86.00	72,42.00	+14,56.00
R	17,78.80			

In view of the final excess of ₹ 14,56.00 lakh, augmentation in provision by ₹ 17,78.80 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India and state share also released proportionately proved inadequate.

Reasons for the final excess of ₹ 14,56.00 lakh were awaited (August 2021).

15- Payment for Arbitration Cases (Roads and
Bridges)-

Plan				
O	20.00			
		3,32.84	8,50.72	+5,17.88
S	3,12.84			

Reasons for the final excess of ₹ 5,17.88 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

(x) Above excess was partly counter balanced with saving 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-			
12- General Administration-			
Plan			
(i) O	1,40.00		
		91.46	53.93
R	(-)48.54		(-)37.53
4216- Capital Outlay on Housing -			
01- Government Residential Buildings -			
106- General Pool Accommodation -			
01- Residential Buildings in various Districts-			
Plan			
(ii) O	41,75.00		
		19,25.22	15,16.46
R	(-)22,49.78		(-)4,08.76
<p>In view of the final saving of ₹ 4,46.29 lakh, reduction in provision by ₹ 22,98.32 lakh through reappropriation in the above two cases in March 2021 due to non availability of land proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 53.96 lakh out of ₹ 15,16.46 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.</p> <p>Reasons for the final saving of ₹ 4,46.29 lakh in the above two cases were awaited (August 2021).</p>			
5054- Capital Outlay on Roads and Bridges-			
04- District and other Roads-			
337- Road Works-			
02- Construction of Rural Roads-			
Non Plan			
(i) O	60,00.00		
		74,93.70	53,34.04
S	14,93.70		(-)21,59.66
05- Link Road to Unconnected Panchayats with			
Highways-			
Plan			
(ii) O	2,00.00		
		2,00.00	1,71.51
			(-)28.49

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

08-	Escalation in Pradhan Mantri Gramin Sadak Yojna Works- Plan				
(iii)	O	6,58.00	6,58.00	4,79.54	(-),1,78.46
10-	Improvement of Black Spots- Road Safety Measures and Improvement of Geometrics and Riding Quality- Non Plan				
(iv)	O	40,00.00			
			40,15.00	38,90.64	(-),1,24.36
	S	15.00			

Reasons for the final saving of ₹ 24,90.97 lakh in the above five cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 0.6 lakh out of ₹ 1,71.51 lakh at sr. no. (ii) and ₹ 54.58 lakh out of ₹ 38,90.64 lakh at sr. no (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

11-	Mukhya Mantri Sadak Yojna- Non Plan				
	O	50,00.00			
			60,00.00	44,07.40	(-),15,92.60
	R	10,00.00			

In view of the final saving of ₹ 15,92.60 lakh, augmentation in provision by ₹ 10,00.00 lakh through reappropriation in March 2021 due to more execution of construction of roads proved unnecessary. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,06.79 lakh out of ₹ 44,07.40 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 15,92.60 lakh were awaited (August 2021).

17-	Purchase of Machinery and Equipment under Major District and other Roads- Plan				
	O	1,30.00	1,30.00	..	(-),1,30.00
	Entire provision of ₹ 1,30.00 lakh remained unutilised; reasons for which were awaited (August 2021).				

18-	Construction of Major District and other Roads- Plan				
	O	3,00.00	3,00.00	2,57.07	(-),42.93

Reasons for the final saving of ₹ 42.93 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 23.83 lakh out of ₹ 2,57.07 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

- 19- Construction of Roads under National Bank for
Agriculture and Rural Development-
Plan

O	3,09,11.00				
		2,37,91.94	1,90,80.35	(-)47,11.59	
R	(-)71,19.06				

In view of the final saving of ₹ 47,11.59 lakh, reduction in provision by ₹ 71,19.06 lakh through reappropriation in March 2021 due to less execution of works proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 3,88.00 lakh out of ₹ 1,90,80.35 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 47,11.59 lakh were awaited (August 2021).

- 20- Construction of Roads under Central Road Fund-
Centrally Sponsored Scheme
Plan

O	72,39.00				
		1,29,28.00	1,19,42.65	(-)9,85.35	
S	56,89.00				

Reasons for the final saving of ₹ 9,85.35 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 10.00 lakh out of ₹ 1,19,42.65 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

- 21- World Bank State Roads-
Plan

O	82,00.00				
		45,00.00	45,00.00	..	
R	(-)37,00.00				

Reduction in provision by ₹ 37,00.00 lakh through reappropriation in March 2021 was due to less execution of works.

- 23- Himachal Road Improvement Scheme-
Non Plan

O	25,00.00				
		25,00.00	23,68.53	(-)1,31.47	

Reasons for the final saving of ₹ 1,31.47 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,35.11 lakh out of ₹ 23,68.53 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 10- contd.

24- Independent Quality Control Check Flying Squad
under Hon'ble Chief Minister-
Plan

O 55.00

R (-)55.00

..

Entire provision of ₹ 55.00 lakh was reduced through reappropriation in March 2021 due to non purchase of vehicles, machinery and equipment.

25- Feasibility Study under Road and Bridges-
Plan

O 10.00

10.00

..

(-)10.00

Entire provision of ₹ 10.00 lakh remained unutilised; reasons for which were awaited (August 2021).

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

(i) O 2,63.00

2,63.00

1,48.47

(-)1,14.53

80- General-

800- Other Expenditure-

03- Road Side Facility/Plantation-
Plan

(ii) O 2,50.00

2,50.00

1,80.52

(-)69.48

Reasons for the final saving of ₹ 1,84.01 lakh in the above two cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 12.99 lakh out of ₹ 1,80.52 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

Head

Total
appropriation

Actual
expenditure
(₹ in lakhs)

Excess (+)
Saving (-)

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-

337- Road Works-

15- Payment for Arbitration Cases (Roads and
Bridges)-

Non Plan

S 17,77.47

17,77.47

12,45.20

(-)5,32.27

Reasons for the final saving of ₹ 5,32.27 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO-10- contd.

(xii) Suspense Transactions

The expenditure under this grant includes ₹ 4,44,98.83 (₹ 4,44,98.83 lakhs in the Revenue Section and ₹ 0.00 lakh in the Capital Section) accounted for under minor head "Suspense".

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

The nature and accounting of the transactions under each of these sub-divisions are explained 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 2020-21 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 1 April 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 Debit(+) Credit(-)
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Revenue Section**2059-Public Works-**

80-General-

799-Suspense-

01-Stock-

(-)2,42,30.83

1,21,50.02

1,04,54.03

(-)2,25,34.84*

APPROPRIATION ACCOUNTS
GRANT NO-10- conclud.

Head	Opening balance on 1 April 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 Debit(+) Credit(-)
02-Stock Manufacture-	+27,78.28	45,98.70	38,69.84	+35,07.14
03-Miscellaneous Public Works Advances-	+3,52,66.44	2,77,50.11	73,27.62	+5,56,88.93
04 -Workshop Suspense-	+0.07	0.00	0.00	+0.07
Total 2059-	+1,38,13.96	4,44,98.83	2,16,51.49	+3,66,61.30
Total-Revenue Section	+1,38,13.96	4,44,98.83	2,16,51.49	+3,66,61.30
Capital Section				
5054-Captial Outlay on Roads and Bridges-				
<i>03-State Highways-</i>				
799-Suspense-				
01-Stock-	(-)15.03	0.00	0.00	(-)15.03*
02-Stock Manufacture-	(-)16.87	0.00	0.00	(-)16.87*
03-Miscellaneous Public Work Advances-	(-)22.98	0.00	0.00	(-)22.98*
04-Workshop Suspense-	(-)1,99.52	0.00	0.00	(-)1,99.52*
Total 5054-	(-)2,54.40	0.00	0.00	(-)2,54.40*
Total Capital Section	(-)2,54.40	0.00	0.00	(-)2,54.40*
Total Demand	+1,35,59.56	4,44,98.83	2,16,51.49	+3,64,06.90

* Reasons for the minus balances were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 11 - AGRICULTURE

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

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)				
Revenue Section				
Voted				
Original	4,48,46,81			
		4,48,46,85	3,69,49,26	(-)78,97,59
Supplementary	4			
Amount surrendered during the year (31 March 2021)				44,66,43
Charged				
Original	..			
		5,30	..	(-)5,30
Supplementary	5,30			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	86,00,95			
		86,00,95	76,49,30	(-)9,51,65
Supplementary	..			
Amount surrendered during the year (31 March 2021)				6,43,69

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 78,97.59 lakh in the voted provision of Revenue Section, surrender of ₹ 44,66.43 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 7,78.47 lakh out of ₹ 3,69,49.26 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 5.30 lakh obtained through Supplementary Grant in the March 2021 in the charged appropriation in the Revenue Section proved unnecessary and no amount was surrendered by the department during the year.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

- (iii) In view of the final saving of ₹ 9,51.65 lakh in the voted provision of Capital Section, surrender of ₹ 6,43.69 lakh proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,04.69 lakh out of ₹ 76,49.30 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

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

2401- Crop Husbandry -

001- Direction and Administration -

01- Directorate-
Non Plan

(i)	O	14,05.27			
			10,32.14	9,15.91	(-)1,16.23
	R	(-)3,73.13			

02- District and Field Staff-
Non Plan

(ii)	O	27,40.19			
			16,53.58	15,42.79	(-)1,10.79
	R	(-)10,86.61			

In view of the final saving of ₹ 2,27.02 lakh, reduction in provision by ₹ 14,59.74 lakh through reappropriation in the above two cases in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 2,27.02 lakh in the above two cases were awaited (August 2021).

103- Seeds -

01- Distribution of Seed-
Non Plan

O	16,20.84				
			11,03.93	10,91.74	(-)12.19
	R	(-)5,16.91			

Reduction in provision by ₹ 5,16.91 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

105- Manures and Fertilizers-

04- Soil Science and Chemistry-

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Non Plan				
O	6,00.96			
		3,68.90	3,36.32	(-)32.58
R	(-)2,32.06			

In view of the final saving of ₹ 32.58 lakh, reduction in provision by ₹ 2,32.06 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate. Reasons for the final saving of ₹ 32.58 lakh were awaited (August 2021).

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

Non Plan				
O	88.80			
		55.74	56.16	+0.42
R	(-)33.06			

Reduction in provision by ₹ 33.06 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

12- Prakritik Khet Khushhal Kisan-

Non Plan				
O	15,00.00			
		87.85	81.18	(-)6.67
R	(-)14,12.15			

Substantial reduction in provision by ₹ 14,12.15 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and advance drawn in the previous year funds budgeted for current financial year remained unutilized.

Plan

O	6,60.00			
	
R	(-)6,60.00			

Entire provision of ₹ 6,60.00 lakh was reduced through surrender in March 2021 due to advance drawn in the previous year funds budgeted for current financial year remained unutilized.

107- Plant Protection -

07- Krishi Utpadan Sanrakshan Yojna (Anti Hail Net Structure)-

Non Plan				
O	10,00.00			
		10,00.00	73.83	(-)9,26.17

Reasons for the final saving of ₹ 9,26.17 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

109- Extension and Farmers' Training -				
25- Normal Extension Activities-				
Non Plan				
O	30,87.35			
		20,61.76	20,39.06	(-)22.70
R	(-)10,25.59			

In view of the final saving of ₹ 22.70 lakh, reduction in provision by ₹ 10,25.59 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 22.70 lakh were awaited (August 2021).

111- Agricultural Economics and Statistics-				
01- Section of Agricultural Statistics (Timely Reporting Scheme)-				
Centrally Sponsored Scheme				
Plan				
O	70.00	70.00	56.00	(-)14.00

Reasons for the final saving of ₹ 14.00 lakh were awaited (August 2021).

Non Plan				
O	1,17.02			
		60.93	54.75	(-)6.18
R	(-)56.09			

Reduction in provision by ₹ 56.09 lakh through surrender in March 2021 was due to non filling up of vacant posts.

02- Diagnostic Sample Survey and Study				
Improvement of Crop Statistics-				
Centrally Sponsored Scheme				
Plan				
O	45.00	45.00	33.39	(-)11.61

Reasons for the final saving of ₹ 11.61 lakh were awaited (August 2021).

113- Agricultural Engineering-				
01- Agriculture Implements and Machinery-				
Non Plan				
O	1,03.83			
		77.53	70.54	(-)6.99
R	(-)26.30			

Reduction in provision by ₹ 26.30 lakh through surrender in March 2021 was due to non filling up of vacant posts.

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

115-	Scheme of Small/Marginal Farmers and Agricultural Labour -				
01-	Mukhya Mantri Kisan Aivam Khetihar Mazdoor Jeevan Suraksha Yojna- Plan				
	O	26.00	26.00	12.20	(-)13.80

Reasons for the final saving of ₹ 13.80 lakh were awaited (August 2021).

02-	Krishi Kosh- Non Plan				
	O	20,00.00			
	R	(-)20,00.00	..	..	..

Entire provision of ₹ 20,00.00 lakh was reduced through surrender in March 2021 due to non finalization of scheme.

800-	Other Expenditure-				
13-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	5,03.00	5,03.00	3,37.34	(-)1,65.66
	Plan				
(ii)	O	56.00	56.00	37.46	(-)18.54
16-	National Food Security Mission- Centrally Sponsored Scheme Plan				
(iii)	O	8,88.00	8,88.00	8,01.62	(-)86.38
18-	Mukhya Mantri Green House Renovation Scheme- Non Plan				
(iv)	O	1,00.00	1,00.00	14.25	(-)85.75

Reasons for the final saving of ₹ 3,56.33 lakh in the above four cases were awaited (August 2021). However, Grant of ₹ 4,03,00.00 lakh was received at sr. no (i) above from the Government of India under the scheme. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 1,00.00 lakh out of ₹ 3,37.34 lakh at sr. no. (i) and ₹ 1,15.00 lakh out of ₹ 8,01.62 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

20-	Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Project Phase-II- Plan				
	O	4.00	4.00	..	(-)4.00

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Entire provision of ₹ 4.00 lakh remained unutilised reasons for which were awaited (August 2021).

21-	Jal Se Krishi Ko Bal Yojna- Non Plan				
(i)	O	25,00.00	25,00.00	24,55.04	(-)44.96
22-	Flow Irrigation Scheme- Non Plan				
(ii)	O	15,00.00	15,00.00	14,75.72	(-)24.28
23-	Saur Sinchayee Yojna- Non Plan				
(iii)	O	5,00.00	5,00.00	91.74	(-)4,08.26

Reasons for the final saving of ₹ 4,77.50 lakh in the above three cases were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 20.00 lakh out of ₹ 91.74 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

24-	Paramparagat Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
	O	2,47.00	6,91.63	2,46.99	(-)4,44.64
	R	4,44.63			

In view of the substantial saving of ₹ 4,44.64 lakh, augmentation in provision by ₹ 4,44.63 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved unnecessary.

Reasons for the substantial saving of ₹ 4,44.64 lakh were awaited (August 2021).

2402- Soil and Water Conservation -

101-	Soil Survey and Testing -				
01-	Survey of Cultivable Waste Land (Agriculture Department)- Non Plan				
	O	2,92.24	1,76.70	1,51.82	(-)24.88
	R	(-)1,15.54			

In view of the final saving of ₹ 24.88 lakh, reduction in provision by ₹ 1,15.54 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 24.88 lakh were awaited (August 2021).

102- Soil Conservation -

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

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

O	25,11.07				
		20,38.79	18,23.63	(-)2,15.16	
R	(-)4,72.28				

In view of the final saving of ₹ 2,15.16 lakh, reduction in provision by ₹ 4,72.28 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and less engagement of daily wage workers proved inadequate.

Reasons for the final saving of ₹ 2,15.16 lakh were awaited (August 2021).

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

O	1,98.04				
		1,25.81	1,08.90	(-)16.91	
R	(-)72.23				

Reduction in provision by ₹ 72.23 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

800- Other Expenditure-

03- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

(i) O	3,38.00				
		3,38.00	..	(-)3,38.00	
(ii) O	38.00				
		38.00	..	(-)38.00	

Entire provision of ₹ 3,76.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

04- Pradhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme
Plan

(i) O	5,92.00				
		5,92.00	4,30.16	(-)1,61.84	
(ii) O	66.00				
		66.00	48.09	(-)17.91	

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Reasons for the final saving of ₹ 1,79.75 lakh in the above two cases were awaited (August 2021). However, Grant of ₹ 14,04.00 lakh was received from the Government of India under the scheme. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 4,23.60 lakh out of ₹ 4,30.16 lakh at sr. no. (i) and ₹ 37.87 lakh out of ₹ 48.09 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2407- Plantations-

01- Tea-

800- Other Expenditure-

01- Tea Development in Himachal Pradesh-
Non Plan

O	1,52.16			
S	0.01	1,01.05	90.89	(-)10.16
R	(-)51.12			

Reduction in provision by ₹ 51.12 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts.

2810- New and Renewable Energy-

01- Bio Energy-

103- Biomass-

01- Installation of Gobar Gas Plant-
Non Plan

O	6,35.23			
		4,39.73	4,65.12	+25.39
R	(-)1,95.50			

In view of the final excess of ₹ 25.39 lakh, reduction in provision by ₹ 1,95.50 lakh through surrender in March 2021 due to non filling up of vacant posts proved excessive.

Reasons for the final excess of ₹ 25.39 lakh were awaited (August 2021).

Sub Major Head 01-Bio Energy under Major Head 2810-New and Renewable Energy is not appearing in the Major and Minor Head list which is being operated wrongly since the last three years.

(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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2401- Crop Husbandry -

109- Extension and Farmers' Training -

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

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

	Plan				
(i)	O	7,33.00			
			8,77.95	8,77.95	..
	R	1,44.95			
30-	Sub Mission on Seeds and Planting Material- Centrally Sponsored Scheme				
	Plan				
(ii)	O	1,95.00			
	S	0.02	2,60.11	2,53.56	(-)6.55
	R	65.09			
31-	Sub Mission on Agriculture Mechanization- Centrally Sponsored Scheme				
(iii)	Plan				
	O	9,77.00			
			25,43.80	25,43.80	..
	R	15,66.80			
	Plan				
(iv)	O	1,09.00			
			2,82.64	2,82.64	..
	R	1,73.64			

Augmentation in provision by ₹ 19,50.48 lakh through reappropriation in the above four cases in March 2021 was due to more receipt of funds from Government of India.

32-	National Bamboo Mission- Centrally Sponsored Scheme				
	Plan				
	O	1.00			
			69.10	69.10	..
	R	68.10			

Augmentation in provision by ₹ 68.10 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. The State Government/Drawing and Disbursement Officers draw entire amount of ₹ 69.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

	Plan				
	O	1.00			
			7.68	7.68	..
	R	6.68			

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Augmentation in provision by ₹ 6.68 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India and state share also released proportionately.

33- Krishi Se Sampanta Yojna- Plan				
S	0.01			
		96.60	96.60	..
R	96.59			

Augmentation in provision by ₹ 96.59 lakh through reappropriation in March 2021 was due to implementation of new scheme and more funds provided to increase the production of Hiring Saffron in the State.

800- Other Expenditure -				
14- Crop Diversification Project Japan International Co-Operation Agency - Non Plan				
	..	..	33.63	+33.63

Expenditure of ₹ 33.63 lakh was incurred without budget provision; reasons for which were awaited (August 2021).

25- National Project on Soil Health Fertility- Centrally Sponsored Scheme Plan				
O	2,47.00			
		3,52.18	3,52.18	..
R	1,05.18			

Augmentation in provision by ₹ 1,05.18 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

Plan				
O	27.00			
		39.13	39.13	..
R	12.13			

Augmentation in provision by ₹ 12.13 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India and state share also released proportionately.

2403- Animal Husbandry-

- 107- Fodder and Feed Development-
- 05- Uttam Chara Utpadan Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 11- contd.

Plan					
O	3,69.00		5,45.50	5,45.50	..
R	1,76.50				

Augmentation in provision by ₹ 1,76.50 lakh through reappropriation in March 2021 was due to more receipt of demand from farmers.

2415- Agricultural Research and Education-

01- Crop Husbandry-

277- Education-

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

O	17,70.00		27,70.00	27,70.00	..
R	10,00.00				

Augmentation in provision by ₹ 10,00.00 lakh through reappropriation in March 2021 was due to more requirement of funds for clearance of committed liabilities of pensioners and employees of Agriculture University.

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

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

2401- Crop Husbandry-

001- Direction and Administration-

01- Directorate-
Non Plan

S	5.30	5.30	..	(-)5.30
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Entire appropriation of ₹ 5.30 lakh obtained through supplementary grant in March 2021 remained unutilized; reasons for which were awaited (August 2021).

Capital Section

(vii) Saving 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-

103- Seeds-

01- Purchase of Improved Seeds-
Non Plan

(i) O	39,97.58	39,97.58	39,70.97	(-)26.61
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APPROPRIATION ACCOUNTS
GRANT NO. 11- conold.

800-	Other Expenditure-				
01-	Buildings-				
	Plan				
(ii)	O	8,08.00	8,08.00	7,08.00	(-1,00.00)

Reasons for the final saving of ₹ 1,26.61 lakh in the above two cases were awaited (August 2021).

4402- Capital Outlay on Soil and Water Conservation -

102-	Soil Conservation -				
02-	Small Farmers Development Agency (Rural Infrastructure Development Funds)-				
	Plan				
	O	13,16.00			
			6,72.31	5,70.10	(-1,02.21)
	R	(-6,43.69)			

In view of the final saving of ₹ 1,02.21 lakh, reduction in provision by ₹ 6,43.69 lakh through surrender in March 2021 due to less receipt of demand from farming community proved inadequate. The State Government/Drawing and Disbursement Officers draw an amount of ₹ 46.13 lakh out of ₹ 5,70.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,02.21 lakh were awaited (August 2021).

03-	Efficient Irrigation through Micro Irrigation Systems-				
	Plan				
	O	19,74.00	19,74.00	18,95.00	(-79.00)

Reasons for the final saving of ₹ 79.00 lakh were awaited (August 2021). The State Government/Drawing and Disbursement Officers draw an amount of ₹ 58.45 lakh out of ₹ 18,95.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the Drawing and Disbursement Officers and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 12 - HORTICULTURE

(HEADS 2059-PUBLIC WORKS, 2216-HOUSING, 2401-CROP HUSBANDRY, 2415-AGRICULTURAL RESEARCH AND EDUCATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION AND 6401-LOANS FOR CROP HUSBANDRY)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	4,06,71,98		
	4,93,46,10	4,78,11,67	(-)15,34,43
Supplementary	86,74,12		
Amount surrendered during the year			..

Capital Section

Voted			
Original	16,85,13		
	16,85,13	13,85,42	(-)2,99,71
Supplementary	..		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 15,34.43 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 86,74.12 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 63,29.59 lakh out of ₹ 4,78,11.67 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) There was an overall saving of ₹ 2,99.71 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|-----------------------|
| | (₹ in lakhs) | | |
| 2401- Crop Husbandry- | | | |
| 119- Horticulture and Vegetable Crops- | | | |
| 01- Directorate- | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Non Plan				
O	13,59.87			
		9,02.87	8,39.81	(-)63.06
R	(-)4,57.00			

In view of the final saving of ₹ 63.06 lakh, reduction in provision by ₹ 4,57.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts, less receipt of medical reimbursement claims, electricity, water and telephone bills proved inadequate.

Reasons for the final saving of ₹ 63.06 lakh were awaited (August 2021).

02- District and Field Staff-				
Non Plan				
O	32,90.17			
		23,30.17	21,92.25	(-)1,37.92
R	(-)9,60.00			

In view of the final saving of ₹ 1,37.92 lakh, reduction in provision by ₹ 9,60.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,37.92 lakh were awaited (August 2021).

05- Horticulture Development-				
Non Plan				
O	17,87.83			
		16,85.83	16,53.19	(-)32.64
R	(-)1,02.00			

In view of the final saving of ₹ 32.64 lakh, reduction in provision by ₹ 1,02.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts, less receipt of electricity, water and telephone bills partly counter balanced by excess due to purchase of new vehicles proved inadequate. The State Government/DDOs draw an amount of ₹ 73.00 lakh out of ₹ 16,53.19 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 32.64 lakh were awaited (August 2021).

Plan				
(i)	O	1,15.00		
			1,15.00	92.42
				(-)22.58
06- Plant Nutrition Programme-				
Non Plan				
(ii)	O	1,48.17		
			1,29.17	98.49
	R	(-)19.00		(-)30.68
Plan				
(iii)	O	18.00		
			18.00	11.15
				(-)6.85

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reasons for the final saving of ₹ 60.11 lakh in the above three cases were awaited (August 2021).

09- Apiculture Scheme- Non Plan				
O	3,71.08			
		2,48.08	2,30.02	(-18.06)
R	(-)1,23.00			

Reduction in provision by ₹ 1,23.00 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

Plan				
O	10.00	10.00	7.66	(-)2.34

Reasons for the final saving of ₹ 2.34 lakh were awaited (August 2021).

10- Development of Floriculture- Plan				
O	10.00	10.00	2.72	(-)7.28

Reasons for the substantial saving of ₹ 7.28 lakh were awaited (August 2021).

11- Establishment/Maintenance of Government Orchards/Nurseries- Non Plan				
O	9,96.98			
		6,45.98	5,93.23	(-)52.75
R	(-)3,51.00			

In view of the final saving of ₹ 52.75 lakh, reduction in provision by ₹ 3,51.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 52.75 lakh were awaited (August 2021).

Plan				
O	15.00			
		13.00	6.24	(-)6.76
R	(-)2.00			

Reasons for the final saving of ₹ 6.76 lakh were awaited (August 2021).

15- Project for Mushroom Cultivation- Non Plan				
O	3,29.59			
		2,29.59	2,08.39	(-)21.20
R	(-)1,00.00			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

In view of the final saving of ₹ 21.20 lakh, reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 21.20 lakh were awaited (August 2021).

Plan				
O	2,73.56			
		36.56	16.06	(-)20.50
R	(-)2,37.00			

In view of the final saving of ₹ 20.50 lakh, reduction in provision by ₹ 2,37.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and less expenditure on purchase of material proved inadequate.

Reasons for the final saving of ₹ 20.50 lakh were awaited (August 2021).

18- Training of Farmers-				
Plan				
O	30.00	30.00	18.80	(-)11.20

Reasons for the final saving of ₹ 11.20 lakh were awaited (August 2021).

19- Training and Extension-				
Non Plan				
O	32,14.11			
		21,22.11	19,80.59	(-)1,41.52
R	(-)10,92.00			

In view of the final saving of ₹ 1,41.52 lakh, reduction in provision by ₹ 10,92.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,41.52 lakh were awaited (August 2021).

Plan				
O	5.00			
	
R	(-)5.00			

Entire provision of ₹ 5.00 lakh was reduced through reappropriation in March 2021 due to non purchase of material.

26- Fruit Processing Schemes-				
Non Plan				
O	7,80.52			
		5,60.52	5,21.97	(-)38.55
R	(-)2,20.00			

In view of the final saving of ₹ 38.55 lakh, reduction in provision by ₹ 2,20.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reasons for the final saving of ₹ 38.55 lakh were awaited (August 2021).

Plan				
O	45.00			
		31.26	29.10	(-2.16)
R	(-13.74)			

Reduction in provision by ₹ 13.74 lakh through reappropriation in March 2021 was due to less purchase of material.

35- Economics and Statistics- Plan				
O	12.00			
		2.00	2.00	..
R	(-10.00)			

Reduction in provision by ₹ 10.00 lakh through reappropriation in March 2021 was due to less expenditure on outsourcing.

56- Mission for Integrated Development of Horticulture- Plan				
O	3,49.00			
S	2,46.25	4,04.03	4,04.03	..
R	(-1,91.22)			

Reduction in provision by ₹ 1,91.22 lakh through reappropriation in March 2021 was due to less receipt of funds from Government of India and corresponding state share remained unutilized.

71- Bagwani Suraksha Yojna- Non Plan				
O	1.00	1.00	..	(-1.00)

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

72- Himachal Pushap Karanti Yojna- Non Plan				
O	10,00.00			
		7,47.91	7,36.35	(-11.56)
R	(-2,52.09)			

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Reduction in provision by ₹ 2,52.09 lakh through reappropriation in March 2021 was due to non completion of formalities on time because of Covid-19. The State Government/DDOs draw an amount of ₹ 1,17.10 lakh out of ₹ 7,36.35 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

75- Mukhya Mantri Khumb Vikas Yojna-
Non Plan

O	5,00.00			
		2,80.25	2,49.29	(-)30.96
R	(-)2,19.75			

In view of the final saving of ₹ 30.96 lakh, reduction in provision by ₹ 2,19.75 lakh through reappropriation in March 2021 due to COVID-19 situation during the year formalities could not be completed in time proved inadequate.

Reasons for the final saving of ₹ 30.96 lakh were awaited (August 2021).

76- Sub-Mission on Agriculture Mechanization-
Centrally Sponsored Scheme

Plan				
O	9,82.00			
		7,86.70	..	(-)7,86.70
R	(-)1,95.30			

In view of entire provision of ₹ 7,86.70 lakh remained unutilised, reduction in provision by ₹ 1,95.30 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India proved inadequate.

Entire provision of ₹ 7,86.70 lakh remained unutilised; reasons for which were awaited (August 2021).

Plan				
O	1,30.43			
	
R	(-)1,30.43			

Entire provision of ₹ 1,30.43 lakh was reduced through reappropriation in March 2021 due to less receipt of funds from Government of India and corresponding state share also remained unutilized.

78- National Bamboo Mission-
Centrally Sponsored Scheme

Plan					
(i)	O	1.00	1.00	..	(-)1.00
Plan					
(ii)	O	1.00	1.00	..	(-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

80- Honey Production and Processing Scheme-
Non Plan

O	6,67.00			
	
R	(-)6,67.00			

Entire provision of ₹ 6,67.00 lakh was reduced through reappropriation in March 2021 due to non finalization of guidelines.

81- Mahak Yojna-
Non Plan

O	5,00.00			
	
R	(-)5,00.00			

Entire provision of ₹ 5,00.00 lakh was reduced through reappropriation in March 2021 due to non receipt of demand from beneficiaries.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2401- Crop Husbandry-			
119- Horticulture and Vegetable Crops-			
10- Development of Floriculture-			
Non Plan			
O	1,55.10		
		5,10.10	4,97.56
			(-)12.54
R	3,55.00		

Augmentation in provision by ₹ 3,55.00 lakh through reappropriation in March 2021 was due to more requirement of funds to provide compensation to floriculturists who bearded loses due to COVID-19 lockdown partly counter balanced by saving due to non filling up of vacant posts.

22- Marketing and Quality Control-
Plan

O	9,03.00			
		24,36.00	24,33.00	(-)3.00
R	15,33.00			

Augmentation in provision by ₹ 15,33.00 lakh through reappropriation in March 2021 was due to more requirement of funds for clearance of pending liabilities of farmers on account of marketing intervention scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 12- contd.

56- Mission for Integrated Development of
Horticulture-
Centrally Sponsored Scheme
Plan

O	11,85.00			
		14,20.00	14,20.00	..
R	2,35.00			

Augmentation in provision by ₹ 2,35.00 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

62- Pradhan Mantri Krishi Sinchayee Yojna-
Plan

(i) O	1,97.00			
S	0.01	8,28.71	8,05.70	(-)23.01
R	6,31.70			

73- Mukhya Mantri Madhu Vikash Yojna-
Non Plan

(ii) O	0.01			
		1,02.80	76.37	(-)26.43
R	1,02.79			

In view of the final saving of ₹ 49.44 lakh in the above two cases augmentation in provision by ₹ 7,34.49 lakh through reappropriation in March 2021 due to more requirement of funds for clearance of pending liabilities proved excessive. Whereas Grant of ₹ 14,04.00 lakh at sr. no. (i) was received from Government of India.

Reasons for the final saving of ₹ 49.44 lakh in the above two cases were awaited (August 2021).

77- Himachal Subtropical Horticulture Irrigation and
Value Addition Project-

Plan

O	75.00			
		24,55.00	24,55.00	..
R	23,80.00			

Augmentation in provision by ₹ 23,80.00 lakh through reappropriation in March 2021 was due to more funds provided for implementation of new externally aided project.

2415- Agricultural Research and Education-

01- Crop Husbandry-

004- Research-

03- Grant-in-Aid to Dr. Yashwant Singh Parmar
University of Horticulture and Forestry-

APPROPRIATION ACCOUNTS
GRANT NO. 12- conclud.

Plan				
O	65,81.00			
S	4,27.86	76,18.90	76,18.90	..
R	6,10.04			

Augmentation in provision by ₹ 6,10.04 lakh through reappropriation in March 2021 was due to clearing the pending liabilities of pension and salaries of employees and providing as 20 percent of state share for implementation of Centre Government's Institutional Development Project.

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-			
119- Horticulture and Vegetable Crops-			
02- Purchase of Plant Protection Equipment-			
Non Plan			
O	12,93.10	12,93.10	9,93.42 (-)2,99.68

Reasons for the final saving of ₹ 2,99.68 lakh were awaited (August 2021).

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	27,74,82,34			
		27,74,82,36	26,44,74,43	(-)1,30,07,93
Supplementary	2			
Amount surrendered during the year (31 March 2021)				4,83,65,25
Charged				
Original	1			
		8,51	16,90	+8,39
Supplementary	8,50			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	9,51,47,63			
		9,51,47,66	9,21,64,37	(-)29,83,29
Supplementary	3			
Amount surrendered during the year				..
Charged				
Original	..			
		2,95,10	1,15,47	(-)1,79,63
Supplementary	2,95,10			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) The excess of ₹ 8,39,000 over the charged appropriation in Revenue Section requires regularization.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

- (ii) In view of the final saving of ₹ 1,30,07.93 lakh in the voted provision of Revenue Section, surrender of ₹ 4,83,65.25 lakh proved excessive. The State Government/DDOs draw an amount of ₹ 14,92.28 lakh out of ₹ 26,44,74.43 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (iii) In view of the final excess of ₹ 8.39 lakh in the charged appropriation of Revenue Section, supplementary grant of ₹ 8.50 lakh obtained in March 2021 proved inadequate.
- (iv) There was an overall saving of ₹ 29,83.29 lakh in the voted provision of Capital Section, but no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 1,79.09 lakh out of ₹ 9,21,64.37 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (v) In view of the final saving of ₹ 1,79.63 lakh in the charged appropriation of Capital Section, supplementary grant of ₹ 2,95.10 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year.

Revenue Section

- (vi) 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 -			
001- Direction and Administration -			
01- Direction-			
Non Plan			
O	41,47.29		
		28,71.79	25,70.68
R	(-)12,75.50		(-)3,01.11

In view of the final saving of ₹ 3,01.11 lakh, reduction in provision by ₹ 12,75.50 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 3,01.11 lakh were awaited (August 2021).

02- Execution-				
Non Plan				
O	1,49,59.18			
S	0.01	1,09,55.07	97,60.59	(-)11,94.48
R	(-)40,04.12			

In view of the final saving of ₹ 11,94.48 lakh, reduction in provision by ₹ 40,04.12 lakh through surrender/reappropriation in March 2021 due to non filling up of vacant posts partly counter balanced by excess due to purchase of office furniture for newly created field offices and payment for rent proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final saving of ₹ 11,94.48 lakh were awaited (August 2021).

07-	Project Management Unit for Himachal Pradesh Rural Water Supply Project- Non Plan				
	O	2,29.32			
			1,37.58	93.71	(-43.87)
	R	(-91.74)			

In view of the final saving of ₹ 43.87 lakh, reduction in provision by ₹ 91.74 lakh through surrender in March 2021 due to non filling up of vacant posts and non organization of training programme of officers/officials proved inadequate.

Reasons for the final saving of ₹ 43.87 lakh were awaited (August 2021).

101-	Urban Water Supply Programmes -				
02-	Maintenance and Repairs of Urban Water Supply Schemes in various Districts- Non Plan				
	O	2,56,53.34			
			2,35,14.68	2,22,79.78	(-12,34.90)
	R	(-21,38.66)			

In view of the final saving of ₹ 12,34.90 lakh, reduction in provision by ₹ 21,38.66 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 12,34.90 lakh were awaited (August 2021).

04-	Maintenance Provision for Adjustment of Recovery- Non Plan				
	O	1,14,83.34			
			93,44.68	81,02.19	(-12,42.49)
	R	(-21,38.66)			

In view of the final saving of ₹ 12,42.49 lakh, reduction in provision by ₹ 21,38.66 lakh through surrender in March 2021 due to less recovery adjustment against Work Charged Heads proved inadequate.

Reasons for the final saving of ₹ 12,42.49 lakh were awaited (August 2021).

102-	Rural Water Supply Programmes-				
03-	Maintenance and Repair of Rural Water Supply Scheme- Non Plan				
	O	6,61,62.17			
			5,37,54.65	5,08,34.01	(-29,20.64)
	R	(-1,24,07.52)			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 29,20.64 lakh, reduction in provision by ₹ 1,24,07.52 lakh through surrender/reappropriation in March 2021 due to non filling up of vacant posts and non release of dearness allowances partly counter balanced by excess due to more engagement of para staff proved inadequate.

Reasons for the final saving of ₹ 29,20.64 lakh were awaited (August 2021).

12-	Expenditure Provision for Adjustment of Recovery- Non Plan				
	O	4,55,84.91			
			3,30,13.13	2,55,15.03	(-)74,98.10
	R	(-)1,25,71.78			

In view of the final saving of ₹ 74,98.10 lakh, reduction in provision by ₹ 1,25,71.78 lakh through surrender in March 2021 due to less recovery adjustment proved inadequate.

Reasons for the final saving of ₹ 74,98.10 lakh were awaited (August 2021).

14-	Jal Jeevan Mission- Centrally Sponsored Scheme Plan				
(i)	O	22,14.38	22,14.38	11,25.40	(-)10,88.98
	Plan				
(ii)	O	3,69.00	3,69.00	1,25.04	(-)2,43.96

Reasons for the substantial saving of ₹ 13,32.94 lakh in the above two cases were awaited (August 2021).

2700- Major Irrigation -

01- *Shahanahar Project (Non Commercial) -*

001- Direction and Administration -

01- Expenditure on Establishment- Non Plan

	O	11,43.86			
			8,45.29	7,75.93	(-)69.36
	R	(-)2,98.57			

In view of the final saving of ₹ 69.36 lakh, reduction in provision by ₹ 2,98.57 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the substantial saving of ₹ 69.36 lakh were awaited (August 2021).

799-	Suspense-				
01-	Stock Manufacture- Plan				
	O	3,06.13	3,06.13	..	(-)3,06.13

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 3,06.13 lakh remained unutilized; reasons for which were awaited (August 2021).

02-	Stock Manufacture-				
	Plan				
	O	2,22.64	2,22.64	8.09	(-)2,14.55

Reasons for the final saving of ₹ 2,14.55 lakh were awaited (August 2021).

03-	Public Works Miscellaneous Advance-				
	Plan				
	O	1,60.03	1,60.03	..	(-)1,60.03

Entire provision of ₹ 1,60.03 lakh remained unutilized; reasons for which were awaited (August 2021).

2701- Medium Irrigation -

11- Giri Bata Project (Non Commercial)-

001-	Direction and Administration-				
01-	Expenditure on Establishment-				
	Non Plan				
	O	41.18	21.04	19.16	(-)1.88
	R	(-)20.14			

Reduction in provision by ₹ 20.14 lakh through surrender in March 2021 was due to non filling up of vacant posts.

799-	Suspense-				
01-	Stock-				
	Plan				
	O	3.63	..	3.35	+3.35
	R	(-)3.63			

In view of the expenditure of ₹ 3.35 lakh without provision, entire provision was reduced through surrender in March 2021 due to non booking of material proved unrealistic.

Reasons for the incurring expenditure of ₹ 3.35 lakh without provision were awaited (August 2021).

02-	Stock Manufacture-				
	Plan				
(i)	O	1.21	..	..	..
	R	(-)1.21			

03- Public Work Miscellaneous Advance-

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(ii)	O	1.21			
	R	(-1.21)	..	..	..

Entire provision of ₹ 2.42 lakh in the above two cases was reduced through surrender in March 2021 due to non booking of material.

<i>12- Balh Valley Project (Non Commercial)-</i>					
001-	Direction and Administration -				
01-	Expenditure on Establishment- Non Plan				
	O	1,04.65			
	R	(-67.68)	36.97	30.92	(-6.05)

Reduction in provision by ₹ 67.68 lakh through surrender in March 2021 was due to non filling up of vacant posts.

799-	Suspense -				
01-	Stock- Plan				
(i)	O	3.63			
	R	(-3.63)	..	..	..
02-	Stock Manufacture- Plan				
(ii)	O	1.21			
	R	(-1.21)	..	..	..
03-	Public Works Miscellaneous Advances- Plan				
(iii)	O	2.42			
	R	(-2.42)	..	..	..

Entire provision of ₹ 7.26 lakh in the above three cases was reduced through surrender in March 2021 due to non purchase of material.

<i>15- Changar Area Irrigation Project (Non Commercial) -</i>					
001-	Direction and Administration -				
01-	Expenditure on Establishment-				

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Non Plan				
O	70.23			
		62.34	41.20	(-21.14)
R	(-)7.89			

Reasons for the final saving of ₹ 21.14 lakh were awaited (August 2021).

799- Suspense -				
01- Stock-Plan				
(i) O	24.20			
	
R	(-)24.20			
02- Stock Manufacture-Plan				
(ii) O	4.84			
	
R	(-)4.84			
03- Public Works Miscellaneous Advances-Plan				
(iii) O	1.82			
	
R	(-)1.82			

Entire provision of ₹ 30.86 lakh in the above three cases was reduced through surrender in March 2021 due to non purchase of material.

16- <i>Flow Irrigation Scheme Sidhata (Non Commercial)</i> -				
001- Direction and Administration -				
01- Expenditure on Establishment-Non Plan				
O	3,76.55			
		53.70	45.22	(-)8.48
R	(-)3,22.85			

Substantial reduction in provision by ₹ 3,22.85 lakh through surrender in March 2021 was due to non filling up of vacant posts.

799- Suspense -				
01- Stock-Plan				
(i) O	1,02.85			
	
R	(-)1,02.85			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

02-	Stock Manufacture-				
	Plan				
(ii)	O	18.15			
		
	R	(-)18.15			
03-	Public Works Miscellaneous Advance-				
	Plan				
(iii)	O	42.35			
		
	R	(-)42.35			
Entire provision of ₹ 1,63.35 lakh in the above three cases was reduced through surrender in March 2021 due to non purchase of material.					
20-	<i>Phina Singh Project (Non Commercial)-</i>				
799-	Suspense -				
02-	Stock Manufacture-				
	Plan				
	O	60.50	60.50	19.77	(-)40.73
Reasons for the final saving of ₹ 40.73 lakh were awaited (August 2021).					
21-	<i>Halti Sunrag Batanta Medium Irrigation Project</i>				
	<i>(Non Commercial)-</i>				
799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	60.50			
		
	R	(-)60.50			
02-	Stock Manufacture-				
	Plan				
(ii)	O	12.10			
		
	R	(-)12.10			
03-	Public Works Miscellaneous Advances-				
	Plan				
(iii)	O	5.45			
		
	R	(-)5.45			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 78.05 lakh in the above three cases was reduced through surrender in March 2021 due to non purchase of material.

2702- Minor Irrigation -

01-	Surface Water -				
799-	Suspense -				
01-	Stock-				
	Plan				
(i)	O	18,15.00	18,15.00	16,78.43	(-)1,36.57
02-	Stock Manufacture-				
	Plan				
(ii)	O	4,84.00	4,84.00	1,20.07	(-)3,63.93
03-	Maintenance-				
102-	Lift Irrigation Schemes-				
01-	Other Maintenance Expenditure-				
	Non Plan				
(iii)	O	56,13.29	56,13.29	55,72.42	(-)40.87

Reasons for the final saving of ₹ 5,41.37 lakh in the above three cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 0.14 lakh out of ₹ 1,20.07 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

80-	General -				
001-	Direction and Administration -				
01-	Expenditure on Establishment-				
	Non Plan				
	O	1,23,79.53			
			77,65.73	68,93.88	(-)8,71.85
	R	(-)46,13.80			

In view of the final saving of ₹ 8,71.85 lakh, reduction in provision by ₹ 46,13.80 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non release of dearness allowances partly counter balanced by excess due to payment of remuneration to outsourced workers and property tax of Jal Shakti Vibhag head office building proved inadequate.

Reasons for the final saving of ₹ 8,71.85 lakh were awaited (August 2021).

02-	Work Charge Staff Converted into Regular Establishments-				
	Non Plan				
	O	2,91,53.47			
			2,33,11.65	2,05,36.97	(-)27,74.68
	R	(-)58,41.82			

In view of the final saving of ₹ 27,74.68 lakh, reduction in provision by ₹ 58,41.82 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final saving of ₹ 27,74.68 lakh were awaited (August 2021).

06- Maintenance Provision for Adjustment of Recovery- Non Plan				
O	2,91,53.47			
		2,32,91.05	1,71,60.49	(-)61,30.56
R	(-)58,62.42			

In view of the substantial saving of ₹ 61,30.56 lakh, reduction in provision by ₹ 58,62.42 lakh through surrender in March 2021 due to less recovery adjustment against Work Charged Heads proved inadequate.

Reasons for the final saving of ₹ 61,30.56 lakh were awaited (August 2021).

2711- Flood Control and Drainage -

01- Flood Control -

001- Direction and Administration -

01- Direction-
Non Plan

O	5,19.55			
		3,98.82	3,04.21	(-)94.61
R	(-)1,20.73			

In view of the final saving of ₹ 94.61 lakh, reduction in provision by ₹ 1,20.73 lakh through surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 94.61 lakh were awaited (August 2021).

799- Suspense -

02- Stock Manufacture-
Plan

O	97.41			
		97.41	54.12	(-)43.29

Reasons for the final saving of ₹ 43.29 lakh were awaited (August 2021).

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

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

2215- Water Supply and Sanitation -

01- Water Supply -

005- Survey and Investigation -

02- Preparation of Detailed Project Reports through Outsourcing-
Non Plan

O	57.75			
		3,77.75	11,77.76	+8,00.01
R	3,20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the substantial excess of ₹ 8,00.01 lakh, augmentation in provision by ₹ 3,20.00 lakh through reappropriation in March 2021 was due to preparation of detailed project reports proved inadequate. The State Government/DDOs draw an amount of ₹ 2,73.27 lakh out of ₹ 11,77.76 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 8,00.01 lakh were awaited (August 2021).

101- Urban Water Supply Programme-

05- Expenditure on Material and Daily Wagers-

Non Plan

O	27,83.39		27,83.39	28,80.20	+96.81
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Reasons for the final excess of ₹ 96.81 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,16.73 lakh out of ₹ 28,80.20 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

102- Rural Water Supply Programmes-

13- Expenditure on Material and Daily Wager's

Wages-

Non Plan

O	47,85.60				
S	0.01		75,89.15	75,47.99	(-)41.16
R	28,03.54				

In view of the final saving of ₹ 41.16 lakh, augmentation in provision by ₹ 28,03.54 lakh through reappropriation in March 2021 was due to clearing the liabilities against acquisition of private land and rural water supply schemes and more expenditure on wages proved excessive. The State Government/DDOs draw an amount of ₹ 8.43 lakh out of ₹ 75,47.99 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 41.16 lakh were awaited (August 2021).

799- Suspense -

01- Expenditure on Suspense (Stock)-

Plan

(i) O	62,61.75		62,61.75	2,76,51.22	+2,13,89.47
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03- Miscellaneous Public Works Advances-

Plan

(ii) O	57,05.15		57,05.15	4,13,45.65	+3,56,40.50
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

2216- Housing-05- *General Pool Accommodation-*

053- Maintenance and Repairs-

01- Other Maintenance Expenditure-
Non Plan

(iii)	O	5.79	5.79	7.76	+1.97
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2701- Medium Irrigation-20- *Phina Singh Project(Non Commercial)-*

799- Suspense-

01- Stock-
Plan

(iv)	O	2,42.00	2,42.00	31,13.10	+28,71.10
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03- Public Works Miscellaneous Advances-
Plan

(v)	O	38.72	38.72	7,99.57	+7,60.85
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2702- Minor Irrigation-01- *Surface Water-*

799- Suspense-

03- Miscellaneous Public Works Advances-
Plan

(vi)	O	3,63.00	3,63.00	4,59.51	+96.51
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Reasons for the final excess of ₹ 6,07,60.40 lakh in the above six cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 6,97.08 lakh out of ₹ 2,76,51.22 at sr. no. (i), ₹ 3,62.98 lakh out of ₹ 4,13,45.65 lakh at sr. no. (ii), ₹ 0.24 lakh out of ₹ 7.76 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

80- *General-*

001- Direction and Administration -

07- Expenditure on Material and Daily Paid Staff-
Non Plan

O 17,93.06

	23,76.06	23,00.11	(-)75.95
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R 5,83.00

In view of the final saving of ₹ 75.95 lakh, augmentation in provision by ₹ 5,83.00 lakh through reappropriation in March 2021 due to clearing the pending liabilities of various minor irrigation schemes proved excessive. The State Government/DDOs draw an amount of ₹ 28.22 lakh out of ₹ 23,00.11 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 75.95 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

2711- Flood Control and Drainage -

01- Flood Control -

799- Suspense -

01- Stock-
Plan

(i)	O	4,17.45	4,17.45	9,96.08	+5,78.63
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03- Miscellaneous Public Works Advances-
Plan

(ii)	O	83.49	83.49	3,45.69	+2,62.20
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Reasons for the final excess of ₹ 8,40.83 lakh in the above two cases were awaited (August 2021).

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

Head

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

2215- Water Supply and Sanitation -

01- Water Supply -

102- Rural Water Supply Programmes -

13- Expenditure on Material and Daily Wager's
Wages-
Non Plan

O	0.01	0.01	8.40	+ 8.39
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Reasons for the final excess of ₹ 8.39 lakh were awaited (August 2021).

Capital Section

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

Head

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

4215- Capital Outlay on Water Supply and Sanitation -

01- Water Supply -

102- Rural Water Supply -

08- Hand Pumps-
Non Plan

(i)	O	1,00.00	1,00.00	59.30	(-)40.70
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23- Jal Jeevan Mission-
Plan

(ii)	O	48,96.00	48,96.00	39,45.26	(-)9,50.74
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reasons for the final saving of ₹ 9,91.44 lakh in the above two cases were awaited (August 2021). However, Grant of ₹ 3,23,11.43 lakh was received at sr. no. (ii) from Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 0.94 lakh out of ₹ 59.30 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

24- Chief Minister Rural Drinking Water Supply Scheme -Externally Aided Project (National Development Bank)-

Plan

O 37,50.00

R (-)37,50.00

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Entire provision of ₹ 37,50.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

25- Sewerage Scheme under Externally Aided Projects -
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from funding agency.

4701- Capital Outlay on Medium Irrigation -

20- *Phina Singh Project (Non Commercial) -*

800- Other Expenditure -

02- Other Expenditure-

Centrally Sponsored Scheme

Plan

O 7,78.92

R (-)7,78.92

..

Entire provision of ₹ 7,78.92 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

Plan

O 64,87.90

R (-)86.90

64,01.00 64,01.00 ..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Reduction in provision by ₹ 86.90 lakh through reappropriation in March 2021 was due to non receipt of funds from Government of India and hence corresponding state share remained unutilized.

21- <i>Nadaun Area Medium Irrigation Project (Non Commercial) -</i>					
800- Other Expenditure -					
01- Nadaun Area Medium Irrigation Project-					
Centrally Sponsored Scheme					
Plan					
(i)	O	2,29.54			
	R	(-)2,29.54	..	..	..
Plan					
(ii)	O	25.50			
	R	(-)25.50	..	..	..
23- <i>Koncil Jharera Mandup Project (Non Commercial) -</i>					
800- Other Expenditure -					
01- Expenditure on Koncil Jharea Mandap Project-					
Centrally Sponsored Scheme					
Plan					
(iii)	O	3.12			
	R	(-)3.12	..	..	..
24- <i>Rain Harvesting on Parchu Khud Project (Non Commercial)-</i>					
800- Other Expenditure -					
01- Construction of Rain Harvesting Structure on Left					
and Right Banks of Parchu Khad-					
Centrally Sponsored Scheme					
Plan					
(iv)	O	1.56			
	R	(-)1.56	..	..	..
25- <i>Medium Irrigation Project (Sukkahar) (Non Commercial) -</i>					
800- Other Expenditure -					
01- Construction of Medium Irrigation Project, Sukka					
Har in District Kangra-					
Centrally Sponsored Scheme					
Plan					
(v)	O	31.15			
	R	(-)31.15	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(vi)	O	3.46			
		
	R	(-)3.46			
26- <i>Medium Irrigation Project Prini (Non Commercial) -</i>					
800- Other Expenditure -					
01- Construction of Medium Irrigation Project Prini (District Kullu)-					
Centrally Sponsored Scheme					
Plan					
(vii)	O	1.56			
		
	R	(-)1.56			
27- <i>Medium Irrigation Project Jawalamukhi (Non Commercial)-</i>					
800- Other Expenditure -					
01- Medium Irrigation Project Jawalamukhi District Kangra-					
Centrally Sponsored Scheme					
Plan					
(viii)	O	31.15			
		
	R	(-)31.15			
Plan					
(ix)	O	3.46			
		
	R	(-)3.46			

Entire provision of ₹ 3,30.50 lakh was reduced through reappropriation in the above nine cases in March 2021 due to non receipt of funds from Government of India and corresponding state share also remained unutilized.

4702- Capital Outlay on Minor Irrigation-

101- Surface Water-

02- Diversion Schemes Flow Irrigation Scheme in various Districts-

Plan

O	5,13.55	5,13.55	4,74.59	(-)33.96
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Reasons for the final saving of ₹ 33.96 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1.13 lakh out of ₹ 4,74.59 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

03- Lift Irrigation Scheme in various Districts
(National Bank for Agriculture and Rural
Development)-
Plan

O	46,63.00			
		44,89.00	39,99.23	(-)4,89.77
R	(-)1,74.00			

In view of the final saving of ₹ 4,89.77 lakh, reduction in provision by ₹ 1,74.00 lakh through reappropriation in March 2021 due to less execution of work on irrigation scheme proved inadequate. The State Government/DDOs draw an amount of ₹ 3.75 lakh out of ₹ 39,99.23 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 4,89.77 lakh were awaited (August 2021).

04- Diversion Schemes Flow Irrigation Schemes in various Districts
under National Bank for Agriculture and Rural Development-
Plan

(i) O	6,63.12	6,63.12	6,35.23	(-)27.89
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07- Diversion Scheme Flow Irrigation Schemes in various districts
under Pradhan Mantri Krishi Sinchayi Yojna (Accelerated
Irrigation Benefit Programme)-
Centrally Sponsored Scheme

(ii) O	32,20.80	32,20.80	86.18	(-)31,34.62
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Plan

(iii) O	3,78.80	3,78.80	12.65	(-)3,66.15
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Reasons for the substantial saving of ₹ 35,28.66 lakh in the three cases were awaited (August 2021). However, Grant of ₹ 60,07.97 lakh was received from Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 12.89 lakh out of ₹ 6,35.23 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

09- Rain Water Harvesting under National Bank for
Agriculture and Rural Development-
Plan

O	15,00.00			
		10,10.32	7,05.39	(-)3,04.93
R	(-)4,89.68			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the final saving of ₹ 3,04.93 lakh, reduction in provision by ₹ 4,89.68 lakh through reappropriation in March 2021 due to less expenditure on rain water harvesting structure works proved inadequate. The State Government/DDOs draw an amount of ₹ 50.00 lakh out of ₹ 7,05.39 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 3,04.93 lakh were awaited (August 2021).

11- Doubling Farmers Income through Water Conservation in Himachal Pradesh (Externally Aided Project)-
Plan

O	66.00				
R	(-)66.00	..	..	..	..

Entire provision of ₹ 66.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from funding agency.

102- Ground Water-

01- Tube well Schemes in various Districts-
Plan

(i) O	2,57.33		2,57.33	1,76.25	(-)81.08
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03- Tube well Schemes in various Districts under National Bank for Agriculture and Rural Development-
Plan

(ii) O	28,98.88		28,98.88	27,69.74	(-)1,29.14
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Reasons for the final saving of ₹ 2,10.22 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1.41 lakh out of ₹ 27,69.74 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

**4705- Capital Outlay on Command Area
Development-**

313- Command Area Development under Minor Irrigation Schemes-

01- Command Area Development under Minor
Irrigation Schemes-
Centrally Sponsored Scheme
Plan

O	32,25.00				
R	(-)32,25.00	..	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

Entire provision of ₹ 32,25.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

Non Plan				
O	1.00		1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	35,01.00			
		31,72.00	23,79.74	(-)7,92.26
R	(-)3,29.00			

In view of the substantial saving of ₹ 7,92.26 lakh, reduction in provision by ₹ 3,29.00 lakh through reappropriation in March 2021 due to non receipt of funds from Government of India proved inadequate. The State Government/DDOs draw an amount of ₹ 8.58 lakh out of ₹ 23,79.74 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 7,92.26 lakh were awaited (August 2021).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

800- Other Expenditure-

01- Expenditure on Flood Control Works-

Plan

O	4,29.00		4,29.00	3,00.86	(-)1,28.14
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Reasons for the final saving of ₹ 1,28.14 lakh were awaited (August 2021).

10- Channelization of Seer Khad from Barshawad to Jahu in Mandi and Hamirpur under Flood Management Programme- Centrally Sponsored Scheme

Plan

(i) O	3,99.88		3,99.88	..	(-)3,99.88
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Plan

(ii) O	44.39		44.39	..	(-)44.39
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12- Channelization of Swan Down Stream to Punjab Boundary Phase- III under Flood Management Programme- Centrally Sponsored Scheme

Plan

(iii) O	1,86.89		1,86.89	..	(-)1,86.89
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APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

	Plan				
(iv)	O	20.76	20.76	..	(-20.76)

Entire provision of ₹ 6,51.92 lakh in the above four cases remained unutilized; reasons for which were awaited (August 2021).

13- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Programme- Centrally Sponsored Scheme

	Plan				
(i)	O	14,95.19			
	R	(-14,95.19)	..	..	..

14- Channelization of Lunkhari Khad in District Una under Flood Management Programme- Centrally Sponsored Scheme

	Plan				
(ii)	O	3.73			
	R	(-3.73)	..	..	..

Entire provision of ₹ 14,98.92 lakh was reduced through reappropriation in March 2021 in the above two cases due to non receipt of funds from Government of India.

15- Flood Protection Work in Chhounchh Khad Tehsil Indora under Flood Protection Programme- Centrally Sponsored Scheme

	Plan				
(i)	O	1,90.62	1,90.62	..	(-1,90.62)
	R				
	Plan				
(ii)	O	21.17	21.17	..	(-21.17)
	R				

Entire provision of ₹ 2,11.79 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

16- Channelization of Palchan to Aut in District Kullu- Centrally Sponsored Scheme

	Plan				
	O	3.73			
	R	(-3.73)	..	..	..

Entire provision of ₹ 3.73 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India and state share also remained unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

17- Channelization of Pabbar River in District Shimla- Centrally Sponsored Scheme					
Plan					
(i)	O	3,73.77	3,73.77	..	(-)3,73.77
Plan					
(ii)	O	41.52	41.52	..	(-)41.52
Entire provision of ₹ 4,15.29 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).					
18- Channelization of River Beas and its Tributaries in Tehsil Nadaun (Hamirpur) and Jawalamukhi and Rakkar (Kangra)- Centrally Sponsored Scheme					
Plan					
(i)	O	3.73			
	R	(-)3.73	..	..	..
19- Channelization of Jaber and Gareli Khad in District Kangra- Centrally Sponsored Scheme					
Plan					
(ii)	O	3.73			
	R	(-)3.73	..	..	..
21- Food Production Work to Suketi Khad along with Tributaries under Vyas River Catchment in District Mandi- Centrally Sponsored Scheme					
Plan					
(iii)	O	3.73			
	R	(-)3.73	..	..	..
22- Himachal Pradesh Flood and River Management Project (Externally Aided Project)- Plan					
(iv)	O	1.00			
	R	(-)1.00	..	..	..

Entire provision of ₹ 12.19 lakh was reduced through reappropriation in the above four cases in March 2021 due to non receipt of funds from Government of India and state share also remained unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

23-	Seed Money for Renuka Dam- Plan			
	O	5,00.00	5,00.00	2,50.00 (-)2,50.00

Reasons for the final saving of ₹ 2,50.00 lakh were awaited (August 2021).

(x) 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-			
	101- Urban Water Supply-			
	01- Urban Water Supply Schemes in various districts- Plan			
	O	33,66.00	34,90.84	+1,24.84

Reasons for the final excess of ₹ 1,24.84 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 52.35 lakh out of ₹ 34,90.84 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

102-	Rural Water Supply-			
	01- Rural Water Supply Schemes in various Districts- Non Plan			
	S	0.01		
	R	70.60	70.61	56.56 (-)14.05

In view of the substantial saving of ₹ 14.05 lakh, augmentation in provision by ₹ 70.60 lakh through reappropriation in March 2021 due to payment of acquisition of private land proved excessive.

Reasons for the substantial saving of ₹ 14.05 lakh were awaited (August 2021).

	Plan			
	O	36,01.00		
	R	68,10.47	1,04,11.47	1,59,19.18 +55,07.71

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the substantial excess of ₹ 55,07.71 lakh, augmentation in provision by ₹ 68,10.47 lakh through reappropriation in March 2021 due to payment of acquisition of private land and more requirement of funds for water supply scheme proved inadequate. The State Government/DDOs draw an amount of ₹ 44.41 lakh out of ₹ 1,59,19.18 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial excess of ₹ 55,07.71 lakh were awaited (August 2021).

16- Rural Infrastructure Development Fund/National
Bank for Agriculture and Rural Development-
Plan

O	1,10,56.00			
		1,17,19.68	1,12,92.18	(-)4,27.50
R	6,63.68			

In view of the substantial saving of ₹ 4,27.50 lakh, augmentation in provision by ₹ 6,63.68 lakh through reappropriation in March 2021 due to requirement of more funds for various ongoing works proved excessive. The State Government/DDOs draw an amount of ₹ 1.90 lakh out of ₹ 1,12,92.18 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 4,27.50 lakh were awaited (August 2021).

4702- Capital Outlay on Minor Irrigation-

101- Surface Water-

06- Lift Irrigation Schemes in various Districts under
Pradhan Mantri Krishi Sinchai Yojna
(Accelerated Irrigation Benefit Programme)-
Plan

O	5,68.20			
S	0.01	8,70.36	7,68.43	(-)1,01.93
R	3,02.15			

In view of the final saving of ₹ 1,01.93 lakh, augmentation in provision by ₹ 3,02.15 lakh through reappropriation in March 2021 was due to requirement of more funds as State share against Central release of previous year under the scheme proved excessive.

Reasons for the final saving of ₹ 1,01.93 lakh were awaited (August 2021).

12- Parvatdhara-
Plan

S	0.01			
		5,00.00	2,87.12	(-)2,12.88
R	4,99.99			

APPROPRIATION ACCOUNTS
GRANT NO. 13- contd.

In view of the substantial saving of ₹ 2,12.88 lakh, augmentation in provision by ₹ 4,99.99 lakh through reappropriation in March 2021 due to implementation of scheme proved excessive.

Reasons for the substantial saving of ₹ 2,12.88 lakh were awaited (August 2021).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

800- Other Expenditure-

13- Channelization of Swan from Daulatpur to Gagret
Bridge and its Tributaries (IV) under Flood
Management Project-
Plan

	O	1,66.11			
			25,67.79	27,47.42	+1,79.63
	R	24,01.68			

In view of the final excess of ₹ 1,79.63 lakh, augmentation in provision by ₹ 24,01.68 lakh through reappropriation in March 2021 due to requirement of more funds for the work under flood management project proved inadequate.

Reasons for the final excess of ₹ 1,79.63 lakh were awaited (August 2021).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4711- Capital Outlay on Flood Control Projects-			
01- Flood Control-			
800- Other Expenditure-			
13- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Project- Plan			
S	2,95.10	1,15.47	(-)1,79.63

Reasons for the final saving of ₹ 1,79.63 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

(xii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 7,71,44.51 lakh (₹ 7,71,44.51 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.(xii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2020-21 with the opening and closing balances under the different sub-heads are given below:-

Heads	Opening balance on 01 April 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 Debit(+) Credit(-)
Revenue Section				
2215-Water Supply and Sanitation-				
<i>01-Water Supply-</i>				
799-Suspense-				
01- Stock-	+ 8,03.09	2,76,51.22	2,76,36.24	+8,18.07
02-Stock Manufacture-	+ 23,51.78	5,60.00	4,71.95	+24,39.83
03-Miscellaneous Public Works Advances-	+ 3,82,75.74	4,13,45.65	3,34,92.75	+4,61,28.64
Total 2215-	+ 4,14,30.61	6,95,56.87	6,16,00.94	+4,93,86.54
2700-Major Irrigation-				
<i>01-Shahnahar Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock -	+5,79.24	0.00	0.00	+5,79.24
02-Stock Manufacture-	+42.85	8.09	0.00	+50.94
03-Miscellaneous Public Works Advances -	(-)30.44	0.00	0.00	(-)30.44*
Total 2700-	+5,91.65	8.09	0.00	+5,99.74
2701-Medium Irrigation				
<i>11-Giri Bata Project (Non Commercial)</i>				
799-Suspense-				
01-Stock-	(-) 3.96	3.35	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	+ 22.74	3.35	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 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 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 Project (Non Commercial)-</i>				
799-Suspense-				
01-Stock-	+10,26.66	31,13.10	36,26.23	+5,13.53
02-Stock Manufacture-	+55.02	19.77	0.00	+74.79
03-Miscellaneous Public				
Works Advances-	0.00	7,99.57	7.63	+7,91.94
Total 2701-20-	+10,81.68	39,32.44	36,33.86	+13,80.26
<i>21- Halti Sunrag Batanta Medium Irrigation Project (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-	+1,85.80	0.00	0.00	+1,85.80
02-Stock Manufacture-	(-)26.20	0.00	0.00	(-)26.20*
03-Miscellaneous Public				
Works Advances-	+1,24.24	0.00	0.00	+1,24.24
Total 2701-80-	+2,83.84	0.00	0.00	+2,83.84
Total 2701-	+13,93.14	39,35.79	36,33.86	+16,95.07
2702-Minor Irrigation-				
<i>01-Surface Water-</i>				
799-Suspense-				
01-Stock-	+4.42	16,78.43	30,34.45	(-)13,51.60*
02-Stock Manufacture-	+2,14.04	1,19.93	97.30	+2,36.67
03-Miscellaneous Public				
Works Advances-	(-)1,90.96	4,49.51	2,91.46	(-)32.91*
Total 2702-01-	+27.50	22,47.87	34,23.21	(-)11,47.84*
<i>80-General-</i>				
799-Suspense-				
01-Stock-	(-)6,28.73	0.00	0.00	(-)6,28.73*
02-Stock Manufacture-	+5,53.79	0.00	0.00	+5,53.79
03-Miscellaneous Public				
Works Advances-	+3,15.57	0.00	0.00	+3,15.57

APPROPRIATION ACCOUNTS
GRANT NO.13- contd.

Heads	Opening balance on 01 April 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 Debit(+) Credit(-)
Total 2702-80-	+ 2,40.63	0.00	0.00	+2,40.63
Total 2702-	+2,68.13	22,47.87	34,23.21	(-)9,07.21*
2711-Flood Control and Drainage-				
<i>01-Flood Control-</i>				
799-Suspense-				
01-Stock-	+67,08.47	9,96.08	10,68.07	+66,36.48
02-Stock Manufacture-	+5,69.86	54.12	0.00	+6,23.98
03-Miscellaneous Public Works Advances-	+28,18.50	3,45.69	1,29.83	+30,34.36
Total 2711-	+1,00,96.83	13,95.89	11,97.90	+1,02,94.82
Total-Revenue Section-	+5,37,80.36	7,71,44.51	6,98,55.91	+6,10,68.96
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 Advance-	+96.89	0.00	0.00	+96.89
Total 4700-	+1,72.85	0.00	0.00	+1,72.85
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 2020 Debit(+) Credit(-)	Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021 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-	(-)1,32.94	0.00	0.00	(-)1,32.94*
02-Stock Manufacture-	(-)0.83	0.00	0.00	(-)0.83*
03-Miscellaneous Public Works Advances-	+1,55.24	0.00	0.00	+1,55.24
Total 4701-80-	+21.47	0.00	0.00	+21.47
Total 4701-	+2,16.17	0.00	0.00	+2,16.17
4702-Capital Outlay on Minor Irrigation-				
799-Suspense-				
01-Stock-	(-)6,08.15	0.00	0.00	(-)6,08.15*
02-Stock Manufacture-	(-)12.72	0.00	0.00	(-)12.72*
03-Miscellaneous Public Works Advances-	+5,64.43	0.00	0.00	+5,64.43
Total 4702-	(-)56.44	0.00	0.00	(-)56.44*
4711-Capital Outlay on Flood Control-				
799-Suspense-				
01-Stock-	(-)8.77	0.00	0.00	(-)8.77*
02-Stock Manufacture-	+9.98	0.00	0.00	+9.98
03-Miscellaneous Public Works Advances-	+27.88	0.00	0.00	+27.88
Total 4711-	+29.09	0.00	0.00	+29.09
Total-Capital Section	+3,92.38	0.00	0.00	+3,92.38
Total Demand	+5,41,72.74	7,71,44.51	6,98,55.91	+6,14,61.34

* Reasons for the minus balances were awaited (August 2021).

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	4,30,99,76		
	4,30,99,84	3,52,15,36	(-)78,84,48
Supplementary	8		
Amount surrendered during the year (31 March 2021)			39,19,01

Capital Section

Voted			
Original	19,19,08		
	19,19,08	17,73,46	(-)1,45,62
Supplementary	..		
Amount surrendered during the year (31 March 2021)			1,15,11

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 78,84.48 lakh in the voted provision of Revenue Section, surrender of ₹ 39,19.01 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 22,27.90 lakh out of ₹ 3,52,15.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) The State Government/DDOs draw an amount of ₹ 82.23 lakh out of ₹ 17,73.46 lakh in the voted provision of Capital Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

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

2403- Animal Husbandry-

001- Direction and Administration-

01- Headquarter Establishment-

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Non Plan				
O	5,90.00			
		4,80.00	4,53.77	(-)26.23
R	(-)1,10.00			

In view of the final saving of ₹ 26.23 lakh, reduction in provision by ₹ 1,10.00 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 26.23 lakh were awaited (August 2021).

02- Regional Establishment-				
Non Plan				
(i) O	1,46.13	1,46.13	1,11.70	(-)34.43
Plan				
(ii) O	5.00	5.00	3.45	(-)1.55
03- District Administration-				
Non Plan				
(iii) O	14,18.47	14,18.47	12,11.75	(-)2,06.72

Reasons for the final saving of ₹ 2,42.70 lakh in the above three cases were awaited (August 2021).

101- Veterinary Services and Animal Health -				
01- Hospitals and Dispensaries-				
Non Plan				
O	2,94,49.62			
		2,54,49.62	2,25,81.86	(-)28,67.76
R	(-)40,00.00			

In view of the final saving of ₹ 28,67.76 lakh, reduction in provision by ₹ 40,00.00 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, making payment of arrears to Gram Panchayat Veterinary Assistants proved inadequate.

Reasons for the final saving of ₹ 28,67.76 lakh were awaited (August 2021).

10- Assistance to State for Control of Animal Disease-				
Centrally Sponsored Scheme				
Plan				
O	50.00	50.00	34.04	(-)15.96

Reasons for the final saving of ₹ 15.96 lakh were awaited (August 2021).

Plan				
O	5.20	5.20	..	(-)5.20

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Entire provision of ₹ 5.20 lakh remained unutilized; reasons for which were awaited (August 2021).

13- Pest Des Petites Ruminants Control Programme-
Centrally Sponsored Scheme
Plan

O	13.58	13.58	7.72	(-)5.86
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Reasons for the final saving of ₹ 5.86 lakh were awaited (August 2021).

Plan

O	1.51	1.51	..	(-)1.51
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Entire provision of ₹ 1.51 lakh remained unutilized; reasons for which were awaited (August 2021).

102- Cattle and Buffalo Development -
02- Cattle Breeding Farms Schemes-
Non Plan

(i) O	6,64.03			
		5,64.03	4,56.80	(-)1,07.23
R	(-)1,00.00			

06- Establishment of Semen Laboratories-
Non Plan

(ii) O	5,63.50			
		4,83.50	4,18.71	(-)64.79
R	(-)80.00			

In view of the final saving of ₹ 1,72.02 lakh, reduction in provision by ₹ 1,80.00 lakh through surrender in March 2021 in the above two cases due to non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 1,72.02 lakh in the above two cases were awaited (August 2021).

103- Poultry Development-
02- Expenditure on Poultry Development-
Non Plan

(i) O	4,53.78	4,53.78	3,56.06	(-)97.72
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104- Sheep and Wool Development-
01- Wool Analysis Laboratory Chamba-
Non Plan

(ii) O	44.97	44.97	8.17	(-)36.80
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04- Expenditure on Sheep and Wool Development-
Non Plan

(iii) O	5,69.91	5,69.91	3,59.57	(-)2,10.34
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APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

106-	Other Live Stock Development-				
01-	Horse and Mule Breeding Scheme-				
	Plan				
(iv)	O	5.00	5.00	3.08	(-)1.92
	02-				
	Rabbit Breeding Scheme-				
	Non Plan				
(v)	O	46.98	46.98	37.45	(-)9.53

Reasons for the final saving of ₹ 3,82.47 lakh in the above five cases were awaited (August 2021).

109-	Extension and Training-				
02-	Grant-in-Aid to Veterinary Council-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	8.00	8.00	..	(-)8.00
	Plan				
(ii)	O	8.00	8.00	..	(-)8.00

Entire provision of ₹ 16.00 lakh in the above two cases remained unutilised; Reasons for which were awaited (August 2021).

113-	Administrative Investigation and Statistics-				
01-	Statistical Unit-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	85.00	85.00	65.97	(-)19.03
800-	Other Expenditure-				
02-	National Livestock Mission-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	7,15.35	7,09.35	6,58.01	(-)51.34
	R	(-)6.00			

2404- Dairy Development-

001-	Direction and Administration-				
01-	Headquarters' Establishment-				
	Non Plan				
(iii)	O	57.39	57.39	32.60	(-)24.79

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

Reasons for the final saving of ₹ 95.16 lakh in the above three cases were awaited (August 2021). The State Government/DDOs draw entire amount of ₹ 6,58.01 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

109-	Extension and Training-				
02-	Subsidy under Dairy Udyami Vikas Yojna-				
	Non Plan				
	O	10.00			
	R	(-)10.00			

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2021 due to non receipt of subsidy cases.

2405- Fisheries-

001-	Direction and Administration-				
02-	District Level Staff-				
	Non Plan				
	O	13,86.93			
	R	(-)3,59.36	10,27.57	9,78.25	(-)49.32

In view of the final saving of ₹ 49.32 lakh, reduction in provision by ₹ 3,59.36 lakh through reappropriation in March 2021 due to non filling up of vacant posts, less expenditure on travelling, less receipt of medical reimbursement claims and non expenditure on maintenance work proved inadequate.

Reasons for the final saving of ₹ 49.32 lakh were awaited (August 2021).

101-	Inland Fisheries-				
04-	Management and Development of Mahasheer Fisheries-				
	Plan				
	O	24.60			
	R	(-)7.92	16.68	16.66	(-)0.02

Reduction in provision by ₹ 7.92 lakh through reappropriation in March 2021 was due to less purchase of machinery and equipment, less receipt of bills of hired taxies and less expenditure on petrol, oil, lubricant and repair of vehicles.

06-	Rashtriya Krishi Vikas Yojna-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	32.00	32.00		(-)32.00

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

(ii)	Plan O	4.00		4.00	..	(-)4.00
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Entire provision of ₹ 36.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

07- Blue Revolution-Integrated Development and Management of Fisheries-Centrally Sponsored Scheme

Plan

O	7,54.00			2,19.53	2,19.53	..
R	(-)5,34.47					

Reduction in provision by ₹ 5,34.47 lakh through reappropriation in March 2021 was due to less receipt of funds from Government of India partly counter balanced by excess due to COVID-19 setup establishment. Whereas Grant of ₹ 9,72.36 lakh was received from the Government of India under the scheme.

Plan

O	81.45			22.78	22.78	..
R	(-)58.67					

Reduction in provision by ₹ 58.67 lakh through reappropriation in March 2021 was due to non receipt of funds from Government of India and hence state share also surrendered because of closure of scheme.

09- Trout Live Stock Insurance-

Plan

O	7.48			4.11	4.11	..
R	(-)3.37					

Reduction in provision by ₹ 3.37 lakh through reappropriation in March 2021 was due to non receipt of funds by Government of India and state share also remained unutilized.

800- Other Expenditure-

03- Fisherman Accidental Insurance Scheme-

Plan

O	7.50			7.50	..	(-)7.50
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Entire provision of ₹ 7.50 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2403- Animal Husbandry-			
101- Veterinary Services and Animal Health-			
01- Hospitals and Dispensaries-			
Plan			
O	9,79.85		
S	0.01	12,51.72	12,42.59
R	2,71.86		(-)9.13

Augmentation in provision by ₹ 2,71.86 lakh through reappropriation in March 2021 was due to payment of arrears to Gram Panchayat Veterinary Assistants and filling up of vacant posts.

102- Cattle and Buffalo Development-			
13- Lives Stock Census-			
Centrally Sponsored Scheme			
Plan			
O	0.01		
S	0.01	1,00.01	1,00.00
R	99.99		(-)0.01

Augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2021 was due to payment of emoluments to enumerators and supervisions for census work.

104- Sheep and Wool Development-			
11- Grant-in-Aid to Himachal Pradesh Wool Federation-			
Centrally Sponsored Scheme			
Plan			
S	0.01		
		46.13	46.13
R	46.12		..

Augmentation in provision by ₹ 46.12 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

Plan			
S	0.01		
		5.12	5.12
R	5.11		..

Augmentation in provision by ₹ 5.11 lakh through reappropriation in March 2021 was due to expenditure in proportion to share of funds released by Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 14- contd.

800- Other Expenditure-					
02- National Livestock Mission-					
Plan					
O	0.03		95.25	95.22	(-)0.03
R	95.22				

Augmentation in provision by ₹ 95.22 lakh through reappropriation in March 2021 was due to expenditure in proportion to share of funds released by Government of India. The State Government/DDOs draw an amount of ₹ 87.97 lakh out of ₹ 95.22 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2405- Fisheries-

101- Inland Fisheries-					
10- Pradhan Mantri Matsya Sampada Yojna-					
Centrally Sponsored Scheme					
Plan					
S	0.02		7,52.82	7,52.82	..
R	7,52.80				

Augmentation in provision by ₹ 7,52.80 lakh through reappropriation in March 2021 was due to more funds received from Government of India.

Plan					
S	0.02		90.66	90.65	(-)0.01
R	90.64				

Augmentation in provision by ₹ 90.64 lakh through reappropriation in March 2021 was due to state share released in proportionate to central share.

Capital Section

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

Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4405- Capital Outlay on Fisheries-				
101- Inland Fisheries-				
05- Construction Work under Rashtriya Krishi Vikas Yojna-				
Centrally Sponsored Scheme				
Plan				
(i) O	27.00	27.00	..	(-)27.00

APPROPRIATION ACCOUNTS
GRANT NO. 14- conclud.

(ii)	Plan O	3.00	3.00	..	(-)3.00
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Entire provision of ₹ 30.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

06- Neel Kranti Akikrit Matsya Palan avam Vikash-
Centrally Sponsored Scheme
Plan

(i)	O	1,60.00	..	..	..
	R	(-)1,60.00			
	Plan				
(ii)	O	40.00	..	..	..
	R	(-)40.00			

Entire provision of ₹ 2,00.00 lakh in the above two cases was reduced through reappropriation /surrender in March 2021 due to non receipt of funds from Government of India and state share also remained unutilised.

(vi) 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-			
Plan			
O	10,53.00		
		11,40.89	11,40.83
R	87.89		(-)0.06

Augmentation in provision by ₹ 87.89 lakh through reappropriation in March 2021 was due to construction of veterinary polytechnic and animal husbandry building. The State Government/DDOs draw an amount of ₹ 40.00 lakh out of 11,40.83 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 15 - PLANNING AND BACKWARD AREA SUB-PLAN

(HEADS 2202-GENERAL EDUCATION, 2210-MEDICAL AND PUBLIC HEALTH, 2401-CROP HUSBANDRY, 2402-SOIL AND WATER CONSERVATION, 2403-ANIMAL HUSBANDRY, 2406-FORESTRY AND WILD LIFE, 2851-VILLAGE AND SMALL INDUSTRIES, 3451-SECRETARIAT-ECONOMIC SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002- CAPITAL OUTLAY ON INDIAN RAILWAYS COMMERCIAL LINES, 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	77,01,39			
		77,01,42	55,11,64	(-)21,89,78
Supplementary	3			
Amount surrendered during the year (31 March 2021)				6,99,42
Capital Section				
Voted				
Original	4,44,54,00			
		4,44,54,00	2,26,47,07	(-)2,18,06,93
Supplementary	..			
Amount surrendered during the year (31 March 2021)				2,07,89,09

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 21,89.78 lakh in the voted provision of Revenue Section, surrender of ₹ 6,99.42 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 1.87 lakh out of ₹ 55,11.64 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

- (ii) In view of the final saving of ₹ 2,18,06.93 lakh in the voted provision of Capital Section, surrender of ₹ 2,07,89.09 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 69,86.29 lakh out of ₹ 2,26,47.07 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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 Schools-			
01- Expenditure on Education- Non Plan			
(i) O	1,54.98		
		87.93	76.11
R	(-)67.05		(-)11.82
03- Middle School- Non Plan			
(ii) O	1,80.95		
		1,06.34	87.44
R	(-)74.61		(-)18.90
Reduction in provision by ₹ 1,41.66 lakh through surrender in March 2021 in the above two cases was due to closer of schools because of COVID-19.			
Plan			
O	50.00	50.00	..
			(-)50.00
Entire provision of ₹ 50.00 lakh remained unutilized; reasons for which were awaited (August 2021).			
12- Atal Vardi Yojna- Plan			
(i) O	6,12.00	6,12.00	4,50.93
			(-)1,61.07
800- Other Expenditure-			
01- Mid-Day Meal- Plan			
(ii) O	1,30.00	1,30.00	1,08.24
			(-)21.76

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reasons for the final saving of ₹ 1,82.83 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1.87 lakh out of ₹ 4,50.93 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2210- Medical and Public Health-

03- Rural Health Services-Allopathy-

101- Health Sub Centres-

01- Health Sub Centres-
Non Plan

O	14,47.87				
		12,47.86	10,02.92	(-)2,44.94	
R	(-)2,00.01				

In view of the final saving of ₹ 2,44.94 lakh, reduction in provision by ₹ 2,00.01 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 2,44.94 lakh were awaited (August 2021).

103- Primary Health Centres-

01- Primary Health Centres-
Non Plan

O	3,42.45				
		3,42.45	2,92.92	(-)49.53	

Reasons for the final saving of ₹ 49.53 lakh were awaited (August 2021).

104- Community Health Centres-

01- Community Health Centres-
Non Plan

O	92.50				
		42.50	26.16	(-)16.34	
R	(-)50.00				

Reduction in provision by ₹ 50.00 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales.

110- Hospitals and Dispensaries-

01- Rural Health-
Non Plan

O	3.50				
		3.50	1.94	(-)1.56	

Reasons for the final saving of ₹ 1.56 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

<i>04- Rural Health Services-Other Systems of Medicine-</i>				
101- Ayurveda-				
02- Ayurvedic Dispensary-				
Non Plan				
O	14,99.46			
		12,09.14	11,22.53	(-)86.61
R	(-)2,90.32			

In view of the final saving of ₹ 86.61 lakh, reduction in provision by ₹ 2,90.32 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 86.61 lakh were awaited (August 2021).

<i>06- Public Health-</i>				
101- Prevention and Control of Diseases-				
01- Anti Malaria Organization-				
Non Plan				
(i) O	4.20	4.20	0.65	(-)3.55
13- Multipurpose Workers Scheme (Minimum Need Programme)-				
Non Plan				
(ii) O	1,31.13	1,31.13	95.54	(-)35.59
2401- Crop Husbandry-				
109- Extension and Farmers Training-				
28- Local Cost on Study Tour-				
Non Plan				
(iii) O	8.70	8.70	6.01	(-)2.69
113- Agricultural Engineering-				
01- Agriculture Implements and Machinery-				
Non Plan				
(iv) O	4.00	4.00	2.82	(-)1.18

Reasons for the final saving of ₹ 43.01 lakh in the above four cases were awaited (August 2021).

119- Horticulture and Vegetable Crops-				
05- Horticulture Development-				
Non Plan				
O	14.15			
		6.31	4.75	(-)1.56
R	(-)7.84			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 7.84 lakh through reappropriation/surrender in March 2021 was due to less purchase of horticulture material.

2851- Village and Small Industries-

102- Small Scale Industries-

05- Subsidies to Small Scale Industries-

Non Plan

O 2.00

..

R (-)2.00

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2021 due to non receipt of demand from beneficiaries.

28- Rural Engineering based Industries Centre-

Non Plan

O 33.05

26.00 7.65 (-)18.35

R (-)7.05

In view of the substantial saving of ₹ 18.35 lakh, reduction in provision by ₹ 7.05 lakh through surrender in March 2021 due to receipt of less demands proved inadequate.

Reasons for the substantial saving of ₹ 18.35 lakh were awaited (August 2021).

3451- Secretariat-Economic Services-

101- Niti Aayog-

01- Headquarters-

Plan

(i) O 8,07.55

S 0.01

8,07.55 5,26.92 (-)2,80.63

R (-)0.01

02- Districts-

Plan

(ii) O 5,93.83

5,93.83 4,30.10 (-)1,63.73

Reasons for the final saving of ₹ 4,44.36 lakh in the above two cases were awaited (August 2021).

20- State Innovation Fund-

Plan

O 2,20.00

2,20.00 .. (-)2,20.00

Entire provision of ₹ 2,20.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

21- Sustainable Development Goals- Plan				
O	78.62	78.62	0.15	(-)78.47

Reasons for the substantial saving of ₹ 78.47 lakh were awaited (August 2021).

Capital Section

(iv)	Saving in the voted grant occurred mainly under the following heads:-			
	Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	4202- Capital Outlay on Education, Sports, Art and Culture-			
	01- General Education-			
	201- Elementary Education-			
	07- Construction of Buildings- Plan			
(i)	O	9,39.00		
			7,62.45	7,62.45
	R	(-)1,76.55		..
	202- Secondary Education-			
	06- Construction of Buildings- Plan			
(ii)	O	6,00.00		
			4,79.87	4,79.86
	R	(-)1,20.13		(-)0.01

Reduction in provision by ₹ 2,96.68 lakh through reappropriation in March 2021 in the above two cases was due to less receipt of proposals for construction of buildings in primary, secondary and middle schools in various districts. The State Government/DDOs draw an amount of ₹ 4,39.68 lakh ₹ 7,62.45 lakh at sr. no. (i) and ₹ 2,18.25 lakh out of ₹ 4,79.86 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4210- Capital Outlay on Medical and Public Health-

	02- Rural Health Services-			
	103- Primary Health Centres-			
	01- Primary Health Centre (Construction)- Plan			
	O	7,00.00		
			2,35.10	2,35.10
	R	(-)4,64.90		..

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 4,64.90 lakh through reappropriation in March 2021 was due to less receipt of proposals for construction of building for primary health centres in various districts.

<i>03- Medical Education Training and Research-</i>				
101- Ayurveda-				
01- Ayurveda (Construction)-				
Plan				
O	75.00			
		46.41	46.28	(-)0.13
R	(-)28.59			

Reduction in provision by ₹ 28.59 lakh through reappropriation in March 2021 was due to less receipt of proposals for construction of hospitals /centres in various districts. The State Government/DDOs draw an amount of ₹ 19.07 lakh out ₹ 46.28 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4401- Capital Outlay on Crop Husbandry-

119- Horticulture and Vegetable Crops-				
03- Buildings-				
Plan				
(i) O	80.00			
		36.61	36.61	..
R	(-)43.39			
800- Other Expenditure-				
01- Buildings-				
Plan				
(ii) O	50.00			
		15.64	15.64	..
R	(-)34.36			

Reduction in provision by ₹ 77.75 lakh through reappropriation in the above two cases in March 2021 was due to less receipt of proposals for construction of water tanks/store tanks and other equipment in various districts.

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-				
800- Other Expenditure-				
02- Forestry-				
Plan				
O	85.00			
		50.60	50.60	..
R	(-)34.40			

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

Reduction in provision by ₹ 34.40 lakh through reappropriation in March 2021 was due to less receipt of proposals for plantation in various districts. The State Government/DDOs draw an amount of ₹ 24.32 lakh out of ₹ 50.60 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4851- Capital Outlay on Village and Small Industries-

102- Small Scale Industries-

09- Village and Small Industry-
Plan

O 50.00

R (-)50.00

..

Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.

5475- Capital Outlay on other General Economic Services-

800- Other Expenditure-

01- Decentralized Sector Planning-
Plan

(i) O 2,04,34.00

89,62.25 87,62.25 (-)2,00.00

R (-)1,14,71.75

02- Members of Legislative Assembly Local Area
Development Fund Scheme-
Plan

(ii) O 1,31,23.00

35,68.66 33,18.66 (-)2,50.00

R (-)95,54.34

In view of the final saving of ₹ 4,50.00 lakh in the above two cases, reduction in provision by ₹ 2,10,26.09 lakh through surrender in March 2021 due to covid-19 funds were not released as per estimates proved inadequate. The State Government/DDOs draw an amount of ₹ 28,16.98 lakh out of ₹ 87,62.25 lakh at sr. no. (i) and ₹ 18,54.96 lakh out of ₹ 33,18.66 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 4,50.00 lakh in the above two cases were awaited (August 2021).

03- Local District Planning Vikas Main Jan Sahyog-
Plan

(i) O 24,53.00

24,53.00 19,25.67 (-)5,27.33

APPROPRIATION ACCOUNTS
GRANT NO. 15- contd.

05-	Construction of Government Accommodation to District Planning Officer/Staff-Plan			
(ii)	O	67.00	67.00	28.73 (-)38.27

Reasons for the final saving of ₹ 5,65.60 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 8,51.42 lakh out of ₹ 19,25.67 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(v) 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 Districts-Plan			
O	13,50.00		
		15,95.48	15,95.48
R	2,45.48		..

Augmentation in provision by ₹ 2,45.48 lakh through reappropriation in March 2021 was due to more receipt of proposals for construction of rural water supply schemes in various districts. The State Government/DDOs draw an amount of ₹ 28.94 lakh out of ₹ 15,95.48 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4403- Capital Outlay on Animal Husbandry-

101-	Veterinary Services and Animal Health-			
01-	Buildings Programme-Plan			
	O	45.00		
			62.46	62.46
	R	17.46		..

Augmentation in provision by ₹ 17.46 lakh through reappropriation in March 2021 was due to more receipt of proposals for construction of veterinary hospitals/centres in various Districts.

4702- Capital Outlay on Minor Irrigation-

101- Surface Water-

APPROPRIATION ACCOUNTS
GRANT NO. 15-concl'd.

01- Lift Irrigation Schemes in various Districts-
Plan

O	45.00				
		93.77	91.69	(-)2.08	
R	48.77				

Augmentation in provision by ₹ 48.77 lakh through reappropriation in March 2021 was due to more receipt of proposals for construction through lift irrigation schemes in various districts.

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-

800- Other Expenditure-

06- Backward Area Roads-
Plan

O	36,44.00				
		45,13.08	45,13.07	(-)0.01	
R	8,69.08				

Augmentation in provision by ₹ 8,69.08 lakh through reappropriation in March 2021 was due to more receipt of proposals for construction of roads and bridges in various districts. The State Government/DDOs draw an amount of ₹ 4,34.05 lakh out of ₹ 45,13.07 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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	8,09,80,93				
		8,09,81,64	6,39,30,48	(-)1,70,51,16	
Supplementary	71				
Amount surrendered during the year (31 March 2021)					1,07,01,13
Charged					
Original	..				
		1,07	..	(-)1,07	
Supplementary	1,07				
Amount surrendered during the year					..
Capital Section					
Voted					
Original	20,73,00				
		20,73,00	17,18,26	(-)3,54,74	
Supplementary	..				
Amount surrendered during the year (31 March 2021)					98,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,70,51.16 lakh in the voted provision of Revenue Section, surrender of ₹ 1,07,01.13 lakh proved inadequate.
- (ii) In view of the final saving of ₹ 1.07 lakh in the Charged appropriation of Revenue Section, supplementary grant of ₹ 1.07 lakh obtained in March 2021 proved unnecessary and no amount was surrendered by the department during the year.
- (iii) In view of the final saving of ₹ 3,54.74 lakh in the voted provision of Capital Section, surrender of ₹ 98.00 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 1,33.18 lakh out of ₹ 17,18.26 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2402- Soil and Water Conservation-			
102- Soil Conservation-			
12- Protective Afforestation Soil Conservation and Demonstration (Forest Department)- Non Plan			
O	14,51.64		
S	0.02	10,48.20	9,51.29
R	(-)4,03.46		(-)96.91

In view of the final saving of ₹ 96.91 lakh, reduction in provision by ₹ 4,03.46 lakh through surrender in March 2021 due to non filling up of vacant posts and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 96.91 lakh were awaited (August 2021).

109- Extension and Training-			
20- Training in Soil Conservation (Forest Department)- Non Plan			
O	19.01		
		14.01	11.70
R	(-)5.00		(-)2.31

Reduction in provision by ₹ 5.00 lakh through surrender in March 2021 was due to non filling up of vacant posts.

2406- Forestry and Wild Life-

01- Forestry-			
001- Direction and Administration-			
01- Directorate- Non Plan			
O	16,97.26		
		10,13.77	9,77.38
R	(-)6,83.49		(-)36.39

In view of the final saving of ₹ 36.39 lakh, reduction in provision by ₹ 6,83.49 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 36.39 lakh were awaited (August 2021).

02- Circle/Divisional Establishment-

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Non Plan

O	3,92,73.15				
		2,98,81.41	2,85,52.27	(-)13,29.14	
R	(-)93,91.74				

In view of the final saving of ₹ 13,29.14 lakh, reduction in provision by ₹ 93,91.74 lakh through reappropriation in March 2021 due to non filling up of vacant posts, regularization of daily wagers, less receipt of medical reimbursement claims partly counter balanced by excess due to payment of dues to Eco-Task force volunteers, purchase of new vehicles and payment of advocate fees proved inadequate.

Reasons for the final saving of ₹ 13,29.14 lakh were awaited (August 2021).

Plan

O	10,00.00				
		9,00.00	7,75.04	(-)1,24.96	
R	(-)1,00.00				

In view of the final saving of ₹ 1,24.96 lakh, reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 due to less expenditure on office expenses proved inadequate.

Reasons for the final saving of ₹ 1,24.96 lakh were awaited (August 2021).

03- Grant-in-Aid to Natural Resource Management
Training Development Society-

Plan

O	1,50.00				
		14.75	9.71	(-)5.04	
R	(-)1,35.25				

Reduction in provision by ₹ 1,35.25 lakh through reappropriation/surrender in March 2021 was due to less organization of training programmes of field staff because of Covid-19.

101- Forest Conservation, Development and Regeneration -

01- Consolidation and Demarcation of Forests-

Non Plan

O	19.12				
S	0.01	1.00	..	(-)1.00	
R	(-)18.13				

In view of the entire provision of ₹ 1.00 lakh remained unutilised, Reduction in provision by ₹ 18.13 lakh through surrender in March 2021 was due to less engagement of daily wagers proved inadequate.

Entire provision of ₹ 1.00 lakh remained unutilised; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Plan				
O	1,50.00			
S	0.01	97.44	49.55	(-)47.89
R	(-)52.57			

In view of the final saving of ₹ 47.89 lakh, reduction in provision by ₹ 52.57 lakh through reappropriation in March 2021 due to less engagement of daily wagers and less expenditure on organization of seminars proved inadequate.

Reasons for the final saving of ₹ 47.89 lakh were awaited (August 2021).

02- Regeneration of Forests-

Non Plan

O	39.73	39.73	..	(-)39.73
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Entire provision of ₹ 39.73 lakh remained unutilized; reasons for which were awaited (August 2021).

03- Forest Protection-

Centrally Sponsored Scheme

Plan

O	2,68.00			
		2,18.00	1,64.73	(-)53.27
R	(-)50.00			

In view of the final saving of ₹ 53.27 lakh, reduction in provision by ₹ 50.00 lakh through surrender in March 2021 due to less expenditure on organization of seminars and workshops proved inadequate.

Reasons for the final saving of ₹ 53.27 lakh were awaited (August 2021).

	Plan			
(i)	O	30.00	30.00	18.30
				(-)11.70

04- Working Plan Organization-

Plan

(ii)	O	75.00		
	S	0.01	67.00	35.00
	R	(-)8.01		(-)32.00

08- Himachal Pradesh Forest Eco System Climate Proofing Project-

Plan

(iii)	O	36,66.00	36,66.00	35,29.44
				(-)1,36.56

Reasons for the final saving of ₹ 1,80.26 lakh in the above three cases were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

10-	Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project- Plan				
	O	26,32.00			
			24,40.00	23,40.00	(-1,00.00)
	R	(-1,92.00)			

In view of the final saving of ₹ 1,00.00 lakh, reduction in provision by ₹ 1,92.00 lakh through surrender in March 2021 due to non construction of Japan International Cooperation Agency Headquarter building as the map not approved by Municipal Corporation proved inadequate.

Reasons for the final saving of ₹ 1,00.00 lakh were awaited (August 2021).

102-	Social and Farm Forestry-				
04-	Improvement of Tree Cover- Plan				
	O	16,00.00			
	S	0.02	14,52.11	14,25.26	(-)26.85
	R	(-)1,47.92			

In view of the final saving of ₹ 26.85 lakh, reduction in provision by ₹ 1,47.92 lakh through reappropriation in March 2021 due to undertaking the activities under other schemes like Compensatory Afforestation Management Planning and Externally Aided Programme proved inadequate.

Reasons for the final saving of ₹ 26.85 lakh were awaited (August 2021).

05-	Raising Nurseries for Departmental Planting and Public Distribution- Plan				
	O	10,00.00			
	S	0.02	9,00.00	8,96.22	(-)3.78
	R	(-)1,00.02			

Reduction in provision by ₹ 1,00.02 lakh through reappropriation/surrender in March 2021 was due to less expenditure on wages.

33-	Mission for Integrated Development of Horticulture-National Bamboo Mission- Centrally Sponsored Scheme Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

34-	Implementation of National Afforestation Programme by State Forest Development Agency- Centrally Sponsored Scheme				
	Plan				
	O	2,99.00			
			73.00	52.54	(-)20.46
	R	(-)2,26.00			

In view of the final saving of ₹ 20.46 lakh, reduction in provision by ₹ 2,26.00 lakh through surrender in March 2021 due to less receipt of funds from Government of India proved inadequate. Whereas Grant of ₹ 16,09.98 lakh was received from Government of India under the scheme.

Reasons for the final saving of ₹ 20.46 lakh were awaited (August 2021).

	Plan				
(i)	O	31.00	31.00	6.15	(-)24.85
35-	Mission on Argo-Forestry under National Mission for Sustainable Agriculture- Centrally Sponsored Scheme				
	Plan				
(ii)	O	90.00	90.00	72.01	(-)17.99

Reasons for the final saving of ₹ 42.84 lakh in the above two cases were awaited (August 2021).

36-	Nagar Van Udyan Yojna-				
	Plan				
	O	5.00			
		
	R	(-)5.00			

Entire provision of ₹ 5.00 lakh remained unutilized; reasons for which were awaited (August 2021).

38-	Samudiak Van Samvardhan Yojna-				
	Plan				
	O	3,50.00			
	S	0.01	2,61.83	1,98.00	(-)63.83
	R	(-)88.18			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

In view of the final saving of ₹ 63.83 lakh, reduction in provision by ₹ 88.18 lakh through reappropriation/surrender in March 2021 due to less engagement of daily wagers and less purchase of material proved inadequate.

Reasons for the final saving of ₹ 63.83 lakh were awaited (August 2021).

39- Experimental Silvicultural Felling-
Plan

O	7,48.00			
S	0.01	7,20.74	5,48.40	(-)1,72.34
R	(-)27.27			

In view of the final saving of ₹ 1,72.34 lakh, reduction in provision by ₹ 27.27 lakh through reappropriation/surrender in March 2021 due to less exploitation of trees by Himachal Pradesh State Forest Corporation Limited proved inadequate.

Reasons for the final saving of ₹ 1,72.34 lakh were awaited (August 2021).

40- Subsidiary Silvicultural Operations-
Plan

O	2,24.00			
S	0.01	1,13.40	63.49	(-)49.91
R	(-)1,10.61			

In view of the final saving of ₹ 49.91 lakh, reduction in provision by ₹ 1,10.61 lakh through reappropriation in March 2021 due to less engagement of daily wagers and less execution of silviculture operations proved inadequate.

Reasons for the final saving of ₹ 49.91 lakh were awaited (August 2021).

41- Ek Buta Beti Ke Naam-
Plan

O	3,95.00			
S	0.01	3,35.00	2,61.53	(-)73.47
R	(-)60.01			

In view of the final saving of ₹ 73.47 lakh, reduction in provision by ₹ 60.01 lakh through reappropriation/surrender in March 2021 due to less engagement of daily wagers and less execution of project related activities due to COVID-19 proved inadequate.

Reasons for the final saving of ₹ 73.47 lakh were awaited (August 2021).

42- National Mission for Green India-
Plan

S	0.01			
		1,33.00	..	(-)1,33.00
R	1,32.99			

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

In view of the entire provision of ₹ 1,33.00 lakh remained unutilised, augmentation in provision by ₹ 1,32.99 lakh through reappropriation in March 2021 was due to central releases and expenditure incurred for advance works of plantation proved unnecessary.

Entire provision of ₹ 1,33.00 lakh remained unutilized; reasons for which were awaited (August 2021).

105- Forest Produce-

01- Timber and other Produce removed from Forest
by Government Agency-
Non Plan

O	69.36			
S	0.01	54.00	47.98	(-)6.02
R	(-)15.37			

Reduction in provision by ₹ 15.37 lakh through reappropriation/surrender in March 2021 was due to less execution of work related to marking of trees.

02- Timber and other Produce removed from Forest
by Consumers and Purchasers-
Non Plan

(i) O	22.48			
S	0.01	12.01	11.12	(-)0.89
R	(-)10.48			

03- Drift Wood and Confiscated Forest Produce-
Non Plan

(ii) O	32.53			
S	0.01	21.11	15.42	(-)5.69
R	(-)11.43			

Reduction in provision by ₹ 21.91 lakh through reappropriation/surrender in March 2021 in the above two cases was due to less engagement of daily wagers.

07- Collection and Removal of Chil Pine from Forest and Investment
Subsidy for Pine Needle Based Industries-
Plan

O	1,87.00			
		80.00	45.66	(-)34.34
R	(-)1,07.00			

In view of the substantial saving of ₹ 34.34 lakh, reduction in provision by ₹ 1,07.00 lakh through surrender in March 2021 due to less engagement of daily wagers, less expenditure incurred on maintenance, organization of seminars and awareness programme, less purchase of material and less release of subsidy to beneficiaries because of non fulfilment of eligibility criteria proved inadequate.

Reasons for the substantial saving of ₹ 34.34 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

800- Other Expenditure-				
02- Amenities to Staff and Labour- Plan				
O	50.00			
S	0.01	43.00	3.23	(-)39.77
R	(-)7.01			

Reasons for the substantial saving of ₹ 39.77 lakh were awaited (August 2021).

06- New Forestry Scheme (Sanjhi Van Yojna)- Plan				
O	60.00			
S	0.01	26.00	19.95	(-)6.05
R	(-)34.01			

Reduction in provision by ₹ 34.01 lakh through reappropriation/surrender in March 2021 was due to less engagement of daily wagers and non purchase of material.

09- Vidyarthi Van Mittar Yojna- Plan				
O	1,50.00			
S	0.01	50.12	35.34	(-)14.78
R	(-)99.89			

Substantial reduction in provision by ₹ 99.89 lakh through reappropriation in March 2021 due to less engagement of daily wagers, less project related activities and less purchase of material.

10- Van Samridhi Jan Samridhi- Plan				
O	1,50.00			
S	0.01	1,30.20	1,06.50	(-)23.70
R	(-)19.81			

Reasons for the final saving of ₹ 23.70 lakh were awaited (August 2021).

02- <i>Environmental Forestry and Wild Life-</i>				
110- Wild Life Preservation-				
01- Wild Life- Non Plan				
O	14,43.29			
		10,44.01	9,84.78	(-)59.23
R	(-)3,99.28			

In view of the final saving of ₹ 59.23 lakh, reduction in provision by ₹ 3,99.28 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for the final saving of ₹ 59.23 lakh were awaited (August 2021).

Plan				
O	4,50.00			
S	0.01	4,00.14	3,48.92	(-)51.22
R	(-)49.87			

In view of the final saving of ₹ 51.22 lakh, reduction in provision by ₹ 49.87 lakh through reappropriation in March 2021 due to less engagement of daily wagers and less wildlife activities proved inadequate.

Reasons for the final saving of ₹ 51.22 lakh were awaited (August 2021).

10- Assistance for Development of National Parks
and Sanctuaries-
Centrally Sponsored Scheme

Plan				
O	4,50.00			
		2,30.00	1,60.22	(-)69.78
R	(-)2,20.00			

In view of the final saving of ₹ 69.78 lakh, reduction in provision by ₹ 2,20.00 lakh through surrender in March 2021 due to less engagement of daily wagers, less receipt of water, telephone, electricity bills, less organization of seminars and workshops, less execution of works because of heavy snowfall and less expenditure on purchase of material proved inadequate. Whereas, Grant of ₹ 1,21.29 lakh was received from the Government of India.

Reasons for the final saving of ₹ 69.78 lakh were awaited (August 2021).

Plan				
O	45.00			
		27.60	17.80	(-)9.80
R	(-)17.40			

In view of the final saving of ₹ 9.80 lakh, reduction in provision by ₹ 17.40 lakh through reappropriation/surrender in March 2021 due to less state share released in proportion to central share proved inadequate.

Reasons for the final saving of ₹ 9.80 lakh were awaited (August 2021).

111- Zoological Park-
01- Development of Himalayan Zoological Park and
Peasantries-

Non Plan				
O	2,34.95			
		2,16.07	1,95.04	(-)21.03
R	(-)18.88			

Reasons for the final saving of ₹ 21.03 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Plan				
O	4,50.00			
S	0.01	2,42.00	1,83.31	(-)58.69
R	(-)2,08.01			
<p>In view of the final saving of ₹ 58.69 lakh, reduction in provision by ₹ 2,08.01 lakh through reappropriation in March 2021 due to less engagement of daily wagers proved inadequate. Reasons for the final saving of ₹ 58.69 lakh were awaited (August 2021).</p>				
<p>04- <i>Afforestation and Ecology Development-</i></p>				
<p>103- State Compensatory Afforestation-</p>				
<p>01- Compensatory Afforestation-</p>				
<p>Non Plan</p>				
(i)	O	15,00.00		
	S	0.04	15,00.00	14,62.66
	R	(-)0.04		(-)37.34
<p>02- Catchment Area Treatment Plan-</p>				
<p>Non Plan</p>				
(ii)	O	32,00.00		
	S	0.06	32,00.00	24,74.24
	R	(-)0.06		(-)7,25.76
<p>03- Integrated Wild Life Management Plan-</p>				
<p>Non Plan</p>				
(iii)	O	18,79.00		
	S	0.07	18,79.00	13,47.02
	R	(-)0.07		(-)5,31.98
<p>04- Net Present Value of Forest Land-</p>				
<p>Non Plan</p>				
(iv)	O	80,00.00		
	S	0.05	80,00.00	65,84.51
	R	(-)0.05		(-)14,15.49
<p>05- Protected Areas (National Parks, Wildlife Sanctuaries)-</p>				
<p>Non Plan</p>				
(v)	O	5,00.00		
	S	0.09	5,00.00	79.66
	R	(-)0.09		(-)4,20.34
<p>06- Other-</p>				
<p>Non Plan</p>				
(vi)	O	20.00		
	S	0.03	20.00	0.48
	R	(-)0.03		(-)19.52

APPROPRIATION ACCOUNTS
GRANT NO. 16- contd.

Reasons for the final saving of ₹ 31,50.43 lakh in the above six cases were awaited (August 2021).

- (v) 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)"- Plan			
O	7,52.00		
S	0.02	9,70.81	9,05.40
R	2,18.79		(-)65.41

In view of the final saving of ₹ 65.41 lakh, augmentation in provision by ₹ 2,18.79 lakh through reappropriation in March 2021 due to more purchase of material proved excessive. Reasons for the final saving of ₹ 65.41 lakh were awaited (August 2021).

2406- Forestry and Wild Life-

01- Forestry-

102- Social and Farm Forestry-

37- Integrated Development Project for Source
Sustainability and Climate Resilient Rain fed
Agriculture-
Plan

O	37,40.00		
S	0.03	57,40.00	56,56.39
R	19,99.97		(-)83.61

In view of the final saving of ₹ 83.61 lakh, augmentation in provision by ₹ 19,99.97 lakh through reappropriation in March 2021 due to filling up of vacant posts, more expenditure on workshops, seminars, conferences, meetings and more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 83.61 lakh were awaited (August 2021).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2406- Forestry and Wild Life-			
01- Forestry-			
001- Direction and Administration-			

APPROPRIATION ACCOUNTS
GRANT NO. 16-contd.

02- Circle/Divisional Establishment-
Non Plan

S	1.07	1.07	..	(-)1.07
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Entire appropriation of ₹ 1.07 lakh obtained through supplementary remained unutilized; reasons for which were awaited (August 2021).

Capital Section

(vii) 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- Plan			
(i)	O	7,50.00	6,16.69	(-)1,33.31
	4406- Capital Outlay on Forestry and Wild Life-			
	01- Forestry-			
	070- Communication and Buildings-			
	01- Road and Bridges- Plan			
(ii)	O	1,50.00	1,22.65	(-)27.35

Reasons for the final saving of ₹ 1,60.66 lakh in the above two cases were awaited (August 2021).

02- Buildings-
Plan

O	10,65.00			
		10,15.00	9,37.03	(-)77.97
R	(-)50.00			

In view of the final saving of ₹ 77.97 lakh, reduction in provision by ₹ 50.00 lakh through reappropriation in March 2021 due to non completion of work by municipal corporation proved inadequate. The State Government/DDOs draw an amount of ₹ 1,33.18 lakh out of ₹ 9,37.03 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 77.97 lakh were awaited (August 2021).

02- Environmental Forestry and Wild Life-
110- Wildlife-

APPROPRIATION ACCOUNTS
GRANT NO. 16-concl.

10-	Assistance for Development of National Parks and Sanctuaries- Centrally Sponsored Scheme Plan				
(i)	O	38.00			
	R	(-)38.00	..	..	..
	Plan				
(ii)	O	10.00			
	R	(-)10.00	..	..	..

Entire provision of ₹ 48.00 lakh was reduced through reappropriation/surrender in March 2021 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

111-	Zoological Park-				
01-	Buildings under Zoological Park- Plan				
	O	30.00	30.00	16.86	(-)13.14

Reasons for the final saving of ₹ 13.14 lakh were awaited (August 2021).

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	29,73,86		43,78,75	37,80,13	(-)5,98,62
Supplementary	14,04,89				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	1,00,00		6,00,00	6,00,00	..
Supplementary	5,00,00				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 5,98.62 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 14,04.89 lakh obtained in March 2021 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 (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections -					
101- Election Commission -					
01- State Election Commission- Non Plan					
O	2,03.09		1,60.60	1,41.93	(-)18.67
R	(-)42.49				

Reduction in provision by ₹ 42.49 lakh through reappropriation in March 2021 was due to non payment of dearness allowance arrear.

APPROPRIATION ACCOUNTS
GRANT NO. 17- conclud.

108-	Issue of Photo Identity Cards to Voters -				
01-	Issue of Photo Identity Cards to Voters-				
	Non Plan				
	O	39.96			
	S	1,02.00	1,32.46	0.53	(-1,31.93
	R	(-9.50			

Reasons for the final saving of ₹ 1,31.93 lakh were awaited (August 2021).

109-	Charges for conduct of Election to Panchayats/Local bodies -				
01-	Charges for Conduct of Election to Panchayats/Local Bodies-				
	Non Plan				
	O	3,78.02			
	S	9,03.01	13,23.52	8,84.73	(-4,38.79
	R	42.49			

In view of the substantial saving of ₹ 4,38.79 lakh, augmentation in provision by ₹ 42.49 lakh through reappropriation in March 2021 due to general election of Panchayati Raj Institutions/urban local bodies in the state proved unnecessary.

Reasons for the substantial saving of ₹ 4,38.79 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 18 - INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION
TECHNOLOGY

(HEADS 2057-SUPPLIES AND DISPOSALS, 2059-PUBLIC WORKS, 2216-HOUSING, 2851-VILLAGE AND SMALL INDUSTRIES, 2852-INDUSTRIES, 2853-NON-FERROUS MINING AND METALLURGICAL INDUSTRIES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND 6885-OTHER LOANS TO INDUSTRIES AND MINERALS)

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousands)
Revenue Section			
Voted			
Original	2,31,29,59		
	2,31,29,60	1,91,66,95	(-)39,62,65
Supplementary	1		
Amount surrendered during the year (31 March 2021)			24,23,57

Capital Section

Voted			
Original	23,41,00		
	23,63,73	14,54,44	(-)9,09,29
Supplementary	22,73		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 39,62.65 lakh in the voted provision of Revenue Section, surrender of ₹ 24,23.57 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 20,86.61 lakh out of ₹ 1,91,66.95 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 9,09.29 lakh in the voted provision of Capital Section, supplementary grant of ₹ 22.73 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 50.79 lakh out of ₹ 14,54.44 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2057- Supplies and Disposals-

101- Purchase-

01- Establishment of Store Purchase Organization-
Non Plan

O 1,74.12

1,43.17 1,39.37 (-)3.80

R (-)30.95

Reduction in provision by ₹ 30.95 lakh through surrender in March 2021 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant and repair of vehicles and non organization of training programme.

2851- Village and Small Industries-

001- Direction and Administration-

01- Directorate-
Non Plan

O 31.68

25.01 23.78 (-)1.23

R (-)6.67

Reduction in provision by ₹ 6.67 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and non organization of training programme.

102- Small Scale Industries-

10- Miscellaneous Expenditure on Trainees-
Non Plan

O 50.00

11.50 5.59 (-)5.91

R (-)38.50

Reduction in provision by ₹ 38.50 lakh through reappropriation in March 2021 was due to less expenditure on organization of training camps and workshops.

13- District Industries Centres-
Non Plan

O 17,56.97

16,73.57 15,34.85 (-)1,38.72

R (-)83.40

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

In view of the final saving of ₹ 1,38.72 lakh, reduction in provision by ₹ 83.40 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on petrol, oil, lubricant and repair of vehicles proved inadequate.

Reasons for the final saving of ₹ 1,38.72 lakh were awaited (August 2021).

Plan				
O	1,20.00	1,20.00	79.42	(-)40.58

Reasons for the final saving of ₹ 40.58 lakh were awaited (August 2021).

15- Establishment of Software Technology Park
(Rural Infrastructure Development Fund)-

Non Plan

O	4.38	0.11	0.11	..
R	(-)4.27			

Reduction in provision by ₹ 4.27 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts.

19- Information Technology and e-Governance-
Plan

O	25,00.00	21,80.31	17,99.19	(-)3,81.12
R	(-)3,19.69			

In view of the final saving of ₹ 3,81.12 lakh, reduction in provision by ₹ 3,19.69 lakh through surrender in March 2021 due to less expenditure on purchase of machinery and professional services, non filling up of vacant posts proved inadequate.

Reasons for the final saving of ₹ 3,81.12 lakh were awaited (August 2021).

23- Disaster Risk Reduction-
Plan

O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

24- State Mission For Food Processing-
Non Plan

O	5,00.00	5,00.00	3,12.52	(-)1,87.48
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Reasons for the final saving of ₹ 1,87.48 lakh were awaited (August 2021).

28- Rural Engineering Based Industries Centre-

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

	Plan				
	O	20.00			
			15.00	14.75	(-)0.25
	R	(-)5.00			
Reduction in provision by ₹ 5.00 lakh through surrender in March 2021 was due to less receipt of demand from the beneficiaries.					
29-	Incentive under Chief Minister Start-up Scheme- Non Plan				
(i)	O	2,00.00			
		
	R	(-)2,00.00			
30-	National Bamboo Mission - Centrally Sponsored Scheme				
(ii)	Plan				
	O	1.00			
		
	R	(-)1.00			
	Plan				
(iii)	O	1.00			
		
	R	(-)1.00			
Entire provision of ₹ 2,02.00 lakh was reduced through surrender in March 2021 in the above three cases was due to non receipt of demand from beneficiaries.					
31-	Him Udyami Start-up Yojna- Non Plan				
	O	10,00.00			
			2,06.00	2,06.00	..
	R	(-)7,94.00			
Reduction in provision by ₹ 7,94.00 lakh through reappropriation/surrender in March 2021 was due to less receipt of demand from beneficiaries. The State Government/DDOs draw entire amount of ₹ 2,06.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.					
103-	Handloom Industries-				
25-	National Handloom Development Programme- Plan				
	O	10.00			
			5.22	..	(-)5.22
	R	(-)4.78			

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

In view of the entire provision of ₹ 5.22 lakh remained unutilised, reduction in provision by ₹ 4.78 lakh through reappropriation/surrender in March 2021 due to less receipt of demand from beneficiaries proved inadequate.

Entire provision of ₹ 5.22 lakh remained unutilized; reasons for which were awaited (August 2021).

27- Cluster Development of Handloom and Handicraft- Centrally Sponsored Scheme Plan

O	50.00			
R	(-)50.00	..	..	..

Entire provision of ₹ 50.00 lakh was reduced through surrender in March 2021 due to direct transfer of funds to beneficiaries.

Non Plan

O	50.00			
R	(-)20.00	30.00	22.49	(-)7.51

Reduction in provision by ₹ 20.00 lakh through surrender in March 2021 was due to less receipt of demand from beneficiaries.

104- Handicraft Industries-
05- Survey of Handicrafts-
Non Plan

O	4.98			
R	(-)1.20	3.78	3.56	(-)0.22

Reduction in provision by ₹ 1.20 lakh through surrender in March 2021 was due to non filling up of vacant posts.

107- Sericulture Industries-
01- Development of Sericulture Industries-
Non Plan

O	6,67.65			
R	(-)20.94	6,46.71	5,49.66	(-)97.05

In view of the final saving of ₹ 97.05 lakh, reduction in provision by ₹ 20.94 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on travelling partly counter balanced by excess due to more engagement of daily wagers proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

Reasons for the final saving of ₹ 97.05 lakh were awaited (August 2021).

02-	Development of Sericulture Industries under Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan			
(i)	O	59.00	59.00	.. (-)59.00
	Plan			
(ii)	O	7.00	7.00	.. (-)7.00

Entire provision of ₹ 66.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

800-	Other Expenditure-			
10-	Mukhya Mantri Swavlamban Yojna- Non Plan			
	O	80,00.00	79,50.00	79,36.00 (-)14.00
	R	(-)50.00		

Reduction in provision by ₹ 50.00 lakh through reappropriation in March 2021 was due to less receipt of demand from beneficiaries. The State Government/DDOs draw an amount of ₹ 18,42.07 lakh out of ₹ 79,36.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2852-	Industries-			
80-	<i>General-</i>			
001-	Direction and Administration-			
01-	Directorate- Non Plan			
	O	3,97.21	3,45.61	3,34.39 (-)11.22
	R	(-)51.60		

Reduction in provision by ₹ 51.60 lakh through surrender in March 2021 was due to non filling up of vacant posts and less expenditure on travelling.

102-	Industrial Productivity-			
01-	Development of Industrial Areas and Promotion- Plan			
	O	1.00	1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

09- Incentive to Industrial Units- Plan				
O	3,00.00		3,00.00	2,74.60
				(-)25.40

Reasons for the final saving of ₹ 25.40 lakh were awaited (August 2021).

800- Other Expenditure- 01- Arts and Product Exhibitions- Non Plan				
O	9.56			
		3.40	2.94	(-)0.46
R	(-)6.16			

Reduction in provision by ₹ 6.16 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and less expenditure on office articles.

Plan				
O	80.00			
		30.00	5.91	(-)24.09
R	(-)50.00			

In view of the final saving of ₹ 24.09 lakh, reduction in provision by ₹ 50.00 lakh through surrender in March 2021 due to less expenditure on advertising and publicity proved inadequate.

Reasons for the final saving of ₹ 24.09 lakh were awaited (August 2021).

02- Investment Promotion Scheme- Non Plan				
O	10,00.00			
		4,00.00	33.07	(-)3,66.93
R	(-)6,00.00			

In view of the final saving of ₹ 3,66.93 lakh, reduction in provision by ₹ 6,00.00 lakh through reappropriation/surrender in March 2021 due to less organization of investment promotion events and non finalization of proposals proved inadequate.

Reasons for the final saving of ₹ 3,66.93 lakh were awaited (August 2021).

Plan				
O	1,67.00			
	
R	(-)1,67.00			

Entire provision of ₹ 1,67.00 lakh was reduced through reappropriation in March 2021 due to non organisation of investment programme.

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

06- Himachal Pradesh Investment Promotion Agency-
Non Plan

O 1,00.00

R (-)1,00.00

..

Entire provision of ₹ 1,00.00 lakh was reduced through surrender in March 2021 due to non finalisation of proposal.

2853- Non-Ferrous Mining and Metallurgical Industries-

02- Regulation and Development of Mines-

102- Mineral Exploration-

01- Minerals Exploration Staff and other Activities-

Non Plan

O 11,27.08

10,64.68 9,48.15 (-)1,16.53

R (-)62.40

In view of the final saving of ₹ 1,16.53 lakh, reduction in provision by ₹ 62.40 lakh through reappropriation in March 2021 mainly due to non filling up of vacant posts, less engagement of daily wagers, less purchase of store articles proved inadequate.

Reasons for the final saving of ₹ 1,16.53 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2851- Village and Small Industries-

103- Handloom Industries-

01- Development of Handloom Industries-

Non Plan

(i) O 0.03

98.49 98.46 (-)0.03

R 98.46

26- Mukhya Mantri Dastkar Sahayata Yojna-
Plan

(ii) O 20.00

24.78 24.09 (-)0.69

R 4.78

Augmentation in provision by ₹ 1,03.24 lakh through reappropriation March 2021 in the above two cases was due to more receipt of demand from beneficiaries.

190- Grant to Public Sector and other Enterprises-

APPROPRIATION ACCOUNTS
GRANT NO. 18- contd.

01-	Grant to Himachal Pradesh General Industries Nigam Limited- Non Plan				
S		0.01			
			1,47.24	1,47.24	..
R		1,47.23			

Augmentation in provision by ₹ 1,47.23 lakh through reappropriation in March 2021 was due to funds provided to Himachal Pradesh General Industries Corporation as grant for payment of the redemption of bonds.

Capital Section

(v)	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-				
60-	Other Buildings-				
051-	Construction-				
01-	Industries-				
	Plan				
O		1,00.00	1,00.00	66.81	(-)33.19

Reasons for the final saving of ₹ 33.19 lakh were awaited (August 2021).

4851-	Capital Outlay on Village and Small Industries-				
102-	Small Scale Industries-				
02-	District Industries Centre Buildings-				
	Plan				
O		1,50.00			
		
R		(-)1,50.00			

Entire provision of ₹ 1,50.00 lakh was reduced through reappropriation in March 2021 due non execution of works.

800-	Other Expenditure-				
01-	Expenditure on Development of Industrial Area/Estate-				
	Plan				
O		16,80.00			
S		0.01	16,80.00	8,03.92	(-)8,76.08
R		(-)0.01			

Reasons for the final saving of ₹ 8,76.08 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 18- conclud.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4851- Capital Outlay on Village and Small Industries-			
107- Development of Sericulture Industries			
01- Development of Sericulture Industries- Plan			
O	1,50.00		
		3,00.00	2,99.99
R	1,50.00		(-)0.01

Augmentation in provision by ₹ 1,50.00 lakh through reappropriation in March 2021 was due to additional funds required for completion of ongoing works of sericulture centre building. The State Government/DDOs draw an amount of ₹ 50.80 lakh out of ₹ 2,99.99 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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 AND 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	12,48,03,07			
		12,72,46,16	12,07,72,01	(-)64,74,15
Supplementary	24,43,09			
Amount surrendered during the year (31 March 2021)				1,18,45
Capital Section				
Voted				
Original	12,03,03			
		12,03,05	7,08,80	(-)4,94,25
Supplementary	2			
Amount surrendered during the year (31 March 2021)				1,99,16

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 64,74.15 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 24,43.09 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 1,18.45 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 1,40,48.51 lakh out of ₹ 12,07,72.01 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 4,94.25 lakh in the voted provision of Capital Section, surrender of ₹ 1,99.16 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 44.17 lakh out of ₹ 7,08.80 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Revenue Section

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

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

01- Welfare of Scheduled Castes-

001- Direction and Administration-

01- Directorate-

Non Plan

O 2,94.17

2,80.48 2,56.97 (-)23.51

R (-)13.69

Reasons for the final saving of ₹ 23.51 lakh were awaited (August 2021).

Plan

O 5,51.99

S 0.01 4,74.99 1,89.32 (-)2,85.67

R (-)77.01

In view of the substantial saving of ₹ 2,85.67 lakh, reduction in provision by ₹ 77.01 lakh through reappropriation in March 2021 due to less expenditure on office articles/server for pension software proved inadequate. The State Government/DDOs draw an amount of ₹ 99.39 lakh out of ₹ 1,89.32 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 2,85.67 lakh were awaited (August 2021).

02- District Staff-

Non Plan

O 12,26.61

11,40.07 11,00.57 (-)39.50

R (-)86.54

In view of the final saving of ₹ 39.50 lakh, reduction in provision by ₹ 86.54 lakh through reappropriation in March 2021 due to non filling up of vacant posts, regularization of daily wagers and less expenditure on travelling partly counter balanced by excess due to more engagement of outsourced workers proved inadequate.

Reasons for the final saving of ₹ 39.50 lakh were awaited (August 2021).

03- Welfare of Backward Classes-

001- Direction and Administration-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

01- Backward Class Commission-
Non Plan

O	1,34.96				
		1,31.82	82.91		(-)48.91
R	(-)3.14				

Reasons for the final saving of ₹ 48.91 lakh were awaited (August 2021).

102- Economic Development-

01- Economic Development of Other Backward Class-
Non Plan

O	3.20				
		3.20	..		(-)3.20

Entire provision of ₹ 3.20 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan

O	2,28.00				
		1,68.04	1,44.52		(-)23.52
R	(-)59.96				

In view of the final saving of ₹ 23.52 lakh, reduction in provision by ₹ 59.96 lakh through reappropriation in March 2021 due to less receipt of proposals from the beneficiaries proved inadequate.

Reasons for the final saving of ₹ 23.52 lakh were awaited (August 2021).

02- Welfare of Gujjar, Labbana, Gaddi's Welfare
Board-
Plan

O	20.00				
		20.00	2.47		(-)17.53

Reasons for the substantial saving of ₹ 17.53 lakh were awaited (August 2021).

800- Other Expenditure-

01- Assistance for Civil Services Coaching-
Non Plan

O	5.00				
		2.10	1.50		(-)0.60
R	(-)2.90				

Reduction in provision by ₹ 2.90 lakh through reappropriation in March 2021 was due to less receipt of cases of coaching for civil services.

2235- Social Security and Welfare-

02- Social Welfare-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

001- Direction and Administration-				
01- Directorate-				
Non Plan				
O	1,77.36			
		1,49.84	1,42.34	(-)7.50
R	(-)27.52			

Reduction in provision by ₹ 27.52 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

101- Welfare of Handicapped-				
03- Upliftment of Handicapped-				
Plan				
O	3,00.00			
		3,00.00	2,73.87	(-)26.13

Reasons for the final saving of ₹ 26.13 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 50.18 lakh out of ₹ 2,73.87 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

06- Dovetailing of Existing Multifarious Intervention				
and Additional Support for Disabled-				
Non Plan				
O	50.00			
S	0.01			
		18.58	17.87	(-)0.71
R	(-)31.43			

Reduction in provision by ₹ 31.43 lakh through reappropriation in March 2021 was due to less receipt of proposals.

102- Child Welfare-				
01- Grant-in-Aid to State Social Welfare Advisory				
Board-				
Non Plan				
O	89.25			
		69.63	69.63	..
R	(-)19.62			

Reduction in provision by ₹ 19.62 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

05- Integrated Child Care Services-				
Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan				
O	1,69,13.00			
		1,68,25.97	1,52,42.37	(-)15,83.60
R	(-)87.03			

In view of the final saving of ₹ 15,83.60 lakh, reduction in provision by ₹ 87.03 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India, less purchase of office articles, less engagement of daily wagers and non filling up of vacant posts partly counter balanced by excess due to more expenditure on various material/articles proved inadequate. Whereas Grant of ₹ 2,00,23.13 lakh was received from Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 1,40.36 lakh out of ₹ 1,52,42.37 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 15,83.60 lakh were awaited (August 2021).

Plan				
O	33,94.00			
		28,17.65	22,71.77	(-)5,45.88
R	(-)5,76.35			

In view of the final saving of ₹ 5,45.88 lakh, reduction in provision by ₹ 5,76.35 lakh through reappropriation in March 2021 due to non filling up of vacant posts, shifting of office from building to government buildings and less expenditure on integrated child care services partly counter balanced by excess due to meet out the ten per cent of state share proved inadequate. The State Government/DDOs draw an amount of ₹ 15.59 lakh out of ₹ 22,71.77 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 5,45.88 lakh were awaited (August 2021).

06- Upliftment of Children-				
Plan				
O	25.00			
		2.04	2.04	..
R	(-)22.96			

Reduction in provision by ₹ 22.96 lakh through reappropriation in March 2021 was due to non receipt of proposals from the field offices.

13- Beti Hai Anmol-				
Plan				
O	9,15.00			
		6,65.00	5,44.31	(-)1,20.69
R	(-)2,50.00			

**APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.**

In view of the final saving of ₹ 1,20.69 lakh, reduction in provision by ₹ 2,50.00 lakh through reappropriation in March 2021 due to less receipt of proposals proved inadequate. The State Government/DDOs draw an amount of ₹ 25.23 lakh out of ₹ 5,44.31 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,20.69 lakh were awaited (August 2021).

- 15- To open Shelter in Urban and Semi Urban Areas
and Existing Shishughars being run by Non
Government Organizations under (ICPS)-
Centrally Sponsored Scheme

Plan

O	12,44.00			
		11,22.50	10,79.84	(-)42.66
R	(-)1,21.50			

In view of the final saving of ₹ 42.66 lakh, reduction in provision by ₹ 1,21.50 lakh through reappropriation in March 2021 due to less admission in child care institutes proved inadequate.

Reasons for the final saving of ₹ 42.66 lakh were awaited (August 2021).

Plan

O	1,24.00			
		80.75	74.14	(-)6.61
R	(-)43.25			

Reduction in provision by ₹ 43.25 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and release of state share in proportionate to central share.

- 20- Beti Bachao Beti Padhao-
Centrally Sponsored Scheme

Plan

(i)	O	1.00			
		
	R	(-)1.00			

Plan

(ii)	O	1.00			
		
	R	(-)1.00			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2021 in the above two cases due to direct transfer of funds to beneficiaries.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

21-	Rajiv Gandhi National Crèche Scheme- Centrally Sponsored Scheme				
	Plan				
(i)	O	1,62.00	1,62.00	67.54	(-94.46)
	Plan				
(ii)	O	21.00	21.00	..	(-21.00)
22-	Rehabilitation Support to Minor Victims of Rape, Child Abuse and Objectification Background- Plan				
(iii)	O	97.00	97.00	64.83	(-32.17)

Reasons for the final saving of ₹ 1,47.63 lakh in the above three cases were awaited (August 2021).

103-	Women's Welfare-				
01-	State Homes-				
	Non Plan				
	O	39.39	28.15	25.07	(-3.08)
	R	(-11.24)			

Reduction in provision by ₹ 11.24 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

	Plan				
(i)	O	52.80	48.46	30.74	(-17.72)
	R	(-4.34)			
05-	State Women Commission-				
	Plan				
(ii)	O	5.00	5.00	0.17	(-4.83)

Reasons for the final saving of ₹ 22.55 lakh in the above two cases were awaited (August 2021).

07-	Nutrition Provision under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls- Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00	..	..	..
	R	(-1.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Plan				
(ii)	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 2.00 lakh was reduced through reappropriation in March 2021 in the above two cases due to limiting the scheme to age group of 11-14 year school adolescent girls.

12- Scheme for Providing Alternative Opportunities to Women in Moral Danger-
Plan

	O	10.00			
		
	R	(-10.00)			

Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.

17- Mukhya Mantri Kanyadan Yojna-
Plan

(i)	O	6,60.00	6,60.00	6,32.83	(-27.17)
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18- Widow Remarriage Scheme-
Plan

(ii)	O	51.00	51.00	36.00	(-15.00)
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Reasons for the final saving of ₹ 42.17 lakh in the above two cases were awaited (August 2021).

19- Pradhan Mantri Matru Vandana Yojna-
Centrally Sponsored Scheme
Plan

	O	8,88.00			
	S	0.06	2,95.29	1,30.74	(-1,64.55)
	R	(-5,92.77)			

In view of the final saving of ₹ 1,64.55 lakh, reduction in provision by ₹ 5,92.77 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India partly counter balanced by excess due to more expenditure on electricity and water charges, more engagement of daily wagers and payment of rent proved inadequate.

Reasons for the final saving of ₹ 1,64.55 lakh were awaited (August 2021).

20- Sashakt Mahila Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan				
O	2,48.00			
		1,54.10	1,48.82	(-5.28)
R	(-93.90)			

Reduction in provision by ₹ 93.90 lakh through reappropriation in March 2021 was due to less expenditure under the scheme.

22- Poshan Abhiyan- Plan				
O	1,00.00			
		3,57.17	79.62	(-2,77.55)
R	2,57.17			

In view of the final saving of ₹ 2,77.55 lakh, substantial augmentation in provision by ₹ 2,57.17 lakh through reappropriation in March 2021 due to release of state share in proportionate to central share received from Government of India proved unnecessary.

Reasons for the final saving of ₹ 2,77.55 lakh were awaited (August 2021).

24- Swadhar Grih Yojna- Centrally Sponsored Scheme Plan				
O	11.00			
		11.00	5.95	(-5.05)

Reasons for the final saving of ₹ 5.05 lakh were awaited (August 2021).

25- Rehabilitation Assistance to Inmates of Bal/Balika Ashrams- Plan				
O	20.00			
	
R	(-20.00)			

Entire provision of ₹ 20.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.

26- Vo Din- Non Plan				
O	3,24.00			
		2,99.35	31.40	(-2,67.95)
R	(-24.65)			

In view of the substantial saving of ₹ 2,67.95 lakh, reduction in provision by ₹ 24.65 lakh through reappropriation in March 2021 due to less receipt of advertising and publicity bills proved inadequate.

Reasons for the substantial saving of ₹ 2,67.95 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

107-	Assistance to Voluntary Organizations-				
02-	Other Voluntary Organization-				
	Plan				
	O	4,52.00			
			2,60.36	2,60.36	..
	R	(-)1,91.64			

Reduction in provision by ₹ 1,91.64 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

04-	Old Age Home at Tissa (Parivar Sahayata)-				
	Centrally Sponsored Scheme				
	Plan				
	O	4,00.00			
			3,43.60	3,07.60	(-)36.00
	R	(-)56.40			

In view of the final saving of ₹ 36.00 lakh, reduction in provision by ₹ 56.40 lakh through reappropriation in March 2021 due to less receipt of demand from beneficiaries proved inadequate.

Reasons for the final saving of ₹ 36.00 lakh were awaited (August 2021).

200-	Other Programmes-				
01-	Skill Upgradation with Job Outsourcing Guarantee-				
	Plan				
	O	1,21.00			
		
	R	(-)1,21.00			

Entire provision of ₹ 1,21.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.

60-	<i>Other Social Security and Welfare Programmes-</i>				
102-	Pensions under Social Security Schemes-				
01-	Old Age Pension under Social Security Scheme-				
	Non Plan				
(i)	O	4,55,70.12	4,55,70.12	4,50,36.47	(-)5,33.65
	02-	Widow Pension under Social Security Scheme-			
	Non Plan				
(ii)	O	98,50.24	98,50.24	95,68.41	(-)2,81.83

Reasons for the final saving of ₹ 8,15.48 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 76,37.12 lakh out of ₹ 4,50,36.47 lakh at sr. no. (i) and ₹ 14,32.44 lakh out of ₹ 95,68.41 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

06-	Transgender Pension under Social Security Scheme- Non Plan				
	O	16.20			
			0.33	0.31	(-)0.02
	R	(-)15.87			

Substantial reduction in provision by ₹ 15.87 lakh through reappropriation in March 2021 was due to less receipt of cases of social security pension.

104-	Deposit Linked Insurance Scheme-Government Provident Fund-				
01-	Payment under Deposit Linked Insurance Scheme- Non Plan				
	O	2,20.00	2,20.00	1,29.55	(-)90.45

Final saving of ₹ 90.45 lakh were due to less receipt of cases than anticipated.

105-	Government Employees Insurance Scheme -				
02-	Indexed Group Personal Accident Insurance Scheme for Government Employees- Non Plan				
	O	1,90.00	1,90.00	1,65.30	(-)24.70

Reasons for the final saving of ₹ 24.70 lakh were awaited (August 2021).

200-	Other Programmes-				
12-	Ex-Gratia Payment to Families of Government Servants- Non Plan				
	O	6,00.00			
			5,00.00	4,68.20	(-)31.80
	R	(-)1,00.00			

In view of the final saving of ₹ 31.80 lakh, reduction in provision by ₹ 1,00.00 lakh through surrender in March 2021 due to less receipt of cases of ex-gratia grant proved inadequate.

Reasons for the final saving of ₹ 31.80 lakh were awaited (August 2021).

15-	Payment of Compensation of No Fault Liability for Motor Accident- Non Plan				
	O	1,00.00	1,00.00	14.20	(-)85.80

Reasons for the final saving of ₹ 85.80 lakh were awaited (August 2021).

24-	Life Insurance Cover to Safai Karamcharis and Workers of Water Treatment Plants-				
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APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Non Plan					
O	10.00				
R	(-10.00)				
Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities. This process is being done since 2016-17.					
800- Other Expenditure-					
06- Pensioners of Funds Reserve with Finance Department-					
Non Plan					
O	50,00.00				
R	(-50,00.00)				
Entire provision of ₹ 50,00.00 lakh was reduced through reappropriation in March 2021 due to distribution of fund to various departments. This process is being done since 2012-13.					
08- Pensioners of Tourism and Civil Aviation Department-					
Non Plan					
(i) O	4.15	4.15	2.64	(-1.51)	
57- Pensioners of Dental Department-					
Non Plan					
(ii) O	5.82	5.82	4.25	(-1.57)	
Reasons for the final saving of ₹ 3.08 lakh in the above two cases were awaited (August 2021).					
77- Pensioners of Director Energy-					
Non Plan					
O	1.66	1.66	..	(-1.66)	
Entire provision of ₹ 1.66 lakh remained unutilised; reasons for which were awaited (August 2021).					
82- Pensioners of Urban Development Department-					
Non Plan					
O	4.00	4.00	2.81	(-1.19)	
Reasons for the final saving of ₹ 1.19 lakh were awaited (August 2021).					
90- Pensioners of Health Safety and Regulation-					
Non Plan					
(i) O	7.20	3.75	3.71	(-0.04)	
R	(-3.45)				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

91-	Renovation of Ashrams-				
	Non Plan				
(ii)	O	55.00			
			20.00	19.23	(-)0.77
	R	(-)35.00			

Reduction in provision by ₹ 38.45 lakh through reappropriation/surrender in March 2021 in the above two cases was due to less expenditure on repair of office buildings and less receipt of medical reimbursement claims.

92-	Pensioners of Himachal Pradesh Administrative Tribunal-				
	Non Plan				
	O	1.43	1.43	..	(-)1.43

Entire provision of ₹ 1.43 lakh remained unutilized; reasons for which were awaited (August 2021).

2236- Nutrition -

	02-	<i>Distribution of Nutritious Food and Beverages-</i>			
	101-	Special Nutrition Programmes-			
	05-	Nutrition Scheme under Prime Minister Gramin Yojna-			
		Centrally Sponsored Scheme			
		Plan			
(i)	O	46,79.00	46,79.00	35,51.14	(-)11,27.86
		Plan			
(ii)	O	5,20.00	5,20.00	3,94.65	(-)1,25.35

Reasons for the final saving of ₹ 12,53.21 lakh in the above two cases were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2235- Social Security and Welfare-

	01-	<i>Rehabilitation-</i>			
	202-	Other Rehabilitation Schemes-			
	05-	Policy on Prevention of Alcoholism and Drug Abuse-			
		Centrally Sponsored Scheme			
		Plan			
	S	0.02			
			1,11.22	20.04	(-)91.18
	R	1,11.20			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

In view of the final saving of ₹ 91.18 lakh, augmentation in provision by ₹ 1,11.20 lakh through reappropriation in March 2021 due to more receipt of funds from the Government of India proved excessive.

Reasons for the final saving of ₹ 91.18 lakh were awaited (August 2021).

06-	Policy on Rehabilitation of Mentally ill Cured-				
	Plan				
(i)	S	0.01			
			1,06.34	1,06.34	..
	R	1,06.33			
02-	<i>Social Welfare-</i>				
101-	Welfare of Handicapped -				
03-	Upliftment of Handicapped-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	S	0.01			
			59.90	59.90	..
	R	59.89			

Augmentation in provision by ₹ 1,66.22 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of funds from Government of India.

	Non Plan				
	O	1,59.66			
			1,97.36	1,82.92	(-)14.44
	R	37.70			

Augmentation in provision by ₹ 37.70 lakh through reappropriation in March 2021 was due to more engagement of Home Guards. The State Government/DDOs draw an amount of ₹ 23.26 lakh out of ₹ 1,82.92 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

102-	Child Welfare-				
11-	Honorarium to Anganwari Workers/Helpers-				
	Non Plan				
	O	60,06.70			
	S	14,18.65	79,22.70	76,40.02	(-)2,82.68
	R	4,97.35			

In view of the final saving of ₹ 2,82.68 lakh, augmentation in provision by ₹ 4,97.35 lakh through reappropriation in March 2021 due to revised rates of honorarium to Anganwari Workers proved excessive.

Reasons for the final saving of ₹ 2,82.68 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

103- Women's Welfare-					
19- Pradhan Mantri Matri Vandana Yojna-					
Plan					
O	99.00				
			1,58.81	1,48.17	(-)10.64
R	59.81				

Augmentation in provision by ₹ 59.81 lakh through reappropriation in March 2021 due to expenditure in proportionate to funds released by Government of India. The State Government/DDOs draw an amount of ₹ 49.76 lakh out of ₹ 1,48.17 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

22- Poshan Abhiyan-					
Centrally Sponsored Scheme					
Plan					
O	9,89.00				
S	0.01		23,06.46	19,25.30	(-)3,81.16
R	13,17.45				

In view of the final saving of ₹ 3,81.16 lakh, augmentation in provision by ₹ 13,17.45 lakh through reappropriation in March 2021 due to more expenditure on outsourced workers proved excessive. The State Government/DDOs draw an amount of ₹ 24.04 lakh out of ₹ 19,25.30 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 3,81.16 lakh were awaited (August 2021).

107- Assistance to Voluntary Organization-					
09- National Action Plan for Senior Citizens-					
Centrally Sponsored Scheme					
Plan					
S	38.05				
			75.00	75.00	..
R	36.95				

Augmentation in provision by ₹ 36.95 lakh through reappropriation in March 2021 due to more expenditure on national action plan for senior citizens. The State Government/DDOs draw an entire amount of ₹ 75.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

60- Other Social Security and Welfare Programmes-	
102- Pensions under Social Security Schemes-	
01- Old Age Pension under Social Security Scheme-	
Centrally Sponsored Scheme	

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

Plan				
O	38,00.00			
		47,30.34	53,70.90	+6,40.56
S	9,30.34			

Reasons for the final excess of ₹ 6,40.56 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 11,26.75 lakh out of ₹ 53,70.90 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Indira Gandhi National Widow Pension Scheme-
Centrally Sponsored Scheme

Plan				
O	9,00.00			
S	45.92	10,79.80	10,77.30	(-)2.50
R	1,33.88			

Augmentation in provision by ₹ 1,33.88 lakh through reappropriation in March 2021 due to more receipt of claims. The State Government/DDOs draw an amount of ₹ 1,02.58 lakh out of ₹ 10,77.30 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

04- Indira Gandhi National Disabled Pension Scheme-

Non Plan				
O	68,34.26	68,34.26	69,40.71	+1,06.45

Reasons for the final excess of ₹ 1,06.45 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 14,48.58 lakh out of ₹ 69,40.71 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

800- Other Expenditure-

03- Pensioners of Irrigation and Public Works Department-
Non Plan

(i) O	2,91.25			
		5,19.25	5,13.30	(-)5.95
R	2,28.00			

04- Pensioners of Economics and Statistic Department-
Non Plan

(ii) O	16.64			
		21.64	21.64	..
R	5.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

05-	Pensioners of Treasury and Accounts Department- Non Plan				
(iii)	O	41.59			
			1,17.44	1,17.36	(-)0.08
	R	75.85			
07-	Pensioners of Fisheries Department- Non Plan				
(iv)	O	8.31			
			31.31	31.29	(-)0.02
	R	23.00			
09-	Pensioners of Social Justice and Empowerment- Non Plan				
(v)	O	14.15			
			22.15	21.86	(-)0.29
	R	8.00			
10-	Pensioners of Town and Country Planning Department- Non Plan				
(vi)	O	5.82			
			10.32	10.30	(-)0.02
	R	4.50			
11-	Pensioners of Technical Education Department- Non Plan				
(vii)	O	36.62			
			68.89	68.08	(-)0.81
	R	32.27			
12-	Pensioners of Agriculture Department- Non Plan				
(viii)	O	99.85			
			2,06.85	2,06.34	(-)0.51
	R	1,07.00			
13-	Pensioners of Printing and Stationary Department- Non Plan				
(ix)	O	11.64			
			31.64	26.14	(-)5.50
	R	20.00			
14-	Pensioners of Horticulture Department- Non Plan				
(x)	O	29.96			
			1,49.96	1,49.19	(-)0.77
	R	1,20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

15-	Pensioners of Animal Husbandry Department- Non Plan				
(xi)	O	99.85			
			1,84.85	1,80.83	(-)4.02
	R	85.00			
16-	Pensioners of Industry Department- Non Plan				
(xii)	O	26.62			
			1,21.62	1,21.55	(-)0.07
	R	95.00			
17-	Pensioners of Food and Supply Department- Non Plan				
(xiii)	O	29.96			
			69.42	69.41	(-)0.01
	R	39.46			
18-	Pensioners of Transport Department- Non Plan				
(xiv)	O	58.24			
			84.24	83.72	(-)0.52
	R	26.00			
19-	Pensioners of Consumer Redressal Forum- Non Plan				
(xv)	O	0.17			
			3.57	3.53	(-)0.04
	R	3.40			
20-	Pensioners of Prison Department- Non Plan				
(xvi)	O	9.99			
			26.99	26.99	..
	R	17.00			
21-	Pensioners of Home Guard Department- Non Plan				
(xvii)	O	13.31			
			46.50	46.47	(-)0.03
	R	33.19			
23-	Pensioners of Public Relation Department- Non Plan				
(xviii)	O	24.96			
			59.96	59.96	..
	R	35.00			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

24-	Pensioners of Himachal Pradesh Institute of Public Administration- Non Plan				
(xix)	O	1.66			
			3.76	3.76	..
	R	2.10			
26-	Pensioners of Rural Development Department- Non Plan				
(xx)	O	74.89			
			1,34.89	1,21.80	(-)13.09
	R	60.00			
27-	Pensioners of Secretariat Administration Department- Non Plan				
(xxi)	O	1,66.43			
			3,06.43	3,06.23	(-)0.20
	R	1,40.00			
28-	Pensioners of Resident Commissioner New Delhi- Non Plan				
(xxii)	O	2.49			
			14.99	14.98	(-)0.01
	R	12.50			
30-	Pensioners of Language Art and Culture Department- Non Plan				
(xxiii)	O	2.65			
			9.27	9.01	(-)0.26
	R	6.62			
31-	Pensioners of Police Department- Non Plan				
(xxiv)	O	2,49.65			
			5,39.65	5,39.65	..
	R	2,90.00			
32-	Pensioners of Vidhan Sabha- Non Plan				
(xxv)	O	85.00			
			1,10.00	1,10.00	..
	R	25.00			

Augmentation in provision by ₹ 14,93.89 lakh through reappropriation in March 2021 in the above twenty five cases was due to more receipt of medical reimbursement claims.

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

33-	Pensioners of Secondary Education Department- Non Plan				
	O	6,24.14			
			11,24.14	10,65.09	(-)59.05
	R	5,00.00			
<p>In view of the final saving of ₹ 59.05 lakh augmentation in provision by ₹ 5,00.00 lakh through reappropriation in March 2021 due to more receipt of medical reimbursement claims proved excessive.</p> <p>Reasons for the final saving of ₹ 59.05 lakh were awaited (August 2021).</p>					
34-	Pensioners of Ayurveda Department- Non Plan				
(i)	O	33.28			
			1,21.65	1,21.45	(-)0.20
	R	88.37			
35-	Pensioners of Health Department- Non Plan				
(ii)	O	2,92.37			
			5,42.37	5,22.45	(-)19.92
	R	2,50.00			
36-	Pensioners of Election Department- Non Plan				
(iii)	O	5.49			
			12.49	12.16	(-)0.33
	R	7.00			
38-	Pensioners of High Court and Subordinate Courts- Non Plan				
(iv)	O	74.89			
			1,19.89	1,19.89	..
	R	45.00			
39-	Pensioners of Public Service Commission- Non Plan				
(v)	O	6.64			
			19.64	19.63	(-)0.01
	R	13.00			
40-	Pensioners of Land Record Department- Non Plan				
(vi)	O	59.07			
			85.15	84.21	(-)0.94
	R	26.08			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

42-	Pensioners of Labour and Employment Department- Non Plan				
(vii)	O	21.62			
			48.22	47.21	(-1.01)
	R	26.60			
43-	Pensioners of Local Audit Department- Non Plan				
(viii)	O	1.66			
			12.78	12.71	(-0.07)
	R	11.12			
44-	Pensioners of Consolidation of Holdings- Non Plan				
(ix)	O	11.64			
			24.14	24.14	..
	R	12.50			
46-	Pensioners of Settlement Officers, Kangra at Dharamshala- Non Plan				
(x)	O	8.32			
			18.32	18.31	(-0.01)
	R	10.00			
47-	Pensioners of Fire Services Department- Non Plan				
(xi)	O	4.98			
			22.48	22.45	(-0.03)
	R	17.50			
49-	Pensioners of Excise and Taxation Department- Non Plan				
(xii)	O	33.28			
			65.85	65.00	(-0.85)
	R	32.57			
50-	Pensioners of Co-Operation Department- Non Plan				
(xiii)	O	58.24			
			78.24	78.23	(-0.01)
	R	20.00			
51-	Pensioners of Medical Education- Non Plan				
(xiv)	O	51.58			
			1,69.49	1,67.92	(-1.57)
	R	1,17.91			

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	53-	Pensioners of Hospitality Organization- Non Plan				
(xv)	O	2.48				
				6.98	6.98	..
	R	4.50				
	60-	Pensioners of Advocate General- Non Plan				
(xvi)	O	1.66				
				7.16	7.16	..
	R	5.50				
	62-	Pensioners of Sports and Youth Services- Non Plan				
(xvii)	O	1.34				
				4.34	4.32	(-)0.02
	R	3.00				
	63-	Pensioners of Tribal Development- Non Plan				
(xviii)	O	0.33				
				1.53	1.53	..
	R	1.20				
	65-	Pensioners of Settlement Officer, Shimla- Non Plan				
(xix)	O	8.32				
				17.32	17.30	(-)0.02
	R	9.00				
	66-	Pensioners of Small Savings Organization- Non Plan				
(xx)	O	0.83				
				2.08	2.07	(-)0.01
	R	1.25				
	67-	Pensioners of Planning Department- Non Plan				
(xxi)	O	1.66				
				12.66	12.17	(-)0.49
	R	11.00				
	69-	Pensioners of State Vigilance and Anti Corruption Bureau- Non Plan				
(xxii)	O	19.97				
				29.47	29.46	(-)0.01
	R	9.50				

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

71-	Pensioners of Forest Department- Non Plan				
(xxiii)	O	2,49.65			
			5,80.89	5,75.30	(-)5.59
	R	3,31.24			

Augmentation in provision by ₹ 10,53.84 lakh through reappropriation in March 2021 in the above twenty three cases was due to more receipt of medical reimbursement claims.

73-	Pensioners of Elementary Education- Non Plan				
(i)	O	5,49.22			
			17,49.22	17,11.02	(-)38.20
	R	12,00.00			

78-	Pensioners of Public Works Department- Non Plan				
(ii)	O	2,99.58			
			8,49.58	8,24.55	(-)25.03
	R	5,50.00			

In view of the final saving of ₹ 63.23 lakh augmentation in provision by ₹ 17,50.00 lakh through reappropriation in March 2021 in the above two cases due to more receipt of medical reimbursement claims proved excessive.

Reasons for the final saving of ₹ 63.23 lakh in the above two cases were awaited (August 2021).

81-	Pensioners of Judicial Academy- Non Plan				
(i)	O	0.83			
			2.83	2.83	..
	R	2.00			

83-	Revenue Department- Non Plan				
(ii)	O	1,06.19			
			2,49.42	2,47.44	(-)1.98
	R	1,43.23			

86-	Pensioners of Women and Child Development Department- Non Plan				
(iii)	O	8.32			
			43.74	41.85	(-)1.89
	R	35.42			

87- Pensioners of Science, Technology and Environment Department-

APPROPRIATION ACCOUNTS
GRANT NO. 19- contd.

	Non Plan				
(iv)	O	0.48		1.48	1.48
	R	1.00			..

Augmentation in provision by ₹ 1,81.65 lakh through reappropriation in March 2021 in the above 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-				
	80- General-				
	800- Other Expenditure-				
	01- Construction of Buildings- Plan				
	O	60.00	60.00	46.53	(-)13.47

Reasons for the final saving of ₹ 13.47 lakh were awaited (August 2021).

	03- Construction of Other Backward Class Boys/ Girls Hostels- Centrally Sponsored Scheme Plan				
	O	2,49.00			
	R	(-)2,49.00	..	..	..

Entire provision of ₹ 2,49.00 lakh was reduced through reappropriation in March 2021 due to less execution of works and non receipt of funds from Government of India.

	4235- Capital Outlay on Social Security and Welfare-				
	02- Social Welfare-				
	190- Investment in Public Sector and other Undertaking-				
	02- Women Development Corporation- Plan				
	O	1,37.00	75.00	75.00	..
	R	(-)62.00			

Reduction in provision by ₹ 62.00 lakh through surrender in March 2021 was due to less demand from the field office.

APPROPRIATION ACCOUNTS
GRANT NO. 19-concl'd.

800- Other Expenditure -

01- Other Expenditure-

Plan

O 3,56.00

S 0.01

R (-)0.01

3,56.00 94.10 (-)2,61.90

Reasons for the substantial saving of ₹ 2,61.90 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 44.17 lakh out of ₹ 94.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(vi) 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-			
01- Other Expenditure-			
Centrally Sponsored Scheme			
Plan			
O 51.00			
S 0.01	1,62.87	1,43.18	(-)19.69
R 1,11.86			

Augmentation in provision by ₹ 1,11.86 lakh through reappropriation in March 2021 was due to construction of Working Women Hostel.

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	14,09,76,54			
		14,09,76,58	12,46,29,78	(-)1,63,46,80
Supplementary	4			
Amount surrendered during the year (31 March 2021)				1,06,54,56
Charged				
Original	..			
		34	34	..
Supplementary	34			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	11,27,01			
		11,87,01	11,86,00	(-)1,01
Supplementary	60,00			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,63,46.80 lakh in the voted provision of Revenue Section, surrender of ₹ 1,06,54.56 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 1,20,55.92 lakh out of ₹ 12,46,29.78 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) The State Government/DDOs draw an amount of ₹ 1,51.40 lakh out of ₹ 11,86.00 lakh in the voted provision of Capital Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
	2216- Housing-				
	03- Rural Housing-				
	102- Provision of House Site to the Landless-				
	04- Mukhya Mantri Awas Yojna- Plan				
(i)	O	12,99.00	12,99.00	12,44.50	(-)54.50
	07- Pradhan Mantri Awas Yojna(Gramin)- Centrally Sponsored Scheme Plan				
(ii)	O	7,12.00	7,12.00	4,48.04	(-)2,63.96

Reasons for the final saving of ₹ 3,18.46 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 5,06.25 lakh out of ₹ 12,44.50 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

	Plan				
	O	3,29.00	3,29.00	..	(-)3,29.00

Entire provision of ₹ 3.29.00 lakh remained unutilized; reasons for which were awaited (August 2021).

	09- Swaran Jayanti Aashraya Aawas Yojna- Non Plan				
	O	25,00.00			
	R	(-)25,00.00			
		

Entire provision of ₹ 25,00.00 lakh was reduced through reappropriation in March 2021 was due to **shifting of the scheme to Demand No. 32.**

2230- Labour, Employment and Skill Development-

	03- Training-				
	003- Training of Craftsman and Supervisors-				
	01- Tailoring Centre in Himachal Pradesh- Non Plan				
	O	1,11.23			
	R	(-)40.00			
			71.23	64.13	(-)7.10

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

2501- Special Programmes for Rural Development-

06- *Self Employment Programmes-*

101- Swarnjayanti Gram Swarozgar Yojna-

05- National Rural Livelihood Mission-

Centrally Sponsored Scheme

Plan

(i)	O	17,77.00			
			10,81.06	5,67.51	(-)5,13.55
	R	(-)6,95.94			

Plan

(ii)	O	1,97.00			
			1,07.31	50.25	(-)57.06
	R	(-)89.69			

07- Deen Dyal Upadhaya Gramin Kaushal Yojna-

Centrally Sponsored Scheme

(iii) Plan

	O	45,51.00			
			14,11.65	13,26.60	(-)85.05
	R	(-)31,39.35			

In view of the final saving of ₹ 6,55.66 lakh, reduction in provision by ₹ 39,24.98 lakh through reappropriation/surrender in the above three cases in March 2021 due to less receipt of funds from Government of India proved inadequate. Whereas Grant of ₹ 11,62.42 lakh at sr no. (i) was received from the Government of India under the scheme.

Reasons for the final saving of ₹ 6,55.66 lakh in the above three cases were awaited (August 2021).

Plan

	O	5,06.00			
		
	R	(-)5,06.00			

Entire provision of ₹ 5,06.00 lakh was reduced through reappropriation/surrender in March 2021 due to less receipt of funds from Government of India and hence state share released proportionately.

08- Shyama Parshad Mukherji Rurban Mission-

Centrally Sponsored Scheme

Plan

(i)	O	15,99.00			
			9,44.48	4,72.24	(-)4,72.24
	R	(-)6,54.52			

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

	Plan				
(ii)	O	2,63.00			
			60.94	8.47	(-52.47
	R	(-2,02.06			

In view of the final saving of ₹ 5,24.71 lakh, reduction in provision by ₹ 8,56.58 lakh through reappropriation in the above two cases in March 2021 due to less receipt of funds from Government of India and state share also remained unutilized proved inadequate. Whereas Grant of ₹ 2,69.74 lakh at above sr. no. (i) was received from Government of India under the scheme.

Reasons for the final saving of ₹ 5,24.71 lakh in the above two cases were awaited (August 2021).

12- National Bamboo Mission-
Centrally Sponsored Scheme

	Plan				
(i)	O	1.00			
		
	R	(-1.00			

	Plan				
(ii)	O	1.00			
		
	R	(-1.00			

800- Other Expenditure -
07- Balika Gaurav Purskaar Yojna-
Non Plan

(iii)	O	1,50.00			
		
	R	(-1,50.00			

Entire provision of ₹ 1,52.00 lakh in the above three cases was reduced through reappropriation/surrender in March 2021 due to beneficiaries could not be identified because of COVID-19.

2505- Rural Employment-

	02- Rural Employment Guarantee Scheme-				
	101- National Rural Employment Guarantee Scheme-				
	01- Mahatma Gandhi National Rural Employment Guarantee Scheme-				
	Plan				
(i)	O	59,23.00	59,23.00	51,63.48	(-7,59.52

2515- Other Rural Development Programmes-

003- Training-

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

01-	Panchayati Raj Training Centre-				
	Non Plan				
(ii)	O	2,60.57			
			2,66.08	2,39.35	(-)26.73
	R	5.51			
101-	Panchayati Raj-				
01-	Panchayat Raj Department-				
	Non Plan				
(iii)	O	29,10.66			
			29,16.02	23,06.31	(-)6,09.71
	R	5.36			

Reasons for the final saving of ₹ 13,95.96 lakh in the above three cases were awaited (August 2021). However, Grant of ₹ 2,14,55.29 lakh was received at above sr.no (i) above from the Government of India under the scheme.

16-	National Bamboo Mission-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

102-	Community Development-				
01-	Department of Rural Development Department-				
	Non Plan				
	O	1,14,91.99			
			87,89.90	76,17.81	(-)11,72.09
	R	(-)27,02.09			

In view of the final saving of ₹ 11,72.09 lakh, reduction in provision by ₹ 27,02.09 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 11,72.09 lakh were awaited (August 2021).

16-	Construction of Office Buildings/Stores-				
	Plan				
	O	6,58.00	6,58.00	5,37.36	(-)1,20.64

APPROPRIATION ACCOUNTS**GRANT NO. 20- contd.**

Reasons for the final saving of ₹ 1,20.64 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,06.99 lakh out of ₹ 5,37.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

18-	Matching Incentive Grant to Mahila Mandal (Prod-Act)- Plan				
(i)	O	1,09.00			
	R	(-),09.00			
20-	State Reward under Sanitation Scheme- Plan				
(ii)	O	1,00.00			
	R	(-),00.00			

Entire provision of ₹ 2,09.00 lakh in the above two cases was reduced through reappropriation/surrender in March 2021 due to non identification of beneficiaries because of COVID-19.

23-	Swachh Bharat Mission (Gramin)- Centrally Sponsored Scheme Plan				
	O	1,50,05.00			
	S	0.01	15,81.26	15,81.26	
	R	(-),34,23.75			

Substantial reduction in provision by ₹ 1,34,23.75 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India. Whereas Grant of ₹ 15,81.26 lakh was received from the Government of India under the scheme.

	Plan				
	O	24,71.00			
	R	(-),24,71.00			

Entire provision of ₹ 24,71.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India and state share also remained unutilized.

197-	Assistance to Panchayat Samitis-
06-	Basic Grant to Panchayat Samitis under Central Finance Commission-

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Non Plan				
O	39,87.00			
		29,69.91	29,69.91	..
R	(-)10,17.09			

Reduction in provision by ₹ 10,17.09 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth Finance Commission to three tiers of Panchayat Raj Intuitions. The State Government/DDOs draw an amount of ₹ 14,81.15 lakh out of ₹ 29,69.91 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

07- Tied Grant to Panchayat Samitis under Central Finance Commission-				
Non Plan				
O	39,87.00			
		29,63.00	29,64.41	+1.41
R	(-)10,24.00			

Reduction in provision by ₹ 10,24.00 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth Finance Commission to three tiers of Panchayat Raj Intuitions.

198- Assistance to Gram Panchayats-				
04- Grants to Gram Panchayats under Fifth State Finance Commission-				
Non Plan				
O	1,15,85.70	1,15,85.70	1,13,00.76	(-)2,84.94

Reasons for the final saving of ₹ 2,84.94 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 6,93.78 lakh out of ₹ 1,13,00.76 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(iv) 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-
- 05- Scheme for Repair of Houses under Mukhya Awaas Yojna for General Category Below Poverty Line-

APPROPRIATION ACCOUNTS
GRANT NO. 20- contd.

Plan				
S	0.01			
		50.00	50.00	..
R	49.99			

Augmentation in provision by ₹ 49.99 lakh through reappropriation in March 2021 was due to clearance of pending liability of 2019-20.

2501- Special Programmes for Rural Development-

06- *Self Employment Programmes-*

101- Swarnjayanti Gram Swarozgar Yojna-

03- District Rural Development Agencies-

Centrally Sponsored Scheme

Plan

O	3,97.00			
		6,45.46	6,36.19	(-)9.27
R	2,48.46			

Augmentation in provision by ₹ 2,48.46 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

800- Other Expenditure-

03- Maatri Shakti Beema Yojna-

Non Plan

O	2,00.00			
		2,62.00	2,62.00	..
R	62.00			

Augmentation in provision by ₹ 62.00 lakh through reappropriation in March 2021 was due to clearance of pending liabilities. The State Government/DDOs draw an amount of ₹ 16.00 lakh out of ₹ 2,62.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

06- Pradhan Mantri Krishi Sinchayee Yojna-

Centrally Sponsored Scheme

Plan

O	14,80.00			
		48,34.70	48,34.70	..
R	33,54.70			

Augmentation in provision by ₹ 33,54.70 lakh through reappropriation in March 2021 was due to more receipt of funds from the Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

Plan					
O	1,64.00		5,37.19	5,37.19	..
R	3,73.19				

Augmentation in provision by ₹ 3,73.19 lakh through reappropriation in March 2021 was due to state share released in proportionate to central share.

2505- Rural Employment-

02- Rural Employment Guarantee Scheme-

101- National Rural Employment Guarantee Scheme-

01- Mahatma Gandhi National Rural Employment
Guarantee Scheme -
Centrally Sponsored Scheme

Plan					
(i) O	1,77,69.00		2,12,87.43	2,12,87.43	..
R	35,18.43				

04- Operation of Social Audit Unit under Mahatma Gandhi National
Rural Employment Guarantee Act-
Centrally Sponsored Scheme

Plan					
(ii) O	0.01		2,91.37	2,91.37	..
R	2,91.36				

Augmentation in provision by ₹ 38,09.79 lakh through reappropriation in the above two cases in March 2021 was due to more receipt of funds from Government of India.

2515- Other Rural Development Programmes-

101- Panchayati Raj-

02- Assistance to Panchayati Raj Institutions-
Non Plan

O	82.01		11,02.01	11,01.48	(-)0.53
R	10,20.00				

Augmentation in provision by ₹ 10,20.00 lakh through reappropriation in March 2021 was due to providing incentives/awards to panchayat elected un-opposed. The State Government/DDOs draw an amount of ₹ 33.05 lakh out of ₹ 11,01.48 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 20-contd.

15- Rashtriya Gram Swaraj Abhiyan-
Centrally Sponsored Scheme

Plan

O	12,71.00			
S	0.01	14,47.13	14,47.13	..
R	1,76.12			

Augmentation in provision by ₹ 1,76.12 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

196- Assistance to Zila Parishad-
04- Grants to Zila Parishads under Fifth State Finance

Commission-
Non Plan

O	1,03,76.76			
		1,72,36.30	1,63,93.80	(-)8,42.50
R	68,59.54			

In view of the final saving of ₹ 8,42.50 lakh, augmentation in provision by ₹ 68,59.54 lakh through reappropriation in March 2021 due to induction of Takniki Sahayak and other officials in Zila Parishad proved excessive. The State Government/DDOs draw an amount of ₹ 7,21.34 lakh out of ₹ 1,63,93.80 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 8,42.50 lakh were awaited (August 2021).

06- Basic Grant to Zila Parishads under Central
Finance Commission-
Non Plan

O	20,28.00			
		30,49.20	30,49.20	..
R	10,21.20			

Augmentation in provision by ₹ 10,21.20 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth Finance Commission to three tiers of Panchayat Raj Institutions. The State Government/DDOs draw an amount of ₹ 15,21.00 lakh out of ₹ 30,49.20 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

07- Tied Grant to Zila Parishads under Central
Finance Commission-
Non Plan

O	20,28.00			
		30,42.00	30,42.00	..
R	10,14.00			

APPROPRIATION ACCOUNTS
GRANT NO. 20-concl'd.

Augmentation in provision by ₹ 10,14.00 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth Finance Commission to three tiers of Panchayat Raj Institutions.

197-	Assistance to Panchayat Samitis-				
04-	Grants to Panchayat Samitis under Fifth State Finance Commission-				
	Non Plan				
	O	8,76.54			
			9,87.95	9,73.66	(-)14.29
	R	1,11.41			

Augmentation in provision by ₹ 1,11.41 lakh through reappropriation in March 2021 was due to regularization of staff.

198-	Assistance to Gram Panchayats-				
05-	Basic Grant to Gram Panchayats under Finance Commission-				
	Non Plan				
	O	1,39,52.00			
			1,39,84.56	1,39,84.56	..
	R	32.56			

Augmentation in provision by ₹ 32.56 lakh through reappropriation in March 2021 was due to interest payment of releases of fifteenth Finance Commission. The State Government/DDOs draw an amount of ₹ 69,76.00 lakh out of ₹ 1,39,84.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4515- Capital Outlay on Other Rural Development Programme-			
101- Panchayati Raj-			
03- Gram Gaurav Patt-			
Non Plan			
O	1.00	1.00	..
			(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 21 - CO-OPERATION

(HEADS 2059-PUBLIC WORKS, 2425-CO-OPERATION AND 6425-LOANS FOR CO-OPERATION)

Total grant/
appropriation Actual
expenditure Excess (+)
Saving (-)
(₹ in thousands)

Revenue Section

Voted

Original	36,46,33				
		38,95,47	36,25,24	(-)2,70,23	
Supplementary	2,49,14				

Amount surrendered during the year ..

Charged

Original	..				
		13,04	..	(-)13,04	
Supplementary	13,04				

Amount surrendered during the year ..

Capital Section

Voted

Original	2,00				
		58,56,97	58,55,97	(-)1,00	
Supplementary	58,54,97				

Amount surrendered during the year ..

NOTES AND COMMENTS

- (i) In view of final saving of ₹ 2,70.23 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,49.14 lakh obtained in March 2021 proved unnecessary as even the original grant remained unutilized and no amount was surrendered by the department during the year.
- (ii) Entire appropriation of ₹ 13.04 lakh in the charged appropriation of Revenue Section obtained through supplementary grant remained unutilized.

Revenue Section

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

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

2425- Co-operation -

APPROPRIATION ACCOUNTS
GRANT NO. 21- contd.

001- Direction and Administration -

01- Directorate-
Non Plan

O	5,37.18				
		3,60.92	3,21.21	(-)39.71	
R	(-)1,76.26				

In view of the final saving of ₹ 39.71 lakh, reduction in provision by ₹ 1,76.26 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 39.71 lakh were awaited (August 2021).

02- District Staff-
Non Plan

O	21,27.44				
		18,44.30	16,83.31	(-)1,60.99	
R	(-)2,83.14				

In view of the final saving of ₹ 1,60.99 lakh, reduction in provision by ₹ 2,83.14 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales, less receipt of travel expense and medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 1,60.99 lakh were awaited (August 2021).

109- Agriculture Credit Stabilization Fund -

01- Expenditure on Integrated Co-operative
Development Projects-
Centrally Sponsored Scheme
Plan

O	1.00				
		1.00	..	(-)1.00	

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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

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

2059- Public Works -

01- Office Buildings -

053- Maintenance and Repairs -

06- Maintenance of Office Buildings-
Non Plan

O	0.01				
		10.01	10.01	..	
R	10.00				

APPROPRIATION ACCOUNTS
GRANT NO. 21- contd.

Augmentation in provision by ₹ 10.00 lakh through reappropriation in March 2021 was due to more expenditure under the scheme.

2425- Co-operation -

101- Audit of Co-operatives -

01- Audit Staff-

Non Plan

O 9,06.20

10,05.73 9,37.21 (-)68.52

R 99.53

In view of the final saving of ₹ 68.52 lakh, augmentation in provision by ₹ 99.53 lakh through reappropriation in March 2021 was due to clearance of pending liabilities of retired auditors proved excessive.

Reasons for the final saving of ₹ 68.52 lakh were awaited (August 2021).

108- Assistance to other Co-operatives -

01- Managerial Subsidy to Marketing Societies-

Centrally Sponsored Scheme

Plan

O 1.00

S 2,49.13

6,00.00 6,00.00 ..

R 3,49.87

Augmentation in provision by ₹ 3,49.87 lakh through reappropriation in March 2021 was due to subsidy for agricultural and marketing co-operatives under central sector integrated scheme.

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

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

2425- Co-operation -

001- Direction and Administration -

01- Directorate-

Non Plan

S 13.04

13.04 .. (-)13.04

Entire appropriation of ₹ 13.04 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (August 2021).

Capital Section

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

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

6425- Loans for Co-operation -

APPROPRIATION ACCOUNTS
GRANT NO. 21- conclud.

108-	Loans to other Co-operatives -				
05-	Loans to Marketing Co-operatives-				
	Centrally Sponsored Scheme				
	Plan				
	O	1.00	1.00	..	(-1.00)

Entire provision of ₹ 1.00 lakh obtained remained unutilized; reasons for which were awaited (August 2021).

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	Excess (+) Saving (-)
	(₹ in thousands)		
Revenue Section			
Voted			
Original	3,05,67,29		
	3,05,67,35	2,75,69,97	(-)29,97,38
Supplementary	6		
Amount surrendered during the year (31 March 2021)			28,36,22

Capital Section

Voted			
Original	4,97		
	13,97	13,85	(-)12
Supplementary	9,00		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 29,97.38 lakh in the voted provision of Revenue Section, surrender of ₹ 28,36.22 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 30,29.61 lakh out of ₹ 2,75,69.97 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

- (ii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure | Excess (+) Saving (-) |
|---|--------------|--------------------|-----------------------|
| | (₹ in lakhs) | | |
| 2236- Nutrition- | | | |
| 02- Distribution of Nutritious Food and Beverages- | | | |
| 101- Special Nutrition Programmes- | | | |
| 06- Annapurna Scheme-
Centrally Sponsored Scheme | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Plan					
O	15.00				
R	(-15.00)	..	..	..

Entire provision of ₹ 15.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India.

2408- Food Storage and Warehousing-

01- Food-

001- Direction and Administration-

02- Staff of District Forum-

Non Plan

O	6,10.08				
		5,16.33	4,81.46	(-)34.87	
R	(-)93.75				

In view of the final saving of ₹ 34.87 lakh, reduction in provision by ₹ 93.75 lakh through surrender in March 2021 due to non filling up of vacant posts, less expenditure on motor vehicles, less payment of honorarium and less receipt of water, electricity and telephone bills proved inadequate.

Reasons for the final saving of ₹ 34.87 lakh were awaited (August 2021).

102- Food Subsidies-

13- Subsidy on Wheat and Rice to below Poverty Line

Families-

Centrally Sponsored Scheme

Plan

O	24,24.00				
R	(-)24,24.00	..	..	..

Entire provision of ₹ 24,24.00 lakh was reduced through surrender in March 2021 due to non release of central share.

3456- Civil Supplies-

001- Direction and Administration-

01- Directorate-

Non Plan

O	4,56.13				
		3,60.65	3,36.40	(-)24.25	
R	(-)95.48				

In view of the final saving of ₹ 24.25 lakh, reduction in provision by ₹ 95.48 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts of officers and officials partly counter balanced by excess due to payment of pending bills of outsourced workers, more expenditure on wages, petrol, oil and lubricant bills proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

Reasons for the final saving of ₹ 24.25 lakh were awaited (August 2021).

02-	District Offices-				
	Non Plan				
	O	10,74.85			
			9,60.32	8,89.19	(-71.13)
	R	(-1,14.53)			

In view of the final saving of ₹ 71.13 lakh, reduction in provision by ₹ 1,14.53 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, less expenditure on travelling, less engagement of daily wagers and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 71.13 lakh were awaited (August 2021).

04-	Consumer Awareness-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	18.00			
		
	R	(-18.00)			
05-	Computerization of Targeted Public Distribution System-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	30.00			
		
	R	(-30.00)			
06-	Strengthening of Price Monitoring Cell-				
	Centrally Sponsored Scheme				
	Plan				
(iii)	O	1.00			
		
	R	(-1.00)			

Entire provision of ₹ 49.00 lakh was reduced through surrender in March 2021 in the above three cases due to non receipt of central share from Government of India.

3475- Other General Economic Services-

106- Regulation of Weights and Measures-

01- Weights and Measures Organization-
Non Plan

	O	3,62.68			
			2,73.93	2,49.44	(-24.49)
	R	(-88.75)			

APPROPRIATION ACCOUNTS
GRANT NO. 22- contd.

In view of the final saving of ₹ 24.49 lakh, reduction in provision by ₹ 88.75 lakh through surrender in March 2021 due to non filling up of vacant posts, less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 24.49 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2059- Public Works-			
01- Office Buildings-			
053- Maintenance and Repairs-			
17- Maintenance Expenditure of Food and Supply Department-			
Non Plan			
O	2.00		
		27.00	27.00
R	25.00		..

Augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2021 was due to minor repair of Directorate and District office buildings.

2408- Food Storage and Warehousing-

01- Food-			
001- Direction and Administration-			
03- State Food Commission-			
Non Plan			
O	0.02		
S	0.06	19.87	13.52
R	19.79		(-)6.35

In view of the final saving of ₹ 6.35 lakh, augmentation in provision by ₹ 19.79 lakh through reappropriation in March 2021 due to appointment of chairperson, members and other staff, filling up of vacant posts and more receipt of bills of hired taxis, petrol, oil, lubricant, repair of vehicles and more purchase of office articles proved excessive.

Reasons for the final saving of ₹ 6.35 lakh were awaited (August 2021).

Capital Section

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
4408- Capital Outlay on Food Storage and Warehousing-			
02- Storage and Warehousing-			
101- Rural Godown Programmes-			

APPROPRIATION ACCOUNTS
GRANT NO. 22-concl.

03- Construction of Godowns-
Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to less execution of works.

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

	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
5475- Capital Outlay on Other General Economic Services-			
102- Civil Supplies-			
01- Buildings-			
Non Plan			
O 2.99			
S 9.00	12.99	12.99	..
R 1.00			

Augmentation in provision by ₹ 1.00 lakh through reappropriation in March 2021 was due to more expenditure on purchase of date stamps, plugs and dies.

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	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	5,04,92,26			
		5,39,12,53	5,35,11,63	(-)4,00,90
Supplementary	34,20,27			
Amount surrendered during the year ..				
Capital Section				
Voted				
Original	3,07,30,01			
		3,07,30,02	3,04,03,74	(-)3,26,28
Supplementary	1			
Amount surrendered during the year (31March 2021) 2				

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 4,00.90 lakh in the voted provision of Revenue Section, supplementary grant ₹ 34,20.27 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year.
- (ii) In view of the final saving of ₹ 3,26.28 lakh in the voted provision of Capital Section surrender of ₹ 0.02 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)		
2045- Other Taxes and Duties on Commodities and Services -				
103- Collection Charges-Electricity Duty -				
01- Electrical Inspectorate-				
Non Plan				
O	3,30.51			
		1,84.34	1,75.12	(-)9.22
R	(-)1,46.17			

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Reduction in provision by ₹ 1,46.17 lakh through reappropriation in March 2021 was due to non filling up of vacant posts partly counter balanced by excess due to purchase of new vehicle.

2801- Power -01- *Hydel Generation -*

101- Purchase of Power -

01- Satjul Jal Vidyut Nigam Limited-
Non Plan

O 5,00.00

..

R (-)5,00.00

Entire provision of ₹ 5,00.00 lakh was reduced through reappropriation in March 2021 due to non requirement of funds.

80- *General -*

001- Direction and Administration -

01- Directorate of Energy-
Non Plan

O 7,85.22

S 0.01

8,01.18 4,09.52 (-)3,91.66

R 15.95

In view of the substantial saving of ₹ 3,91.66 lakh, augmentation in provision by ₹ 15.95 lakh through reappropriation in March 2021 due to more receipt of medial reimbursement claims, filling of review petition and more expenditure on advertisement and publicity proved unnecessary.

Reasons for the substantial saving of ₹ 3,91.66 lakh were awaited (August 2021).

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

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

(₹ in lakhs)

2801- Power-80- *General-*

101- Assistance to Electricity Boards -

07- Subsidy on account of Tariff Roll-
Non Plan

O 4,80,00.00

S 34,20.26

5,20,45.00 5,20,45.00 ..

R 6,24.74

APPROPRIATION ACCOUNTS
GRANT NO. 23- contd.

Augmentation in provision by ₹ 6,24.74 lakh through reappropriation in March 2021 was due to more requirement of budget in subsidy component for book adjustment payable by Himachal Pradesh State Electricity Board Limited to Government of Himachal Pradesh and vice-versa.

800-	Other Expenditure -			
03-	Expenditure on Payment of Arbitration Fee-			
	Non Plan			
O	5.00			
		10.50	10.50	..
R	5.50			

Augmentation in provision by ₹ 5.50 lakh through reappropriation in March 2021 was due to payment of arbitrator fee.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following head:-			
	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in lakhs)		
6801-	Loans for Power Projects -			
190-	Loans to Public Sector and other undertakings -			
01-	Loan to Himachal Pradesh Power Corporation-			
	Plan			
O	51,33.00			
		11.54	..	(-)11.54
R	(-)51,21.46			

Substantial reduction in provision by ₹ 51,21.46 lakh through reappropriation in March 2021 was due to closure of Asian Development Bank Loan.

02-	Loan to Himachal Pradesh Power Transmission Corporation Limited-			
	Plan			
O	1,73,00.00			
S	0.01	1,73,00.00	1,69,85.28	(-)3,14.72
R	(-)0.01			

Reasons for the final saving of ₹ 3,14.72 lakh were awaited (August 2021).

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

4801- Capital Outlay on Power Projects -

APPROPRIATION ACCOUNTS
GRANT NO. 23-concl.

<i>01- Hydel Generation -</i>				
190- Investment in Public Sector and other Undertakings -				
06- Equity contribution to Himachal Pradesh Power Corporation-				
	Plan			
O	7,24.00			
		58,45.46	58,45.46	..
R	51,21.46			

Augmentation in provision by ₹ 51,21.46 lakh through reappropriation in March 2021 was due to more investment under the scheme and to support ongoing construction activities of the projects.

APPROPRIATION ACCOUNTS
GRANT NO. 24 - PRINTING AND STATIONERY

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

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	30,51,83		
	30,51,83	27,60,48	(-)2,91,35
Supplementary	..		
Amount surrendered during the year (31 March 2021)			
			72,73

Capital Section

Voted			
Original	41,58		
	41,58	41,58	..
Supplementary	..		
Amount surrendered during the year			
			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,91.35 lakh in the voted provision in the Revenue Section, surrender of ₹ 72.73 lakh proved inadequate.

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 -			
001- Direction and Administration -			
01- Directorate-			
Non Plan			
O	1,55.26		
	1,15.28	1,13.18	(-)2.10
R	(-)39.98		

Reduction in provision by ₹ 39.98 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and more expenditure on hospitality and stationary for general elections of Panchayati Raj and local Bodies.

APPROPRIATION ACCOUNTS
GRANT NO. 24- contd.

103-	Government Presses -				
01-	Himachal Pradesh Government Presses-				
	Non Plan				
	O	20,23.54			
			18,45.74	16,36.00	(-)2,09.74
	R	(-)1,77.80			

In view of the final saving of ₹ 2,09.74 lakh, reduction in provision by ₹ 1,77.80 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts partly counter balanced by excess due to more purchase of stationary for general elections of Panchayati Raj and local Bodies and more expenditure on outsourcing and annual maintenance of machineries proved inadequate.

Reasons for the final saving of ₹ 2,09.74 lakh were awaited (August 2021).

104-	Cost of Printing by other Sources -				
01-	Private Presses-				
	Non Plan				
	O	12.48			
			12.46	9.69	(-)2.77
	R	(-)0.02			

Reasons for the final saving of ₹ 2.77 lakh were awaited (August 2021).

02-	Other Government Presses-				
	Non Plan				
	O	22.35			
			10.72	7.79	(-)2.93
	R	(-)11.63			

Reduction in provision by ₹ 11.63 lakh through surrender in March 2021 was due to non filling up of vacant posts.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(₹ in lakhs)		
2058- Stationery and Printing -			
101- Purchase and Supply of Stationery Stores-			
01- Stationery-			
Non Plan			
O	4,71.58		
		5,35.79	5,36.73
			+0.94
R	64.21		

APPROPRIATION ACCOUNTS
GRANT NO. 24- conclud.

Augmentation in provision by ₹ 64.21 lakh through reappropriation/surrender in March 2021 was due to more expenditure on purchase of stationery for general election of Panchayati Raj Institutions/Urban Local Bodies in the State partly counter balanced by saving due to non filling up of vacant posts.

102-	Printing, Storage and Distribution of Forms -				
01-	Supply of Forms-				
	Non Plan				
	O	8.49			
			24.47	24.14	(-)0.33
	R	15.98			

Augmentation in provision by ₹ 15.98 lakh through reappropriation/surrender in March 2021 was due to more expenditure on salary of shifted posts from another head of account.

2059- Public Works -

	01- Office Buildings -				
053-	Maintenance and Repairs -				
13-	Maintenance Expenditure of Printing and Stationery Department-				
	Non Plan				
	O	0.01			
			81.54	81.53	(-)0.01
	R	81.53			

Augmentation in provision by ₹ 81.53 lakh through reappropriation in March 2021 was due to repair and maintenance of Government departmental building.

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-COMMERCIAL LINES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5056-CAPITAL OUTLAY ON INLAND WATER TRANSPORT AND 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES)

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	3,16,00,02				
			5,74,67,80	5,62,89,09	(-)11,78,71
Supplementary	2,58,67,78				
Amount surrendered during the year					
					..
Charged					
Original	..				
			8,52	8,52	..
Supplementary	8,52				
Amount surrendered during the year					
					..
Capital Section					
Voted					
Original	1,02,67,01				
			1,48,50,66	1,54,61,72	+6,11,06
Supplementary	45,83,65				
Amount surrendered during the year					
					..

NOTES AND COMMENTS

- (i) In the voted provision of Capital Section, excess of ₹ 6,11,05,979 requires regularization.
- (ii) In view of the final saving of ₹ 11,78.71 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 2,58,67.78 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 11,22.40 lakh out of ₹ 5,62,89.09 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

- (iii) In view of the final excess of ₹ 6,11.06 lakh in the voted provision of Capital Section, supplementary grant of ₹ 45,83.65 lakh obtained in March 2021 proved inadequate. The State Government/DDOs draw an amount of ₹ 11,15.17 lakh out of ₹ 1,54,61.72 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

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

2041- Taxes on Vehicles-

001- Direction and Administration-

01- Headquarters and Field Staff-
Non Plan

O	13,51.87				
		13,50.83	4,24.43	(-)9,26.40	
R	(-)1.04				

Reasons for the substantial saving of ₹ 9,26.40 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 72.41 lakh out of ₹ 4,24.43 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2235- Social Security and Welfare-

60- *Other Social Security and Welfare Programmes-*

101- Personal Accident Insurance Scheme for Poor Families-

04- Payment of Ex-Gratia Grant to Passengers-
Non Plan

O	68.00				
		52.83	15.17	(-)37.66	
R	(-)15.17				

In view of the final saving of ₹ 37.66 lakh, reduction in provision by ₹ 15.17 lakh through reappropriation in March 2021 due to less receipt of accidental claims proved inadequate.

Reasons for the final saving of ₹ 37.66 lakh were awaited (August 2021).

3055- Road Transport-

001- Direction and Administration-

01- Directorate-
Non Plan

O	12,96.75				
S	67.78	13,89.40	11,74.89	(-)2,14.51	
R	24.87				

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

In view of the final saving of ₹ 2,14.51 lakh, augmentation in provision by ₹ 24.87 lakh through reappropriation in March 2021 due to conversion of services of home guards into outsourcing services proved unnecessary.

Reasons for the final saving of ₹ 2,14.51 lakh were awaited (August 2021).

04- Computerization- Plan				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.

3056- Inland Water Transport-

001- Direction and Administration-

01- Providing of Staff for Inland Water Transport-
Non Plan

O	11.37			
		4.73	4.61	(-)0.12
R	(-)6.64			

Reduction in provision by ₹ 6.64 lakh through reappropriation in March 2021 was due to non filling up of vacant posts.

Plan				
O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021; reasons for which were awaited (August 2021).

Capital Section

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

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakhs)				
5002- Capital Outlay on Indian Railways Commercial Lines-				
01- Capital bearing Dividend Liability-				
120- New Lines (Construction)-				
01- Construction of Railway Lines- Plan				
O	37,50.00			
		80,33.00	87,50.00	+7,17.00
S	42,83.00			

APPROPRIATION ACCOUNTS
GRANT NO. 25- contd.

Reasons for the final excess of ₹ 7,17.00 lakh were awaited (August 2021).

- (vi) Above excess was partly counter balanced by 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-			
01- Construction of Bus Stands-			
Non Plan			
O	1.00	..	..
R	(-)1.00	..	..
Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.			
06- Construction of Institute of Driving Training and Research at Sarkaghat-			
Plan			
(i) O	1.00	..	..
R	(-)1.00	..	..
08- Model Inspection and Certification Centre- Centrally Sponsored Scheme			
(ii) Plan			
O	1.00	..	..
R	(-)1.00	..	..
Plan			
(iii) O	1.00	..	..
R	(-)1.00	..	..
Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2021 in the above three cases due to non completion of codal formalities.			
190- Investments in Public Sector and other Undertakings-			
03- Construction of Buildings of Parivahan Vibhag Road Transport Office-			
Plan			
S	98.99	1,04.00	..
R	5.01	..	(-)1,04.00

APPROPRIATION ACCOUNTS
GRANT NO. 25- conold.

Entire provision of ₹ 1,04.00 lakh obtained through supplementary grant and reappropriation remained unutilized; reasons for which were awaited (August 2021).

5056- Capital Outlay on Inland Water Transport-

101- Landing Facilities-

01- Jetting Inland Water Transport-
Centrally Sponsored Scheme
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 26 - TOURISM AND CIVIL AVIATION

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

	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)
Revenue Section			
Voted			
Original	1,53,48,64		
	1,53,48,68	1,31,59,83	(-)21,88,85
Supplementary	4		
Amount surrendered during the year (31 March 2021)			19,82,21

Capital Section

Voted			
Original	9,58,71,00		
	9,58,71,00	34,02,70	(-)9,24,68,30
Supplementary	..		
Amount surrendered during the year (31 March 2021)			8,90,00,00

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 21,88.85 lakh in the voted provision of Revenue Section, surrender of ₹ 19,82.21 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 19,26.98 lakh out of ₹ 1,31,59.83 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 9,24,68.30 lakh in the voted provision of Capital Section, surrender of ₹ 8,90,00.00 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 14,99.02 lakh out of ₹ 34,02.70 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

- (iii) Saving in the voted grant occurred mainly under the following heads:-
- | Head | Total grant | Actual expenditure
(₹ in lakhs) | Excess (+)
Saving (-) |
|------------------------------|-------------|------------------------------------|--------------------------|
| 3053- Civil Aviation- | | | |
| 02- Airports- | | | |
| 102- Aerodromes- | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

02- Rehabilitation and Operation/Maintenance of
Airports/Heliports-

Non Plan

O 1,00,00.00

R (-)1,00,00.00

..

Entire provision of ₹ 1,00,00.00 lakh was reduced through reappropriation/surrender in March 2021 due to non finalization of availability of proposal because of COVID-19.

80- *General-*

001- Direction and Administration-

01- Headquarter Staff-

Non Plan

O 47.45

47.45 36.90 (-)10.55

Reasons for the final saving of ₹ 10.55 lakh were awaited (August 2021).

3452- Tourism-

80- *General-*

001- Direction and Administration-

01- Directorate-

Non Plan

(i) O 2,22.28

2,39.11 1,84.88 (-)54.23

R 16.83

02- Field Staff-

Non Plan

(ii) O 4,40.90

4,51.42 4,24.14 (-)27.28

R 10.52

Reasons for the final saving of ₹ 81.51 lakh in the above two cases were awaited (August 2021).

05- Interest Subvention-

Non Plan

S 0.01

1,00.00 .. (-)1,00.00

R 99.99

In view of entire provision of ₹ 1,00.00 lakh remained unutilised, augmentation in provision by ₹ 99.99 lakh through reappropriation in March 2021 due to promote/strengthen tourism sector in the state during COVID-19 and new scheme launched to provide relief proved unnecessary.

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

Entire provision of ₹ 1,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

003- Training-				
01- Stipends/Scholarships for Trainees- Plan				
O	18.00	18.00	13.63	(-)4.37

Reasons for the final saving of ₹ 4.37 lakh were awaited (August 2021).

800- Other Expenditure-				
08- Incentive for Tourism Infrastructure- Plan				
O	18.00	13.33	5.64	(-)7.69
R	(-)4.67			

In view of final saving of ₹ 7.69 lakh, reduction in provision by ₹ 4.67 lakh through reappropriation in March 2021 due to COVID-19 less organization of meetings proved inadequate.

Reasons for the final saving of ₹ 7.69 lakh were awaited (August 2021).

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
3452- Tourism-			
01- Tourist Infrastructure-			
190- Assistance to Public Sector and other Undertakings-			
04- Assistance to Himachal Pradesh Tourism Development Corporation- Non Plan			
S	0.01	38,21.00	38,21.00
R	38,20.99		..

Augmentation in provision by ₹ 38,20.99 lakh through reappropriation in March 2021 was due to COVID-19 less income generated by Corporation, therefore Grant-in-Aid released for salary of employees.

80- General-	
001- Direction and Administration-	

APPROPRIATION ACCOUNTS
GRANT NO. 26- contd.

03-	Infrastructure Development Investment Programme for Tourism- Plan				
	O	28,38.00			
	S	0.02	69,07.47	69,07.47	..
	R	40,69.45			

Augmentation in provision by ₹ 40,69.45 lakh through reappropriation in March 2021 was due to extension of project and more expenditure incurred on salary. The State Government/DDOs draw an amount of ₹ 19,26.98 lakh out of ₹ 69,07.47 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Capital Section

(v)	Saving in the voted grant occurred mainly under the following heads:-				
	Head		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakhs)	
5053-	Capital Outlay on Civil Aviation-				
	02- Air Ports-				
	102- Aerodromes-				
	01- Construction of Helipads and Air Strips- Plan				
	O	4,71.00	4,71.00	4,39.11	(-)31.89

Reasons for the final saving of ₹ 31.89 lakh were awaited (August 2021).

	02- Development of Airports/Heliports- Non Plan				
	O	9,00,00.00			
			10,00.00	1,60.87	(-)8,39.13
	R	(-)8,90,00.00			

In view of the final saving of ₹ 8,39.13 lakh, substantial reduction in provision by ₹ 8,90,00.00 lakh through reappropriation in March 2021 due to COVID-19 non finalization of survey proposals proved inadequate.

Reasons for the final saving of ₹ 8,39.13 lakh were awaited (August 2021).

5452-	Capital Outlay on Tourism-				
	01- Tourist Infrastructure-				
	800- Other Expenditure-				
	03- Nai Raahein Nai Manzilein- Non Plan				
(ii)	O	50,00.00	50,00.00	24,12.71	(-)25,87.29

APPROPRIATION ACCOUNTS
GRANT NO. 26- conclud.

Reasons for the final saving of ₹ 25,87.29 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 14,29.52 lakh out of ₹ 24,12.71 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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, 4250-CAPITAL OUTLAY ON OTHER SOCIAL SERVICES AND 6202-LOANS FOR EDUCATION,SPORTS, ART AND CULTURE)

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)			
Revenue Section			
Voted			
Original	3,62,38,16		
	3,73,52,35	2,57,13,54	(-)1,16,38,81
Supplementary	11,14,19		
Amount surrendered during the year (31 March 2021)			8,73

Capital Section

Voted

Original	85,93,01		
	85,93,01	79,10,51	(-)6,82,50
Supplementary	..		
Amount surrendered during the year			..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 1,16,38.81 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 11,14.19 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and surrender of ₹ 8.73 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 15,93.86 lakh out of ₹ 2,57,13.54 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) There was an overall saving of ₹ 6,82.50 lakh in the voted provision of Capital Section but no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 6,00.36 lakh out of ₹ 79,10.51 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Revenue Section

(iii)	Saving in the voted grant occurred mainly under the following heads:- Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2203- Technical Education-				
	001- Direction and Administration-			
	01- Directorate- Non Plan			
(i)	O 3,13.00	3,13.00	2,85.08	(-)27.92
	105- Polytechnics-			
	01- Government Polytechnics- Non Plan			
(ii)	O 40,93.31	40,86.28	33,68.82	(-)7,17.46
	R (-)7.03			
	Plan			
(iii)	O 11,77.00	11,77.00	10,37.38	(-)1,39.62
	112- Engineering/Technical Colleges and Institutes-			
	01- Government Engineering College/Technical College and Institutes- Non Plan			
(iv)	O 8,35.87	8,19.84	5,87.61	(-)2,32.23
	R (-)16.03			
	Plan			
	O 13,31.00	13,06.00	11,70.39	(-)1,35.61
	R (-)25.00			

Reasons for the final saving of ₹ 11,17.23 lakh in the above four cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 10.00 lakh out of ₹ 5,87.61 lakh at sr. no. (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

In view of the final saving of ₹ 1,35.61 lakh, reduction in provision by ₹ 25.00 lakh through reappropriation in March 2021 due to less receipt of applications from Engineering/Pharmacy College proved inadequate.

Reasons for the final saving of ₹ 1,35.61 lakh were awaited (August 2021)

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

03-	Grant to Private Industrial Training Institutes- Non Plan				
	O	10.00			
	R	(-)10.00			
		
	Entire provision of ₹ 10.00 lakh was reduced through reappropriation in March 2021 due to less receipt of applications from industrial training Institutes.				
2230-	Labour, Employment and Skill Development-				
	<i>01- Labour-</i>				
001-	Direction and Administration-				
	01- Headquarter Staff- Non Plan				
(i)	O	1,76.15	1,76.15	1,10.43	(-)65.72
101-	Industrial Relations-				
	01- Enforcement of Labour Laws- Non Plan				
(ii)	O	5,66.27			
	S	4.00	5,85.01	4,44.52	(-)1,40.49
	R	14.74			
	02- Settlement of Disputes- Non Plan				
(iii)	O	1,82.91			
	R	(-)1.54	1,81.37	1,19.86	(-)61.51
	<i>02- Employment Services-</i>				
004-	Research, Survey and Statistics-				
	01- Collection of Employment Market Information- Non Plan				
(iv)	O	70.28	70.28	47.26	(-)23.02
101-	Employment Services-				
	01- Extension of Coverage of Employment Services- Non Plan				
(v)	O	11,19.93			
	S	5.22	11,34.98	8,86.40	(-)2,48.58
	R	9.83			
	02- Vocational Guidance and Employment Counseling- Non Plan				
(vi)	O	37.04	37.04	27.62	(-)9.42

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reasons for the final saving of ₹ 5,48.74 lakh in the above six cases were awaited (August 2021).

05- Special Employment Exchanges (Scheduled Caste)- Non Plan				
O	17.09			
		11.09	5.81	(-)5.28
R	(-)6.00			

In view of the final saving of ₹ 5.28 lakh, reduction in provision by ₹ 6.00 lakh through reappropriation in March 2021 was due to non filling up of vacant posts proved inadequate. Reasons for the final saving of ₹ 5.28 lakh were awaited (August 2021).

03- Training-				
001- Direction and Administration-				
01- Staff at Directorate of Technical Education, Vocational and Industrial Training-				
Non Plan				
O	33.84	33.84	8.34	(-)25.50

Reasons for the final saving of ₹ 25.50 lakh were awaited (August 2021).

003- Training of Craftsman and Supervisors-				
05- Training of Craftsman and Supervisors-				
Non Plan				
O	58,29.17			
		57,64.17	53,91.12	(-)3,73.05
R	(-)65.00			

In view of the final saving of ₹ 3,73.05 lakh, reduction in provision by ₹ 65.00 lakh through reappropriation/surrender in March 2021 due to less engagement of part time workers on hourly basis proved inadequate.

Reasons for the final saving of ₹ 3,73.05 lakh were awaited (August 2021).

09- Skill Development Allowance-				
Non Plan				
O	99,00.00			
		97,62.75	27,33.41	(-)70,29.34
R	(-)1,37.25			

In view of the substantial saving of ₹ 70,29.34 lakh, reduction in provision by ₹ 1,37.25 lakh through reappropriation/surrender in March 2021 due to COVID-19 less receipt of applications for skill development allowance, closing of Government institutions, less expenditure on advertisement and publicity proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 27- contd.

Reasons for the substantial saving of ₹ 70,29.34 lakh were awaited (August 2021).

- 10- Upgradation of Industrial Training Institutions to
Model Industrial Training Institutions-
Centrally Sponsored Scheme

Plan

O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan

O	50.00			
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R	(-)50.00	
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Entire provision of ₹ 50.00 lakh was reduced through reappropriation in March 2021 due to less expenditure on seminars because of COVID-19.

- 800- Other Expenditure-
01- Himachal Pradesh Kaushal Vikas Nigam-
Plan

O	40,15.00	40,15.00	14,16.40	(-)25,98.60
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Reasons for the substantial saving of ₹ 25,98.60 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 14,08.90 lakh out of ₹ 14,16.40 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

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

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

- 03- Welfare of Backward Classes-

- 277- Education-

- 04- Technical Scholarships-
Non Plan

O	19.08			
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R	23.06		42.14	42.12
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			(-)0.02
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APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

Augmentation in provision by ₹ 23.06 lakh through reappropriation in March 2021 was due to more receipt of claims from beneficiaries. The State Government/DDOs draw an amount of ₹ 23.04 lakh out of ₹ 42.12 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2230- Labour, Employment and Skill Development-

01- *Labour-*

102- Working Conditions and Safety-

01- Inspectorate of Factories-
Non Plan

(i)	O	5.25			
			11.25	9.17	(-)2.08
	R	6.00			

02- *Employment Services-*

101- Employment Services-

03- University Employment and Guidance Bureau-
Non Plan

(ii)	O	5.09			
			11.09	8.98	(-)2.11
	R	6.00			

In view of the final saving of ₹ 4.19 lakh, augmentation in provision by ₹ 12.00 lakh in the above two cases through reappropriation in March 2021 due to more expenditure on salary and as per actual calculation proved excessive.

Reasons for the final saving of ₹ 4.19 lakh in the above two cases were awaited (August 2021).

800- Other Expenditure-

01- Unemployment Allowance-
Non Plan

	O	39,00.00			
			39,94.50	39,62.56	(-)31.94
	R	94.50			

In view of the final saving of ₹ 31.94 lakh, augmentation in provision by ₹ 94.50 lakh through reappropriation in March 2021 due to more engagement of outsource workers and clearing of pending liabilities proved excessive. The State Government/DDOs draw an amount of ₹ 10.15 lakh out of ₹ 39,62.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 31.94 lakh were awaited (August 2021).

03- *Training-*

APPROPRIATION ACCOUNTS
GRANT NO. 27-contd.

003- Training of Craftsman and Supervisors-					
05- Training of Craftsman and Supervisors-					
Plan					
O	17,03.00		17,28.00	19,71.87	+2,43.87
R	25.00				

In view of the final excess of ₹ 2,43.87 lakh, augmentation in provision by ₹ 25.00 lakh through reappropriation in March 2021 due to more engagement of outsourced workers proved inadequate.

Reasons for the final excess of ₹ 2,43.87 lakh were awaited (August 2021).

11- World Bank Assisted Project for Skill Strengthening for Industrial Value Enhancement Programme- Centrally Sponsored Scheme					
Plan					
O	2.00				
S	9,56.63	10,78.63	10,78.63		..
R	1,20.00				

Augmentation in provision by ₹ 1,20.00 lakh through reappropriation in March 2021 was due to more expenditure on skill strengthening.

Capital Section

(v) Saving 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-			
<i>02- Technical Education-</i>			
104- Polytechnics-			
01- Building- Non Plan			
(i) O	1,00.00	60.36	(-)39.64
105- Engineering/Technical Colleges and Institutes-			
01- Building- Non Plan			
(ii) O	11.00	1.00	(-)10.00
Plan			
(iii) O	40,40.00	37,79.70	(-)2,60.30

APPROPRIATION ACCOUNTS
GRANT NO. 27-concl'd.

03-	Construction of Industrial Training Institutes Buildings- Plan				
(iv)	O	24,00.00	24,00.00	20,28.24	(-)3,71.76

Reasons for the final saving of ₹ 6,81.70 lakh in the above four cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 6,00.36 lakh out of ₹ 20,28.24 lakh at sr. no. (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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	6,55,65,61			
		7,34,11,28	7,54,50,55	+20,39,27
Supplementary	78,45,67			
Amount surrendered during the year ..				
Charged				
Original	..			
		10,00,00	..	(-)10,00,00
Supplementary	10,00,00			
Amount surrendered during the year ..				
Capital Section				
Voted				
Original	1,74,50,00			
		1,80,03,26	68,97,25	(-)1,11,06,01
Supplementary	5,53,26			
Amount surrendered during the year ..				

NOTES AND COMMENTS

- (i) The excess of ₹ 20,39,26,716 over the voted provision in the Revenue Section requires regularization.
- (ii) In view of the final excess of ₹ 20,39.27 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 78,45.67 lakh obtained in March 2021 proved inadequate. The State Government/DDOs draw an amount of ₹ 1,78,73.79 lakh out of ₹ 7,54,50.55 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (iii) The entire appropriation of ₹ 10,00.00 lakh of Revenue Section obtained through supplementary grant in March 2021 remained unutilized which points out the need for good budgeting and proper control over expenditure.
- (iv) In view of the final saving of ₹ 1,11,06.01 lakh in the voted provision of Capital Section, supplementary grant of ₹ 5,53.26 lakh obtained in March 2021 proved unnecessary as even the original grant remained unutilized and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 59.61 lakh out of ₹ 68,97.25 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2215- Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
105- Sanitation Services-			
04- Maintenance and Repairs-			
Non Plan			
O	3,85.00	3,85.00	4,05.38
			+20.38

Reasons for the final excess of ₹ 20.38 lakh were awaited (August 2021).

2217- Urban Development-

80- General-				
191- Assistance to Municipal Corporation-				
45- Central Finance Commission Award-				
Non Plan				
O	62,14.31	69,87.66	66,62.77	(-)3,24.89
R	7,73.35			

In view of the final saving of ₹ 3,24.89 lakh, augmentation in provision by ₹ 7,73.35 lakh through reappropriation in March 2021 due to upgradation of Municipal Councils as Municipal Corporations and release of second installment under Fourteenth Finance Commission proved excessive. The State Government/DDOs draw an amount of ₹ 21,90.59 lakh out of ₹ 66,62.77 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 3,24.89 lakh were awaited (August 2021).

48- Atal Mission for Rejuvenation and Urban Transformation- Centrally Sponsored Scheme

Plan				
O	26,03.00			
S	5,65.67	35,55.48	35,55.48	..
R	3,86.81			

Augmentation in provision by ₹ 3,86.81 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. Whereas grant of ₹ 60,54.18 lakh was received from Government of India under the scheme.

Plan				
O	2,78.00			
		3,83.83	3,83.83	..
R	1,05.83			

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Augmentation in provision by ₹ 1,05.83 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India and hence proportionate state share released.

56- World Bank Aided Greater Shimla Water Supply Scheme- Non Plan	O	1,08,89.00	1,08,89.00	1,80,13.00	+71,24.00
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Reasons for the final excess of ₹ 71,24.00 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 71.24 lakh out of ₹ 1,80,13.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

57- Atal Shreshth Shehar Yojna- Non Plan	O	2,00.00	2,00.00	3,80.00	+1,80.00
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Reasons for the final excess of ₹ 1,80.00 lakh were awaited (August 2021). The State Government/DDOs draw entire amount of ₹ 3,80.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

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

2059- Public Works-

01- Office Buildings-

053- Maintenance and Repairs-

95- Maintenance of Urban Development Department

Building-

Non Plan

O	5.00	5.00	..	(-)5.00
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Entire provision of ₹ 5.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2216- Housing-

02- Urban Housing-

105- Releases Under the Real Estate (Regulation and Development) Act, 2016-

01- Himachal Pradesh Real Estate Regulatory

Authority-

Non Plan

O	2,70.00	2,70.00	2,50.00	(-)20.00
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Reasons for the final saving of ₹ 20.00 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

2217- Urban Development-

80- General-

001- Direction and Administration-

01- Directorate of Urban Local Bodies-
Non Plan

O	3,50.44			
		2,86.66	2,63.14	(-)23.52
R	(-)63.78			

In view of the final saving of ₹ 23.52 lakh, reduction in provision by ₹ 63.78 lakh through reappropriation in March 2021 mainly due to non filling up of vacant posts partly counter balanced by excess due to payment of municipal property tax, arrear of office building rent, more expenditure on consultancy services for construction of parking, solid waste management plants proved inadequate.

Reasons for the final saving of ₹ 23.52 lakh were awaited (August 2021).

02- Directorate of Town and Country Planning Organization-
Non Plan

O	17,67.14			
		13,42.61	12,77.64	(-)64.97
R	(-)4,24.53			

In view of the final saving of ₹ 64.97 lakh, reduction in provision by ₹ 4,24.53 lakh through reappropriation in March 2021 due to non filling up of vacant posts, less receipt of medical reimbursement claims and less expenditure on honorarium proved inadequate.

Reasons for the final saving of ₹ 64.97 lakh were awaited (August 2021).

191- Assistance to Municipal Corporation-

47- Grant-in-Aid to Swachh Bharat Mission-
Centrally Sponsored Scheme
Plan

(i) O	1,00.00	1,00.00	..	(-)1,00.00
(ii) O	11.00	11.00	..	(-)11.00

Reasons for the final saving of ₹ 1,11.00 lakh in the above two cases were awaited (August 2021). Whereas Grant of ₹ 15,81.26 lakh at sr.no. (i) was received above from the Government of India.

50- Pradhan Mantri Awas Yojana-Housing for all
(Urban)-
Centrally Sponsored Scheme
Plan

(i) O	5,00.00	5,00.00	2,32.26	(-)2,67.74
(ii) O	55.00	55.00	25.81	(-)29.19

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

Reasons for the final saving of ₹ 2,96.93 lakh in the above two cases were awaited (August 2021). Whereas Grant of ₹ 1,17,00.00 lakh at sr.no. (i) was received above from the Government of India. The State Government/DDOs draw entire amount of ₹ 2,32.26 lakh at sr. no. (i) and ₹ 25.81 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

55- Establishment of Solid Waste Processing Plant and Development of Land Fill Site (Externally Aided Project)-

Plan

O 1.00

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non expenditure under the scheme.

192- Assistant to Municipalities/Municipal Councils-

01- State Finance Commission Award-

Non Plan

O 83,98.29 83,98.29 82,18.29 (-)1,80.00

Reasons for final saving of ₹ 1,80.00 lakh were awaited (August 2021).

14- Central Finance Commission Award-

Non Plan

O 1,14,08.32

1,07,50.15 85,91.36 (-)21,58.79

R (-)6,58.17

In view of the final saving of ₹ 21,58.79 lakh, reduction in provision by ₹ 6,58.17 lakh through reappropriation in March 2021 due to up-gradation of three municipal councils as municipal corporation proved inadequate. The State Government/DDOs draw an amount of ₹ 21,62.60 lakh out of ₹ 85,91.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 21,58.79 lakh were awaited (August 2021).

16- Grant-in-Aid to Swachh Bharat Mission-

Centrally Sponsored Scheme

Plan

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

Plan

(ii) O 22.00 22.00 .. (-)22.00

Entire provision of ₹ 2,22.00 lakh in the above two cases was remained unutilized; reasons for which were awaited (August 2021).

18- Pradhan Mantri Awas Yojna-Housing for All (Urban)-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 28- contd.

	Plan				
(i)	O	12,56.00	12,56.00	4,47.59	(-)8,08.41
	Plan				
(ii)	O	1,45.00	1,45.00	72.70	(-)72.30
193-	Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof -				
13-	Central Finance Commission Award- Non Plan				
(iii)	O	22,44.10	22,44.10	21,79.41	(-)64.69

Reasons for the final saving of ₹ 9,45.40 lakh in the above three cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 4,31.51 lakh out of ₹ 4,47.59 lakh at sr. no. (i), ₹ 70.91 lakh out of ₹ 72.70 lakh at sr. no. (ii) and ₹ 6,51.48 lakh out of ₹ 21,79.41 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

14-	Grant-in-Aid to Swachh Bharat Mission- Centrally Sponsored Scheme				
	Plan				
(i)	O	90.00	90.00	..	(-)90.00
	Plan				
(ii)	O	10.00	10.00	..	(-)10.00
16-	Pradhan Mantri Awas Yojna- Housing for All (Urban)- Centrally Sponsored Scheme				
	Plan				
(iii)	O	6,00.00	6,00.00	..	(-)6,00.00
	Plan				
(iv)	O	62.00	62.00	..	(-)62.00

Entire provision of ₹ 7,62.00 lakh in the above four cases remained unutilized; reasons for which were awaited (August 2021).

20-	Assistance to Cantonment Boards under Central Finance Commission- Non Plan				
	O	8,33.27			
			7,18.09	5,48.10	(-)1,69.99
	R	(-)1,15.18			

In view of the final saving of ₹ 1,69.99 lakh, reduction in provision by ₹ 1,15.18 lakh through reappropriation in March 2021 due to up-gradation of three municipal councils as municipal corporation proved inadequate. The State Government/DDOs draw an amount of ₹ 1,70.33 lakh out of ₹ 5,48.10 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 28- conclud.

Reasons for the final saving of ₹ 1,69.99 lakh were awaited (August 2021).

(vii) Saving in the charged appropriation occurred mainly under the following head:-	Total	Actual	Excess (+)
Head	appropriation	expenditure	Saving (-)
	(₹ in lakhs)		
2215- Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
105- Sanitation Services-			
04- Maintenance and Repairs-			
Non Plan			
S	10,00.00	10,00.00	.. (-)10,00.00

Entire appropriation of ₹ 10,00.00 lakh obtained through supplementary grant remained unutilized; reasons for which were awaited (August 2021).

Capital Section

(viii) Saving in the voted grant occurred mainly under the following heads:-	Total	Actual	Excess (+)
Head	grant	expenditure	Saving (-)
	(₹ in lakhs)		
4215- Capital Outlay on Water Supply and Sanitation-			
02- Sewerage and Sanitation-			
106- Sewerage Services-			
02- Drainage Sanitation Sewerage Schemes in			
various Districts-			
Plan			
(i) O	1,27,46.00	1,27,46.00	41,37.75 (-)86,08.25
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-			
Plan			
(ii) O	44,89.00	44,89.00	20,00.00 (-)24,89.00

Reasons for the final saving of ₹ 1,10,97.25 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 9.61 lakh out of ₹ 41,37.75 lakh at sr. no. (i) and from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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 (-)
Revenue Section				
Voted				
Original	73,82,44,89			
		73,82,44,93	61,79,79,01	(-)12,02,65,92
Supplementary	4			
Amount surrendered during the year (31 March 2021)				12,50,46,06
Charged				
Original	49,31,92,47			
		49,31,92,55	44,72,48,71	(-)4,59,43,84
Supplementary	8			
Amount surrendered during the year (31 March 2021)				3,08,85,59
Capital Section				
Voted				
Original	17,77,51			
		17,77,51	10,03,69	(-)7,73,82
Supplementary	..			
Amount surrendered during the year (31 March 2021)				6,57,81
Charged				
Original	33,93,51,02			
		1,13,96,14,14	1,11,41,04,06	(-)2,55,10,08
Supplementary	80,02,63,12			
Amount surrendered during the year				..

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 12,02,65.92 lakh in the voted provision in the Revenue Section, the surrender of ₹ 12,50,46.06 lakh proved excessive.
- (ii) In view of the final saving of ₹ 4,59,43.84 lakh in the charged appropriation in the Revenue Section, the surrender of ₹ 3,08,85.59 lakh proved inadequate.
- (iii) In view of the final saving of ₹ 2,55,10.08 lakh in the charged appropriation in the Capital Section, the supplementary grant of ₹ 80,02,63.12 lakh obtained in March 2021 proved excessive and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 31.56 lakh out of ₹ 1,11,41,04.06 lakh in the voted provision of Capital Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2047- Other Fiscal Services-			
103- Promotion of Small Savings-			
01- Small Savings Organisation-			
Non Plan			
O	91.76		
		56.73	54.03
R	(-)35.03		(-)2.70

Reduction in provision by ₹ 35.03 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, less expenditure on petrol, oil, lubricant, repair of vehicles and Honorarium.

- 02- District Establishment-
Non Plan

O	74.37		
		33.50	33.86
R	(-)40.87		+0.36

Reduction in provision by ₹ 40.87 lakh through surrender in March 2021 was due to non filling up of vacant posts.

2048- Appropriation for Reduction or Avoidance of Debt-

- 101- Sinking Funds-
01- State Schemes-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non Plan				
(i)	O	1.00			
	R	(-1.00)	..	..	..
200-	Other Appropriations-				
01-	Transfer to Guarantee Fund-				
	Non Plan				
(ii)	O	1.00			
	R	(-1.00)	..	..	..

Entire provision of ₹ 2.00 lakh was reduced through surrender in March 2021 in the above two cases due to discontinuation of scheme.

2054- Treasury and Accounts Administration-

095-	Directorate of Accounts and Treasuries-				
01-	Headquarters Organisation-				
	Non Plan				
(i)	O	9,33.95			
	R	(-11.40)	9,22.55	7,19.46	(-2,03.09)
097-	Treasury Establishment-				
01-	District Treasury and Sub-Treasuries-				
	Non Plan				
(ii)	O	35,29.26			
	R	16.00	35,45.26	28,15.89	(-7,29.37)

Reasons for the final saving of ₹ 9,32.46 lakh in the above two cases were awaited (August 2021).

098-	Local Fund Audit-				
01-	Local Fund Audit Organisation-				
	Non Plan				
	O	10,78.02			
	S	0.01	9,38.07	7,47.90	(-1,90.17)
	R	(-1,39.96)			

In view of the final saving of ₹ 1,90.17 lakh the reduction in provision by ₹ 1,39.96 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts partly counter balanced by excess due to purchase of new laptops and computer proved inadequate.

Reasons for the final saving of ₹ 1,90.17 lakh were awaited (August 2021).

2071- Pensions and other Retirement benefits-

01- Civil-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

101-	Superannuation and Retirement Allowances-				
03-	Superannuation from 1.11.1966-				
	Non Plan				
(i)	O	38,32,15.93			
			33,44,51.96	33,73,57.13	+29,05.17
	R	(-)4,87,63.97			

102-	Commutated Value of Pensions-				
02-	Payments from 1.11.1966-				
	Non Plan				
(ii)	O	7,75,25.29			
			2,57,11.00	2,72,84.00	+15,73.00
	R	(-)5,18,14.29			

104-	Gratuities-				
02-	Payments from 1.11.1966 Gratuities-				
	Non Plan				
(iii)	O	7,32,44.52			
			5,30,34.72	5,72,79.37	+42,44.65
	R	(-)2,02,09.80			

Reduction in provision by ₹ 12,07,88.06 lakh through surrender in March 2021 in the above three cases was due to less receipt of cases.

Excess of ₹ 87,22.82 lakh in the above three cases was due to more receipt of cases than anticipated.

105-	Family Pensions-				
01-	Payments before 1.11.1966-				
	Non Plan				
	O	15,19.03			
			8,31.25	7,46.06	(-)85.19
	R	(-)6,87.78			

Reduction in provision by ₹ 6,87.78 lakh through surrender in March 2021 was due to less receipt of cases.

Saving of ₹ 85.19 lakh was due to less receipt of cases than anticipated.

02-	Payments from 1.11.1966-				
	Non Plan				
(i)	O	9,66,31.78			
			8,43,47.71	8,25,91.22	(-)17,56.49
	R	(-)1,22,84.07			

111-	Pensions to Legislators-				
01-	State Legislators-				

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

	Non Plan				
(ii)	O	31,52.17			
			24,60.81	23,92.55	(-)68.26
	R	(-)6,91.36			

Reduction in provision by ₹ 1,29,75.43 lakh in the above two cases through reappropriation in March 2021 was due to less receipt of cases.

Final saving of ₹ 18,24.75 lakh in the above two cases was due to less receipt of cases than anticipated.

2235- Social Security and Welfare-

60- *Other Social Security and Welfare Programmes-*

102- Pensions under Social Security Schemes-

05- Contribution towards Pension under Swavalamban Scheme-

Non Plan

O	15,00.00		7,21.82	7,21.82	..
R	(-)7,78.18				

Reduction in provision by ₹ 7,78.18 lakh through surrender in March 2021 was due to non-availability of eligible subscribers.

3451- Secretariat-Economic Services-

091- Attached Offices-

01- Directorate of Institutional of Finance and Public Enterprises-

Non Plan

O	20,00.00	20,00.00	2,12.54	(-)17,87.46
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Reasons for the substantial saving of ₹ 17,87.46 lakh were awaited (August 2021).

3454- Census Surveys and Statistics-

02- *Surveys and Statistics-*

111- Vital Statistics-

01- Headquarters and District Staff-

Non Plan

O	12,85.09		10,42.41	8,27.36	(-)2,15.05
R	(-)2,42.68				

In view of the final saving of ₹ 2,15.05 lakh the reduction in provision by ₹ 2,42.68 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts partly counter balanced by excess more requirement of funds for making payments to outsourced employees proved inadequate.

Reasons for the final saving of ₹ 2,15.05 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

02-	Establishment of Machine/Calculator Tabulation Units- Non Plan				
(i)	O	22.02	22.02	11.49	(-)10.53
03-	Establishment of Improvement of State Income Estimates Units- Non Plan				
(ii)	O	28.29	28.29	7.87	(-)20.42

Reasons for the final saving of ₹ 30.95 lakh in the above two cases were awaited (August 2021).

(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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2054- Treasury and Accounts Administration-

095-	Directorate of Accounts and Treasuries-				
04-	World Bank Assisted Integrated Financial Management System (Externally Aided Project)- Plan				
	O	10,00.00	37,50.00	28,69.02	(-)8,80.98
	R	27,50.00			

In view of the final saving of ₹ 8,80.98 lakh the augmentation in provision by ₹ 27,50.00 lakh through reappropriation in March 2021 due to more receipt of telephone, electricity and water bills, payment of consultation charges to professionals and more engagement of outsource workers proved excessive.

Reasons for the final saving of ₹ 8,80.98 lakh were awaited (August 2021).

2070- Other Administrative Services-

105-	Special Commission of Enquiry-				
02-	State Finance Commission- Non Plan				
	O	0.10			
	S	0.02	28.19	12.22	(-)15.97
	R	28.07			

In view of the final saving of ₹ 15.97 lakh the augmentation in provision by ₹ 28.07 lakh through reappropriation in March 2021 due to filling up of posts of newly created office of Chairperson of 6th State Finance Commission and more receipt of travel expenses claims proved excessive.

Reasons for the final saving of ₹ 15.97 lakh were awaited (August 2021).

2071- Pensions and other Retirement Benefits-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

01- Civil-				
104- Gratuities-				
03- Gratuity under Various Gratuity Acts-				
Non Plan				
S	0.01			
		5,00.00	89.00	(-)4,11.00
R	4,99.99			

Augmentation in provision by ₹ 4,99.99 lakh through reappropriation in March 2021 was due to payment of gratuity under various gratuity acts other than CCS (Pension) Rules 1971. Saving of ₹ 4,11.00 lakh was due to receipt of less cases than anticipated.

115- Leave Encashment Benefits-				
01- Leave Encashment-				
Non Plan				
O	4,43,90.72			
		4,34,83.93	4,66,36.03	+31,52.10
R	(-)9,06.79			

In view of the final excess of ₹ 31,52.10 lakh the reduction in provision by ₹ 9,06.79 lakh through surrender in March 2021 due to receipt of less cases proved unnecessary. Reasons for the final excess of ₹ 31,52.10 lakh were awaited (August 2021).

117- Government Contribution for Defined				
Contribution Pension Scheme-				
01- Contributory Pension Scheme-				
Non Plan				
O	4,69,20.56			
		5,51,78.62	5,44,60.21	(-)7,18.41
R	82,58.06			

In view of the final saving of ₹ 7,18.41 lakh the augmentation in provision by ₹ 82,58.06 lakh through reappropriation in March 2021 due to more requirement for payment of employer share on contributory pension scheme proved excessive. Reasons for the final saving of ₹ 7,18.41 lakh were awaited (August 2021).

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

2049- Interest Payments-

01- Interest on Internal Debt-	
101- Interest on Market Loans-	
89- Percent Himachal Pradesh State	
Development Loan (New Loans)-	

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Non Plan				
<i>O</i>	3,85,75.00			
<i>R</i>	(-)3,85,75.00	..	..	..

Entire appropriation of ₹ 3,85,75.00 lakh was reduced through reappropriation/surrender in March 2021 due to addition of less number of new loans and less payment of interest as per schedule during the year the funds remained unutilised. Such appropriation is being done since 2010-11.

200- Interest on other Internal Debts-				
07- National Bank for Agriculture and Rural Development-				
Non Plan				
<i>O</i>	1,60,00.00			
		1,37,76.35	1,34,09.21	(-) 3,67.14
<i>R</i>	(-)22,23.65			

In view of the final saving of ₹ 3,67.14 lakh the reduction in appropriation by ₹ 22,23.65 lakh through reappropriation in March 2021 due to less payment of interest as per schedule proved inadequate.

Reasons for the final saving of ₹ 3,67.14 lakh were awaited (August 2021).

23- Non Statutory Liquidity Ratio Borrowing (Life Insurance Corporation of India)-				
Non Plan				
<i>O</i>	6,66.00			
		4,75.00	4,75.00	..
<i>R</i>	(-)1,91.00			

Reduction in appropriation by ₹ 1,91.00 lakh through reappropriation in March 2021 was due to less payment of interest as per schedule.

03- Interest on Small Savings, Provident Funds etc.-				
104- Interest on State Provident Funds-				
01- General Provident Fund-				
Non Plan				
<i>O</i>	14,70,97.43			
		12,70,00.00	11,07,96.15	(-)1,62,03.85
<i>R</i>	(-)2,00,97.43			

Reduction in appropriation by ₹ 2,00,97.43 lakh through reappropriation in March 2021 was due to less payment of interest as per schedule.

Final saving of ₹ 1,62,03.85 lakh was due to reduction in rate of interest.

03- All India Service Provident Fund-				
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APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Non Plan

<i>O</i>	<i>7,18.48</i>	<i>7,18.48</i>	<i>4,00.50</i>	<i>(-)3,17.98</i>
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Final saving of ₹ 3,17.98 lakh was due to reduction in rate of Interest.

	Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
(vii)	Above saving was partly counter balanced with excess occurred mainly under the following			
	2049- Interest Payments-			
	<i>01- Interest on Internal Debt-</i>			
	<i>101- Interest on Market Loans-</i>			
	<i>76- 6.95 Percent Himachal Pradesh State Development Loan 2033- Non Plan</i>			
(i)	<i>S 0.01</i>			
		<i>34,75.00</i>	<i>34,75.00</i>	..
	<i>R 34,74.99</i>			
	<i>77- 6.95 Percent Himachal Pradesh State Development Loan 2034- Non Plan</i>			
(ii)	<i>S 0.01</i>			
		<i>34,75.00</i>	<i>34,75.00</i>	..
	<i>R 34,74.99</i>			
	<i>78- 6.29 Percent Himachal Pradesh State Development Loan 2026- Non Plan</i>			
(iii)	<i>S 0.01</i>			
		<i>41,51.40</i>	<i>41,51.40</i>	..
	<i>R 41,51.39</i>			
	<i>79- 6.95 Percent Himachal Pradesh State Development Loan 2029- Non Plan</i>			
(iv)	<i>S 0.01</i>			
		<i>34,75.00</i>	<i>34,75.00</i>	..
	<i>R 34,74.99</i>			
	<i>80- 7.30 Percent Himachal Pradesh State Development Loan 2030- Non Plan</i>			
(v)	<i>S 0.01</i>			
		<i>30,66.00</i>	<i>30,66.00</i>	..
	<i>R 30,65.99</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

81-	6.36 Percent Himachal Pradesh State Development Loan 2028- Non Plan				
(vi)	<i>S</i>	<i>0.01</i>			
			<i>15,90.00</i>	<i>15,90.00</i>	<i>..</i>
	<i>R</i>	<i>15,89.99</i>			
115-	Interest on Ways and Means Advances from Reserve Bank of India -				
01-	Interest Charges on Ways and Means Advances from Reserve Bank of India- Non Plan				
(vii)	<i>O</i>	<i>0.01</i>			
			<i>5,60.62</i>	<i>5,58.14</i>	<i>(-)2.48</i>
	<i>R</i>	<i>5,60.61</i>			
02-	Interest Charged on Shortfall and Overdraft from Reserve Bank of India- Non Plan				
(viii)	<i>O</i>	<i>0.01</i>			
			<i>54.32</i>	<i>54.32</i>	<i>..</i>
	<i>R</i>	<i>54.31</i>			
Augmentation in appropriation by ₹ 1,98,47.26 lakh in the above eight cases through reappropriation in March 2021 was due to more requirement of funds for payment of interest on loan as per schedule.					
116-	Interest on 14 Day Treasury Bills-				
01-	Interest on 14 Day Treasury Bills- Non Plan				
	<i>O</i>	<i>4,00.00</i>	<i>4,00.00</i>	<i>7,50.95</i>	<i>+3,50.95</i>
Reasons for the final excess of ₹ 3,50.95 lakh were awaited (August 2021).					
200-	Interest on other Internal Debts-				
05-	Loans from National Co-Operative Development Corporation- Non Plan				
(i)	<i>O</i>	<i>15,00.00</i>			
			<i>16,44.21</i>	<i>15,19.88</i>	<i>(-)1,24.33</i>
	<i>R</i>	<i>1,44.21</i>			
305-	Management of Debt-				
01-	Management of Debt- Non Plan				
(ii)	<i>O</i>	<i>6,00.00</i>			
			<i>7,44.00</i>	<i>7,28.11</i>	<i>(-) 15.89</i>
	<i>R</i>	<i>1,44.00</i>			

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

In view of the final saving of ₹ 1,40.22 lakh, augmentation in appropriation by ₹ 2,88.21 lakh through reappropriation in March 2021 in the above two cases due to more requirement of funds for payment of interest on loan as per schedule proved excessive.

Reasons for the final saving of ₹ 1,40.22 lakh in the above two cases were awaited (August 2021).

<i>03- Interest on Small Savings, Provident Funds etc.-</i>					
108- Interest on Insurance and Pension Fund-					
01- Himachal Pradesh Government Employees					
Insurance Scheme-					
Non Plan					
(i)	<i>O</i>	21,84.09			
			25,35.00	25,40.38	+5.38
	<i>R</i>	3,50.91			
 <i>04- Interest on Loans and Advances from Central Government-</i>					
101- Interest on Loans for State/Union Territory Plan Schemes-					
01- Interest on Block Loans-					
Non Plan					
(ii)	<i>O</i>	63,26.96			
			69,14.49	69,14.49	..
	<i>R</i>	5,87.53			

Augmentation in appropriation by ₹ 9,38.44 lakh in the above two cases through reappropriation in March 2021 was due to more requirement of funds for payment of interest on loan as per schedule.

<i>05- Interest on Reserve Funds-</i>					
105- Interest on General and other Reserve Funds-					
02- Interest Accrued on Campa Fund-					
Non Plan					
	<i>S</i>	0.01			
			91,30.00	1,07,49.51	+16,19.51
	<i>R</i>	91,29.99			

In view of the final excess of ₹ 16,19.51 lakh, augmentation in appropriation by ₹ 91,29.99 lakh through reappropriation in March 2021 due to more requirement of funds for payment of interest on loan as per schedule proved inadequate.

Reasons for the final excess of ₹ 16,19.51 lakh were awaited (August 2021).

2071- Pensions and other Retirement benefits-

<i>01- Civil-</i>					
104- Gratuities-					
02- Payments from 1.11.1966 Gratuities-					

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Non Plan				
S	0.01			
		6.32	3.89	(-)2.43
R	6.31			

In view of final saving of ₹ 2.43 lakh, augmentation in appropriation by ₹ 6.31 lakh through reappropriation in March 2021 was due to payment of decretal charges proved excessive. Reasons for the final saving of ₹ 2.43 lakh were awaited (August 2021).

Capital Section

(viii) 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.-				
201- House Building Advances-				
01- Advance to Government Servants for House-Plan				
O	6,00.00			
		1,32.69	48.82	(-)83.87
R	(-)4,67.31			

In view of the final saving of ₹ 83.87 lakh the reduction in provision by ₹ 4,67.31 lakh through reappropriation/surrender in March 2021 due to less receipt of cases proved inadequate. Reasons for the final saving of ₹ 83.87 lakh were awaited (August 2021).

03- Advances to Judges of High Court/Lokayukta/Members of Administrative Tribunal and Chairman/Members of Himachal Pradesh Public Service Commission- Non Plan				
(i) O	7.50	7.50	..	(-)7.50
202- Advances for Purchase of Motor conveyances-				
03- Loans to Ministers, Deputy Ministers, Presiding Officers for Purchase of Motor Cars- Non Plan				
(ii) O	20.00	20.00	..	(-)20.00

Entire provision of ₹ 27.50 lakh in the above two cases remained unutilised; reasons for which were awaited (August 2021).

800- Other Advances-
04- Education Loan-

APPROPRIATION ACCOUNTS
GRANT NO. 29- contd.

Non Plan				
O	3,00.00			
		9.50	3.00	(-)6.50
R	(-)2,90.50			

Sustantial reduction in provision by ₹ 2,90.50 lakh through surrender in March 2021 was due to less receipt of cases.

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

4059- Capital Outlay on Public Works-

01- Office Buildings-

051- Construction of General Pool Accommodation-

34- Treasury Buildings under World Bank Assisted Integrated Financial Management System (Externally Aided Project)-
Plan

O	8,00.00			
		9,00.00	9,00.00	..
R	1,00.00			

Augmentation in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 was due to more requirement for construction of office buildings. The State Government/DDOs draw an amount of ₹ 31.56 lakh out of ₹ 9,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

6003- Internal Debt of the State Government-

108- Loans From National Co-Operative Development Corporation-

02- Loans from National Co-Operative Development Corporation-
Non Plan

O	16,94.54			
		14,67.04	14,67.04	..
R	(-)2,27.50			

Reduction in appropriation by ₹ 2,27.50 lakh through reappropriation in March 2021 was due to less requirement for repayment of loan as per schedule.

110- Ways and Means Advances from the Reserve Bank of India-

APPROPRIATION ACCOUNTS
GRANT NO. 29- conold.

01- Normal Ways and Means Advances and Overdraft-
Non Plan

<i>O</i>	<i>0.01</i>			
<i>S</i>	66,99,68.99	62,46,87.00	59,91,77.00	(-) 2,55,10.00
<i>R</i>	(-)4,52,82.00			

In view of the final saving of ₹ 2,55,10.00 lakh the reduction in appropriation by ₹ 4,52,82.00 lakh through reappropriation in March 2021 due to wrong booking under the scheme proved inadequate.

Reasons for the final saving of ₹ 2,55,10.00 lakh were awaited (August 2021).

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

Head	Total appropriation	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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6003- Internal Debt of the State Government-

110- Ways and Means Advances from the Reserve Bank of India-

02- Special Ways and Means Advances and Overdraft-
Non Plan

<i>R</i>	4,52,82.00	4,52,82.00	4,52,82.00	..
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Augmentation in appropriation by ₹ 4,52,82.00 lakh through reappropriation in March 2021 was due to rectify the wrong classification.

Funds were required to be obtained through original/supplementary budget estimates. Reappropriation of funds without budget provision was improper and violation of Para 12.5 of Himachal Pradesh Budget Manual.

6004- Loans and Advances from the Central Government-

02- Loans for State/Union Territory Plan Schemes-

101- Block Loans-

01- Normal Loans-
Non Plan

<i>O</i>	43,08.19			
<i>S</i>	3,05.64	48,41.31	48,41.31	..
<i>R</i>	2,27.48			

Augmentation in appropriation by ₹ 2,27.48 lakh through reappropriation in March 2021 was due to more requirement of funds for repayment of loan as per schedule.

APPROPRIATION ACCOUNTS
GRANT NO. 30 - MISCELLANEOUS GENERAL SERVICES

(HEADS 2059-PUBLIC WORKS, 2070-OTHER ADMINISTRATIVE SERVICES, 2202-GENERAL EDUCATION, 2204-SPORTS AND YOUTH SERVICES, 2205-ART AND CULTURE, 2220-INFORMATION AND PUBLICITY, 2235-SOCIAL SECURITY AND WELFARE, 2250-OTHER SOCIAL SERVICES, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE AND 4220-CAPITAL OUTLAY ON INFORMATION AND PUBLICITY)

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousands)		
Revenue Section				
Voted				
Original	92,66,49			
		1,01,50,70	93,43,57	(-)8,07,13
Supplementary	8,84,21			
Amount surrendered during the year (31 March 2021)				9,00
Charged				
Original	..			
		2,27,25	2,27,25	..
Supplementary	2,27,25			
Amount surrendered during the year				..
Capital Section				
Voted				
Original	37,51,08			
		38,36,07	36,80,64	(-)1,55,43
Supplementary	84,99			
Amount surrendered during the year				..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 8,07.13 lakh in the voted provision of Revenue Section, supplementary grant of ₹ 8,84.21 lakh obtained in March 2021 proved excessive and surrender of ₹ 9.00 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 2,79.94 lakh out of ₹ 93,43.57 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS**GRANT NO. 30- contd.**

- (ii) The State Government/DDOs draw entire amount of ₹ 2,27.25 lakh over the charged appropriation of Revenue Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (iii) In view of the final saving of ₹ 1,55.43 lakh in the voted provision of Capital Section, supplementary grant of ₹ 84.99 lakh obtained in March 2021 proved unnecessary and even the original grant remained substantially unutilized and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 5,25.86 lakh out of ₹ 36,80.64 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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-

24- Maintenance Expenditure on Himachal Pradesh

Institute of Public Administration Buildings-

Non Plan

O 20.00

9.75

9.75

..

R (-)10.25

Reduction in provision by ₹ 10.25 lakh through reappropriation/surrender in March 2021 was due to non completion of codal formalities.

2070- Other Administrative Services-

003- Training-

03- Himachal Pradesh Institute Public Administration-

Non Plan

O 5,05.05

3,56.63

3,48.83

(-)7.80

R (-)1,48.42

Reduction in provision by ₹ 1,48.42 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on touring by staff.

04- Training and Research in Rural Department-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Plan				
O	8.00			
		3.24	0.23	(-)3.01
R	(-)4.76			

Reduction in provision by ₹ 4.76 lakh through reappropriation in March 2021 was due to less organization of training programme.

118- Administration of Citizenship Act-

**01- Expenditure on State Information Commission-
Non Plan**

O	2,68.89			
		2,23.52	2,13.50	(-)10.02
R	(-)45.37			

Reduction in provision by ₹ 45.37 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on petrol, oil, lubricant and repair of vehicles partly counter balanced by more expenditure on payment of telephone, electricity, water bills and outsourced workers.

2202- General Education-

05- Language Development-

001- Direction and Administration-

**01- Directorate-
Non Plan**

O	4,59.48			
		3,90.85	2,53.39	(-)1,37.46
R	(-)68.63			

In view of the final saving of ₹ 1,37.46 lakh, reduction in provision by ₹ 68.63 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and regularization of daily wagers proved inadequate.

Reasons for the final saving of ₹ 1,37.46 lakh were awaited (August 2021).

Plan				
(i) O	33.00			
		33.00	16.86	(-)16.14
102- Promotion of Modern Indian Languages and Literature-				
01- Development of Hindi-				
Non Plan				
(ii) O	75.76			
		75.76	60.43	(-)15.33

Reasons for the final saving of ₹ 31.47 lakh in the above two cases were awaited (August 2021).

2204- Sports and Youth Services-

001- Direction and Administration-

01- Directorate-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Non Plan				
O	12,77.77			
		9,28.81	9,68.41	+39.60
R	(-),3,48.96			

In view of final excess of ₹ 39.60 lakh Reduction in provision by ₹ 3,48.96 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on departmental activities partly counter balanced by excess due to more engagement of daily wagers proved excessive. The State Government/DDOs draw an amount of ₹ 30.00 lakh out of ₹ 9,68.41 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 39.60 lakh were awaited (August 2021).

101- Physical Education-				
01- Physical Education Scheme-				
Non Plan				
O	71.16			
		49.56	48.93	(-)0.63
R	(-)21.60			

Reduction in provision by ₹ 21.60 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

104- Sports and Games-				
01- Mountaineering Institution and Allied Sports-Manali-				
Non Plan				
O	5,14.95			
		3,34.73	3,13.62	(-)21.11
R	(-)1,80.22			

In view of the final saving of ₹ 21.11 lakh, reduction in provision by ₹ 1,80.22 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 21.11 lakh were awaited (August 2021).

800- Other Expenditure-				
02- Grant-in-Aid to Himachal Pradesh University for				
National Service Scheme-				
Plan				
O	20.00			
	
R	(-)20.00			

Entire provision of ₹ 20.00 lakh was reduced through reappropriation in March 2021 due to nil expenditure under the scheme.

04- Himachal Sports Council-

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Centrally Sponsored Scheme
Plan

O	2.00	2.00	..	(-)2.00
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Entire provision of ₹ 2.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2205- Art and Culture-

102- Promotion of Arts and Culture-

02- Expenditure on Festivals-

Non Plan

O	60.00	48.25	6.30	(-)41.95
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R	(-)11.75			
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Reasons for the final saving of ₹ 41.95 lakh were awaited (August 2021).

Plan

O	2,80.00	80.00	66.90	(-)13.10
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R	(-)2,00.00			
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Reduction in provision by ₹ 2,00.00 lakh through reappropriation in March 2021 was due to non organization of culture programme because of COVID-19.

04- Kala Kendras-

Non Plan

(i) O	38.00	38.00	26.97	(-)11.03
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05- Assistance to other Institutions-

Non Plan

(ii) O	10.00	10.00	7.85	(-)2.15
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07- Financial Support to Artists of Documentary Films-

Non Plan

(iii) O	30.00	30.00	15.93	(-)14.07
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Reasons for the final saving of ₹ 27.25 lakh in the above three cases were awaited (August 2021).

103- Archaeology-

01- Expenditure on Operation of Antiquities and Art

Treasure Act 1972-

Non Plan

O	2,17.65	1,70.92	82.79	(-)88.13
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R	(-)46.73			
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APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

In view of the final saving of ₹ 88.13 lakh, reduction in provision by ₹ 46.73 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 88.13 lakh were awaited (August 2021).

104- Archives-				
01- Establishment of State Archive-				
Non Plan				
O	1,02.32			
		96.32	58.84	(-37.48)
R	(-6.00)			

Reasons for the final saving of ₹ 37.48 lakh were awaited (August 2021).

Plan				
O	2.00	2.00	..	(-2.00)

Entire provision of ₹ 2.00 lakh remained unutilized; reasons for which were awaited (August 2021).

107- Museums-				
01- Himachal State Museums-				
Non Plan				
O	2,91.93			
S	0.01	2,95.03	2,16.40	(-78.63)
R	3.09			

Reasons for the final saving of ₹ 78.63 lakh were awaited (August 2021).

2220- Information and Publicity-

01- Films-				
001- Direction and Administration-				
01- Directorate-				
Non Plan				
O	6,67.61			
		5,58.86	5,57.70	(-1.16)
R	(-1,08.75)			

Reduction in provision by ₹ 1,08.75 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on purchase of articles for films and dramas and less touring by the staff.

02- District Establishment-				
Non Plan				
O	9,15.70			
		7,28.95	7,27.18	(-1.77)
R	(-1,86.75)			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Reduction in provision by ₹ 1,86.75 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, less receipt of medical reimbursement claims and less touring by the field staff.

105- Production of Films-				
01- Production and Dissemination of Electronic Publicity Material-				
Non Plan				
O	2,17.76			
		1,90.81	1,89.60	(-)1.21
R	(-)26.95			

Reduction in provision by ₹ 26.95 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

60- Others-				
102- Information Centres-				
01- Press Information Bank Services-				
Non Plan				
O	2,67.76			
S	13.57	2,51.02	2,49.92	(-)1.09
R	(-)30.31			

Reduction in provision by ₹ 30.31 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

107- Song and Drama Services-				
01- Expenditure on Songs and Drama Services-				
Non Plan				
O	2,10.45			
		1,20.31	1,19.99	(-)0.32
R	(-)90.14			

Reduction in provision by ₹ 90.14 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on repair of vehicles and less receipt of medical reimbursement claims.

110- Publications-				
01- Expenditure on Publication Scheme-				
Non Plan				
O	2,14.61			
S	3,00.00	4,59.81	2,23.30	(-)2,36.51
R	(-)54.80			

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

In view of the final saving of ₹ 2,36.51 lakh, reduction in provision by ₹ 54.80 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 2,36.51 lakh were awaited (August 2021).

2250- Other Social Services-

103- Upkeep of Shrines, Temples-

01- Management of Temples-
Non Plan

O 1,42.77

1,18.31 48.04 (-)70.27

R (-)24.46

In view of the final saving of ₹ 70.27 lakh, reduction in provision by ₹ 24.46 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 70.27 lakh were awaited (August 2021).

(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 Buildings-

053- Maintenance and Repairs-

23- Maintenance Expenditure on Public Relation
Department-
Non Plan

O 2.00

20.70 20.70 ..

R 18.70

Augmentation in provision by ₹ 18.70 lakh through reappropriation in March 2021 was due to repair/maintenance of office buildings.

2205- Art and Culture-

103- Archaeology-

01- Expenditure on Operation of Antiquities and Art
Treasure Act 1972-
Plan

O 2,00.00

4,00.00 3,99.35 (-)0.65

R 2,00.00

APPROPRIATION ACCOUNTS
GRANT NO. 30- contd.

Augmentation in provision by ₹ 2,00.00 lakh through reappropriation in March 2021 was due to renovation of historic temples. The State Government/DDOs draw an amount of ₹ 1,98.60 lakh out of ₹ 3,99.35 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2220- Information and Publicity-

60- *Others-*

101- Advertising and Visual Publicity-

01- Expenditure on Advertising and Visual Publicity-
Non Plan

O	13,14.07			
S	5,32.68	32,95.21	32,94.24	(-)0.97
R	14,48.46			

Augmentation in provision by ₹ 14,48.46 lakh through reappropriation in March 2021 was due to more expenditure on advertising and publicity, on payment of advertisement bills and on purchase of video conferencing system, laptop and computer system.

Capital Section

(vi) 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-			
80- <i>General-</i>			
051- Construction-			
06- Construction of Himachal Pradesh Institute of Public Administration Buildings- Plan			
O	2,00.00		
		80.00	80.00
R	(-)1,20.00		..

Reduction in provision by ₹ 1,20.00 lakh through reappropriation in March 2021 was due to less expenditure on construction of building because of COVID-19.

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

03- *Sports and Youth Services-*

101- Youth Hostels-

01- Building-
Plan

O	5,00.00	5,00.00	3,49.02	(-)1,50.98
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APPROPRIATION ACCOUNTS
GRANT NO. 30- conclud.

Reasons for the final saving of ₹ 1,50.98 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,15.00 lakh out of ₹ 3,49.02 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(viii) Above saving was partly counter balanced with excess 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-			
102- Sports Stadia-			
05- Mukhya Mantri Yuva Nirman Yojna- Non Plan			
O	7,00.00		
S	84.99	9,00.00	8,97.91
R	1,15.01		(-)2.09

Augmentation in provision by ₹ 1,15.01 lakh through reappropriation in March 2021 was due to construction of grounds in all Vidhan Sabha constituencies. The State Government/DDOs draw an amount of ₹ 2,70.91 lakh out of ₹ 8,97.91 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4220- Capital Outlay on Information and Publicity-

60- Others-				
101- Buildings-				
02- Construction of Press Club Building- Non Plan				
R	5.00	5.00	5.00	..

Augmentation without provision by ₹ 5.00 lakh through reappropriation in March 2021 was due to more expenditure on construction of press club building.

Funds were required to be obtained through original/supplementary budget estimates. Reappropriation without funds was improper and violation of the provision contained in Para- 12.5 of Himachal Pradesh Budget Manual.

**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, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5053-CAPITAL OUTLAY ON CIVIL AVIATION, 5054- CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5056-CAPITAL OUTLAY ON INLAND WATER TRANSPORT,5075- CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM, AND 6801-LOANS FOR POWER PROJECT)

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

			Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousands)					
Revenue Section					
Voted					
Original	15,04,70,49				
		15,04,70,94	10,89,01,55		(-)4,15,69,39
Supplementary	45				
Amount surrendered during the year (31 March 2021)					1,32,21,79
Capital Section					
Voted					
Original	4,35,13,47				
		4,41,29,17	3,65,85,63		(-)75,43,54
Supplementary	6,15,70				
Amount surrendered during the year					..
Charged					
Original	..				
		2,46	2,47		+1
Supplementary	2,46				
Amount surrendered during the year					..

NOTES AND COMMENTS

- (i) The excess of ₹ 453 over the charged appropriation in the Capital Section requires regularization.
- (ii) In view of the final saving of ₹ 4,15,69.39 lakh in the voted provision of Revenue Section, surrender of ₹ 1,32,21.79 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 22,28.70 lakh out of ₹ 10,89,01.55 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (iii) In view of the final saving of ₹ 75,43.54 lakh in the voted provision of Capital Section, supplementary grant of ₹ 6,15.70 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 5,18.00 lakh out of ₹ 3,65,85.63 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Revenue Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
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2014- Administration of Justice-

796- Tribal Area Sub-Plan-

01- Expenditure on Civil and Sessions Courts-
Non Plan

O	2,66.56				
		2,19.76	2,14.07	(-)5.69	
R	(-)46.80				

Reduction in provision by ₹ 46.80 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on travelling, petrol, oil, lubricant and repair of vehicles.

02- Expenditure on Witness and Diet Money-
Non Plan

O	2.00				
		0.80	0.38	(-)0.42	
R	(-)1.20				

Reduction in provision by ₹ 1.20 lakh through surrender in March 2021 was due to less expenditure on purchase of articles.

03- Expenditure on other Law Officers-
Non Plan

O	95.96				
		96.24	68.29	(-)27.95	
R	0.28				

Reasons for the final saving of ₹ 27.95 lakh were awaited (August 2021).

2015- Elections-

796- Tribal Area Sub-Plan-

01- Expenditure on Chief Electoral Officer and Staff-
Non Plan

O	1,41.79				
		1,13.72	1,11.68	(-)2.04	
R	(-)28.07				

Reduction in provision by ₹ 28.07 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2029- Land Revenue-

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-

Non Plan

O	6,15.26	6,15.26	4,28.80	(-)1,86.46
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Reasons for the final saving of ₹ 1,86.46 lakh were awaited (August 2021).

03- Strengthening of Primary and Supervisory Land

Records Agency (District Charges)-

Centrally Sponsored Scheme

Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non receipt of central share and state share also remained unutilized.

Non Plan

O	1,38.77	1,16.68	86.47	(-)30.21
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R (-)22.09

In view of the final saving of ₹ 30.21 lakh, reduction in provision by ₹ 22.09 lakh through reappropriation in March 2021 due to non receipt of central share hence state share remained unutilised proved inadequate.

Reasons for the final saving of ₹ 30.21 lakh were awaited (August 2021).

Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non receipt of central share and state share also remained unutilized.

2045- Other Taxes and Duties on Commodities and Services-

796- Tribal Area Sub-Plan-

01- Expenditure on Collection of Taxes-

Non Plan

O	1,12.42	1,14.92	92.73	(-)22.19
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R 2.50

Reasons for the final saving of ₹ 22.19 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2047- Other Fiscal Services-

796- Tribal Area Sub-Plan-

01- Expenditure on Small Savings Organizations-

Non Plan

O 19.19

11.19 10.17 (-)1.02

R (-)8.00

Reduction in provision by ₹ 8.00 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

2053- District Administration-

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-

Non Plan

O 13,47.18

11,48.38 9,34.39 (-)2,13.99

R (-)1,98.80

In view of the final saving of ₹ 2,13.99 lakh, reduction in provision by ₹ 1,98.80 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less expenditure on telephone, electricity and water bills partly counter balanced by excess due to more expenditure on payment of daily wagers and outsourced services proved inadequate.

Reasons for the final saving of ₹ 2,13.99 lakh were awaited (August 2021).

03- Expenditure on Appointment of Staff (Special

Central Assistance)-

Non Plan

O 2,21.89

1,78.03 1,63.14 (-)14.89

R (-)43.86

Reduction in provision by ₹ 43.86 lakh through surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on outsourced vehicles, petrol, oil and lubricant.

Plan

O 2,73.00

S 0.01

82.73 78.18 (-)4.55

R (-)1,90.28

Reduction in provision by ₹ 1,90.28 lakh through reappropriation/surrender in March 2021 was due to less expenditure on travelling, outsourced services and less receipt of proposals.

10- Border Area Development Programme-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	25,00.00			
		
	R	(-)25,00.00			
	Plan				
(ii)	O	2,78.00			
		
	R	(-)2,78.00			

Entire provision of ₹ 27,78.00 lakh was reduced through reappropriation/surrender in March 2021 in the above two cases due to non receipt of central share and hence matching state share also remained unutilized.

11- Vidhayak Kshetra Vikas Nidhi Yojna-
Plan

O	4,02.00			
		1,34.00	1,34.00	..
R	(-)2,68.00			

Reduction in provision by ₹ 2,68.00 lakh through reappropriation in March 2021 was due to revision of funds for members of legislative assembly. The State Government/DDOs draw an amount of ₹ 1,10.05 lakh out of ₹ 1,34.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2054- Treasury and Accounts Administration-

796- Tribal Areas Sub-Plan-

01- Expenditure on District Treasury and Sub-
Treasury Establishment-
Non Plan

O	3,78.19	3,78.19	3,32.30	(-)45.89
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Reasons for the final saving of ₹ 45.89 lakh were awaited (August 2021).

2055- Police-

796- Tribal Areas Sub-Plan-

01- Expenditure on Police Organization-
Non Plan

O	63,87.17	62,94.23	44,90.10	(-)18,04.13
R	(-)92.94			

In view of the final saving of ₹ 18,04.13 lakh, reduction in provision by ₹ 92.94 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 18,04.13 lakh were awaited (August 2021).

02-	Expenditure on Criminal Investigation and Vigilance-				
	Non Plan				
	O	1,44.50			
			1,11.30	1,15.53	+4.23
	R	(-)33.20			

Reduction in provision by ₹ 33.20 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

03-	Expenditure on District Executive Force Lahaul and Spiti District-				
	Non Plan				
	O	2,27.86	2,27.86	2,01.48	(-)26.38

Reasons for the final saving of ₹ 26.38 lakh were awaited (August 2021).

04-	Expenditure on Police Radio Staff-				
	Non Plan				
	O	9,04.49			
			7,40.21	7,14.26	(-)25.95
	R	(-)1,64.28			

In view of the final saving of ₹ 25.95 lakh, reduction in provision by ₹ 1,64.28 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 25.95 lakh were awaited (August 2021).

08-	Expenditure on Home Guard Staff deployed with Police Department for Law and Order-				
	Non Plan				
(i)	O	5,78.54	5,78.54	5,50.50	(-)28.04

2059- Public Works-

01- Office Buildings-

796- Tribal Areas Sub-Plan-

02- Expenditure on Maintenance and Repair of Government District Revenue Buildings-
Non Plan

(ii)	O	5.69	5.69	3.51	(-)2.18
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05- Expenditure for New Supply of Tools and Plants-
Non Plan

(iii)	O	18.46	18.46	10.96	(-)7.50
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

08-	Expenditure under Suspense (Stock Manufacturing)- Non Plan				
(iv)	O	5,00.00	5,00.00	3,96.06	(-1,03.94)
10-	Expenditure on Maintenance of Buildings- Non Plan				
(v)	O	8.36	8.36	2.37	(-5.99)
11-	Maintenance Provision for Adjustment of Recovery- Non Plan				
(vi)	O	12,70.05	12,70.05	1,62.35	(-11,07.70)

Reasons for the final saving of ₹ 12,55.35 lakh in the above six cases were awaited (August 2021).

80-	<i>General-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Establishment relating to Building Programme- Non Plan				
	O	7,36.00	5,36.00	3,77.26	(-1,58.74)
	R	(-2,00.00)			

In view of the final saving of ₹ 1,58.74 lakh, reduction in provision by ₹ 2,00.00 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scale proved inadequate.

Reasons for the final saving of ₹ 1,58.74 lakh were awaited (August 2021).

02-	Expenditure on Work Charged Staff converted into Regular Establishment- Non Plan				
	O	12,70.05	11,20.05	11,00.32	(-19.73)
	R	(-1,50.00)			

Reduction in provision by ₹ 1,50.00 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scale.

2062- Vigilance-

796-	Tribal Area Sub-Plan-				
01-	State Vigilance and Anti Corruption Bureau- Non Plan				
	O	2,07.80	1,58.95	1,52.06	(-6.89)
	R	(-48.85)			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 48.85 lakh through surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales and regularization of daily wagers.

2070- Other Administrative Services-

796- Tribal Area Sub-Plan-

01- Expenditure on Fire Station-

Non Plan

O 1,47.37

1,48.14 1,17.58 (-)30.56

R 0.77

Reasons for the final saving of ₹ 30.56 lakh were awaited (August 2021).

2202- General Education-

01- Elementary Education-

796- Tribal Areas Sub-Plan-

02- Expenditure on Block Primary Education Officers and Staff-

Non Plan

O 4,91.01

3,05.83 2,61.51 (-)44.32

R (-)1,85.18

In view of the final saving of ₹ 44.32 lakh, reduction in provision by ₹ 1,85.18 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 44.32 lakh were awaited (August 2021).

03- Expenditure on Primary Schools-

Non Plan

O 95,90.79

76,56.14 74,13.37 (-)2,42.77

R (-)19,34.65

In view of the final saving of ₹ 2,42.77 lakh, reduction in provision by ₹ 19,34.65 lakh through reappropriation in March 2021 due to non filling up of vacant posts, non revision of pay scales, promotion of contingent paid worker to peon and less expenditure on travelling proved inadequate.

Reasons for the final saving of ₹ 2,42.77 lakh were awaited (August 2021).

Plan

O 5,61.00

5,20.71 4,53.01 (-)67.70

R (-)40.29

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 67.70 lakh, reduction in provision by ₹ 40.29 lakh through reappropriation in March 2021 due to promotion of contingent paid worker to peon, less receipt of proposals under the scheme and less expenditure on telephone, electricity and water bills proved inadequate. The State Government/DDOs draw an amount of ₹ 4.00 lakh out of ₹ 4,53.01 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 67.70 lakh were awaited (August 2021).

09- Expenditure on Primary Education-

Plan

O 3.60

2.45 1.21 (-)1.24

R (-)1.15

Reduction in provision by ₹ 1.15 lakh through reappropriation/surrender in March 2021 was due to less receipt of proposals under this scheme.

10- Grant-in-Aid to Elementary Education under

Parent Teachers Association-

Plan

(i) O 7,09.00

7,09.00 3,48.28 (-)3,60.72

11- Hot Cooked Meal Mid Day Meal-

Centrally Sponsored Scheme

Plan

(ii) O 8,67.00

8,67.00 5,13.18 (-)3,53.82

Reasons for the final saving of ₹ 7,14.54 lakh in the above two cases were awaited (August 2021).

Plan

O 2,90.00

2,87.31 2,15.57 (-)71.74

R (-)2.69

Reasons for the final saving of ₹ 71.74 lakh were awaited (August 2021).

16- Atal Vardi Yojna-

Plan

(i) O 3,05.00

3,05.00 1,98.07 (-)1,06.93

17- Grant-in-Aid to School Management Committee-

Plan

(ii) O 4,50.00

4,50.00 4,11.78 (-)38.22

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

21-	Samgar Shiksha Abhiyaan- Centrally Sponsored Scheme Plan				
(iii)	O	35,61.00	35,61.00	17,13.86	(-)18,47.14
	Plan				
(iv)	O	3,95.00	3,95.00	1,95.67	(-)1,99.33

Reasons for the final saving of ₹ 21,91.62 lakh in the above four cases were awaited (August 2021). Whereas grant of ₹ 5,20.15 lakh was received at sr.no.(ii) above from the Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 2.41 lakh out of ₹ 1,98.07 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

22-	Swasth Bachpan- Non Plan				
	S	0.01	9.00	..	(-)9.00
	R	8.99			

In view of the entire provision of ₹ 9.00 lakh remained unutilised, augmentation in provision by ₹ 8.99 lakh through reappropriation in March 2021 due to more expenditure on purchases of materials and articles proved unnecessary.

Entire provision of ₹ 9.00 lakh remained unutilised; reasons for which were awaited (August 2021).

02-	Secondary Education-				
796-	Tribal Area Sub-Plan-				
02-	Expenditure on Middle School under Minimum Need Programme- Non Plan				
	O	52,12.72	44,65.09	43,83.33	(-)81.76
	R	(-)7,47.63			

In view of the final saving of ₹ 81.76 lakh, reduction in provision by ₹ 7,47.63 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 81.76 lakh were awaited (August 2021).

	Plan				
	O	2,74.40	1,87.07	1,32.00	(-)55.07
	R	(-)87.33			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 55.07 lakh, reduction in provision by ₹ 87.33 lakh through reappropriation/surrender in March 2021 due to less expenditure on purchase of material, articles, telephone, water and electricity bills, less engagement of daily wagers, less expenditure on travelling proved inadequate.

Reasons for the final saving of ₹ 55.07 lakh were awaited (August 2021).

03- Expenditure on High Schools other than
Minimum Need Programme-
Non Plan

O	68,09.32			
		68,30.92	52,82.23	(-)15,48.69
R	21.60			

In view of the final saving of ₹ 15,48.69 lakh, augmentation in provision by ₹ 21.60 lakh through reappropriation in March 2021 due to more entitlement of students for scholarship proved unnecessary. The State Government/DDOs draw an amount of ₹ 21.60 lakh out of ₹ 52,82.23 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 15,48.69 lakh were awaited (August 2021).

Plan

O	3,60.00			
		2,91.19	2,46.19	(-)45.00
R	(-)68.81			

In view of the final saving of ₹ 45.00 lakh, reduction in provision by ₹ 68.81 lakh through reappropriation/surrender in March 2021 due to less expenditure on purchase of furniture, on payment of electricity, water and telephone bills, on travelling, less engagement of daily wagers and less receipt of medical reimbursement claims partly counter balanced by excess due to more expenditure on repair of school buildings proved inadequate. The State Government/DDOs draw an amount of ₹ 11.00 lakh out of ₹ 2,46.19 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 45.00 lakh were awaited (August 2021).

10- Grant-in-Aid to Secondary Education under
Parent Teachers Association-
Plan

O	55.00			
		29.00	24.56	(-)4.44
R	(-)26.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 26.00 lakh through reappropriation in March 2021 was due to release of less grant-in-aid to teachers under parent teachers association deployed for secondary schools.

- 12- Expenditure on up gradation of Merit of Scheduled Caste and Schedule Tribe Students-Centrally Sponsored Scheme Plan

O 3.00

R (-)3.00

..

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

- 13- Srinivasa Ramanujan Student Digital Yojna-Plan

O 2,25.00

2,25.00 .. (-)2,25.00

Entire provision of ₹ 2,25.00 lakh remained unutilized; reasons for which were awaited (August 2021).

- 15- Atal School Vardi Yojna-Plan

O 1,35.00

R (-)1,35.00

..

Entire provision of ₹ 1,35.00 lakh was reduced through reappropriation/surrender in March 2021 due to nil expenditure on purchase of uniforms and non fulfilment of codal formalities.

- 18- Pre-Matric Scholarship for Schedule Tribe Students-Centrally Sponsored Scheme Plan

O 1,39.00

91.87 .. (-)91.87

R (-)47.13

In view of the entire provision of ₹ 91.87 lakh remained unutilised, reduction in provision by ₹ 47.13 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India proved inadequate.

Entire provision of ₹ 91.87 lakh remained unutilised; reasons for the final saving of ₹ 91.87 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
	O	12.00			
	S	0.01	13.48	3.23	(-)10.25
	R	1.47			
Reasons for the final saving of ₹ 10.25 lakh were awaited (August 2021).					
20-	Eklavya Model Residential Schools for Scheduled Tribe Students under Article 275(1)- Centrally Sponsored Scheme				
	Plan				
	O	4,75.00			
			13.08	13.08	..
	R	(-)4,61.92			
Reduction in provision by ₹ 4,61.92 lakh through reappropriation/surrender in March 2021 was due to less receipt of funds from Government of India.					
21-	Free Hostels for Scheduled Tribe Students in Tribal Areas-				
	Plan				
	O	1,10.00			
			68.57	55.56	(-)13.01
	R	(-)41.43			
Reduction in provision by ₹ 41.43 lakh through surrender in March 2021 due to less expenditure on purchase of materials, articles, telephone, electricity and water bills and less engagement of daily wagers.					
25-	Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme				
	Plan				
(i)	O	16,76.00	16,76.00	13,68.80	(-)3,07.20
	Plan				
(ii)	O	1,86.00	1,86.00	1,52.09	(-)33.91
Reasons for the final saving of ₹ 3,41.11 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 22.00 lakh out of ₹ 13,68.80 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.					
26-	Upgradation/Maintenance of Existing Information Communication Technology Laboratories and other Laboratories Facilities-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
	O	1.00			
	R	(-1.00)	..	..	..
	Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non fulfilment of codal formalities.				
28-	C.V. Raman Virtual Classroom- Plan				
	O	25.00	25.00	..	(-)25.00
	Entire provision of ₹ 25.00 lakh remained unutilized; reasons for which were awaited (August 2021).				
03-	<i>University and Higher Education-</i>				
796-	Tribal Area Sub-Plan-				
02-	Expenditure on Degree Colleges- Centrally Sponsored Scheme Plan				
	O	12,15.00	12,15.00	4,56.65	(-)7,58.35
	Reasons for the final saving of ₹ 7,58.35 lakh were awaited (August 2021).				
	Non Plan				
	O	8,66.48			
			7,25.97	5,94.02	(-)1,31.95
	R	(-)1,40.51			
	In view of the final saving of ₹ 1,31.95 lakh, reduction in provision by ₹ 1,40.51 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.				
	Reasons for the final saving of ₹ 1,31.95 lakh were awaited (August 2021).				
	Plan				
(i)	O	1,53.00			
			1,56.58	70.83	(-)85.75
	R	3.58			
08-	Rashtriya Uchhtar Shiksha Abhiyan- Centrally Sponsored Scheme Plan				
(ii)	O	5,79.00	5,79.00	1,60.52	(-)4,18.48
	Plan				
(iii)	O	64.00	64.00	17.84	(-)46.16

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 5,50.39 lakh in the above three cases were awaited (August 2021). Whereas grant of ₹ 7.52 lakh was received at sr. no. (ii) above from Government of India under the scheme.

10- Bachelor of Vocational Programme-

Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non fulfilment of codal formalities.

11- Khel Se Swasthya Yojna-

Plan

O 10.00

10.00

..

(-)10.00

Entire provision of ₹ 10.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2203- Technical Education-

796- Tribal Area Sub-Plan-

04- Setting up of New Polytechnics-
Plan

(i) O 2.00

2.00

0.45

(-)1.55

2205- Art and Culture-

796- Tribal Area Sub-Plan-

01- Expenditure on Public Libraries-
Non Plan

(ii) O 20.96

20.95

13.49

(-)7.46

R (-)0.01

Reasons for the final saving of ₹ 9.01 lakh in the above two cases were awaited (August 2021).

02- Expenditure on Archaeological Cell-

Non Plan

O 39.65

25.65

19.00

(-)6.65

R (-)14.00

Reduction in provision by ₹ 14.00 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03-	Expenditure on Art Galleries/Archives- Plan				
	O	2.00			
			0.30	0.29	(-)0.01
	R	(-)1.70			

Reduction in provision by ₹ 1.70 lakh through surrender in March 2021 was due to less expenditure on purchase of articles.

2210- Medical and Public Health-

03- *Rural Health Services-Allopathy-*

796- Tribal Area Sub-Plan-

01- Expenditure on District Establishment-
Non Plan

	O	1,94.22	1,94.22	1,30.92	(-)63.30
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Reasons for the final saving of ₹ 63.30 lakh were awaited (August 2021).

Plan

	O	1,16.00			
			82.91	79.86	(-)3.05
	R	(-)33.09			

Reduction in provision by ₹ 33.09 lakh through reappropriation in March 2021 was due to non filling of vacant posts, non revision of pay scales and less receipt of medical reimbursement claims.

02- Expenditure on Allopathic Programme-
Non Plan

(i)	O	8,90.00	8,90.00	5,84.62	(-)3,05.38
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03- Expenditure on Minimum Need Programme
(Public Health Centre)-
Non Plan

(ii)	O	10,99.11	10,99.11	7,81.47	(-)3,17.64
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Reasons for the final saving of ₹ 6,23.02 lakh in the above two cases were awaited (August 2021).

Plan

	O	8,63.00			
			8,85.64	8,57.85	(-)27.79
	R	22.64			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 27.79 lakh, augmentation in provision by ₹ 22.64 lakh through reappropriation in March 2021 due to more expenditure on liveries and travelling partly counter balanced by saving due to less expenditure on purchase of medicine and other articles proved unnecessary.

Reasons for the final saving of ₹ 27.79 lakh were awaited (August 2021).

<i>04- Rural Health Services-Other Systems of Medicine-</i>				
796- Tribal Area Sub-Plan-				
04- Expenditure on Ayurvedic Programme-				
Non Plan				
O	6,32.18			
		5,77.69	4,65.94	(-)1,11.75
R	(-)54.49			

In view of the final saving of ₹ 1,11.75 lakh, reduction in provision by ₹ 54.49 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 1,11.75 lakh were awaited (August 2021).

Plan				
O	5,91.90			
		5,30.24	5,24.06	(-)6.18
R	(-)61.66			

Reduction in provision by ₹ 61.66 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on travelling, regularization of staff and less expenditure on rent bills partly counter balanced by excess due to more expenditure on machinery and equipment.

06- Ayush-					
Centrally Sponsored Scheme					
Plan					
(i)	O	69.00	69.00	0.12	(-)68.88
Plan					
(ii)	O	8.00	8.00	0.01	(-)7.99

Reasons for the final saving of ₹ 76.87 lakh in the above two cases were awaited (August 2021).

05- Medical Education, Training and Research-					
796- Tribal Area Sub-Plan-					
02- Up gradation of Indira Gandhi Medical College Shimla-					
Centrally Sponsored Scheme					
Plan					
	O	1.00	1.00	..	(-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

05-	Dr. Radhakrishanan Government Medical College, Hamirpur- Plan				
	O	90.00	90.00	42.80	(-)47.20
Reasons for the final saving of ₹ 47.20 lakh were awaited (August 2021).					
08-	Atal Medical and Research University Mandi at Nerchowk- Plan				
(i)	O	90.00	90.00	31.50	(-)58.50
06-	<i>Public Health-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Staff- Non Plan				
(ii)	O	97.83	97.83	38.39	(-)59.44
03-	Expenditure on Tuberculosis Survey and Domiciliary Care- Non Plan				
(iii)	O	17.66	17.66	12.48	(-)5.18
04-	Expenditure on Sexually Transmitted Disease Control Organization- Non Plan				
(iv)	O	73.25	73.25	35.88	(-)37.37
05-	Expenditure on Expand Programme on Immunization- Non Plan				
(v)	O	1,52.19	1,52.19	1,07.08	(-)45.11
07-	Expenditure on Leprosy Eradication Programme- Non Plan				
(vi)	O	8.71	8.69	4.94	(-)3.75
	R	(-)0.02			
09-	Expenditure on Multipurpose Work Scheme under Minimum Need Programme- Non Plan				
(vii)	O	73.17	73.17	58.07	(-)15.10
	Plan				
(viii)	O	2,69.00	2,57.90	2,36.21	(-)21.69
	R	(-)11.10			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

12-	Establishment of National Leprosy Supervisory Units- Centrally Sponsored Scheme Plan				
(ix)	O	35.00	35.00	22.74	(-)12.26
13-	Expenditure on Prevention and Control of Blindness and Development of Primary Health Centres- Centrally Sponsored Scheme Plan				
(x)	O	14.00	14.00	6.42	(-)7.58

Reasons for the final saving of ₹ 2,65.98 lakh in the above ten cases were awaited (August 2021).

15-	Trauma Centre- Centrally Sponsored Scheme Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

2211- Family Welfare-

796-	Tribal Area Sub-Plan-				
01-	Expenditure on Family Planning Programme- Non Plan				
(i)	O	59.07	59.07	41.94	(-)17.13
03-	Expenditure on Family Welfare Programme- Centrally Sponsored Scheme Plan				
(ii)	O	6,68.00	6,68.00	5,31.59	(-)1,36.41

Reasons for the final saving of ₹ 1,53.54 lakh in the above two cases were awaited (August 2021).

05-	Indira Gandhi Balika Surkasha Yojna- Plan				
	O	7.00			
			2.60	1.60	(-)1.00
	R	(-)4.40			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 4.40 lakh through reappropriation/surrender in March 2021 was due to less expenditure under the scheme.

06-	Additional Development Grant to Gram Panchayats for Best Female Birth Ratio-Plan				
	O	10.00			
			5.00	5.00	..
	R	(-)5.00			

Reduction in provision by ₹ 5.00 lakh through reappropriation/surrender in March 2021 was due to less receipt of demand from panchayats for best female birth ratio.

07-	Incentive to Female Foeticide Informers-Plan				
(i)	O	1.00	1.00	..	(-)1.00
09-	Expenditure on Rashtriya Svasthya Beema Yojna-Plan				
(ii)	O	1.00	1.00	..	(-)1.00
10-	National Ambulance Service-Centrally Sponsored Scheme Plan				
(iii)	O	33.00	33.00	..	(-)33.00

Entire provision of ₹ 35.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

2215- Water Supply and Sanitation-

01-	<i>Water Supply-</i>				
796-	Tribal Area Sub-Plan-				
02-	Expenditure on Work Charged Staff converted into Regular Establishment-Non Plan				
(i)	O	33,37.63	33,37.63	20,27.71	(-)13,09.92
09-	Maintenance Provision for Adjustment of Recovery-Non Plan				
(ii)	O	33,37.63	33,37.63	15,39.78	(-)17,97.85

Reasons for the final saving of ₹ 31,07.77 lakh in the above two cases were awaited (August 2021).

2216- Housing-

03- *Rural Housing-*

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan-				
01- Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna-Plan				
O	45.00			
		40.00	..	(-)40.00
R	(-)5.00			

Entire provision of ₹ 40.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2217- Urban Development-

03- *Integrated Development of Small and Medium Towns-*

796- Tribal Area Sub-Plan-				
03- Deen Dayal Antyodaya Yojna-National Urban Livelihood Mission-Plan				
O	3.00	3.00	..	(-)3.00

Entire provision of ₹ 3.00 lakh remained unutilized; reasons for which were awaited (August 2021).

04- Pradhan Mantri Awas Yojna-Housing for All(Urban)-Centrally Sponsored Scheme Plan				
O	20.00	20.00	12.60	(-)7.40

Reasons for the final saving of ₹ 7.40 lakh were awaited (August 2021). The State Government/DDOs draw an entire amount of ₹ 12.60 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2220- Information and Publicity-

60- *Others-*

796- Tribal Area Sub-Plan-				
01- Expenditure on District Establishment-Non Plan				
O	48.26			
		29.84	29.76	(-)0.08
R	(-)18.42			

Reduction in provision by ₹ 18.42 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

02- Expenditure on Publicity Programme-Non Plan				
O	1,21.14			
		86.02	85.20	(-)0.82
R	(-)35.12			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 35.12 lakh through surrender in March 2021 was due to non filling up of vacant posts, non revision of pay scales and less expenditure on travelling.

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

02- *Welfare of Scheduled Tribes-*

796- Tribal Area Sub-Plan-

01- Expenditure on Scheme for Schedule Caste/Scheduled Tribes and Other Backward Classes- Centrally Sponsored Scheme

Plan

O 5.00

2.50 1.00 (-)1.50

R (-)2.50

In view of the final saving of ₹ 1.50 lakh, reduction in provision by ₹ 2.50 lakh through reappropriation/surrender in March 2021 due to non receipt of funds from Government of India proved inadequate.

Reasons for the final saving of ₹ 1.50 lakh were awaited (August 2021).

Plan

O 29.00

9.74 4.40 (-)5.34

R (-)19.26

Reduction in provision by ₹ 19.26 lakh through reappropriation/surrender in March 2021 was due to less receipt of proposals under the scheme.

09- Bal Balika Ashram (Department Run)-

Plan

O 27.00

20.24 20.24 ..

R (-)6.76

Reduction in provision by ₹ 6.76 lakh through reappropriation in March 2021 was due to less expenditure on telephone, electricity and water bills, less receipt of medical reimbursement claims and less engagement of daily wagers.

11- Mukhya Mantri Aadarsh Gram Yojna-

Plan

O 70.00

..

R (-)70.00

Entire provision of ₹ 70.00 lakh was reduced through surrender in March 2021 due to non finalization of scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

12-	Computer Application Training- Plan				
	O	1,10.00		40.32	38.83
	R	(-)69.68			(-)1.49

Reduction in provision by ₹ 69.68 lakh through reappropriation/surrender in March 2021 was due to less receipt of proposals.

2230- Labour, Employment and Skill Development-

	<i>01- Labour-</i>				
796-	Tribal Area Sub-Plan-				
	<i>01- Expenditure on Enforcement of Labour Laws- Non Plan</i>				
(i)	O	35.55		35.55	28.35
	<i>02- Employment Services-</i>				
796-	Tribal Area Sub-Plan-				
	<i>01- Expenditure on Employment Services- Non Plan</i>				
(ii)	O	82.84		82.84	32.06

Reasons for the final saving of ₹ 57.98 lakh in the above two cases were awaited (August 2021).

	Plan				
	O	15.00		10.06	8.07
	R	(-)4.94			(-)1.99

Reduction in provision by ₹ 4.94 lakh through reappropriation/surrender in March 2021 was due to less expenditure on telephone, electricity, water bills, less receipt of medical reimbursement claims and less expenditure on travelling.

	<i>02- Unemployment Allowance- Non Plan</i>				
(i)	O	1,00.00		1,00.00	29.78
	<i>03- Training -</i>				
796-	Tribal Area Sub-Plan-				
	<i>02- Expenditure on Tailoring Centres in Himachal Pradesh- Non Plan</i>				
(ii)	O	12.20		12.20	5.25
	<i>06- Expenditure on Skill Development Allowance- Non Plan</i>				
(iii)	O	1,03.14		1,03.14	20.29

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 1,60.02 lakh in the above three cases were awaited (August 2021).

09- Himachal Pradesh Kaushal Vikas Nigam- Plan				
O	5,49.00	5,49.00	..	(-)5,49.00

Entire provision of ₹ 5,49.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2235- Social Security and Welfare-

02- Social Welfare-

796- Tribal Area Sub-Plan-

01- Expenditure on Social Welfare Programme-
Plan

O	4.50	3.39	3.16	(-)0.23
R	(-)1.11			

Reduction in provision by ₹ 1.11 lakh through reappropriation/surrender in March 2021 was due to less entitlement for social security pension and less receipt of proposals.

03- Integrated Child Development Scheme-
Centrally Sponsored Scheme

Plan

O	23,13.00	10,17.00	6,93.48	(-)3,23.52
R	(-)12,96.00			

In view of the final saving of ₹ 3,23.52 lakh, reduction in provision by ₹ 12,96.00 lakh through reappropriation/surrender in March 2021 due to non filling up of vacant posts, less expenditure on telephone, water, electricity bills and less expenditure on touring by staff partly counter balanced by excess due to more receipt of funds from Government of India proved inadequate. Whereas grant of ₹ 6,37.96 lakh was received from Government of India under the scheme.

Reasons for the final saving of ₹ 3,23.52 lakh were awaited (August 2021).

Plan

O	4,64.00	3,40.50	1,00.73	(-)2,39.77
R	(-)1,23.50			

In view of the final saving of ₹ 2,39.77 lakh, reduction in provision by ₹ 1,23.50 lakh through reappropriation in March 2021 due to less receipt of funds from Government of India, non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 2,39.77 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

05-	Mukhya Mantri Kanyadaan Yojna- Plan				
	O	25.00			
			19.06	18.14	(-)0.92
	R	(-)5.94			

Reduction in provision by ₹ 5.94 lakh through surrender in March 2021 was due to less receipt of proposals and less organization of awareness camps.

06-	Rehabilitation Grant to Inmates of Bal/Balika Ashram- Plan				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

08-	Expenditure on Widow Re-Marriage- Plan				
(i)	O	4.00			
			2.50	2.00	(-)0.50
	R	(-)1.50			

09-	Awareness Campaign- Plan				
(ii)	O	8.00			
			6.00	5.95	(-)0.05
	R	(-)2.00			

Reduction in provision by ₹ 3.50 lakh through surrender in the above two cases in March 2021 was due to less receipt of proposals.

10-	Vishesh Mahila Uthan Yojna- Plan				
(i)	O	2.00	2.00	..	(-)2.00
12-	State Women Commission- Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 3.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

19-	Integrated Child Protection Scheme- Centrally Sponsored Scheme Plan				
(i)	O	1,70.00	1,70.00	1,27.75	(-)42.25

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(ii)	O	17.00			
	S	0.01	18.25	14.00	(-)4.25
	R	1.24			

Reasons for the final saving of ₹ 46.50 lakh in the above two cases were awaited (August 2021).

20- Pradhan Mantri Matru Vandana Yojna-
Centrally Sponsored Scheme

Plan

O	1,22.00	1,22.00	..	(-)1,22.00
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Entire provision of ₹ 1.22.00 lakh remained unutilized; reasons for which were awaited (August 2021).

	Plan				
(i)	O	14.00	14.00	7.87	(-)6.13

23- Rehabilitation Support to Minor Victims of Rape, Child Abuse
and Objectification Background-

Plan

(ii)	O	5.00	5.00	0.38	(-)4.62
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Reasons for the final saving of ₹ 10.75 lakh in the above two cases were awaited (August 2021).

60- *Other Social Security and Welfare Programmes-*

796- Tribal Area Sub-Plan-

04- Indira Gandhi National Widow Pension-
Centrally Sponsored Scheme

Plan

(i)	O	96.00			
			75.75	75.75	..
	R	(-)20.25			

05- Indira Gandhi National Disabled Pension Scheme-
Centrally Sponsored Scheme

Plan

(ii)	O	25.00			
			8.01	8.01	..
	R	(-)16.99			

Reduction in provision by ₹ 37.24 lakh through reappropriation/surrender in the above two cases in March 2021 was due to less receipt of funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2251- Secretariat-Social Services-

796- Tribal Area Sub-Plan-

01- Expenditure on Secretariat Staff-

Non Plan

O	1,24.10	1,24.10	81.27	(-)42.83
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Reasons for the final saving of ₹ 42.83 lakh were awaited (August 2021).

02- Expenditure on Office of Tribal Development/Scheduled Caste

Commissioner-

Non Plan

O	1,90.41			
S	0.01	1,42.73	1,32.72	(-)10.01
R	(-)47.69			

Reduction in provision by ₹ 47.69 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales partly counter balanced by excess due to more expenditure on motor vehicle.

Plan

O	1,10.00			
		42.05	41.21	(-)0.84
R	(-)67.95			

Reduction in provision by ₹ 67.95 lakh through reappropriation/surrender in March 2021 was due to less receipt of medical reimbursement claims, less expenditure on travelling, less organization of training workshops and less expenditure on outsourced vehicles.

03- Expenditure on Infrastructure Facilities-

Plan

O	13,75.00			
	
R	(-)13,75.00			

Entire provision of ₹ 13,75.00 lakh was reduced through reappropriation/surrender in March 2021 due to less expenditure on helicopter facility, non completion of codal formalities and less receipt of proposals.

04- Helicopter Facility to Tribal Areas-

Plan

O	10,00.00			
		1,74.64	1,74.64	..
R	(-)8,25.36			

Reduction in provision by ₹ 8,25.36 lakh through reappropriation/surrender in March 2021 was due to less expenditure on helicopter facility.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	Tribal Research Institute- Plan				
	O	50.00		3.95	3.95
	R	(-)46.05			..

Reduction in provision by ₹ 46.05 lakh through reappropriation/surrender in March 2021 was due to non fulfilment of codal formalities and less receipt of proposals.

2401- Crop Husbandry-

796-	Tribal Area Sub-Plan-				
01-	Expenditure on District Establishment Agriculture- Non Plan				
(i)	O	1,09.45	1,09.45	71.58	(-)37.87
	R				
02-	Expenditure on Agricultural Schemes (Other than General Agriculture Extension and Training)- Non Plan				
(ii)	O	1,71.36	1,53.11	1,15.00	(-)38.11
	R	(-)18.25			

Reasons for the final saving of ₹ 75.98 lakh in the above two cases were awaited (August 2021).

03-	Expenditure on Agriculture Schemes (General Agriculture Extension and Training)- Non Plan				
	O	91.20	68.21	53.17	(-)15.04
	R	(-)22.99			

Reduction in provision by ₹ 22.99 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

	Plan				
	O	21.00	29.10	17.95	(-)11.15
	R	8.10			

In view of the final saving of ₹ 11.15 lakh, augmentation in provision by ₹ 8.10 lakh through surrender in March 2021 due to more expenditure on outsourced vehicles proved unnecessary.

Reasons for the final saving of ₹ 11.15 lakh were awaited (August 2021).

04-	Expenditure on District Establishment under Horticulture-				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Non Plan				
O	91.19			
		65.19	36.55	(-)28.64
R	(-)26.00			

In view of the final saving of ₹ 28.64 lakh, reduction in provision by ₹ 26.00 lakh through surrender in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 28.64 lakh were awaited (August 2021).

05- Expenditure on Horticulture Schemes-				
Non Plan				
O	9,30.72			
		8,12.72	5,84.30	(-)2,28.42
R	(-)1,18.00			

In view of the final saving of ₹ 2,28.42 lakh, reduction in provision by ₹ 1,18.00 lakh through surrender in March 2021 due to non filling up of vacant posts, non revision of pay scales and less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 2,28.42 lakh were awaited (August 2021).

08- Assistance for Tribal Pockets Expenditure on Special Central				
Assistance-				
Centrally Plan				
Plan				
O	10.00			
		10.00	5.46	(-)4.54

Reasons for the final saving of ₹ 4.54 lakh were awaited (August 2021).

12- Expenditure on Apple Scab Subsidy-				
Plan				
O	10.10			
		8.05	8.04	(-)0.01
R	(-)2.05			

Reduction in provision by ₹ 2.05 lakh through reappropriation/surrender in March 2021 was due to less expenditure on procurement of equipment/seeds.

17- Expenditure on Horticulture (Training and Extension)-				
Non Plan				
O	1,36.98			
		1,16.98	1,00.38	(-)16.60
R	(-)20.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 20.00 lakh through surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

Plan				
O	16.65			
		10.09	8.68	(-)1.41
R	(-)6.56			

Reduction in provision by ₹ 6.56 lakh through reappropriation in March 2021 was due to less expenditure on purchase of articles, less receipt of telephone, electricity, water and rent bills.

22- Rashtriya Krishi Vikas Yojna (Krishi)-
Centrally Sponsored Scheme

Plan				
(i) O	69.00	69.00	26.26	(-)42.74

Plan				
(ii) O	8.00	8.00	2.91	(-)5.09

23- Rashtriya Krishi Vikas Yojna (Horticulture)-
Centrally Sponsored Scheme

Plan				
(iii) O	32.00	32.00	2.13	(-)29.87

Plan				
(iv) O	4.00	4.00	0.23	(-)3.77

Reasons for the final saving of ₹ 81.47 lakh in the above four cases were awaited (August 2021). Whereas grant of ₹ 18.00 lakh was received at sr no. (iii) above from the Government of India.

28- Establishment and Maintenance of Orchards/Nursery-
Plan

O	14.85			
		11.59	11.42	(-)0.17
R	(-)3.26			

Reduction in provision by ₹ 3.26 lakh through reappropriation in March 2021 was due to less expenditure on procurement of machines, packaging material, on electricity, water and telephone bills.

29- Expenditure on Fruit Plant Nutrition-
Plan

O	3.90			
		2.04	2.04	..
R	(-)1.86			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1.86 lakh through reappropriation in March 2021 was due to less expenditure on purchase of material.

30-	Expenditure on Distribution on Implements and Machinery- Centrally Plan Plan				
(i)	O	16.00			
			10.00	9.99	(-)0.01
	R	(-)6.00			
31-	Expenditure on Plant Protection- Centrally Plan Plan				
(ii)	O	5.00			
			1.40	0.50	(-)0.90
	R	(-)3.60			

Reduction in provision by ₹ 9.60 lakh through reappropriation/surrender in the above two cases in March 2021 was due to less receipt of demands from beneficiaries.

32-	Expenditure on Development of Floriculture- Centrally Plan Plan				
	O	7.00			
			5.00	..	(-)5.00
	R	(-)2.00			

In view of entire provision of ₹ 5.00 lakh remained unutilised, reduction in provision by ₹ 2.00 lakh though reappropriation/surrender in March 2021 was due to less receipt of demands from beneficiaries proved inadequate.

Entire provision of ₹ 5.00 lakh remained unutilised; reasons for which were awaited (August 2021).

34-	Development of Mushrooms- Centrally Plan Plan				
	O	1.00			
			1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

36-	Expenditure on Distribution of Plants- Centrally Plan Plan				
	O	3.00			
			1.20	0.60	(-)0.60
	R	(-)1.80			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1.80 lakh through reappropriation/surrender in March 2021 was due to less receipt of demands from beneficiaries.

37-	Expenditure on Providing of Plastic Tanks- Centrally Plan Plan				
	O	7.00	7.00	4.39	(-)2.61

Reasons for the final saving of ₹ 2.61 lakh were awaited (August 2021).

38-	Expenditure on Establishment of new Nurseries (Modified Area Development Agency)- Centrally Plan				
(i)	Plan				
	O	3.50			
	R	(-)3.50	..	..	..
39-	Expenditure on Distribution of Machinery and Implements (Modified Area Development Agency)- Centrally Plan				
(ii)	Plan				
	O	2.50			
	R	(-)2.50	..	..	..
40-	Expenditure on Plant Protection (Modified Area Development Agency)- Centrally Plan				
(iii)	Plan				
	O	2.00			
	R	(-)2.00	..	..	..
41-	Expenditure on Training of Farmers (Modified Area Development Agency)- Centrally Plan				
(iv)	Plan				
	O	2.00			
	R	(-)2.00	..	..	..

Entire provision of ₹ 10.00 lakh in the above four cases was reduced through reappropriation in March 2021 due to less receipt of demand from beneficiaries.

45-	National Mission for Sustainable Agriculture- Centrally Sponsored Scheme				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	68.00	68.00	22.80	(-)45.20
	Plan				
(ii)	O	7.00	7.00	2.53	(-)4.47
46-	National Food Security Mission - Centrally Sponsored Scheme				
	Plan				
(iii)	O	1,22.00	1,22.00	44.81	(-)77.19
	Plan				
(iv)	O	14.00	14.00	4.98	(-)9.02
48-	Expenditure on Integrated Development of Horticulture (Mission for Integrated Development of Horticulture)- Centrally Sponsored Scheme				
	Plan				
(v)	O	1,62.00	1,62.00	80.00	(-)82.00
	Plan				
(vi)	O	49.00	49.00	8.89	(-)40.11
50-	National Mission on Extension and Technology- Centrally Sponsored Scheme				
	Plan				
(vii)	O	1,06.00	1,06.00	72.42	(-)33.58
	Plan				
(viii)	O	12.00	12.00	8.04	(-)3.96
52-	Lift Irrigation Scheme and Borewells-				
	Plan				
(ix)	O	10.00	10.00	6.23	(-)3.77
Reasons for the final saving of ₹ 2,99.30 lakh in the above nine cases were awaited (August 2021).					
55-	Prakritik Khet Khushaal Kisan-				
	Plan				
	O	20.00	20.00	..	(-)20.00

Entire provision of ₹ 20.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

56-	Mukhya Mantri Khet Sanrakshan Yojna- Plan				
	O	3,15.00	3,15.00	1,24.28	(-)1,90.72

Reasons for the final saving of ₹ 1,90.72 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 36.00 lakh from out of ₹ 1,24.28 lakh treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

57-	Mukhya Mantri Kisan Aivam Khetihar Majdoor Jiwan Suraksha Yojna- Plan				
	O	4.00	4.00	..	(-)4.00

Entire provision of ₹ 4.00 lakh remained unutilized; reasons for which were awaited (August 2021).

58-	Parmpragat Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
	O	34.00	78.21	22.28	(-)55.93
	R	44.21			

In view of the substantial saving of ₹ 55.93 lakh, augmentation in provision by ₹ 44.21 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved unnecessary.

Reasons for the substantial saving of ₹ 55.93 lakh were awaited (August 2021).

Plan					
	O	4.00	4.00	2.47	(-)1.53

Reasons for the final saving of ₹ 1.53 lakh were awaited (August 2021).

2402- Soil and Water Conservation-

796-	Tribal Area Sub-Plan-				
01-	Agriculture Land Expenditure on Soil Conservation- Non Plan				
	O	1,75.00	1,17.47	96.62	(-)20.85
	R	(-)57.53			

In view of the final saving of ₹ 20.85 lakh, reduction in provision by ₹ 57.53 lakh through reappropriation in March 2021 due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 20.85 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

06-	For Increasing Agricultural Production Assistance to Small and Marginal Farmers- Centrally Plan				
(i)	O	79.00	79.00	23.25	(-)55.75
08-	Expenditure on Soil Conservation under Special Central Assistance for Scheduled Tribes Residing outside Tribal Area (Agriculture)- Centrally Plan				
(ii)	O	70.00	70.00	51.94	(-)18.06
	Reasons for the final saving of ₹ 73.81 lakh in the above two cases were awaited (August 2021).				
10-	Expenditure on Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme				
(i)	O	46.00	46.00	..	(-)46.00
(ii)	O	5.00	5.00	..	(-)5.00
	Entire provision of ₹ 51.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).				
11-	Pradhan Mantri Krishi Sinchayee Yojna- Centrally Sponsored Scheme				
(i)	O	81.00	81.00	51.95	(-)29.05
(ii)	O	9.00	9.00	5.76	(-)3.24
	Reasons for the final saving of ₹ 32.29 lakh in the above two cases were awaited (August 2021).				
12-	Efficient Irrigation through Micro Irrigation Systems- Plan				
	O	2,70.00	2,08.00	1,36.99	(-)71.01
	R	(-)62.00			

In view of the final saving of ₹ 71.01 lakh, reduction in provision by ₹ 62.00 lakh through reappropriation in March 2021 due to less execution of minor works proved inadequate.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 71.01 lakh were awaited (August 2021).

2403- Animal Husbandry-

796- Tribal Area Sub-Plan-

01- Regional Establishment-
Non Plan

(i)	O	2,85.63	2,85.63	1,76.30	(-)1,09.33
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02- Hospital and Dispensaries-
Non Plan

(ii)	O	24,21.85	24,21.85	18,47.28	(-)5,74.57
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04- Expenditure on Sheep and Wool Development-
Non Plan

(iii)	O	1,46.74	1,46.74	73.89	(-)72.85
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10- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

(iv)	O	61.00	61.00	1.25	(-)59.75
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Plan

(v)	O	7.00	7.00	0.14	(-)6.86
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12- Assistance to State for Control of Animal Diseases -
Centrally Sponsored Scheme
Plan

(vi)	O	6.64			
			6.00	0.38	(-)5.62

R (-)0.64

Reasons for the final saving of ₹ 8,28.98 lakh in the above six cases were awaited (August 2021).

16- Peste Des Petites Ruminants-Control Programme-
Centrally Sponsored Scheme
Plan

O 1.85

	7.88	..	(-)7.88
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R 6.03

In view of the entire provision of ₹ 7.88 lakh remained unutilized, augmentation in provision by ₹ 6.03 lakh through reappropriation in March 2021 due to more expenditure on machinery, equipment, materials and articles proved unnecessary.

Entire provision of ₹ 7.88 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

20-	Grant to Veterinary Council- Centrally Sponsored Scheme Plan				
(i)	O	1.50	1.50	..	(-1.50)
	Plan				
(ii)	O	1.50	1.50	..	(-1.50)

Entire provision of ₹ 3.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

2405- Fisheries -

796-	Tribal Area Sub-Plan-				
01-	Under Fisheries Schemes Expenditure on District Administration- Non Plan				
	O	19.79	12.71	11.11	(-1.60)
	R	(-7.08)			

Reduction in provision by ₹ 7.08 lakh through reappropriation/surrender in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

02-	Expenditure on Fisheries Schemes- Plan				
	O	33.00	17.04	14.40	(-2.64)
	R	(-15.96)			

Reduction in provision by ₹ 15.96 lakh through reappropriation/surrender in March 2021 was due to less expenditure on maintenance of buildings, on procurement of material and supply.

04-	Expenditure on Fisheries under Special Central Assistance- Centrally Plan				
	Plan				
	O	8.10	13.50	7.20	(-6.30)
	R	5.40			

In view of the final saving of ₹ 6.30 lakh, augmentation in provision by ₹ 5.40 lakh through reappropriation in March 2021 due to more receipt of proposals from beneficiaries proved unnecessary.

Reasons for the final saving of ₹ 6.30 lakh were awaited (August 2021).

06-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme				
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APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	8.00	8.00	..	(-)8.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 9.00 lakh in the above two remained unutilized; reasons for which were awaited (August 2021).

2406- Forestry and Wild Life-

	01- Forestry-				
796-	Tribal Area Sub-Plan-				
	01- Expenditure on Staff-				
	Non Plan				
(i)	O	12,58.36	12,58.36	11,13.99	(-)1,44.37
	02- Forestry Programme-				
	Non Plan				
(ii)	O	5,34.69	5,34.69	2,99.72	(-)2,34.97
	03- Building Programme-				
	Non Plan				
(iii)	O	17.58	17.58	12.00	(-)5.58
	07- Expenditure on Regeneration of Chilgoza Pine-				
	Non Plan				
(iv)	O	17.27	17.27	12.02	(-)5.25

Reasons for the final saving of ₹ 3,90.17 lakh in the above four cases were awaited (August 2021).

**22- Intensification of Forest Management-
Centrally Sponsored Scheme
Plan**

	O	36.00			
			1.00	..	(-)1.00
	R	(-)35.00			

Reduction in provision by ₹ 35.00 lakh through reappropriation/surrender in March 2021 was due to less receipt of funds from Government of India.

	Plan				
	O	4.00	4.00	..	(-)4.00

Entire provision of ₹ 4.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

23- National Afforestation Programme -
Centrally Sponsored Scheme
Plan

O	41.00				
		1.00	..		(-)1.00
R	(-)40.00				

Reduction in provision by ₹ 40.00 lakh through reappropriation/surrender in March 2021 was due to less receipt of funds from Government of India.

Plan

O	4.00				
		4.00	..		(-)4.00

Entire provision of ₹ 4.00 lakh remained unutilized; reasons for which were awaited (August 2021).

26- Mission on Agro-Forestry under National
Mission for Sustainable Agriculture-
Plan

O	0.10				
		3.20	0.10		(-)3.10
R	3.10				

In view of the final saving of ₹ 3.10 lakh, augmentation in provision by ₹ 3.10 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 3.10 lakh were awaited (August 2021).

29- Himachal Pradesh Forest Ecosystem Management and
Livelihood Improvement Project-
Plan

O	3,60.00				
		2,86.00	2,60.00		(-)26.00
R	(-)74.00				

In view of the final saving of ₹ 26.00 lakh, reduction in provision by ₹ 74.00 lakh through reappropriation in March 2021 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 26.00 lakh were awaited (August 2021).

33- Samudiak Van Samvardhan Yojna-
Plan

O	50.00				
S	0.01	36.96	36.16		(-)0.80
R	(-)13.05				

Reduction in provision by ₹ 13.05 lakh through reappropriation/surrender in March 2021 was due to less engagement of daily wagers.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

34-	Vidyarthi Van Mittar Yojna- Plan				
	O	25.00			
			13.60	..	(-)13.60
	R	(-)11.40			

In view of the entire provision of ₹ 13.60 lakh remained unutilised, reduction in provision by ₹ 11.40 lakh through reappropriation in March 2021 due to less engagement of daily wagers, less expenditure on purchase of materials, articles and less organization of seminars/workshops proved inadequate.

Reasons for the non incurring expenditure of ₹ 13.60 lakh were awaited (August 2021).

35-	Van Samridhi Jan Samridhi- Plan				
	O	50.00			
	S	0.01	38.06	26.99	(-)11.07
	R	(-)11.95			

In view of the final saving of ₹ 11.07 lakh, reduction in provision by ₹ 11.95 lakh through reappropriation in March 2021 due to less engagement of daily wagers proved inadequate.

Reasons for the final saving of ₹ 11.07 lakh were awaited (August 2021).

37-	Ek Butta Beti Ke Naam- Plan				
(i)	O	54.00			
	S	0.01	48.82	28.81	(-)20.01
	R	(-)5.19			

02- *Environmental Forestry and Wild Life-*

796- Tribal Area Sub-Plan-

01- Expenditure on Wild Life Management and
Nature Conservation-
Non Plan

(ii)	O	52.45	52.45	39.95	(-)12.50
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02- Expenditure on Improvement and Development
of Wild Life Sanctuaries-
Non Plan

(iii)	O	20.07	20.07	4.16	(-)15.91
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Reasons for the final saving of ₹ 48.42 lakh in the above three cases were awaited (August 2021).

03- Expenditure on Intensive Management of Wild Life Sanctuaries-
Centrally Sponsored Scheme
Plan

	O	1,00.00			
			54.83	54.42	(-)0.41
	R	(-)45.17			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 45.17 lakh through reappropriation in March 2021 was due to less receipt of funds from Government of India. Whereas grant of ₹ 66.35 lakh was received from the Government of India under the scheme.

Non Plan				
O	27.80	27.80	5.92	(-)21.88

Reasons for the final saving of ₹ 21.88 lakh were awaited (August 2021).

04- Expenditure on Development of Pin Valley National Park-
Centrally Sponsored Scheme

Plan				
O	1,00.00	8.95	8.95	..
R	(-)91.05			

Reduction in provision by ₹ 91.05 lakh through reappropriation/surrender in March 2021 was due to less receipt of funds from Government of India and less expenditure on purchase of materials/articles.

Non Plan				
(i) O	47.84	47.84	36.73	(-)11.11
Plan				
(ii) O	2.50	2.50	0.99	(-)1.51

Reasons for the final saving of ₹ 12.62 lakh in the above two cases were awaited (August 2021).

07- Expenditure on Management Action Plan for
Cold Desert Biosphere Reserve-
Centrally Sponsored Scheme

Plan				
O	81.00	14.76	..	(-)14.76
R	(-)66.24			

Reduction in provision by ₹ 66.24 lakh through reappropriation in March 2021 was due to less receipt of funds from Government of India.

Plan				
O	2.50	2.50	..	(-)2.50

Entire provision of ₹ 2.50 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2408- Food Storage and Warehousing-01- *Food-*

796- Tribal Area Sub-Plan-

07- National Food Security Act-
Centrally Sponsored Scheme
Plan

O 3,31.00

..

R (-)3,31.00

Entire provision of ₹ 3,31.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

2425- Co-operation-

796- Tribal Area Sub-Plan-

01- Expenditure on Co-operation Schemes-
Non Plan

O 1,87.65

1,43.25 1,28.31 (-)14.94

R (-)44.40

Reduction in provision by ₹ 44.40 lakh through reappropriation in March 2021 was due to non filling up of vacant posts, non revision of pay scales, less expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

2501- Special Programmes for Rural Development-06- *Self Employment Programmes-*

796- Tribal Areas Sub-Plan-

05- District Rural Development Agency Administration-
Centrally Sponsored Scheme
Plan

(i) O 54.00

..

R (-)54.00

Plan

(ii) O 9.00

..

R (-)9.00

Entire provision of ₹ 63.00 lakh in the above two cases was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

06- Pardhan Mantri Krishi Sinchayee Yojna-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	2,03.00			
		1,69.00	1,69.00	..
R	(-)34.00			

Reduction in provision by ₹ 34.00 lakh through reappropriation in March 2021 was due to non receipt of funds from Government of India.

07- Deen Dayal Upadhaya Gramin Kaushal Yojna -
Centrally Sponsored Scheme

Plan				
O	6,22.00	6,22.00	5,57.17	(-)64.83

Reasons for the final saving of ₹ 64.83 lakh were awaited (August 2021).

Plan				
O	69.00			
		65.88	..	(-)65.88
R	(-)3.12			

Entire provision of ₹ 65.88 lakh remained unutilised; reasons for were awaited (August 2021).

08- National Rurban Mission-
Centrally Sponsored Scheme

Plan				
(i) O	2,19.00			
	
R	(-)2,19.00			
Plan				
(ii) O	36.00			
	
R	(-)36.00			

2505- Rural Employment-

01- National Programmes-

796- Tribal Area Sub-Plan-

07- National Rural Employment Guarantee Scheme-
Centrally Sponsored Scheme

Plan				
(iii) O	24,30.00			
	
R	(-)24,30.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 26,85.00 lakh was reduced through reappropriation in March 2021 in the above three cases due to non receipt of funds from Government of India.

Plan				
O	12,15.00			
		14,85.00	11,11.10	(-) 3,73.90
R	2,70.00			

In view of the final saving of ₹ 3,73.90 lakh, augmentation in provision by ₹ 2,70.00 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved unnecessary.

Reasons for the final saving of ₹ 3,73.90 lakh were awaited (August 2021).

2506- Land Reforms-

796- Tribal Area Sub-Plan-

01- Expenditure on District Staff-
Non Plan

(i) O	29.15	29.15	16.86	(-) 12.29
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2515- Other Rural Development Programmes-

796- Tribal Area Sub-Plan-

01- Expenditure on Panchayati Schemes-
Non Plan

(ii) O	2,28.39			
S	0.01	2,28.79	1,46.56	(-) 82.23
R	0.39			

02- Development Programme Expenditure on
Extension of Community-
Non Plan

(iii) O	7,11.86			
		7,19.26	4,81.42	(-) 2,37.84
R	7.40			

Reasons for the final saving of ₹ 3,32.36 lakh in the above three cases were awaited (August 2021).

10- Total Sanitation Campaign-
Centrally Sponsored Scheme
Plan

O	20,52.00			
S	0.01	99.74	99.74	..
R	(-) 19,52.27			

Huge reduction in provision by ₹ 19,52.27 lakh through reappropriation/surrender in March 2021 was due to non receipt of funds from Government of India. Whereas grant of ₹ 99.74 lakh was received from the Government of India under the scheme.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

	Plan				
(i)	O	3,38.00			
	R	(-)3,38.00	..	..	..
14-	Residential Buildings/Gram Sewak Huts- Plan				
(ii)	O	1.00			
	R	(-)1.00	..	..	..
15-	State Reward Scheme under Swachh Bharat Mission- Plan				
(iii)	O	1.00			
	R	(-)1.00	..	..	..
Entire provision of ₹ 3,40.00 lakh in the above three cases was reduced through reappropriation in March 2021 due to non fulfilment of codal formalities and non receipt of proposals.					
17-	Construction/Renovation of Office Building/Stores- Plan				
	O	90.00			
	R	(-)88.00	2.00	2.00	..
Reduction in provision by ₹ 88.00 lakh through reappropriation/surrender in March 2021 was due to less expenditure on maintenance of official building.					
18-	Mahila Mandal Protsahan Yojna- Plan				
	O	1.00			
	R	(-)1.00	..	..	..
Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.					
22-	Basic Grant to Panchayat Samities under Central Finance Commission- Non Plan				
	O	3,03.00			
	R	(-)48.41	2,54.59	2,54.59	..

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 48.41 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth finance commission to three tiers of panchayat raj institutions. The State Government/DDOs draw an amount of ₹ 1,27.00 lakh out of ₹ 2,54.59 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

23-	Tied Grant to Panchayat Samities under Central Finance Commission-				
	Non Plan				
	O	3,03.00			
			2,54.00	2,54.00	..
	R	(-)49.00			

Reduction in provision by ₹ 49.00 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth finance commission to three tiers of panchayat raj institutions.

2702- Minor Irrigation-

80-	General-				
796-	Tribal Area Sub-Plan-				
06-	Expenditure on Work Charged Staff converted into Regular Establishment-				
	Non Plan				
(i)	O	8,97.77	8,97.77	5,59.76	(-)3,38.01
07-	Expenditure on Establishment-				
	Non Plan				
(ii)	O	5,99.63	5,99.63	3,28.88	(-)2,70.75
11-	Maintenance Provision for Adjustment of Recovery-				
	Non Plan				
(iii)	O	8,97.77	8,97.77	1,59.17	(-)7,38.60

Reasons for the final saving of ₹ 13,47.36 lakh in the above three cases were awaited (August 2021).

2851- Village and Small Industries -

796-	Tribal Area Sub-Plan-				
01-	Expenditure on Industrial Schemes-				
	Plan				
	O	2.00			
			0.50	0.50	..
	R	(-)1.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 1.50 lakh through reappropriation/surrender in March 2021 was due to less demand from beneficiaries.

02-	Expenditure on District Industrial Centres- Non Plan				
	O	1,08.46			
			80.54	70.31	(-)10.23
	R	(-)27.92			

Reduction in provision by ₹ 27.92 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

08-	Integrated Scheme for Handloom and Handicraft- Plan				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

10-	Expenditure on Khadi Industries- Non Plan				
	O	1.98			
			0.20	..	(-)0.20
	R	(-)1.78			

Reduction in provision by ₹ 1.78 lakh through reappropriation/surrender in March 2021 was due to less receipt of proposals.

16-	Expenditure on Khadi and Village Industries under Special Central Assistance- Centrally Plan				
	Plan				
(i)	O	10.00	10.00	..	(-)10.00
21-	State Mission for Food Processing- Plan				
(ii)	O	34.00	34.00	..	(-)34.00

Entire provision of ₹ 44.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

26-	Rural Engineering based Industries Centre- Plan				
	O	10.00			
			7.50	0.81	(-)6.69
	R	(-)2.50			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 6.69 lakh, reduction in provision by ₹ 2.50 lakh through reappropriation/surrender in March 2021 due to less receipt of proposals proved inadequate.

Reasons for the final saving of ₹ 6.69 lakh were awaited (August 2021).

27-	Rashtriya Krishi Vikas Yojna- Centrally Sponsored Scheme Plan				
(i)	O	8.00	8.00	..	(-)8.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 9.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

28-	Mukhya Mantri Dastkar Sahayata Yojna- Plan				
	O	10.00	10.00	3.10	(-)6.90

Reasons for the final saving of ₹ 6.90 lakh were awaited (August 2021).

2852- Industries-

80- *General-*

796- Tribal Area Sub-Plan-

01- Expenditure on Industrial Schemes-
Plan

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

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2021 due to less receipt of advertisement bills.

2853- Non-Ferrous Mining and Metallurgical Industries-

02- *Regulation and Development of Mines-*

796- Tribal Area Sub-Plan-

01- Expenditure on Mineral Development-
Non Plan

	O	85.07	64.14	53.95	(-)10.19
	R	(-)20.93			

Reduction in provision by ₹ 20.93 lakh through reappropriation in March 2021 was due to non filling up of vacant posts and non revision of pay scales.

3054- Roads and Bridges-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04- District and Other Roads-

796- Tribal Area Sub-Plan-

01- Expenditure on Establishment under Rural Roads
and Bridges Programme-

Non Plan

(i)	O	20,11.57			
			18,11.57	12,55.94	(-5,55.63)
	R	(-2,00.00)			

02- Expenditure on Work Charged converted into
Regular Establishment-
Non Plan

(ii)	O	98,45.62			
			96,45.62	82,07.88	(-14,37.74)
	R	(-2,00.00)			

In view of the final saving of ₹ 19,93.37 lakh, reduction in provision by ₹ 4,00.00 lakh through reappropriation in March 2021 in the above two cases due to non filling up of vacant posts and non revision of pay scales proved inadequate.

Reasons for the final saving of ₹ 19,93.37 lakh in the above two cases were awaited (August 2021).

03- Expenditure on Maintenance and Repairs of District Roads-
Non Plan

O	19,57.10	19,57.10	16,56.43	(-3,00.67)
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Reasons for the final saving of ₹ 3,00.67 lakh were awaited (August 2021).

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

O	98,45.62	96,46.62	27,33.94	(-69,12.68)
R	(-1,99.00)			

In view of the final saving of ₹ 69,12.68 lakh, reduction in provision by ₹ 1,99.00 lakh through reappropriation in March 2021 due to less expenditure on maintenance for adjustment of recovery proved inadequate.

Reasons for the final saving of ₹ 69,12.68 lakh were awaited (August 2021).

3452- Tourism-

80- General-

796- Tribal Area Sub-Plan-

01- Expenditure on Development of Tourism in Tribal Areas-
Plan

O	69.80	19.80	17.75	(-2.05)
R	(-50.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 50.00 lakh through reappropriation/surrender in March 2021 was due to less receipt of proposals.

02-	Expenditure on Field Staff- Plan				
(i)	O	16.00			
			16.20	12.19	(-)4.01
	R	0.20			
3454-	Census Surveys and Statistics-				
02-	<i>Surveys And Statistics-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Staff for Techno Economic Survey and Evaluation Studies- Non Plan				
(ii)	O	87.69			
			95.18	51.00	(-)44.18
	R	7.49			

Reasons for the final saving of ₹ 48.19 lakh in the above two cases were awaited (August 2021).

3456-	Civil Supplies-				
796-	Tribal Area Sub-Plan-				
04-	Consumer Awareness- Centrally Sponsored Scheme Plan				
	O	3.00			
		
	R	(-)3.00			

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

3475-	Other General Economic Services-				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Staff for Weights and Measures in Kinnaur, Lahaul and Spiti Districts- Non Plan				
	O	7.15			
			7.15	5.64	(-)1.51

Reasons for the final saving of ₹ 1.51 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
2015- Elections-			
796- Tribal Area Sub-Plan-			
02- Expenditure on Preparation and Printing of Electoral Rolls Assembly- Non Plan			
O	17.87		
		32.81	31.50
R	14.94		(-)1.31
Augmentation in provision by ₹ 14.94 lakh through reappropriation in March 2021 was due to more expenditure on celebrating national voter's day and payment of honorarium to booth level officers.			
05- Expenditure on Charge for the Conduct of Parliamentary Elections- Non Plan			
O	0.08		
		2.12	2.09
R	2.04		(-)0.03
Augmentation in provision by ₹ 2.04 lakh through reappropriation in March 2021 was due to clearance of pending honorarium bills of parliamentary election and more expenditure on travelling.			
06- Expenditure on Charge for the Conduct of Elections to Local Bodies- Non Plan			
O	2.68		
S	0.01		
		37.46	35.01
R	34.77		(-)2.45
Augmentation in provision by ₹ 34.77 lakh through reappropriation in March 2021 was due to more expenditure on purchase of articles, on travelling, telephone, electricity, water bills and outsourced vehicles, petrol, oil, lubricant and repair of vehicles.			
2053- District Administration-			
796- Tribal Area Sub-Plan-			
05- Expenditure on Office of Resident Commissioner, Pangi- Non Plan			
O	27.37		
		44.82	45.46
R	17.45		+0.64

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 17.45 lakh through reappropriation in March 2021 was due to more expenditure on payment of salaries.

09-	Expenditure on People's Participation in Development-Plan				
	O	1,50.00			
			2,15.00	1,91.88	(-)23.12
	R	65.00			

In view of the final saving of ₹ 23.12 lakh, augmentation in provision by ₹ 65.00 lakh through reappropriation in March 2021 due to more execution of minor works proved excessive. The State Government/DDOs draw an amount of ₹ 98.90 lakh out of ₹ 1,91.88 lakh over the charged appropriation of Revenue Section from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 23.12 lakh were awaited (August 2021).

12-	Expenditure on Office of Assistant District Collector Kaza-Non Plan				
(i)	O	8.86	8.86	12.17	+3.31

2059- Public Works-

01- Office Buildings-

796- Tribal Area Sub-Plan-

07- Expenditure under Suspense (Stock)-Non Plan

(ii)	O	10,00.00	10,00.00	14,88.81	+4,88.81
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09- Expenditure under Suspense (Miscellaneous Public Works Department)-Non Plan

(iii)	O	5,00.00	5,00.00	19,22.83	+14,22.83
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Reasons for the final excess of ₹ 19,14.95 lakh in the above three cases were awaited (August 2021).

14-	Police Housing-Plan				
	O	10.00			
			14.71	14.71	..
	R	4.71			

Augmentation in provision by ₹ 4.71 lakh through reappropriation in March 2021 was due to more execution of maintenance of office buildings.

2202- General Education-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

<i>04- Adult Education-</i>				
796-	Tribal Area Sub-Plan-			
03-	Padhna Likhna Abhiyan-			
	Centrally Sponsored Scheme			
	Plan			
	S	0.01		
			24.17	24.17
	R	24.16		..

Augmentation in provision by ₹ 24.16 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

Plan				
	R	2.69	2.69	2.69
				..

Augmentation without provision by ₹ 2.69 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India hence state share released proportionately.

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.

2204-	Sports and Youth Services-			
796-	Tribal Area Sub-Plan-			
03-	Expenditure on Directorate of Youth Services and Sports-			
	Plan			
	O	1,35.00		
			2,03.04	1,53.45
	R	68.04		(-)49.59

In view of the final saving of ₹ 49.59 lakh, augmentation in provision by ₹ 68.04 lakh through reappropriation in March 2021 due to more expenditure on purchase of materials/articles and more receipt of proposals from sports organizations proved excessive.

Reasons for the final saving of ₹ 49.59 lakh were awaited (August 2021).

2210-	Medical and Public Health-			
03-	<i>Rural Health Services-Allopathy-</i>			
796-	Tribal Area Sub-Plan-			
02-	Expenditure on Allopathic Programme-			
	Plan			
	O	7,49.00		
			7,84.45	7,82.14
	R	35.45		(-)2.31

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 35.45 lakh through reappropriation in March 2021 was due to more expenditure on purchase of material/articles.

<i>05- Medical Education, Training and Research-</i>				
796- Tribal Area Sub-Plan-				
03- Up gradation of Dr. Rajinder Prashad Medical College Tanda-				
Centrally Sponsored Scheme				
Plan				
O	1.00			
S	0.01	98.11	97.11	(-)1.00
R	97.10			

Augmentation in provision by ₹ 97.10 lakh through reappropriation in March 2021 was due to more receipt of funds 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-				
Non Plan				
O	4,21.02			
		5,51.53	7,29.58	+1,78.05
R	1,30.51			

In view of the final excess of ₹ 1,78.05 lakh, augmentation in provision by ₹ 1,30.51 lakh through reappropriation in March 2021 due to more expenditure on maintenance of rural water supply scheme and enhancement in the rates of wages of daily wagers proved inadequate.

Reasons for the final excess of ₹ 1,78.05 lakh were awaited (August 2021).

04- Stock-					
Plan					
(i)	S	0.01	0.01	3,84.37	+3,84.36
05- Stock Manufacture-					
Plan					
(ii)	S	0.01	0.01	5.00	+4.99
06- Miscellaneous Public Works Advances-					
Plan					
(iii)	S	0.01	0.01	87.01	+87.00

Reasons for the final excess of ₹ 4,76.35 lakh in the above three cases were awaited (August 2021).

2216- Housing-

03- Rural Housing-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796-	Tribal Area Sub-Plan-				
01-	Construction of Tenements for Homeless Poor under Gandhi Kutir Yojna/Indira Awas Yojna-Centrally Sponsored Scheme				
	Plan				
(i)	O	97.00			
			2,36.93	2,36.93	..
	R	1,39.93			

2217- Urban Development-

03- *Integrated Development of Small and Medium Towns-*

796-	Tribal Area Sub-Plan-				
03-	National Urban Livelihood Mission-Deen Dayal Antyodaya Yojna - Centrally Sponsored Scheme				
	Plan				
(ii)	O	20.00			
			43.92	43.92	..
	R	23.92			

Augmentation in provision by ₹ 1,63.85 lakh through reappropriation in the above two cases in March 2021 was due to more receipt of funds from Government of India.

04-	Pradhan Mantri Awas Yojna - Plan				
	O	2.00			
			3.18	3.18	..
	R	1.18			

Augmentation in provision by ₹ 1.18 lakh through reappropriation in March 2021 was due to matching state share released in proportion to central share.

2220- Information and Publicity-

60- *Others-*

796-	Tribal Area Sub-Plan-				
02-	Expenditure on Publicity Programme- Plan				
	O	15.00			
			20.02	19.86	(-)0.16
	R	5.02			

Augmentation in provision by ₹ 5.02 lakh through reappropriation in March 2021 was due to more expenditure on machinery and equipment.

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

**APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.**

02-	<i>Welfare of Scheduled Tribes-</i>				
796-	Tribal Area Sub-Plan-				
13-	Alp Sankhyako Ke Liye Bahu Pakshiya Vikas Karyakram- Centrally Sponsored Scheme Plan				
(i)	S	0.01			
			5,74.80	5,74.80	..
	R	5,74.79			
	Plan				
(ii)	S	0.01			
			63.87	63.87	..
	R	63.86			

2230- Labour, Employment and Skill Development-

03-	<i>Training-</i>				
796-	Tribal Area Sub-Plan-				
10-	Skills Strengthening for Industrial Value Enhancement- Centrally Sponsored Scheme Plan				
(iii)	S	0.01			
			1,18.75	1,18.75	..
	R	1,18.74			
11-	Ajiveeka Protsahan Key Liye Koshal aur Jagrukta Adhigrahan Yojna (Sankalp)- Centrally Sponsored Scheme Plan				
(iv)	S	0.01			
			16.30	16.30	..
	R	16.29			

Augmentation in provision by ₹ 7,73.68 lakh through reappropriation in the above four cases in March 2021 was due to more receipt of funds from Government of India. The State Government/DDOs draw an entire amount of ₹ 63.87 lakh at sr. no. (ii) and ₹ 16.30 lakh at sr. no. (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2235- Social Security and Welfare-

02-	<i>Social Welfare-</i>				
796-	Tribal Area Sub-Plan-				
04-	Expenditure on Beti Hai Anmol- Plan				
(i)	O	7.00			
			13.06	13.03	(-)0.03
	R	6.06			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

07-	Mother Teresa Ashay Maitri Sambal Yojna- Plan				
(ii)	O	26.50			
			35.56	31.43	(-)4.13
	R	9.06			

Augmentation in provision by ₹ 15.12 lakh through reappropriation in the above two cases in March 2021 was due to clearance the pending proposals.

22-	Upliftment of Handicapped- Centrally Sponsored Scheme Plan				
	S	0.01			
			4.54	4.54	..
	R	4.53			

Augmentation in provision by ₹ 4.53 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

60-	<i>Other Social Security and Welfare Programmes-</i>				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Social Welfare Programme and Old Age Pension- Plan				
(i)	O	9,31.40			
			9,83.17	9,83.17	..
	R	51.77			
02-	Expenditure on Widow Pension- Plan				
(ii)	O	2,51.00			
			3,90.12	3,90.11	(-)0.01
	R	1,39.12			
06-	Disabled Rehabilitation- Plan				
(iii)	O	40.09			
			1,16.87	1,16.73	(-)0.14
	R	76.78			

Augmentation in provision by ₹ 2,67.67 lakh through reappropriation in the above three cases in March 2021 was due to clearance of pending liabilities.

2236- Nutrition-

02-	<i>Distribution of Nutritious Food and Beverages-</i>				
796-	Tribal Area Sub-Plan-				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01-	Expenditure on Food Programme- Centrally Sponsored Scheme Plan			
(i)	O	6,40.00		
			16,96.23	16,95.95
	R	10,56.23		(-)0.28
	Plan			
(ii)	O	71.00		
			1,88.21	1,88.21
	R	1,17.21		..
2251-	Secretariat-Social Services-			
796-	Tribal Area Sub-Plan-			
07-	Tribal Research Institute- Centrally Sponsored Scheme Plan			
(iii)	O	2.00		
			50.00	50.00
	R	48.00		..

Augmentation in provision by ₹ 12,21.44 lakh through reappropriation in the above three cases in March 2021 was due to more receipt of funds from Government of India.

2401-	Crop Husbandry-			
796-	Tribal Area Sub-Plan-			
27-	Expenditure on Fruit Canning Unit- Plan			
	O	4.70		
			9.00	7.70
	R	4.30		(-)1.30

Augmentation in provision by ₹ 4.30 lakh through reappropriation in March 2021 was due to more expenditure on procurement of packaging material and on payment of electricity, water and telephone bills.

54-	Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme Plan			
	O	81.00		
			1,03.82	1,03.82
	R	22.82		..

Augmentation in provision by ₹ 22.82 lakh through reappropriation in March 2021 was due to more receipt of demand from farmers.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan					
O	27.35				
			79.03	64.77	(-)14.26
R	51.68				
<p>In view of the final saving of ₹ 14.26 lakh, augmentation in provision by ₹ 51.68 lakh through reappropriation in March 2021 was due to more receipt of demand from farmers proved excessive.</p> <p>Reasons for the final saving of ₹ 14.26 lakh were awaited (August 2021).</p>					
60- Sub Mission on Seeds and Planting Material- Centrally Sponsored Scheme					
Plan					
(i) O	26.00				
			51.66	51.66	..
R	25.66				
61- Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme					
Plan					
(ii) O	1,35.00				
			3,00.00	3,00.00	..
R	1,65.00				
Plan					
(iii) O	15.00				
			33.33	33.33	..
R	18.33				
63- Sub-Mission on Agriculture Mechanization- Centrally Sponsored Scheme					
Plan					
(iv) S	0.01				
			1,00.00	1,00.00	..
R	99.99				
Plan					
(v) S	0.01				
			11.11	11.11	..
R	11.10				

Augmentation in provision by ₹ 3,20.08 lakh through reappropriation in the above five cases in March 2021 was due to more receipt of funds from Government of India.

2402- Soil and Water Conservation-

796- Tribal Area Sub-Plan-

02- Soil and Water Conservation Programme (Forest)-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	1,63.00			
S	0.01	1,84.00	1,82.77	(-)1.23
R	20.99			

Augmentation in provision by ₹ 20.99 lakh through reappropriation in March 2021 was due to more engagement of daily wagers.

2403- Animal Husbandry-

796- Tribal Area Sub-Plan-

07- Expenditure on Veterinary Programme under Special Central Assistance for the Scheduled Tribes Residing Outside Tribal Area-

Plan				
O	9.50			
S	0.01	93.94	93.94	..
R	84.43			

Augmentation in provision by ₹ 84.43 lakh through reappropriation in March 2021 was due to more receipt of demand from farmers.

17- National Livestock Mission- Centrally Sponsored Scheme

Plan

(i) O	1.00			
		26.55	26.55	..
R	25.55			

Plan

(ii) O	1.00			
S	0.01	3.95	2.95	(-)1.00
R	2.94			

19- Livestock Census- Centrally Sponsored Scheme

(iii) Plan

S	0.01			
		8.00	8.00	..
R	7.99			

Augmentation in provision by ₹ 36.48 lakh through reappropriation in March 2021 in the above three cases was due to more receipt of funds from Government of India. Whereas grant of ₹ 40.43 lakh was received at sr. no (i) above from the Government of India.

2405- Fisheries-

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

03- Expenditure on Fisheries under Special Central Assistance for the Pockets of Chamba and Bhattiyat-Centrally Plan

Plan				
O	1.55			
		3.08	3.06	(-)0.02
R	1.53			

Augmentation in provision by ₹ 1.53 lakh through reappropriation in March 2021 was due to more receipt of proposals from beneficiaries.

07- Blue Revolution-Centrally Sponsored Scheme

Plan				
O	27.00			
		85.42	85.41	(-)0.01
R	58.42			

Augmentation in provision by ₹ 58.42 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. Whereas grant of ₹ 1,69.03 lakh was received from the Government of India under the scheme.

Plan				
O	2.32			
		13.11	13.11	..
R	10.79			

Augmentation in provision by ₹ 10.79 lakh through reappropriation in March 2021 was due to state share released in proportion to central share.

10- Pradhan Mantri Matsya Sampada Yojna-Centrally Sponsored Scheme

Plan				
(i) S	0.02			
		83.61	83.61	..
R	83.59			
Plan				
(ii) S	0.03			
		9.72	9.68	(-)0.04
R	9.69			

Augmentation in provision by ₹ 93.28 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of demand from farmers and funds from Government of India.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2406- Forestry and Wild Life-01- *Forestry-*

796- Tribal Area Sub-Plan-

20- Improvement of Tree Cover/Raising of Nurseries-
Plan

O	3,76.25			
S	0.01	4,31.13	4,31.06	(-)0.07
R	54.87			

Augmentation in provision by ₹ 54.87 lakh through reappropriation in March 2021 was due to more expenditure on minor works for improvement of tree cover/raising of nurseries and on payment of telephone, electricity and water bills.

38- National Mission for Green India-
Centrally Sponsored Scheme

Plan

S	0.01			
		1,02.50	1,02.50	..
R	1,02.49			

Augmentation in provision by ₹ 1,02.49 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

Plan

S	0.01			
		11.40	11.40	..
R	11.39			

Augmentation in provision by ₹ 11.39 lakh through reappropriation in March 2021 was due to state share released in proportion to central share.

02- *Environmental Forestry and Wild Life-*

796- Tribal Area Sub-Plan-

08- Secure Himalayas-
Centrally Sponsored Scheme
Plan

O	1,00.00			
		2,74.86	2,74.86	..
R	1,74.86			

Augmentation in provision by ₹ 1,74.86 lakh through reappropriation/surrender in March 2021 was due to more receipt of funds from Government of India. The State Government/DDOs draw an amount of ₹ 1,67.92 lakh out of ₹ 2,74.86 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

2408- Food Storage and Warehousing-01- *Food-*

796- Tribal Area Sub-Plan-

01- Expenditure on Food Organization-
Plan

O 5.00

S 0.01

R 1.89

6.90 6.52 (-)0.38

Augmentation in provision by ₹ 1.89 lakh through reappropriation in March 2021 was due to more expenditure on outsourced vehicles, petrol, oil, lubricant and repair of vehicles.

2501- Special Programmes for Rural Development-04- *Integrated Rural Energy Planning Programme-*

796- Tribal Area Sub-Plan-

01- Expenditure on Integrated Rural Energy Programme-
Plan

O 2,00.00

R 3,12.78

5,12.78 5,12.78 ..

Augmentation in provision by ₹ 3,12.78 lakh through reappropriation in March 2021 was due to more receipt of proposals.

06- *Self Employment Programmes-*

796- Tribal Areas Sub-Plan-

03- Expenditure on National Rural Livelihood
Mission Scheme-
Centrally Sponsored Scheme
Plan

(i) O 2,43.00

R 2,56.97

4,99.97 4,99.97 ..

Plan

(ii) O 27.00

R 26.66

53.66 53.66 ..

Augmentation in provision by ₹ 2,83.63 lakh through reappropriation in the above two cases in March 2021 was due to more receipt of funds from Government of India and hence matching state share also released.

2515- Other Rural Development Programmes-

796- Tribal Area Sub-Plan-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

01- Expenditure on Panchayati Schemes- Plan				
O	11,74.00			
		13,17.80	12,74.77	(-)43.03
R	1,43.80			

In view of the final saving of ₹ 43.03 lakh, augmentation in provision by ₹ 1,43.80 lakh through reappropriation in March 2021 due to more expenditure for payment of honorarium of panchayat sahayak/takniki sahayak proved excessive.

Reasons for the final saving of ₹ 43.03 lakh were awaited (August 2021).

02- Development Programme Expenditure on Extension of Community- Plan				
O	60.00			
		8,79.18	8,74.17	(-)5.01
R	8,19.18			

Augmentation in provision by ₹ 8,19.18 lakh through reappropriation in March 2021 was due to more expenditure on repair of office buildings. The State Government/DDOs draw an amount of ₹ 3,44.53 lakh out of ₹ 8,74.17 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

16- Rashtriya Gram Swaraj Abhiyan- Centrally Sponsored Scheme Plan				
O	1,74.00			
		2,46.60	2,46.60	..
R	72.60			

Augmentation in provision by ₹ 72.60 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. The State Government/DDOs draw an amount of ₹ 14.90 lakh out of ₹ 2,46.60 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Plan				
O	19.00			
		27.41	27.41	..
R	8.41			

Augmentation in provision by ₹ 8.41 lakh through reappropriation in March 2021 was due to state share released in proportion to central share.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

20-	Basic Grant to Zila Parishads under Central Finance Commission- Non Plan				
	O	1,17.00		1,76.42	1,76.42 ..
	R	59.42			

Augmentation in provision by ₹ 59.42 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth finance commission to three tiers of panchayati raj institutions. The State Government/DDOs draw an amount of ₹ 88.00 lakh out of ₹ 1,76.42 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

21-	Tied Grant to Zila Parishads under Central Finance Commission- Non Plan				
	O	1,17.00		1,76.00	1,76.00 ..
	R	59.00			

Augmentation in provision by ₹ 59.00 lakh through reappropriation in March 2021 was due to change in sharing pattern for distribution of amount under fifteenth finance commission to three tiers of Panchayat Raj Institutions.

2702- Minor Irrigation-

80- General-

796- Tribal Area Sub-Plan-

02- Lift Irrigation Schemes (Special Repair)
Expenditure on Maintenance and Repairs- Non Plan

	O	51.00		1,56.00	2,47.63 +91.63
	R	1,05.00			

In view of the final excess of ₹ 91.63 lakh, augmentation in provision by ₹ 1,05.00 lakh through reappropriation in March 2021 due to more engagement of daily wagers proved inadequate.

Reasons for the final excess of ₹ 91.63 lakh were awaited (August 2021).

03-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Works (Special Repairs)- Non Plan				
(i)	O	2,51.72		3,43.72	3,71.48 +27.76
	R	92.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

04-	Expenditure on Maintenance and Repairs of Other Minor Irrigation Work Ordinary Repairs (Flow Irrigation Scheme)- Non Plan				
(ii)	O	2,91.35			
			3,51.35	4,29.06	+77.71
	R	60.00			

In view of the final excess of ₹ 1,05.47 lakh, augmentation in provision by ₹ 1,52.00 lakh through reappropriation in March 2021 in the above two cases due to more engagement of daily wagers proved inadequate. The State Government/DDOs draw an amount of ₹ 1.92 lakh out of ₹ 3,71.48 lakh at sr. no. (i) and ₹ 3.84 lakh out of ₹ 4,29.06 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 1,05.47 lakh in the above two cases were awaited (August 2021).

08-	Expenditure on Suspense (Stock)- Plan				
(i)	S	0.01	0.01	6,76.61	+6,76.60
09-	Expenditure on Suspense (Stock Manufacture)- Plan				
(ii)	S	0.01	0.01	18.97	+18.96
10-	Expenditure on Suspense (Miscellaneous Advances)- Plan				
(iii)	S	0.01	0.01	44.31	+44.30

Reasons for the final excess of ₹ 7,39.86 lakh in the above three cases were awaited (August 2021).

2851- Village and Small Industries-

796-	Tribal Area Sub-Plan-				
02-	Expenditure on District Industrial Centres- Plan				
	O	11.00			
			13.22	13.10	(-)0.12
	R	2.22			

Augmentation in provision by ₹ 2.22 lakh through reappropriation in March 2021 was due to more expenditure on outsourced vehicles, petrol, oil, lubricant, repair of vehicles and more execution of minor works for office buildings.

3054- Roads and Bridges-

04- District and Other Roads-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

796- Tribal Area Sub-Plan-				
04- Maintenance of District and other Roads-				
Non Plan				
O	18,00.83	18,00.83	18,24.41	+23.58

Reasons for the final excess of ₹ 23.58 lakh were awaited (August 2021).

Capital Section

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

Head	Total grant	Actual expenditure (₹ in lakhs)	Excess (+) Saving (-)
4055- Capital Outlay on Police-			
796- Tribal Area Sub-Plan-			
01- Modernization of Police Force-			
Non Plan			
O	25.06	14.77	(-)10.29

Reasons for the final saving of ₹ 10.29 lakh were awaited (August 2021).

4059- Capital Outlay on Public Works-

01- Office Buildings-

796- Tribal Area Sub-Plan-				
02- Expenditure on other Administration-				
Centrally Plan				
Plan				
O	41.00	4.45	0.14	(-)4.31
R	(-)36.55			

Reduction in provision by ₹ 36.55 lakh through reappropriation in March 2021 was due to execution of less works.

Plan

O	6,50.00	7,20.46	5,91.26	(-)1,29.20
R	70.46			

In view of the final saving of ₹ 1,29.20 lakh, augmentation in provision by ₹ 70.46 lakh through reappropriation in March 2021 due to execution of more works proved unnecessary. The State Government/DDOs draw an amount of ₹ 49.54 lakh out of ₹ 5,91.26 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,29.20 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

05- Expenditure on Judiciary-
Centrally Sponsored Scheme
Plan

O 1.00

..

R (-)1.00

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India.

60- *Other Buildings-*

796- Tribal Area Sub-Plan-

01- Construction of Himachal Bhawan at Dwarka (Delhi)-
Plan

O 9.00

9.00

0.99

(-)8.01

Reasons for the final saving of ₹ 8.01 lakh were awaited (August 2021).

4070- Capital Outlay on Other Administrative Services-

796- Tribal Area Sub-Plan-

01- Construction of Fire Services Buildings-
Plan

O 1.00

1.00

..

(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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

01- *General Education-*

796- Tribal Area Sub-Plan-

01- Buildings-
Centrally Plan
Plan

(i) O 4,85.90

2,75.00

2,75.00

..

R (-)2,10.90

02- *Technical Education-*

796- Tribal Area Sub-Plan-

01- Construction of Regional Industrial Training
Institute Hostel Building-

(ii) O 1,70.00

1,13.55

98.55

(-)15.00

R (-)56.45

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 2,67.35 lakh through reappropriation in March 2021 in the above two cases was due to execution of less works.

4210- Capital Outlay on Medical and Public Health-

02- Rural Health Services-

796- Tribal Area Sub-Plan-

01- Buildings-

Centrally Plan

Plan

O 2,71.00

1,40.23 50.00 (-)90.23

R (-)1,30.77

In view of the final saving of ₹ 90.23 lakh, reduction in provision by ₹ 1,30.77 lakh through reappropriation in March 2021 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 90.23 lakh were awaited (August 2021).

03- Medical Education Training and Research-

796- Tribal Area Sub-Plan-

01- Building-

Plan

O 1,81.60

1,58.60 1,58.60 ..

R (-)23.00

Reduction in provision by ₹ 23.00 lakh through reappropriation in March 2021 was due to execution of less works.

05- Medical College, Chamba-

Centrally Sponsored Scheme

Plan

O 1.00

1.00 .. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan

O 2,26.00

2,26.00 15.52 (-)2,10.48

Reasons for the final saving of ₹ 2,10.48 lakh were awaited (August 2021).

06- Medical College, Nahan-

Centrally Sponsored Scheme

Plan

O 1.00

1.00 .. (-)1.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	3,16.00	3,16.00	30.00	(-)2,86.00

Reasons for the final saving of ₹ 2,86.00 lakh were awaited (August 2021).

07- Medical College, Hamirpur-
Centrally Sponsored Scheme

Plan				
O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	75.00	75.00	50.63	(-)24.37

Reasons for the final saving of ₹ 24.37 lakh were awaited (August 2021).

09- Dental Medical College Shimla-
Plan

O	1.00	1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

4215- Capital Outlay on Water Supply and Sanitation-

01- Water Supply-

796- Tribal Area Sub-Plan-

02- Expenditure on Hand Pumps-
Plan

O	40.00			
		15.00	14.71	(-)0.29
R	(-)25.00			

Reduction in provision by ₹ 25.00 lakh through reappropriation in March 2021 was due to less expenditure on hand pump.

03- Expenditure on Sewerage Schemes-
Plan

O	2,41.00			
		2,39.98	2,02.00	(-)37.98
R	(-)1.02			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reasons for the final saving of ₹ 37.98 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 25.53 lakh out of ₹ 2,02.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

05-	Expenditure on old Water Supply Schemes- Plan				
	O	4,67.60			
			4,46.67	4,48.57	+1.90
	R	(-)20.93			

Reduction in provision by ₹ 20.93 lakh through reappropriation in March 2021 was due to less expenditure on construction of buildings/water tank.

09-	Expenditure on Rural Water Supply Scheme (National Bank for Agriculture and Rural Development/Rural Infrastructure Development Fund- Plan				
	O	15,12.00			
			37.73	37.75	+0.02
	R	(-)14,74.27			

Reduction in provision by ₹ 14,74.27 lakh through reappropriation in March 2021 was due to execution of less works.

14-	National Rural Drinking Water Programme- Centrally Sponsored Scheme Plan				
(i)	O	43,26.00	43,26.00	9,70.79	(-)33,55.21
	Plan				
(ii)	O	7,20.00	7,20.00	1,08.34	(-)6,11.66

Reasons for the final saving of ₹ 39,66.87 lakh in the two cases were awaited (August 2021). Whereas grant of ₹ 9,70.06 lakh at sr. no. (i) was received from the Government of India under the scheme.

16-	Chief Minister Rural Drinking Water Supply Scheme- Externally Aided Project (National Development Bank)- Plan				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

4216- Capital Outlay on Housing-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

<i>01- Government Residential Buildings-</i>					
796- Tribal Area Sub-Plan-					
02- Buildings-					
Plan					
(i)	O	2,00.00			
			2,04.56	1,75.03	(-)29.53
	R	4.56			
09- Construction of General Pool Accommodation of					
General Administrative Department-					
Plan					
(ii)	O	1,08.00	1,08.00	12.75	(-)95.25

Reasons for the final saving of ₹ 1,24.78 lakh in the above two cases were awaited (August 2021).

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-

<i>02- Welfare of Scheduled Tribes-</i>					
796- Tribal Area Sub-Plan-					
01- Expenditure on Equity Participation in Scheduled					
Castes and Scheduled Tribes Corporation-					
Plan					
(i)	O	48.00	48.00	..	(-)48.00

4235- Capital Outlay on Social Security and Welfare-

<i>02- Social Welfare-</i>					
796- Tribal Area Sub-Plan-					
01- Construction of Multipurpose Community/Aanganwari Centres-					
Centrally Sponsored Scheme					
Plan					
(ii)	O	7.00	7.00	..	(-)7.00
Plan					
(iii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 56.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

4401- Capital Outlay on Crop Husbandry-

796- Tribal Area Sub-Plan-					
01- Expenditure on Agricultural Buildings-					
Plan					
	O	20.00			
			3.00	3.00	..
	R	(-)17.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Reduction in provision by ₹ 17.00 lakh through reappropriation in March 2021 was due to execution of less works.

4402- Capital Outlay on Soil and Water Conservation-

796- Tribal Area Sub-Plan-

01- Expenditure on Construction of Poly Houses and Micro Irrigation Scheme (Rural Infrastructure Development Fund)- Plan

O	1,80.00				
		2,20.00	27.00	(-)1,93.00	
R	40.00				

In view of the final saving of ₹ 1,93.00 lakh, augmentation in provision by ₹ 40.00 lakh through reappropriation in March 2021 due to more receipt of demand from beneficiaries proved unnecessary.

Reasons for the final saving of ₹ 1,93.00 lakh were awaited (August 2021).

4408- Capital Outlay on Food Storage and Warehousing-

02- Storage and Warehousing-

796- Tribal Area Sub-Plan-

03- Construction of Godowns under National Bank for Agriculture and Rural Development- Plan

(i) O	1.00				
		
R	(-)1.00				

4425- Capital Outlay on Co-operations-

796- Tribal Area Sub-Plan-

01- Investment in Co-Operative Societies- Plan

(ii) O	2.00				
		
R	(-)2.00				

Entire provision of ₹ 3.00 lakh in the above two cases was reduced through reappropriation in March 2021 due to non completion of codal formalities.

4702- Capital Outlay on Minor Irrigation-

796- Tribal Area Sub-Plan-

06- Expenditure on Minor Irrigation Schemes in various Districts under National Bank for Agriculture and Rural Development- Plan

O	6,00.00				
		6,87.60	2,62.00	(-)4,25.60	
R	87.60				

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final saving of ₹ 4,25.60 lakh, augmentation in provision by ₹ 87.60 lakh through reappropriation in March 2021 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 4,25.60 lakh were awaited (August 2021).

08- Expenditure on Minor Irrigation Schemes in various Districts under Pradhan Mantri Krishi Sinchayi Yojna - Centrally Sponsored Scheme

Plan

O	4,00.00	4,00.00	7.46	(-)3,92.54
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Reasons for the final saving of ₹ 3,92.54 lakh were awaited (August 2021).

Plan

O	51.00			
		31.00	5.50	(-)25.50
R	(-)20.00			

In view of the final saving of ₹ 25.50 lakh, reduction in provision by ₹ 20.00 lakh through reappropriation in March 2021 due to state share released in proportion to central share proved inadequate.

Reasons for the final saving of ₹ 25.50 lakh were awaited (August 2021).

10- Pradhan Mantri Sinchayee Yojna-Har Khet Ko Pani- Centrally Sponsored Scheme

Plan

O	7,01.00	7,01.00	2,11.92	(-)4,89.08
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Reasons for the final saving of ₹ 4,89.08 lakh were awaited (August 2021).

Plan

(i) O	80.00	80.00	..	(-)80.00
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11- Doubling Farmers Income through Water Conservation in Himachal Pradesh (Externally Aided Project)-

Plan

(ii) O	9.00	9.00	..	(-)9.00
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4705- Capital Outlay on Command Area Development-

796- Tribal Area Sub-Plan-

01- Expenditure on Command Area Development- Centrally Sponsored Scheme

Plan

(iii) O	4,41.00	4,41.00	..	(-)4,41.00
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Entire provision of ₹ 5,30.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Plan				
O	4,39.00			
		2,50.74	1,94.92	(-)55.82
R	(-)1,88.26			

In view of the final saving of ₹ 55.82 lakh, reduction in provision by ₹ 1,88.26 lakh through reappropriation in March 2021 due to execution of less works proved inadequate. The State Government/DDOs draw an amount of ₹ 8.99 lakh out of ₹ 1,94.92 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 55.82 lakh were awaited (August 2021).

4711- Capital Outlay on Flood Control Projects-

01- *Flood Control-*

796- Tribal Area Sub-Plan-

01- Expenditure on Flood Control Works-
Centrally Sponsored Scheme

Plan				
O	3,65.00	3,65.00	..	(-)3,65.00

Entire provision of ₹ 3,65.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	4,10.00			
		3,53.16	2,99.80	(-)53.36
R	(-)56.84			

In view of the final saving of ₹ 53.36 lakh, reduction in provision by ₹ 56.84 lakh through reappropriation in March 2021 due to execution of less flood control works proved inadequate. The State Government/DDOs draw an amount of ₹ 80.43 lakh out of ₹ 2,99.80 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 53.36 lakh were awaited (August 2021).

02- Flood Control Works under Rural Infrastructure Development
Funds/National Bank for Agriculture and Rural Development-
Plan

O	1,00.00			
		66.69	66.67	(-)0.02
R	(-)33.31			

Reduction in provision by ₹ 33.31 lakh through reappropriation in March 2021 was due to less execution of flood control works.

5054- Capital Outlay on Roads and Bridges-

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

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 Development-Plan				
O	16,91.00			
		8,19.01	7,89.02	(-)29.99
R	(-)8,71.99			

In view of the final saving of ₹ 29.99 lakh, reduction in provision by ₹ 8,71.99 lakh through reappropriation in March 2021 due to execution of less works proved inadequate.

Reasons for the final saving of ₹ 29.99 lakh were awaited (August 2021).

07- Major District Roads-Plan				
O	2,00.00	2,00.00	..	(-)2,00.00

Entire provision of ₹ 2,00.00 lakh remained unutilized; reasons for which were awaited (August 2021).

08- Construction of Roads under Central Road Fund-Centrally Sponsored Scheme Plan				
(i) O	9,90.00			
	
R	(-)9,90.00			

09- Consultancies for Design/Detailed Project Report of Roads and Bridges-Plan				
(ii) O	36.00			
	
R	(-)36.00			

Entire provision of ₹ 10,26.00 lakh in the above two cases was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India and non fulfilment of codal formalities.

10- Escalation of Pradhan Mantri Gramin Sadak Yojna Works-Plan				
O	90.00	90.00	..	(-)90.00

Entire provision of ₹ 90.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

80- General-				
796- Tribal Area Sub-Plan-				
03- Tools and Plants Expenditure on Machinery and Equipment- Plan				
O	1,02.00			
		1,53.30	..	(-)1,53.30
R	51.30			

In view of the entire provision of ₹ 1,53.30 lakh remained unutilized, augmentation in provision by ₹ 51.30 lakh through reappropriation in March 2021 due to more expenditure on purchase of machinery proved unnecessary.

Entire provision of ₹ 1,53.30 lakh remained unutilized; reasons for which were awaited (August 2021).

06- Expenditure on Ropeways and Cableways- Plan				
O	26.00			
		37.15	23.26	(-)13.89
R	11.15			

In view of the final saving of ₹ 13.89 lakh, augmentation in provision by ₹ 11.15 lakh through reappropriation in March 2021 due to more expenditure on ropeway and cableways in tribal area proved unnecessary.

Reasons for the final saving of ₹ 13.89 lakh were awaited (August 2021).

09- Expenditure on Major Bridge under Rural Infrastructure Development Funds/National Bank for Agriculture and Rural Development- Plan				
O	25,36.00			
		11,77.98	11,05.14	(-)72.84
R	(-)13,58.02			

In view of the final saving of ₹ 72.84 lakh the reduction in provision by ₹ 13,58.02 lakh through reappropriation in March 2021 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 72.84 lakh were awaited (August 2021).

6801- Loans for Power Projects-

796- Tribal Area Sub-Plan-				
10- Loan for Himachal Pradesh Power Corporation Project- Plan				
O	7,02.00			
		7,02.00	..	(-)7,02.00

Entire provision of ₹ 7,02.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

(vii) Above saving was partly counter balanced with excess 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-			
796- Tribal Area Sub-Plan-			
01- Building-			
Plan			
O	4,77.00		
		5,70.27	5,69.67
			(-)0.60
R	93.27		

Augmentation in provision by ₹ 93.27 lakh through reappropriation in March 2021 was due to more expenditure on construction of school buildings.

03- Sports and Youth Services-
796- Tribal Area Sub-Plan-
01- Building-
 Centrally Plan

Plan			
O	20.00		
		60.00	60.00
			..
R	40.00		

Augmentation in provision by ₹ 40.00 lakh through reappropriation in March 2021 was due to execution of more works.

Plan			
O	1,15.00		
		2,25.82	2,23.05
			(-)2.77
R	1,10.82		

Augmentation in provision by ₹ 1,10.82 lakh through reappropriation in March 2021 was due to completion of ongoing works. The State Government/DDOs draw an amount of ₹ 17.02 lakh out of ₹ 2,23.05 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Expenditure on Mountaineering and Allied Sports Buildings-
 Plan

O	0.10		
		53.10	53.10
			..
R	53.00		

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 53.00 lakh through reappropriation in March 2021 was due to execution of more works.

4210- Capital Outlay on Medical and Public Health-

02- Rural Health Services-

796- Tribal Area Sub-Plan-

01- Buildings-

Plan

O 4,99.00

5,60.00 6,36.00 +76.00

R 61.00

In view of the final excess of ₹ 76.00 lakh, augmentation in provision by ₹ 61.00 lakh through reappropriation in March 2021 due to completion of ongoing works proved inadequate. The State Government/DDOs draw an amount of ₹ 1,90.00 lakh out of ₹ 6,36.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 76.00 lakh were awaited (August 2021).

4215- Capital Outlay on Water Supply and Sanitation-

01- Water Supply-

796- Tribal Area Sub-Plan-

01- Expenditure on Rural Piped Water Supply Schemes-

Plan

O 9,43.00

10,06.48 9,64.93 (-)41.55

R 63.48

In view of the final saving of ₹ 41.55 lakh, augmentation in provision by ₹ 63.48 lakh through reappropriation in March 2021 due to completion of ongoing works proved excessive. The State Government/DDOs draw an amount of ₹ 1.85 lakh out of ₹ 9,64.93 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 41.55 lakh were awaited (August 2021).

4401- Capital Outlay on Crop Husbandry -

796- Tribal Area Sub-Plan-

02- Expenditure on Horticulture Buildings-

Plan

O 58.00

77.00 77.00 ..

R 19.00

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 19.00 lakh through reappropriation in March 2021 was due to completion of ongoing works. The State Government/DDOs draw an amount of ₹ 20.00 lakh out of ₹ 77.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4403- Capital Outlay on Animal Husbandry-

796- Tribal Area Sub-Plan-

01- Building Programme-

Centrally Plan

Plan

O 60.00

1,11.83 1,11.83 ..

R 51.83

Augmentation in provision by ₹ 51.83 lakh through reappropriation in March 2021 was due to more execution of works. The State Government/DDOs draw an amount of ₹ 25.00 lakh out of ₹ 1,11.83 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Plan

(i) O 1,44.00

1,64.50 1,64.50 ..

R 20.50

4406- Capital Outlay on Forestry and Wild Life-

01- Forestry-

796- Tribal Area Sub-Plan-

02- Expenditure on Construction of Buildings-

Plan

(ii) O 1,96.00

2,25.74 2,23.74 (-)2.00

R 29.74

4702- Capital Outlay on Minor Irrigation-

796- Tribal Area Sub-Plan-

01- Lift Irrigation Schemes in various Districts-

Plan

(iii) O 50.70

1,01.04 1,00.41 (-)0.63

R 50.34

Augmentation in provision by ₹ 1,00.58 lakh through reappropriation in the above three cases in March 2021 was due to completion of ongoing works.

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

02-	Expenditure on Minor Irrigation Schemes (Flow Irrigation Schemes)-				
	Plan				
	O	9,14.30			
			10,32.00	9,44.20	(-87.80)
	R	1,17.70			

In view of the final saving of ₹ 87.80 lakh, augmentation in provision by ₹ 1,17.70 lakh through reappropriation in March 2021 due to completion of ongoing works proved excessive.

Reasons for the final saving of ₹ 87.80 lakh were awaited (August 2021).

4801- Capital Outlay on Power Projects-

01-	Hydel Generation-				
796-	Tribal Area Sub-Plan-				
07-	Equity Contributions in Himachal Pradesh State Electricity Board Limited-				
	Plan				
	O	6,25.00			
			7,01.56	7,01.56	..
	R	76.56			

Augmentation in provision by ₹ 76.56 lakh through reappropriation in March 2021 was due to purchase of diesel generator set.

5053- Capital Outlay on Civil Aviation-

80-	General-				
796-	Tribal Area Sub-Plan-				
02-	Expenditure on Construction of Helipads and Air Strips -				
	Plan				
	O	79.00			
			1,67.50	1,66.49	(-)1.01
	R	88.50			

Augmentation in provision by ₹ 88.50 lakh through reappropriation in March 2021 was due to completion of ongoing works.

5054- Capital Outlay on Roads and Bridges-

04-	District and other Roads-				
796-	Tribal Area Sub-Plan-				
01-	Expenditure on Construction of Rural Roads-				
	Plan				
	O	45,69.00			
			53,76.00	55,98.45	+2,22.45
	R	8,07.00			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

In view of the final excess of ₹ 2,22.45 lakh, augmentation in provision by ₹ 8,07.00 lakh through reappropriation in March 2021 due to more expenditure on construction of rural roads in tribal area proved inadequate.

Reasons for the final excess of ₹ 2,22.45 lakh were awaited (August 2021).

02-	Expenditure on Rural Roads under Pradhan Mantri Gramin Sadak Yojna- Centrally Sponsored Scheme Plan				
	O	48,60.00			
	S	3,25.70	77,29.27	89,76.00	+12,46.73
	R	25,43.57			

In view of the final excess of ₹ 12,46.73 lakh, augmentation in provision by ₹ 25,43.57 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved inadequate.

Reasons for the final excess of ₹ 12,46.73 lakh were awaited (August 2021).

	Plan				
	O	5,40.00			
			9,97.00	9,97.00	..
	R	4,57.00			

Augmentation in provision by ₹ 4,57.00 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

80-	General-				
796-	Tribal Area Sub-Plan-				
05-	Expenditure on Major Bridges- Plan				
	O	9,55.00			
			12,13.65	11,25.53	(-)88.12
	R	2,58.65			

In view of the final saving of ₹ 88.12 lakh, augmentation in provision by ₹ 2,58.65 lakh through reappropriation in March 2021 due to more expenditure on construction of bridges proved excessive.

Reasons for the final saving of ₹ 88.12 lakh were awaited (August 2021).

5055-	Capital Outlay on Road Transport-				
796-	Tribal Area Sub-Plan-				
02-	Expenditure on Construction of Bus Stand- Plan				
	O	1,58.00			
			3,31.41	3,31.41	..
	R	1,73.41			

APPROPRIATION ACCOUNTS
GRANT NO. 31- contd.

Augmentation in provision by ₹ 1,73.41 lakh through reappropriation in March 2021 was due to more expenditure on construction of bus stands/rain shelters.

5452- Capital Outlay on Tourism-

80- *General-*

796- Tribal Area Sub-Plan-

01- Expenditure on Tourism Buildings-
Plan

O 1,03.20

2,21.75 1,21.75 (-)1,00.00

R 1,18.55

In view of the final saving of ₹ 1,00.00 lakh, augmentation in provision by ₹ 1,18.55 lakh through reappropriation in March 2021 due to more expenditure on the construction of the buildings proved excessive. The State Government/DDOs draw an amount of ₹ 66.65 lakh out of ₹ 1,21.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,00.00 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO-31 conold.

(viii) Suspense Transactions

(i) The expenditure under this grant includes ₹ 50,23.97 lakhs (₹ 50,23.97 lakhs under Revenue Section and ₹ 0.00 lakhs under Capital Section) accounted for under "Suspense".

(ii) The nature of the Suspense transactions has been explained in Grant No. 10- Public Works-Roads, Bridges and Buildings at Para No. (xii).

(iii) An analysis of the "Suspense" transactions accounted for under this grant during the year 2020-21 with the opening and closing balances under the different sub-heads is given below:-

Head	Opening balance on 01 April 2020		Debits (₹ in lakhs)	Credits	Closing balance on 31 March 2021	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Revenue Section						
2059-Public Works-						
<i>01-Office Buildings-</i>						
<i>796-Tribal Area Sub-Plan-</i>						
<i>07-Expenditure under Suspense</i>						
(Stock)-	(-)21,80.80		14,88.81	5,75.95		(-)12,67.94*
<i>08-Expenditure under Suspense</i>						
(Stock Manufacturing)-	+ 8,96.24		3,96.06	10,07.66		+2,84.64
<i>09-Expenditure under Suspense</i>						
<i>(Miscellaneous Public Works</i>						
<i>Advances)-</i>	+47,35.59		19,22.83	3,74.68		+62,83.74
Total 2059-	+ 34,51.03		38,07.70	19,58.29		+53,00.44
2215-Water Supply and Sanitation-						
<i>01-Water Supply-</i>						
<i>796-Tribal Area Sub-Plan-</i>						
04-Stock-	(-)92.80		3,84.37	6,07.25		(-)3,15.68*
05-Stock Manufacture-	+ 1,56.84		5.00	5.76		+1,56.08
<i>06-Miscellaneous Public Works</i>						
<i>Advances-</i>	+26.42		87.01	8.98		+1,04.45
Total 2215-	+90.46		4,76.38	6,21.99		(-)55.15
2702-Minor Irrigation-						
<i>80-General-</i>						
<i>796-Tribal Area Sub-Plan-</i>						
<i>08-Expenditure on Suspense</i>						
(Stock)-	+44.52		6,76.61	8,42.43		(-)1,21.30*
<i>09-Expenditure on Suspense (Stock</i>						
<i>Manufacture)-</i>	+ 1,26.54		18.97	2.99		+1,42.52
<i>10-Expenditure on Suspense</i>						
<i>(Miscellaneous Advances)-</i>	+ 5,15.36		44.31	0.00		+5,59.67
Total 2702-	+ 6,86.42		7,39.89	8,45.42		+5,80.89
Total-Revenue Section	+42,27.91		50,23.97	34,25.70		+58,26.19
Total Demand	+42,27.91		50,23.97	34,25.70		+58,26.19

(*) Reasons for the minus balances were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 32 - SCHEDULED CASTE SUB-PLAN

(HEADS 2029-LAND REVENUE, 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, 2851-VILLAGE AND SMALL INDUSTRIES, 3054-ROADS AND BRIDGES, 3425-OTHER SCIENTIFIC RESEARCH, 3452-TOURISM, 3456-CIVIL SUPPLIES, 4055-CAPITAL OUTLAY ON POLICE, 4059-CAPITAL OUTLAY ON PUBLIC WORKS, 4070-CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES, 4202-CAPITAL OUTLAY ON EDUCATION,SPORTS,ART AND CULTURE, 4210-CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH, 4215-CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION, 4216-CAPITAL OUTLAY ON HOUSING, 4217-CAPITAL OUTLAY ON URBAN DEVELOPMENT, 4225-CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES, 4235-CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE, 4401-CAPITAL OUTLAY ON CROP HUSBANDRY, 4402-CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION, 4403-CAPITAL OUTLAY ON ANIMAL HUSBANDRY, 4405-CAPITAL OUTLAY ON FISHERIES, 4406-CAPITAL OUTLAY ON FORESTRY AND WILD LIFE, 4408-CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING, 4425-CAPITAL OUTLAY ON CO-OPERATION, 4515-CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME, 4701-CAPITAL OUTLAY ON MEDIUM IRRIGATION, 4702-CAPITAL OUTLAY ON MINOR IRRIGATION, 4705-CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT, 4711-CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS, 4801-CAPITAL OUTLAY ON POWER PROJECTS, 4851-CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES, 5002- CAPITAL OUTLAY ON INDIAN RAILWAYS-COMMERICAL LINES, 5054-CAPITAL OUTLAY ON ROADS AND BRIDGES, 5055-CAPITAL OUTLAY ON ROAD TRANSPORT, 5075-CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES, 5452-CAPITAL OUTLAY ON TOURISM AND 6801-LOANS FOR POWER PROJECTS)

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

Revenue Section

Voted

Original	14,53,71,62			
		14,53,71,93	11,89,02,80	(-)2,64,69,13
Supplementary	31			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Amount surrendered during the year
(31 March 2021) 36,63,58

Capital Section

Voted

Original	13,90,21,38				
			14,47,02,01	12,97,27,37	(-)1,49,74,64
Supplementary	56,80,63				

Amount surrendered during the year ..

NOTES AND COMMENTS

- (i) In view of the final saving of ₹ 2,64,69.13 lakh in the voted provision of Revenue Section, surrender of ₹ 36,63.58 lakh proved inadequate. The State Government/DDOs draw an amount of ₹ 1,15,71.35 lakh out of ₹ 11,89,02.80 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.
- (ii) In view of the final saving of ₹ 1,49,74.64 lakh in the voted provision of Capital Section, supplementary grant of ₹ 56,80.63 lakh obtained in March 2021 proved unnecessary as even the original grant remained substantially unutilized and no amount was surrendered by the department during the year. The State Government/DDOs draw an amount of ₹ 24,46.24 lakh out of ₹ 12,97,27.37 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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-			
	789- Special Component Plan for Scheduled Castes-			
	01- Expenditure on Primary Schools- Plan			
(i)	O	8,49.00	7,95.72	(-)53.28
	03- Middle School- Plan			
(ii)	O	9,50.00	8,79.73	(-)70.27

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Mid Day Meal- Plan				
(iii)	O	8,11.00	8,11.00	7,60.29	(-)50.71
	Reasons for the final saving of ₹ 1,74.26 lakh in the above three cases were awaited (August 2021). Whereas grant of ₹ 25,91.32 lakh at sr.no (iii) above was received from Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 0.35 lakh out of ₹ 7,60.29 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.				
08-	Sakshar Bharat Yojna- Centrally Sponsored Scheme Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

11-	Expenditure on Grant-in-Aid to Parent Teachers Association- Plan				
	O	16,00.00			
			7,54.57	5,11.98	(-)2,42.59
	R	(-)8,45.43			

In view of the final saving of ₹ 2,42.59 lakh, reduction in provision by ₹ 8,45.43 lakh through reappropriation in March 2021 due to non filling up of vacant posts and less expenditure on staff under parent teachers association proved inadequate.

Reasons for the final saving of ₹ 2,42.59 lakh were awaited (August 2021).

12-	Atal Vardi Yojna- Plan				
	O	8,53.00	8,53.00	6,23.05	(-)2,29.95

Reasons for the final saving of ₹ 2,29.95 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1.05 lakh out of ₹ 6,23.05 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

13-	Pre-Matric Scholarship to Scheduled Caste- Centrally Sponsored Scheme Plan				
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan					
O	50.00		50.00	..	(-)50.00
Entire provision of ₹ 50.00 lakh remained unutilized; reasons for which were awaited (August 2021).					
15-	Grant-in-Aid to School Management Committee- Plan				
(i)	O	6,23.00	6,23.00	3,57.72	(-)2,65.28
16-	District Institute of Education Training- Plan				
(ii)	O	7,31.00	7,31.00	4,57.05	(-)2,73.95
18-	Urdu and Punjabi Teachers- Plan				
(iii)	O	30.00	30.00	4.76	(-)25.24
19-	Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme Plan				
(iv)	O	99,68.00	99,68.00	67,85.45	(-)31,82.55
	Plan				
(v)	O	11,06.00	11,06.00	7,53.95	(-)3,52.05

Reasons for the final saving of ₹ 40,99.07 lakh in the above five cases were awaited (August 2021). Whereas grant of ₹ 19.01 lakh at sr. no. (ii) and ₹ 14,15.00 lakh at sr.no (iv) above were received from the Government of India under the schemes.

20-	Swasth Bachpan- Plan				
	S	0.01			
			75.00	..	(-)75.00
	R	74.99			

In view of entire provision of ₹ 75.00 lakh remained unutilized, augmentation in provision by ₹ 74.99 lakh through reappropriation in March 2021 due to more expenditure under the scheme proved unnecessary.

Entire provision of ₹ 75.00 lakh remained unutilized; reasons for which were awaited (August 2021).

- 02- Secondary Education-
789- Special Component Plan for Scheduled Castes-
12- Srinivasa Ramanujan Student Digital Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	6,30.00	6,30.00	..	(-)6,30.00

Entire provision of ₹ 6,30.00 lakh remained unutilized; reasons for which were awaited (August 2021).

15- Up gradation of Merit for Scheduled Caste Students-
Centrally Sponsored Scheme

Plan				
O	3.00			
	
R	(-)3.00			

Entire provision of ₹ 3.00 lakh was reduced through reappropriation in March 2021 due to less receipt of funds from Government of India.

16- Pre Matric Scholarship to Scheduled Caste Students-
Centrally Sponsored Scheme

Plan				
O	6,05.00	6,05.00	4,08.00	(-)1,97.00

Reasons for the final saving of ₹ 1,97.00 lakh were awaited (August 2021). Whereas grant of ₹ 40,86.58 lakh was received from the Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 1,02.00 lakh out of ₹ 4,08.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Plan				
O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

20- Grant-in-Aid to Parents Teachers Association-
Plan

O	2,60.00			
		1,04.40	1,04.42	+0.02
R	(-)1,55.60			

Reduction in provision by ₹ 1,55.60 lakh through reappropriation in March 2021 was due to regularization of teachers under parent teacher association.

21- Atal School Vardi Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
	O	3,78.00			
			3,49.57	1,61.84	(-)1,87.73
	R	(-)28.43			
<p>In view of the substantial saving of ₹ 1,87.73 lakh, reduction in provision by ₹ 28.43 lakh through reappropriation in March 2021 due to less purchase of material and articles proved inadequate.</p> <p>Reasons for the substantial saving of ₹ 1,87.73 lakh were awaited (August 2021).</p>					
24-	Samagar Shiksha Abhiyaan- Centrally Sponsored Scheme				
	Plan				
(i)	O	46,92.00	46,92.00	42,55.13	(-)4,36.87
	Plan				
(ii)	O	5,21.00	5,21.00	4,72.82	(-)48.18
<p>Reasons for the final saving of ₹ 4,85.05 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 62.25 lakh out of ₹ 42,55.13 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.</p>					
25-	Upgradation/Maintenance of Existing Information Communication Technology Laboratories and other Laboratory Facilities-				
	Plan				
	O	1.00			
		
	R	(-)1.00			
<p>Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.</p>					
26-	Khel Se Swathya Yojna-				
	Plan				
(i)	O	49.57	49.57	20.31	(-)29.26
27-	C.V. Raman Virtual Class Room-				
	Plan				
(ii)	O	25.00	25.00	13.59	(-)11.41
<p>Reasons for the final saving of ₹ 40.67 lakh in the above two cases were awaited (August 2021).</p>					
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				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	34,28.00		34,28.00	.. (-)34,28.00

Entire provision of ₹ 34,28.00 lakh remained unutilized; reasons for which were awaited (August 2021).

05- Rashtriya Uchhtar Shiksha Abhiyan-
Centrally Sponsored Scheme

Plan				
(i) O	16,21.00		16,21.00	3,20.98 (-)13,00.02
Plan				
(ii) O	1,80.00		1,80.00	35.66 (-)1,44.34

Reasons for the final saving of ₹ 14,44.36 lakh in the above two cases were awaited (August 2021). Whereas grant of ₹ 14.98 lakh was received from the Government of India under the scheme.

06- Expenditure on Government Colleges-
Plan

O	2,00.00			
		1,25.00	47.33	(-)77.67
R	(-)75.00			

In view of the final saving of ₹ 77.67 lakh, reduction in provision by ₹ 75.00 lakh through reappropriation in March 2021 due to less purchase of articles, machinery and equipment proved inadequate.

Reasons for the final saving of ₹ 77.67 lakh were awaited (August 2021).

08- Bachelor of Vocational Programme-
Plan

O	1.00			
	
R	(-)1.00			

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.

09- Khel Se Swasthya Yojna-
Plan

(i) O	1,00.00		1,00.00	.. (-)1,00.00
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10- C.V. Raman Virtual Classroom-
Plan

(ii) O	50.00		50.00	.. (-)50.00
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 1,50.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

2205- Art and Culture -

789- Special Component Plan for Scheduled Castes-

02- Expenditure on Operation of Antiquities and Art
Treasure Act 1972-
Plan

O	40.00				
		20.65	20.65		..
R	(-)19.35				

Reduction in provision by ₹ 19.35 lakh through reappropriation in March 2021 was due to less expenditure on archaeology. The State Government/DDOs draw an amount of ₹ 12.50 lakh out of ₹ 20.65 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Organization of Cultural Activities-
Plan

O	1,10.00				
		70.00	58.41		(-)11.59
R	(-)40.00				

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2021 was due to less organization of camps and seminars.

2210- Medical and Public Health -

03- Rural Health Services-Allopathy -

789- Special Component Plan for Scheduled Castes-

01- Rural Health-
Plan

O	14,31.00				
		14,31.00	10,47.06		(-)3,83.94

Reasons for the final saving of ₹ 3,83.94 lakh were awaited (August 2021).

03- Rashtriya Suraksha Beema Yojna-
Plan

O	1.00				
	
R	(-)1.00				

Entire provision of ₹ 1.00 lakh was reduced through surrender in March 2021 due to non receipt of funds from Government of India and hence state share also remained unutilized.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04-	National Health Mission- Centrally Sponsored Scheme Plan				
(i)	O	1,10,80.00	1,10,80.00	92,88.00	(-)17,92.00
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 Plan				
(ii)	O	1,93.00	1,93.00	0.10	(-)1,92.90
	Plan				
(iii)	O	21.00	21.00	0.01	(-)20.99
<p>Reasons for the substantial saving of ₹ 20,05.89 lakh in the above three cases were awaited (August 2021). Whereas grant of ₹ 94,58.00 lakh was received at sr. no (i) above from the Government of India under the scheme.</p>					
05-	<i>Medical Education, Training and Research-</i>				
789-	Special Component Plan for Scheduled Castes-				
02-	Upgradation of Government Medical Colleges- Centrally Sponsored Scheme Plan				
(i)	O	1.00	1.00	..	(-)1.00
(ii)	O	1.00	1.00	..	(-)1.00
03-	Maintenance of Machinery and Equipment in Rajindra Parsad Government Medical College Tanda- Centrally Sponsored Scheme Plan				
(iii)	O	1.00	1.00	..	(-)1.00
<p>Entire provision of ₹ 3.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).</p>					
06-	Lal Bahadur Shastri Government Medical College and Hospital Nerchowk- Plan				
(i)	O	2,22.00	2,22.00	1,95.98	(-)26.02
07-	Dr. Yashwant Singh Parmar Government Medical College, Nahan- Plan				
(ii)	O	1,89.00	1,89.00	98.34	(-)90.66

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

08-	Dr. Radha Krishnan Government Medical College, Hamirpur- Plan				
(iii)	O	2,52.00	2,52.00	94.64	(-),1,57.36
09-	Pandit Jawahar Lal Nehru Government Medical College, Chamba- Plan				
(iv)	O	2,45.00	2,45.00	1,38.80	(-),1,06.20
11-	Atal Medical and Research University Mandi at Nerchowk- Plan				
(v)	O	2,52.00	2,52.00	88.20	(-),1,63.80

Reasons for the final saving of ₹ 5,44.04 lakh in the above five cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,14.50 lakh out of ₹ 1,95.98 lakh at sr. no. (i), ₹ 49.60 lakh out of ₹ 94.64 lakh at sr. no. (iii) and ₹ 99.00 lakh out of ₹ 1,38.80 lakh at sr. no. (iv) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

06- Public Health-

789- Special Component Plan for Scheduled Castes-

01- Acquired Immune Deficiency Syndrome Control Programme-
Centrally Sponsored Scheme
Plan

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

02- Trauma Centre-
Centrally Sponsored Scheme
Plan

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

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

Entire provision of ₹ 3.00 lakh in the above three cases was reduced through surrender in March 2021 due to non receipt of funds from Government of India and hence state share also remained unutilized.

2211- Family Welfare-

789- Special Component Plan for Scheduled Castes-

02- National Ambulance Service -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Centrally Sponsored Scheme
Plan

O	92.00		92.00	..	(-)92.00
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Entire provision of ₹ 92.00 lakh remained unutilized; reasons for which were awaited (August 2021).

03- Direction and Administration-
Centrally Sponsored Scheme
Plan

(i) O	3,03.00		3,03.00	2,35.59	(-)67.41
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04- Family Welfare Centre in Rural Areas-
Centrally Sponsored Scheme
Plan

(ii) O	17,30.00		17,30.00	11,50.59	(-)5,79.41
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05- Family Welfare Centre in urban Areas-
Centrally Sponsored Scheme
Plan

(iii) O	1,74.00		1,74.00	1,18.95	(-)55.05
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Reasons for the final saving of ₹ 7,01.87 lakh in the above three cases were awaited (August 2021).

2216- Housing-

03- Rural Housing-

789- Special Component Plan for Scheduled Castes-

05- Maintenance of Houses under Mukhya Mantri
Awas Yojna-
Plan

O	1,83.00				
			91.35	91.35	..
R	(-)91.65				

Reduction in provision by ₹ 91.65 lakh through reappropriation in March 2021 was due to less expenditure on maintenance of houses. The State Government/DDOs draw an amount of ₹ 55.30 lakh out of ₹ 91.35 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

06- Pradhan Mantri Awas Yojna (Gramin)-
Centrally Sponsored Scheme
Plan

O	2,73.00		2,73.00	1,88.24	(-)84.76
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 84.76 lakh were awaited (August 2021). Whereas grant of ₹ 1,88.24 lakh was received from the Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 78.98 lakh out of ₹ 1,88.24 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

	Plan				
(i)	O	1,26.00	1,26.00	..	(-1,26.00)

2217- Urban Development-

80- General -

789- Special Component Plan for Scheduled Castes-

03- Swachh Bharat Mission-

Centrally Sponsored Scheme

Plan

(ii)	O	60.00	60.00	..	(-)60.00
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Plan

(iii)	O	7.00	7.00	..	(-)7.00
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Entire provision of ₹ 1,93.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021). Whereas grant of ₹ 6,80.50 lakh was received at sr.no (ii) above from the Government of India under the scheme.

04- Pradhan Mantri Awas Yojna-Housing for All (Urban)-

Centrally Sponsored Scheme

Plan

	O	7,92.00	7,92.00	7,38.41	(-)53.59
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Reasons for the final saving of ₹ 53.59 lakh were awaited (August 2021). The State Government/DDOs draw an entire amount of ₹ 7,38.41 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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

01- Welfare of Scheduled Castes-

789- Special Component Plan for Scheduled Castes-

02- Direction and Administration-

Plan

	O	12,00.00			
	S	0.01	9,72.35	2,61.74	(-)7,10.61
	R	(-)2,27.66			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 7,10.61 lakh, reduction in provision by ₹ 2,27.66 lakh through reappropriation in March 2021 due to less expenditure on miscellaneous items, advertising, publicity, outsourced vehicles, petrol, oil, lubricant, repair of vehicles and less receipt of medical reimbursement claims proved inadequate.

Reasons for the final saving of ₹ 7,10.61 lakh were awaited (August 2021).

11-	Follow-up Programme-				
	Plan				
(i)	O	1,00.00			
			70.60	63.17	(-7.43)
	R	(-29.40)			
12-	Computer Application Programme-				
	Plan				
(ii)	O	1,95.00			
			1,36.14	1,27.15	(-8.99)
	R	(-58.86)			

Reduction in provision by ₹ 88.26 lakh through reappropriation in March 2021 in the above two cases was due to less receipt of application from beneficiaries.

14-	Protection of Civil Right Act-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	5.00	5.00	3.80	(-1.20)
	Plan				
(ii)	O	5.00	5.00	3.80	(-1.20)

Reasons for the final saving of ₹ 2.40 lakh in the above two cases were awaited (August 2021).

2230- Labour, Employment and Skill Development-

03-	Training-				
789-	Special Component Plan for Scheduled Castes-				
05-	Himachal Pradesh Kaushal Vikas Nigam-				
	Plan				
	O	15,37.00	15,37.00	..	(-15,37.00)

Entire provision of ₹ 15,37.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2235- Social Security and Welfare-

02-	Social Welfare-				
789-	Special Component Plan for Scheduled Castes-				
01-	Integrated Child Development Scheme-				
	Centrally Sponsored Scheme				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	64,74.00			
S	0.01	71,41.85	53,35.36	(-)18,06.49
R	6,67.84			

In view of the final saving of ₹ 18,06.49 lakh, augmentation in provision by ₹ 6,67.84 lakh through reappropriation in March 2021 due to procurement of pre school kits, more purchase of office articles, more organization of camps partly counter balanced by saving due to less receipt of claims for honorarium proved unnecessary. Whereas grant of ₹ 64,72.67 lakh was received from the Government of India under the scheme. The State Government/DDOs draw an amount of ₹ 3,42.00 lakh out of ₹ 53,35.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 18,06.49 lakh were awaited (August 2021).

Plan				
O	12,98.00			
S	0.02	10,76.70	7,08.20	(-)3,68.50
R	(-)2,21.32			

In view of the final saving of ₹ 3,68.50 lakh, reduction in provision by ₹ 2,21.32 lakh through reappropriation in March 2021 due to non filling up of vacant posts proved inadequate. The State Government/DDOs draw an amount of ₹ 38.00 lakh out of ₹ 7,08.20 from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 3,68.50 lakh were awaited (August 2021).

06- Beti Hai Anmol-

Plan				
O	3,78.00			
		2,47.47	1,91.09	(-)56.38
R	(-)1,30.53			

In view of the final saving of ₹ 56.38 lakh, reduction in provision by ₹ 1,30.53 lakh through reappropriation in March 2021 due to less receipt of proposals proved inadequate. The State Government/DDOs draw an amount of ₹ 3.00 lakh out of ₹ 1,91.09 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 56.38 lakh were awaited (August 2021).

09- Widow Remarriage Scheme-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	15.00	15.00	10.00	(-)5.00

Reasons for the final saving of ₹ 5.00 lakh were awaited (August 2021).

12- Women Commission-

Plan				
O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

20- Integrated Child Protection Scheme-
Centrally Sponsored Scheme

Plan				
(i) O	4,76.00	4,04.78	4,04.78	..
R	(-)71.22			
Plan				
(ii) O	48.00	36.00	36.00	..
R	(-)12.00			

Reduction in provision by ₹ 83.22 lakh through reappropriation in the above two cases in March 2021 was due to less receipt of funds from Government of India and hence state share also remained unutilized.

21- Pradhan Mantri Matru Vandana Yojna-
Centrally Sponsored Scheme

Plan				
O	3,40.00			
R	(-)3,40.00	..	..	..

Entire provision of ₹ 3,40.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.

2236- Nutrition-

02- *Distribution of Nutritious Food and Beverages-*

789- Special Component Plan for Scheduled Castes-

01- Special Nutrition Programme for Scheduled Caste-
Plan

(i) O	1,99.00	1,99.00	1,47.98	(-)51.02
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2401- Crop Husbandry-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	789- Special Component Plan for Scheduled Castes- 10- Extension and Farmers Training- Plan				
(ii)	O	18.00	18.00	13.84	(-)4.16
	14- Apiculture Scheme- Centrally Plan Plan				
(iii)	O	2.00	2.00	0.99	(-)1.01
	Plan				
(iv)	O	14.00	14.00	10.86	(-)3.14
	15- Development of Floriculture- Centrally Plan Plan				
(v)	O	6.00	6.00	4.29	(-)1.71
	Plan				
(vi)	O	16.00	16.00	10.76	(-)5.24
	17- Project for Mushroom Cultivation- Centrally Plan Plan				
(vii)	O	8.00	8.00	5.90	(-)2.10
	25- Rashtriya Krishi Vikas Yojna (Agriculture)- Centrally Sponsored Scheme Plan				
(viii)	O	1,93.00	1,93.00	1,43.41	(-)49.59
	Plan				
(ix)	O	21.00	21.00	15.95	(-)5.05
	26- Rashtriya Krishi Vikas Yojna (Horticulture)- Centrally Sponsored Scheme Plan				
(x)	O	91.00	91.00	38.44	(-)52.56
	Plan				
(xi)	O	10.00	10.00	4.20	(-)5.80
	33- National Mission on Extension and Technology- Centrally Sponsored Scheme Plan				
(xii)	O	3,49.00	3,49.00	3,20.18	(-)28.82
	36- National Food Security Mission-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme Plan				
(xiii)	O	3,40.00	3,40.00	2,76.63	(-)63.37

Reasons for the final saving of ₹ 2,73.57 lakh in the above thirteen cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 96.00 lakh out of ₹ 1,43.41 lakh at sr. no. (viii), ₹ 10.67 lakh out of ₹ 15.95 lakh at sr. no. (ix), ₹ 39.85 lakh out of ₹ 2,76.63 at sr. no. (xiii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

38-	Mission for Integrated Development of Horticulture- Plan				
	O	1,54.00			
	R	42.49	1,96.49	1,18.04	(-)78.45

In view of the final saving of ₹ 78.45 lakh, augmentation in provision by ₹ 42.49 lakh through reappropriation in March 2021 due to more receipt of cases for subsidy proposals proved unnecessary.

Reasons for the final saving of ₹ 78.45 lakh were awaited (August 2021).

44-	Crop Diversification Project (Japan International Co-Operation Agency) Externally Aided Projects Phase-II- Plan				
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

45-	Prakritik Khet Khushaal Kisan- Plan				
	O	3,20.00			
	R	(-)3,20.00	..	..	..

Entire provision of ₹ 3,20.00 lakh was reduced through reappropriation in March 2021 due to non receipt of proposals.

47-	Mukhya Mantri Kisan Aivam Khetihar Majdoor Jeevan Suraksha Yojna- Plan				
	O	10.00	10.00	2.00	(-)8.00

Reasons for the final saving of ₹ 8.00 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

51-	National Project on Soil Health and Fertility- Centrally Sponsored Scheme Plan				
(i)	O	95.00	95.00	72.56	(-)22.44
	Plan				
(ii)	O	10.00	10.00	7.96	(-)2.04

Reasons for the final saving of ₹ 24.48 lakh in the above two cases were awaited (August 2021).

54-	National Bamboo Mission - Centrally Sponsored Scheme Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 2.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

2402- Soil and Water Conservation-

789-	Special Component Plan for Scheduled Castes-				
02-	Protection Afforestation Soil Conservation and Demonstration (Forest Department)- Plan				
(i)	O	2,60.00	2,60.01	2,12.27	(-)47.74
	S	0.01			
03-	On Farm Water Management through Tank- Centrally Plan Plan				
(ii)	O	1,50.00	1,50.00	1,21.54	(-)28.46
05-	Pradhan Mantri Krishi Sinchayee Yojna - Centrally Sponsored Scheme Plan				
(iii)	O	2,27.00	2,27.00	1,72.05	(-)54.95

Reasons for the final saving of ₹ 1,31.15 lakh in the above three cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,31.35 out of ₹ 1,72.05 lakh at sr. no. (iii) lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

09- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

O	1,70.00	1,70.00	19.60	(-)1,50.40
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Reasons for the final saving of ₹ 1,50.40 lakh were awaited (August 2021). The State Government/DDOs draw an entire amount of ₹ 19.60 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

(i)	Plan O	19.00	19.00	2.18 (-)16.82
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11- Assistance of States for Control of Animal Diseases -
Centrally Sponsored Scheme
Plan

(ii)	O	19.00	19.00	12.00 (-)7.00
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Reasons for the final saving of ₹ 23.82 lakh in the above two cases were awaited (August 2021).

14- Grant-in-Aid to Veterinary Council under Professional
Efficiency Development Scheme-
Centrally Sponsored Scheme
Plan

(i)	O	5.50	5.50	.. (-)5.50
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(ii)	Plan O	5.50	5.50	.. (-)5.50
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Entire provision of ₹ 11.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

16- Paste Des Petites Ruminants-Control Programme-
Centrally Sponsored Scheme
Plan

(i)	O	5.14	5.14	.. (-)5.14
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17- Brucellosis Control Programme-
Centrally Sponsored Scheme
Plan

(ii)	O	2.33	2.33	.. (-)2.33
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Entire provision of ₹ 7.47 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

2405- Fisheries-

789- Special Component Plan for Scheduled Castes-

03- Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

(i) O 22.00 22.00 .. (-)22.00

Plan

(ii) O 3.00 3.00 .. (-)3.00

08- Fisher Man Insurance under Pradhan Mantri
Jeevan Jyoti Bima Yojna-
Plan

(iii) O 2.64 2.64 .. (-)2.64

Entire provision of ₹ 27.64 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

2406- Forestry and Wild Life-

01- Forestry-

789- Special Component Plan for Scheduled Castes-

07- Intensification of Forest Management-
Centrally Sponsored Scheme
Plan

(i) O 1,03.00 1,03.00 71.28 (-)31.72

Plan

(ii) O 11.00 11.00 7.92 (-)3.08

Reasons for the final saving of ₹ 34.80 lakh in the above two cases were awaited (August 2021).

08- Himachal Pradesh Forest Eco System Climate Proofing Project
(Externally Aided Project)-
Plan

O 12,34.00 7,68.20 5,87.76 (-)1,80.44

R (-)4,65.80

In view of the final saving of ₹ 1,80.44 lakh, reduction in provision by ₹ 4,65.80 lakh through reappropriation in March 2021 due to less receipt of demand from village forest management committee proved inadequate.

Reasons for the final saving of ₹ 1,80.44 lakh were awaited (August 2021).

09- National Afforestation Programme-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	1,14.00			
		5.00	4.50	(-)0.50
R	(-)1,09.00			

Reduction in provision by ₹ 1,09.00 lakh through reappropriation in March 2021 was due to less receipt of funds from Government of India. Whereas grant of ₹ 4,85.78 lakh was received from the Government of India under the scheme.

O	12.00			
		0.50	0.50	..
R	(-)11.50			

Reduction in provision by ₹ 11.50 lakh through reappropriation in March 2021 was due to release of state share in proportionate to central share.

11- Mission on Agro Forestry under National Mission
for Sustainable Agriculture-
Plan

O	2.10			
		4.43	1.11	(-)3.32
R	2.33			

In view of the final saving of ₹ 3.32 lakh, augmentation in provision by ₹ 2.33 lakh through reappropriation in March 2021 due to release of state share in proportionate to central share proved unnecessary.

Reasons for the final saving of ₹ 3.32 lakh were awaited (August 2021).

12- Improvement of Tree Cover-
Plan

(i) O	4,00.00			
		4,00.01	3,79.88	(-)20.13
S	0.01			

14- Maintenance of old Plantation-
Plan

(ii) O	1,54.90			
		1,54.90	1,30.84	(-)24.06

Reasons for the final saving of ₹ 44.19 lakh in the above two cases were awaited (August 2021).

16- Himachal Pradesh Forest Ecosystem Management and
Livelihood Improvement Project-
Plan

O	10,08.00			
		7,00.00	7,00.00	..
R	(-)3,08.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reduction in provision by ₹ 3,08.00 lakh through reappropriation in March 2021 was due to less expenditure on under the scheme.

17-	Integrated Development Project for Source Sustainability and Climate Resilient Rainfed Agriculture-Plan				
	O	12,60.00			
			12,86.39	12,56.29	(-)30.10
	R	26.39			

In view of the final saving of ₹ 30.10 lakh, augmentation in provision by ₹ 26.39 lakh through reappropriation/surrender in March 2021 due to more expenditure on integrated development project partly counter balanced by saving due to less engagement of daily wagers, less expenditure on purchase of material and articles proved unnecessary.

Reasons for the final saving of ₹ 30.10 lakh were awaited (August 2021).

18-	Raising of Nurseries-Plan				
(i)	O	3,75.00			
			3,75.01	3,31.04	(-)43.97
	S	0.01			
20-	Consolidation and Demarcation of Forest-Plan				
(ii)	O	50.00			
			50.01	18.43	(-)31.58
	S	0.01			

Reasons for the final saving of ₹ 75.55 lakh in the above two cases were awaited (August 2021).

21-	Working Plan Organization-Plan				
	O	25.00			
			25.01	..	(-)25.01
	S	0.01			

Entire provision of ₹ 25.01 lakh remained unutilized; reasons for which were awaited (August 2021).

22-	Experimental Silviculture Felling-Plan				
	O	2,52.00			
	S	0.01	1,93.01	1,51.15	(-)41.86
	R	(-)59.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

In view of the final saving of ₹ 41.86 lakh, reduction in provision by ₹ 59.00 lakh through surrender in March 2021 due to non clearance of bills of forestry works under daily wagers proved inadequate.

Reasons for the final saving of ₹ 41.86 lakh were awaited (August 2021).

23-	Subsidiary Silviculture Operation- Plan				
(i)	O	76.00			
			76.01	26.27	(-)49.74
	S	0.01			
24-	Ek Butta Beti Ke Naam- Plan				
(ii)	O	1,51.00			
			1,51.01	93.70	(-)57.31
	S	0.01			

Reasons for the final saving of ₹ 1,07.05 lakh in the above two cases were awaited (August 2021).

25-	Collection and Removal of Chil Pine from Forest and Investment Subsidy for Needle based Industries- Plan				
	O	63.00			
			10.00	..	(-)10.00
	R	(-)53.00			

Reduction in provision by ₹ 53.00 lakh through surrender in March 2021 was due to less receipt of claims from beneficiaries and non completion of codal formalities.

02-	<i>Environmental Forestry and Wild Life-</i>				
789-	Special Component Plan for Scheduled Castes-				
01-	Development of National Parks and Sanctuaries- Plan				
(i)	O	1,25.00			
		
	R	(-)1,25.00			
02-	Grant-in-Aid to Himachal Pradesh Zoo Conservation and Breeding Society- Plan				
(ii)	O	2,35.00			
		
	R	(-)2,35.00			

2408- Food Storage and Warehousing-
01- *Food-*

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-
01- National Food Security Act-
Centrally Sponsored Scheme
Plan

(iii)	O	9,28.00					
	R	(-)9,28.00		..	..	..	..

Entire provision of ₹ 12,88.00 lakh in the above three cases was reduced through reappropriation/surrender in March 2021 due to less receipt of funds from Government of India, non completion of codal formalities and non engagement of daily wagers.

2425- Co-operation-

789- Special Component Plan for Scheduled Castes-
01- Integrated Co-operative Development Projects-
Centrally Sponsored Scheme
Plan

O	1.00		1.00	..	(-)1.00		
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

2501- Special Programmes for Rural Development-

06- *Self Employment Programmes-*

789- Special Component Plan for Scheduled Castes-
03- National Rural Livelihood Mission-
Centrally Sponsored Scheme
Plan

O	6,80.00		6,80.00	6,34.53	(-)45.47		
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Reasons for the final saving of ₹ 45.47 lakh were awaited (August 2021). Whereas grant of ₹6,53.63 lakh was received from the Government of India under the scheme.

04- District Rural Development Agency Administration-
Centrally Sponsored Scheme
Plan

(i)	O	1,52.00					
	R	(-)1,52.00		..	..	..	..

Plan

(ii)	O	24.00					
	R	(-)24.00		..	..	..	..

06- Pradhan Mantri Krishi Sinchayee Yojna -

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
	Plan				
(iii)	O	5,67.00			
	R	(-)5,67.00	..	..	..
	Plan				
(iv)	O	63.00			
	R	(-)63.00	..	..	..

Entire provision of ₹ 8,06.00 lakh in the above four cases was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India and state share also remained unutilized.

07- Deen Dayal Upadhyay Gramin Kaushal Yojna-

	Centrally Sponsored Scheme				
	Plan				
(i)	O	17,42.00			
	R	(-)3,65.25	13,76.75	7,69.43	(-)6,07.32
	Plan				
(ii)	O	1,93.00			
	R	(-)1,02.03	90.97	23.49	(-)67.48

In view of the final saving of ₹ 6,74.80 lakh, reduction in provision by ₹ 4,67.28 lakh through reappropriation in March 2021 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized proved inadequate.

Reasons for the final saving of ₹ 6,74.80 lakh in the above two cases were awaited (August 2021).

08- National Rurban Mission-

	Centrally Sponsored Scheme				
	Plan				
(i)	O	6,12.00			
	R	(-)6,12.00	..	..	..
	Plan				
(ii)	O	1,01.00			
	R	(-)1,01.00	..	..	..

09- National Bamboo Mission-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme Plan				
(iii)	O	1.00			
	R	(-1.00)			
	Plan				
(iv)	O	1.00			
	R	(-1.00)			
2505-	Rural Employment-				
	<i>01- National Programmes-</i>				
789-	Special Component Plan for Scheduled Castes-				
02-	National Rural Employment Guarantee Scheme-				
	Centrally Sponsored Scheme Plan				
(v)	O	68,01.00			
	R	(-68,01.00)			
	Entire provision of ₹ 75,16.00 lakh in the above five cases was reduced through reappropriation in March 2021 due to non receipt of funds from Government of India and proportionate state share also remained unutilized. Whereas grant of ₹ 2,02.50 lakh was received at sr. no (i) above from the Government of India under the scheme.				
	Plan				
(i)	O	22,67.00	22,67.00	19,76.03	(-2,90.97)
2515-	Other Rural Development Programmes-				
789-	Special Component Plan for Scheduled Castes-				
07-	Maintenance of Office Buildings/Gram Sewak Huts-				
	Plan				
(ii)	O	2,52.00	2,52.00	2,04.42	(-47.58)
	Reasons for the final saving of ₹ 3,38.55 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 40.97 lakh at out of ₹ 2,04.42 lakh sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.				
08-	State Reward Scheme-				
	Plan				
(i)	O	77.00			
	R	(-77.00)			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

09-	Mahila Protsahan Yojna-				
	Plan				
(ii)	O	50.00			
	R	(-)50.00			
		
10-	Up gradation of Panchayati Raj Department-				
	Plan				
(iii)	O	3,00.00			
	R	(-)3,00.00			
		
	Entire provision of ₹ 4,27.00 lakh in the above three cases was reduced through reappropriation in March 2021 due to non completion of codal formalities.				
13-	Swachh Bharat Mission (Gramin)-				
	Centrally Sponsored Scheme				
	Plan				
	O	57,43.00			
	S	0.01	6,80.50	6,80.50	..
	R	(-)50,62.51			
	Substantial reduction in provision by ₹ 50,62.51 lakh through reappropriation/surrender in March 2021 was due to change in sharing pattern of scheme and less receipt of funds from Government of India.				
	Plan				
	O	9,46.00			
	R	(-)9,46.00			
		
	Entire provision of ₹ 9,46.00 lakh was reduced through surrender in March 2021 due to change in sharing pattern of scheme.				
16-	National Bamboo Mission-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	1.00	1.00	..	(-)1.00
	Plan				
(ii)	O	1.00	1.00	..	(-)1.00
2851-	Village and Small Industries-				
789-	Special Component Plan for Scheduled Castes-				
10-	Development of Sericulture-				
	Centrally Sponsored Scheme				
	Plan				
(iii)	O	23.00	23.00	..	(-)23.00

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 25.00 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

19-	Rural Engineering Based Industries Centre - Centrally Plan Plan				
(i)	O	40.00			
			20.00	19.32	(-)0.68
	R	(-)20.00			
	Plan				
(ii)	O	40.00			
			20.00	18.26	(-)1.74
	R	(-)20.00			

Reduction in provision by ₹ 40.00 lakh through reappropriation in March 2021 in the above two cases was due to less expenditure on Rural Engineering based Industries Centres.

20-	Subsidy to Small Scale Industry Units- Plan				
	O	2.00			
			1.00	0.86	(-)0.14
	R	(-)1.00			

Reduction in provision by ₹ 1.00 lakh through reappropriation in March 2021 was due to less receipt of demand.

25-	National Handloom Development- Plan				
	O	20.00			
			5.84	..	(-)5.84
	R	(-)14.16			

In view of the final saving of ₹ 5.84 lakh, reduction in provision by ₹ 14.16 lakh through reappropriation in March 2021 due to receipt of less demand proved inadequate.

Reasons for the final saving of ₹ 5.84 lakh were awaited (August 2021).

30-	State Mission for Food Processing Industry- Plan				
	O	1,26.00	1,26.00	..	(-)1,26.00

Entire provision of ₹ 1,26.00 lakh remained unutilized; reasons for which were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

33- National Bamboo Mission-
Centrally Sponsored Scheme
Plan

O 1.00

R (-)1.00

..

Entire provision of ₹ 1.00 lakh was reduced through reappropriation in March 2021 due to non completion of codal formalities.

Plan

O 1.00

1.00

..

(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

3425- Other Scientific Research-

60- Others-

789- Special Component Plan for Scheduled Castes-

01- Strengthening of Human Resources-
Plan

O 40.00

18.00

18.00

..

R (-)22.00

Reduction in provision by ₹ 22.00 lakh through surrender in March 2021 was due to less expenditure under the scheme.

02- Water Management-
Plan

(i) O 7.50

5.00

5.00

..

R (-)2.50

05- Support to Research and Development Project and
Himachal Science Congress-
Plan

(ii) O 20.00

15.00

15.00

..

R (-)5.00

Reduction in provision by ₹ 7.50 lakh through surrender in the above two cases in March 2021 was due to less receipt of Grant-in-aid cases.

3456- Civil Supplies-

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02-	Consumer Awareness- Centrally Sponsored Scheme Plan			
	O	7.00	7.00	.. (-)7.00

Entire provision of ₹ 7.00 lakh remained unutilized; reasons for which were awaited (August 2021).

(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-				
06- Mid Day Meal- Centrally Sponsored Scheme Plan				
	O	24,26.00		
			27,57.98	27,09.18 (-)48.80
	R	3,31.98		

In view of the final saving of ₹ 48.80 lakh, augmentation in provision by ₹ 3,31.98 lakh through reappropriation in March 2021 due to more expenditure on purchase of material, office articles proved excessive.

Reasons for the final saving of ₹ 48.80 lakh were awaited (August 2021).

02- Secondary Education-				
789- Special Component Plan for Scheduled Castes-				
02- Secondary Schools- Plan				
	O	10,08.00		
			10,83.00	13,67.52 +2,84.52
	R	75.00		

In view of the final excess of ₹ 2,84.52 lakh, augmentation in provision by ₹ 75.00 lakh through reappropriation in March 2021 due to regularization of teachers under parent teachers association proved inadequate. The State Government/DDOs draw an amount of ₹ 1,00.00 lakh out of ₹ 13,67.52 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final excess of ₹ 2,84.52 lakh were awaited (August 2021).

2210- Medical and Public Health-	
04- Rural Health Services-Other Systems of Medicine-	

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

789- Special Component Plan for Scheduled Castes-					
01- Ayurvedic Dispensary-					
Plan					
O	12,00.00				
			12,07.55	12,49.33	+41.78
R	7.55				

Reasons for the final excess of ₹ 41.78 lakh were awaited (August 2021).

2217- Urban Development-

04- *Slum Area Improvement-*

789- Special Component Plan for Scheduled Castes-

10- Deen Dayal Antyodaya Yojna-National Urban

Livelihood Mission-

Centrally Sponsored Scheme

Plan

O
 57.00 | | | | |

2,29.80
 2,29.80 | .. |

R
 1,72.80 | | | | |

Augmentation in provision by ₹ 1,72.80 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. Whereas grant of ₹ 2,29.80 lakh was received from the Government of India under 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-

05- Housing-

Plan

O
 14,62.00 | | | | |

43,30.00
 43,28.25 | (-)1.75 |

R
 28,68.00 | | | | |

Augmentation in provision by ₹ 28,68.00 lakh through reappropriation in March 2021 was due to more receipt of cases for house subsidy. The State Government/DDOs draw an amount of ₹ 10,33.50 lakh out of ₹ 43,28.25 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

08- Pradhan Mantri Adarsh Gram Yojna-

Centrally Sponsored Scheme

Plan

O
 9,51.98 | | | | |

25,41.20
 25,41.20 | .. |

R
 15,89.22 | | | | |

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Substantial augmentation in provision by ₹ 15,89.22 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

13- Compensation to Victims of Atrocities- Plan				
O	1,50.00			
		1,94.05	1,74.89	(-)19.16
R	44.05			

Augmentation in provision by ₹ 44.05 lakh through reappropriation in March 2021 was due to more receipt of cases from victims of atrocities proved excessive.

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
Plan

S	0.01			
		2,62.63	2,62.63	..
R	2,62.62			

Substantial augmentation in provision by ₹ 2,62.62 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

2235- Social Security and Welfare-

01- Rehabilitation-

789- Special Component Plan for Scheduled Castes-

01- Disabled Rehabilitation-
Plan

O	9,50.00			
		18,96.00	18,93.36	(-)2.64
R	9,46.00			

Augmentation in provision by ₹ 9,46.00 lakh through reappropriation in March 2021 was due to more addition of new pension beneficiaries. The State Government/DDOs draw an amount of ₹ 7,23.71 lakh out of ₹ 18,93.36 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

02- Social Welfare-

789- Special Component Plan for Scheduled Castes-

21- Pradhan Mantri Matru Vandana Yojna-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	38.00			
		1,09.91	1,09.91	..
R	71.91			

Augmentation in provision by ₹ 71.91 lakh through reappropriation in March 2021 was due to more expenditure under the scheme.

23- Upliftment of Handicapped-Centrally Sponsored Scheme				
Plan				
O	0.01			
		26.32	26.31	(-0.01)
R	26.31			

Augmentation in provision by ₹ 26.31 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

60- Other Social Security and Welfare Programmes-				
789- Special Component Plan for Scheduled Castes-				
02- Widow Pension under Social Security Scheme-Plan				
O	20,00.00			
		41,85.00	41,82.75	(-)2.25
R	21,85.00			

Augmentation in provision by ₹ 21,85.00 lakh through reappropriation in March 2021 was due to more addition of new pension beneficiaries. The State Government/DDOs draw an amount of ₹ 13,88.20 lakh out of ₹ 41,82.75 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Old Age Pension-Plan				
O	40,00.00			
		81,39.00	81,32.08	(-)6.92
R	41,39.00			

Augmentation in provision by ₹ 41,39.00 lakh through reappropriation in March 2021 was due to more addition of new pension beneficiaries and more expenditure on service charges on payment of pension. The State Government/DDOs draw an amount of ₹ 23,45.37 lakh out of ₹ 81,32.08 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2401- Crop Husbandry-

789- Special Component Plan for Scheduled Castes-				
38- Mission for Integrated Development of Horticulture-				

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Centrally Sponsored Scheme				
	Plan				
(i)	O	4,53.00			
			5,00.00	5,00.00	..
	R	47.00			
43-	Pradhan Mantri Krishi Sinchayee Yojna -				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	2,27.00			
			2,84.70	2,84.70	..
	R	57.70			
Augmentation in provision by ₹ 1,04.70 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of funds from Government of India. Whereas grant of ₹ 5,00.00 lakh was received at sr.no (ii) above from the Government of India under the scheme.					
	Plan				
	O	1,64.00			
			2,29.39	1,87.66	(-)41.73
	R	65.39			
In view of the final saving of ₹ 41.73 lakh, augmentation in provision by ₹ 65.39 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved excessive.					
Reasons for the final saving of ₹ 41.73 lakh were awaited (August 2021).					
48-	Sub Mission on Seeds and Planting Material-				
	Centrally Sponsored Scheme				
	Plan				
(i)	O	76.00			
			1,03.32	1,03.32	..
	R	27.32			
49-	Sub Mission on Agriculture Mechanization-				
	Centrally Sponsored Scheme				
	Plan				
(ii)	O	3,73.00			
			7,00.00	7,00.00	..
	R	3,27.00			
	Plan				
(iii)	O	42.00			
			77.78	77.78	..
	R	35.78			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 3,90.10 lakh through reappropriation in March 2021 in the above three cases was due to more receipt of funds from Government of India and state share released proportionately. The State Government/DDOs draw an amount of ₹ 35.78 lakh out of ₹ 77.78 lakh at sr. no. (iii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

50- Parmpragat Krishi Vikas Yojna-
Centrally Sponsored Scheme
Plan

O	95.00			
		3,38.91	2,64.45	(-74.46)
R	2,43.91			

In view of the final saving of ₹ 74.46 lakh, augmentation in provision by ₹ 2,43.91 lakh through reappropriation in March 2021 due to more receipt of funds from Government of India proved excessive.

Reasons for the final saving of ₹ 74.46 lakh were awaited (August 2021).

Plan

O	11.00			
		29.38	29.11	(-)0.27
R	18.38			

Augmentation in provision by ₹ 18.38 lakh through reappropriation in March 2021 in the above two cases was due to release of state share in proportion to central share. The State Government/DDOs draw an amount of ₹ 18.38 lakh out of ₹ 29.11 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

52- National Bamboo Mission-
Centrally Sponsored Scheme
Plan

O	1.00			
		25.20	25.20	..
R	24.20			

Augmentation in provision by ₹ 24.20 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. The State Government/DDOs draw entire amount of ₹ 25.20 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan					
	O	1.00			
			2.80	2.80	..
	R	1.80			
Augmentation in provision by ₹ 1.80 lakh through reappropriation in March 2021 was due to release of state share in proportion to central share.					
55- Sub Mission on Agriculture Mechanization - Centrally Sponsored Scheme					
Plan					
(i)	S	0.01			
			5,00.00	5,00.00	..
	R	4,99.99			
Plan					
(ii)	S	0.01			
			55.56	55.56	..
	R	55.55			

Substantial augmentation in provision by ₹ 5,55.54 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of funds from Government of India and state share released proportionately.

2403- Animal Husbandry-

789- Special Component Plan for Scheduled Castes-

15- Live Stock Census- Centrally Sponsored Scheme
Plan

	S	0.01			
			25.00	25.00	..
	R	24.99			

Augmentation in provision by ₹ 24.99 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. The State Government/DDOs draw entire amount of ₹ 25.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

20- National Livestock Mission- Centrally Sponsored Scheme
Plan

	O	2.01			
			76.85	76.85	..
	R	74.84			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Augmentation in provision by ₹ 74.84 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India. Whereas grant of ₹ 17,89.62 lakh received from Government of India under the scheme. The State Government/DDOs draw entire amount of ₹ 76.85 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Plan				
O	0.01			
S	0.02	1,14.21	20.15	(-)94.06
R	1,14.18			

In view of the substantial saving of ₹ 94.06 lakh, augmentation in provision by ₹ 1,14.18 lakh through reappropriation in March 2021 due to release of state share in proportion to central share proved unjustified. The State Government/DDOs draw an amount of ₹ 14.25 lakh out of ₹ 20.15 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 94.06 lakh were awaited (August 2021).

2405- Fisheries-

789- Special Component Plan for Scheduled Castes-

10- Pradhan Mantri Matsya Sampada Yojna-
Centrally Sponsored Scheme

Plan

(i)	S	0.02			
			1,87.91	1,87.91	..
	R	1,87.89			

Plan

(ii)	S	0.03			
			25.48	25.33	(-)0.15
	R	25.45			

2406- Forestry and Wild Life-

01- Forestry-

789- Special Component Plan for Scheduled Castes-

26- National Mission for Green India-
Centrally Sponsored Scheme

Plan

(iii)	S	0.01			
			4,10.00	4,10.00	..
	R	4,09.99			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iv)	S	0.01			
			45.55	45.55	..
	R	45.54			

Substantial augmentation in provision by ₹ 6,68.87 lakh through reappropriation in the above four cases in March 2021 was due to more receipt of funds from Government of India and release of proportionate state share.

2408- Food Storage and Warehousing-

01- *Food-*

789- Special Component Plan for Scheduled Castes-

01- National Food Security Act-

Plan

	O	3,65.00			
			3,98.56	3,98.56	..
	R	33.56			

Augmentation in provision by ₹ 33.56 lakh through reappropriation in March 2021 was due to release of state share in proportionate to central share. The State Government/DDOs draw an amount of ₹ 2,07.77 lakh out of ₹ 3,98.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

2501- Special Programmes for Rural Development-

04- *Integrated Rural Energy Planning Programme-*

789- Special Component Plan for Scheduled Castes-

03- Unconventional Source of Energy-

Centrally Plan

Plan

	S	0.01			
			2,50.00	2,50.00	..
	R	2,49.99			

Substantial augmentation in provision by ₹ 2,49.99 lakh through reappropriation in March 2021 was due to more receipt of additional special central assistance from Government of India.

2515- Other Rural Development Programmes -

789- Special Component Plan for Scheduled Castes-

12- Rashtriya Gram Swaraj Abhiyan -

Centrally Sponsored Scheme

Plan

(i)	O	4,86.00			
	S	0.01	9,16.07	9,16.07	..
	R	4,30.06			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(ii)	O	54.00			
	S	0.01	1,07.39	1,01.80	(-5.59)
	R	53.38			

Augmentation in provision by ₹ 4,83.44 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of funds from Government of India and release of proportionate state share. Whereas grant of ₹ 5,16.07 lakh was received at sr. no. (i) above from the Government of India under the scheme.

2851- Village and Small Industries-

789- Special Component Plan for Scheduled Castes-

15- Integrated Scheme for Handloom and Handicraft-
Plan

	O	1.00			
			20.03	20.03	..
	R	19.03			

Augmentation in provision by ₹ 19.03 lakh through reappropriation in March 2021 was due to more expenditure under the scheme.

3054- Roads and Bridges-

04- District and Other Roads-

789- Special Component Plan for Scheduled Castes-

01- Other Maintenance Expenditure-Road Works-
Plan

	O	15,11.00	15,11.00	15,48.32	+37.32
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Reasons for the final excess of ₹ 37.32 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 40.38 lakh out of ₹ 15,48.32 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

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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4055- Capital Outlay on Police-

789- Special Component Plan for Scheduled Castes-

01- Expenditure on Modernization of Police Force-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(i)	O	1,81.00	1,81.00	14.40	(-)1,66.60
	Plan				
(ii)	O	20.00	20.00	1.50	(-)18.50

Reasons for the final saving of ₹ 1,85.10 lakh in the above two cases were awaited (August 2021).

04- Police Housing-
Plan

	O	12,09.00	12,44.00	6,74.46	(-)5,69.54
	R	35.00			

In view of the final saving of ₹ 5,69.54 lakh, augmentation in provision by ₹ 35.00 lakh through reappropriation in March 2021 due to more execution of works proved unjustified. The State Government/DDOs draw an amount of ₹ 60.00 lakh out of ₹ 6,74.46 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 5,69.54 lakh were awaited (August 2021).

4059- Capital Outlay on Public Works-

01- Office Buildings-

789- Special Component Plan for Scheduled Castes-

01- Pooled Non-Residential Buildings-
Plan

	O	25,94.00	13,11.39	10,86.78	(-)2,24.61
	R	(-)12,82.61			

In view of the final saving of ₹ 2,24.61 lakh, reduction in provision by ₹ 12,82.61 lakh through reappropriation in March 2021 due to less execution of works proved inadequate.

Reasons for the final saving of ₹ 2,24.61 lakh were awaited (August 2021).

02- Upgradation of Judiciary Infrastructure-
Centrally Sponsored Scheme
Plan

(i)	O	1.00	..	..	..
	R	(-)1.00			
	Plan				
(ii)	O	2,50.00	..	..	..
	R	(-)2,50.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 2,51.00 lakh was reduced through reappropriation in the March 2021 in the above two cases due to non receipt of funds from Government of India and state share also remained unutilized.

<i>60- Other Buildings-</i>					
789- Special Component Plan for Scheduled Castes-					
01- Construction of Himachal Bhawan at Dwarka (Delhi)- Plan					
(i)	O	25.00	25.00	2.49	(-)22.51
4202- Capital Outlay on Education, Sports, Art and Culture-					
02- <i>Technical Education-</i>					
789- Special Component Plan for Scheduled Castes-					
03- Construction of Industrial Training Institutions Buildings- Plan					
(ii)	O	8,50.00	8,50.00	6,33.00	(-)2,17.00
06- Government Engineering College- Plan					
(iii)	O	13,60.00	13,60.00	13,06.72	(-)53.28
4210- Capital Outlay on Medical and Public Health-					
02- <i>Rural Health Services-</i>					
789- Special Component Plan for Scheduled Castes-					
01- Rural Health- Plan					
(iv)	O	19,14.00	19,14.00	17,86.22	(-)1,27.78

Reasons for the final saving of ₹ 4,20.57 lakh in the above four cases were awaited (August 2021).

03- <i>Medical Education Training and Research-</i>					
789- Special Component Plan for Scheduled Castes-					
03- Medical College Chamba- Centrally Sponsored Scheme Plan					
	O	1.00	1.00	..	(-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan					
	O	6,32.00	6,32.00	33.41	(-)5,98.59

Reasons for the final saving of ₹ 5,98.59 lakh were awaited (August 2021).

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

04- Medical College Nahan- Centrally Sponsored Scheme Plan				
O	1.00		1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	8,83.00		8,83.00	83.00 (-)8,00.00

Reasons for the final saving of ₹ 8,00.00 lakh were awaited (August 2021).

05- Medical College Hamirpur- Centrally Sponsored Scheme Plan				
O	1.00		1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

Plan				
O	2,09.00		2,09.00	1,82.76 (-)26.24

Reasons for the final saving of ₹ 26.24 lakh were awaited (August 2021).

07- Himachal Pradesh Government Dental College Shimla- Plan				
O	1.00		1.00	.. (-)1.00

Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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-
Plan

O	11,34.00		11,34.00	9,96.93 (-)1,37.07
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Reasons for the final saving of ₹ 1,37.07 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 4.10 lakh out of ₹ 9,96.93 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

02- Rural Water Supply Schemes in various Districts- Plan				
O	57,25.00			
		59,98.08	55,86.95	(-)4,11.13
R	2,73.08			

In view of the final saving of ₹ 4,11.13 lakh, augmentation in provision by ₹ 2,73.08 lakh through reappropriation in March 2021 due to more execution of works proved unnecessary. The State Government/DDOs draw an amount of ₹ 20.54 lakh out of ₹ 55,86.95 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 4,11.13 lakh were awaited (August 2021).

09- Chief Minister Rural Drinking Water Supply Scheme-Externally Aided Project (National Development Bank)- Plan				
O	12,50.00			
	
R	(-)12,50.00			

Entire provision of ₹ 12,50.00 lakh was reduced through reappropriation in the March 2021 due to non completion of codal formalities.

02- <i>Sewerage and Sanitation-</i>				
789- Special Component Plan for Scheduled Castes-				
02- Drainage Sanitation Sewerage Schemes in various Districts- Plan				
O	38,43.00			
		39,33.00	13,89.88	(-)25,43.12
R	90.00			

In view of the final saving of ₹ 25,43.12 lakh, augmentation in provision by ₹ 90.00 lakh through reappropriation in March 2021 due to more execution of works proved unnecessary.

Reasons for the final saving of ₹ 25,43.12 lakh were awaited (August 2021).

4216- Capital Outlay on Housing-

01- <i>Government Residential Buildings-</i>				
789- Special Component Plan for Scheduled Castes-				
01- Government Residential Buildings- Plan				
O	2,00.00			
		1,84.92	47.98	(-)1,36.94
R	(-)15.08			

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Reasons for the final saving of ₹ 1,36.94 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 2.72 lakh out of ₹ 47.98 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

02-	Construction of Pooled Government Residential Accommodation of General Administration Department- Plan			
	O	3,02.00	3,02.00	.. (-)3,02.00

Entire provision of ₹ 3,02.00 lakh remained unutilized; reasons for which were awaited (August 2021).

4217- Capital Outlay on Urban Development-

01- State Capital Development-

789- Special Component Plan for Scheduled Castes-

01- Equity/Investment in Shimla Jal Prabandhan Nigam Limited - Plan

(i)	O	15,11.00	15,11.00	7,00.00	(-)8,11.00
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4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-

01- Welfare of Scheduled Castes-

789- Special Component Plan for Scheduled Castes-

01- Investment in Scheduled Caste Corporation- Centrally Sponsored Scheme Plan

(ii)	O	2,00.00	2,00.00	1,00.00	(-)1,00.00
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Reasons for the final saving of ₹ 9,11.00 lakh in the above two cases were awaited (August 2021).

02- Construction of Departmental/Other Buildings for Welfare of Scheduled Castes- Plan

(i)	O	83.98	83.98	..	(-)83.98
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4235- Capital Outlay on Social Security and Welfare-

02- Social Welfare-

789- Special Component Plan for Scheduled Castes-

01- Multipurpose Community/Anganwari Centre- Centrally Sponsored Scheme Plan

(ii)	O	20.00	20.00	..	(-)20.00
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APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iii)	O	2.00	2.00	..	(-)2.00

Entire provision of ₹ 1,05.98 lakh in the above three cases remained unutilized; reasons for which were awaited (August 2021).

4401- Capital Outlay on Crop Husbandry-

789- Special Component Plan for Scheduled Castes-
01- Buildings (Agriculture)-
Plan

(i)	O	2,72.00	2,72.00	2,49.00	(-)23.00
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4402- Capital Outlay on Soil and Water Conservation-

789- Special Component Plan for Scheduled Castes-
02- Polyhouses and Micro Irrigation-
Plan

(ii)	O	5,04.00	5,04.00	1,24.75	(-)3,79.25
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Reasons for the final saving of ₹ 4,02.25 lakh in the above two cases were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 20.00 lakh out of ₹ 2,49.00 lakh at sr. no. (i) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Expenditure under Rashtriya Krishi Vikas Yojna-
Centrally Sponsored Scheme

	Plan				
(i)	O	1,29.00	1,29.00	..	(-)1,29.00

	Plan				
(ii)	O	14.00	14.00	..	(-)14.00

Entire provision of ₹ 1,43.00 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

04- Efficient Irrigation through Micro Irrigation Systems-
Plan

	O	7,56.00	7,56.00	5,84.76	(-)1,71.24
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Reasons for the final saving of ₹ 1,71.24 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 15.42 lakh out of ₹ 5,84.76 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

4408- Capital Outlay on Food Storage and Warehousing-02- *Storage and Warehousing-*

789- Special Component Plan for Scheduled Castes-

01- Construction of Godowns-
Plan

O	1.00		1.00	..	(-)1.00
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Entire provision of ₹ 1.00 lakh remained unutilized; reasons for which were awaited (August 2021).

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-
Centrally Sponsored Scheme
Plan

(i) O 1.06

R (-)1.06

..

20- *Phina Singh Project (Non-Commercial)-*

789- Special Component Plan for Scheduled Castes-

04- Phina Singh Project-
Centrally Sponsored Scheme
Plan

(ii) O 2,64.00

R (-)2,64.00

..

Entire provision of ₹ 2,65.06 lakh in the above two cases was reduced through reappropriation in the March 2021 due to non receipt of funds from Government of India.

Plan

O 6,29.09

R (-)29.09

6,00.00 6,00.23 +0.23

Reduction in provision by ₹ 29.09 lakh through reappropriation in March 2021 was due to non receipt of funds from Government of India and hence state share also remained unutilized.

21- *Nadaun Area Medium Irrigation Project/
Commercial or Non-Commercial-*

789- Special Component Plan for Scheduled Castes-

01- Nadaun Area Medium Irrigation Project-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(i)	O	75.76			
	R	(-)75.76	..	..	..
	Plan				
(ii)	O	8.36			
	R	(-)8.36	..	..	..
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)- Centrally Sponsored Scheme					
	Plan				
(iii)	O	10.56			
	R	(-)10.56	..	..	..
	Plan				
(iv)	O	1.16			
	R	(-)1.16	..	..	..
27- <i>Medium Irrigation Project Jawalamukhi-</i>					
789- Special Component Plan for Scheduled Castes-					
01- Medium Irrigation Project Jawalamukhi- Centrally Sponsored Scheme					
	Plan				
(v)	O	10.56			
	R	(-)10.56	..	..	..
	Plan				
(vi)	O	1.16			
	R	(-)1.16	..	..	..

Entire provision of ₹ 1,07.56 lakh was reduced through reappropriation in March 2021 in the above six cases due to non receipt of funds from Government of India and hence state share also remained unutilized.

4702- Capital Outlay on Minor Irrigation-
789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

01- Tube well Schemes in various Districts- Plan				
O	1,28.67			
		1,21.79	98.98	(-)22.81
R	(-)6.88			

Reasons for the final saving of ₹ 22.81 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 4.52 lakh out of ₹ 98.98 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

03- Diversion Schemes in various Districts- Plan				
O	3,82.71			
		4,14.53	3,51.99	(-)62.54
R	31.82			

In view of the final saving of ₹ 62.54 lakh, augmentation in provision by ₹ 31.82 lakh through reappropriation in March 2021 due to more execution of works proved unnecessary. The State Government/DDOs draw an amount of ₹ 7.48 lakh out of ₹ 3,51.99 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 62.54 lakh were awaited (August 2021).

04- Lift Irrigation Scheme in various Districts (National Bank for Agriculture and Rural Development- Plan				
O	18,37.00			
		13,37.00	6,68.54	(-)6,68.46
R	(-)5,00.00			

In view of the final saving of ₹ 6,68.46 lakh, reduction in provision by ₹ 5,00.00 lakh through reappropriation in March 2021 due to less execution of works proved inadequate. The State Government/DDOs draw an amount of ₹ 5.05 lakh out of ₹ 6,68.54 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 6,68.46 lakh were awaited (August 2021).

05- Diversion Schemes- Flow Irrigation Schemes in various Districts under National Bank for Agriculture and Rural Development- Plan				
(i) O	2,61.24			
		2,61.24	2,12.86	(-)48.38

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

06-	Lift Irrigation Scheme in various Districts under National Bank for Agriculture and Rural Development-Plan				
(ii)	O	3,46.28	3,46.28	2,18.18	(-)1,28.10

Reasons for the final saving of ₹ 1,76.48 lakh in the above two cases were awaited (August 2021).

07-	Diversion Schemes Flow Irrigation Scheme in various Districts under Accelerated Irrigation Benefit Programme-Centrally Sponsored Scheme Plan				
(i)	O	70.50	70.50	..	(-)70.50
(ii)	O	15.72	15.72	..	(-)15.72

Entire provision of ₹ 86.22 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

08-	Tube well Schemes in various districts under National Bank for Agriculture and Rural Development-Plan				
O	6,76.76	6,76.76	6,40.16	(-)36.60	

Reasons for the final saving of ₹ 36.60 lakh were awaited (August 2021).

10-	Rain Water Harvesting Structures-Plan				
O	5,00.00	4,00.00	2,06.31	(-)1,93.69	
R	(-)1,00.00				

In view of the final saving of ₹ 1,93.69 lakh, reduction in provision by ₹ 1,00.00 lakh through reappropriation in March 2021 due to less execution of works proved inadequate. The State Government/DDOs draw an amount of ₹ 21.02 lakh out of ₹ 2,06.31 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 1,93.69 lakh were awaited (August 2021).

11-	Doubling Farmers Income through Water Conservation in Himachal Pradesh (Externally Aided Project)-Plan				
O	25.00	25.00	..	(-)25.00	

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Entire provision of ₹ 25.00 lakh remained unutilized; reasons for which were awaited (August 2021).

4705- Capital Outlay on Command Area Development -

789- Special Component Plan for Scheduled Castes-

01- Command Area Development-
Centrally Sponsored Scheme
Plan

O 12,34.00

R (-)12,34.00

..

Entire provision of ₹ 12,34.00 lakh was reduced through reappropriation/surrender in March 2021 due to non receipt of funds from Government of India.

Plan

O 10,60.00

9,34.00 7,44.33 (-)1,89.67

R (-)1,26.00

In view of the final saving of ₹ 1,89.67 lakh, reduction in provision by ₹ 1,26.00 lakh through reappropriation in March 2021 due to less release of state share in proportionate to central share proved inadequate.

Reasons for the final saving of ₹ 1,89.67 lakh were awaited (August 2021).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

789- Special Component Plan for Scheduled Castes-

01- Stock-
Plan

O 2,00.00

2,00.00 1,18.46 (-)81.54

Reasons for the final saving of ₹ 81.54 lakh were awaited (August 2021).

07- Channelization of Seer Khad from Barshawad to Jahu in Mandi
and Hamirpur District (Flood Management Programme)-
Centrally Sponsored Scheme

Plan

(i) O 1,54.49

1,54.49 .. (-)1,54.49

Plan

(ii) O 16.88

16.88 .. (-)16.88

09- Channelization of Swan Down Stream to Punjab
Boundary Phase-III under Flood Management
Programme-
Centrally Sponsored Scheme

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

	Plan				
(iii)	O	71.53	71.53	..	(-71.53)
	Plan				
(iv)	O	7.95	7.95	..	(-7.95)

Entire provision of ₹ 2,50.85 lakh in the above four cases remained unutilized; reasons for which were awaited (August 2021).

10- Channelization of Swan from Daulatpur to Gagret Bridge and its Tributaries (IV) under Flood Management Programme- Centrally Sponsored Scheme

	Plan				
(i)	O	5,72.25			
	R	(-)5,72.25	..	..	..

11- Channelization of Likri Khud in District Una- Centrally Sponsored Scheme

	Plan				
(ii)	O	1.43			
	R	(-)1.43	..	..	..

Entire provision of ₹ 5,73.68 lakh was reduced through reappropriation in March 2021 in the above two cases due to non receipt of funds from Government of India.

12- Flood Protection Work Chounchh Khad in Tehsil Indora (Flood Management Programme)- Centrally Sponsored Scheme

	Plan				
(i)	O	71.53	71.53	..	(-71.53)
	Plan				
(ii)	O	7.95	7.95	..	(-7.95)

Entire provision of ₹ 79.48 lakh in the above two cases remained unutilized; reasons for which were awaited (August 2021).

13- Channelization of Palchan to Aut in Kullu District- Centrally Sponsored Scheme

	Plan				
(i)	O	1.43			
	R	(-)1.43	..	..	..

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

14-	Channelization of Beas River and its Tributaries Nadaun, Hamirpur, Jawalamukhi and Rakkar District Hamirpur- Centrally Sponsored Scheme Plan				
(ii)	O	1.43			
	R	(-1.43)	..	..	..
15-	Channelization of Pabbar River, District Shimla- Centrally Sponsored Scheme Plan				
(iii)	O	1,43.05			
	R	(-1,43.05)	..	..	..
	Plan				
(iv)	O	15.89			
	R	(-15.89)	..	..	..
16-	Channelization of Jabbar and Garely Khad in District Kangra- Centrally Sponsored Scheme Plan				
(v)	O	1.43			
	R	(-1.43)	..	..	..
17-	Flood Protection Work to Suketi Khad along with its Tributaries under Beas River Catchment in District Mandi- Centrally Sponsored Scheme Plan				
(vi)	O	1.43			
	R	(-1.43)	..	..	..

Entire provision of ₹ 1,64.66 lakh was reduced through reappropriation in March 2021 in the above six cases due to non receipt of funds from Government of India and less state share released proportionately.

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-

789- Special Component Plan for Scheduled Castes-

01- Construction of Rural Roads-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	1,73,06.60			
		1,73,01.28	1,62,42.92	(-)10,58.36
R	(-)5.32			

Reasons for the final saving of ₹ 10,58.36 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 3,77.96 lakh out of ₹ 1,62,42.92 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

02-	Link Road to unconnected Panchayats with Highways- Plan			
(i)	O	10,05.40		
			11,36.31	9,92.73
	R	1,30.91		(-)1,43.58
04-	Construction of Bridges- Plan			
(ii)	O	61,50.00		
			61,69.96	40,47.66
	R	19.96		(-)21,22.30

In view of the final saving of ₹ 22,65.88 lakh, augmentation in provision by ₹ 1,50.87 lakh through reappropriation in March 2021 in the above two cases due to more execution of works proved unnecessary. The State Government/DDOs draw an amount of ₹ 3.14 lakh out of ₹ 9,92.73 lakh at sr.no. (i) and ₹ 3,30.30 lakh out of ₹ 40,47.66 lakh at sr. no. (ii) from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 22,65.88 lakh in the above two cases were awaited (August 2021).

09-	Major District Roads- Plan			
	O	1,50.00		
			1,50.00	1,28.15
				(-)21.85

Reasons for the final saving of ₹ 21.85 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 3.26 lakh out of ₹ 1,28.15 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

10- Construction of Roads under National Bank for
Agriculture and Rural Development-

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

Plan				
O	1,18,32.00			
		1,08,01.03	80,35.56	(-)27,65.47
R	(-)10,30.97			

In view of the final saving of ₹ 27,65.47 lakh, reduction in provision by ₹ 10,30.97 lakh through reappropriation in March 2021 due to less execution of works proved inadequate. The State Government/DDOs draw an amount of ₹ 1,35.60 lakh out of ₹ 80,35.56 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 27,65.47 lakh were awaited (August 2021).

11- Rural Road World Bank- Plan				
O	28,00.00			
		15,00.00	15,00.00	..
R	(-)13,00.00			

Reduction in provision by ₹ 13,00.00 lakh through reappropriation/surrender in March 2021 was due to less execution of works under the scheme.

12- Construction of Roads under Central Road Fund- Centrally Sponsored Scheme Plan				
O	27,71.00			
		47,97.00	40,33.92	(-)7,63.08
S	20,26.00			

Reasons for the final saving of ₹ 7,63.08 lakh were awaited (August 2021). The State Government/DDOs draw an amount of ₹ 1,56.24 lakh out of ₹ 40,33.92 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

13- Consultancies for Design/Detailed Project Report of Roads and Bridges- Plan				
O	1,01.00			
	
R	(-)1,01.00			

Entire provision of ₹ 1,01.00 lakh was reduced through reappropriation/surrender in March 2021 due to non completion of codal formalities.

APPROPRIATION ACCOUNTS
GRANT NO. 32- contd.

14-	Escalation of Pradhan Mantri Gram Sadak Yojna Works- Plan			
	O	2,52.00	2,52.00	.. (-)2,52.00

Entire provision of ₹ 2,52.00 lakh remained unutilized; reasons for which were awaited (August 2021).

5075- Capital Outlay on Other Transport Services-

789-	Special Component Plan for Scheduled Castes-			
01-	Ropeway and Rapid Transport System- Plan			
	O	25.00	..	..
	R	(-)25.00	..	..

Entire provision of ₹ 25.00 lakh was reduced through reappropriation in March 2021 due to non opening of sub-major head in original demand for grant.

60- Others-

789-	Special Component Plan for Scheduled Castes-			
01-	Rope Way and Rapid Transport System- Plan			
	S	0.01	25.00	.. (-)25.00
	R	24.99		

In view of the entire provision of ₹ 25.00 lakh remained unutilised, augmentation in provision by ₹ 24.99 lakh through reappropriation in March 2021 due to accounting adjustment proved unjustified.

Entire provision of ₹ 25.00 lakh remained unutilised; reasons for which were awaited (August 2021).

6801- Loans for Power Projects-

789-	Special Component Plan for Scheduled Castes-			
02-	Loans to Himachal Pradesh Power Corporation- Plan			
	O	19,65.00	19,65.00	.. (-)19,65.00

Entire provision of ₹ 19,65.00 lakh remained unutilized; reasons for which were awaited (August 2021).

03-	Loan to Himachal Pradesh Tourism and Development Corporation- Plan			
	O	59,00.00	59,00.00	50,46.53 (-)8,53.47

APPROPRIATION ACCOUNTS
GRANT NO. 32-contd.

Reasons for the final saving of ₹ 8,53.47 lakh were awaited (August 2021).

(vi) Above saving was partly counter balanced with excess 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-			
789- Special Component Plan for Scheduled Castes-			
02- Buildings (Secondary Education)- Centrally Plan			
Plan			
S 0.01			
	2,68.96	2,68.96	..
R 2,68.95			

Augmentation in provision by ₹ 2,68.95 lakh through reappropriation in March 2021 was due to more receipt of funds from Government of India.

Plan			
O 13,35.00			
	15,80.00	15,80.00	..
R 2,45.00			

Augmentation in provision by ₹ 2,45.00 lakh through reappropriation in March 2021 was due to execution of more works.

03- Buildings (Middle Schools)- Plan			
O 3,50.00			
	4,65.08	4,65.08	..
R 1,15.08			

Augmentation in provision by ₹ 1,15.08 lakh through reappropriation in March 2021 due to more execution of works. The State Government/DDOs draw an amount of ₹ 26.15 lakh out of ₹ 4,65.08 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

05- Construction of College Buildings - Plan			
O 16,38.00			
	18,68.00	18,58.00	(-)10.00
R 2,30.00			

APPROPRIATION ACCOUNTS
GRANT NO. 32-contd.

Augmentation in provision by ₹ 2,30.00 lakh through reappropriation in March 2021 was due to execution of more works.

4215- Capital Outlay on Water Supply and Sanitation-

01- *Water Supply-*

789- Special Component Plan for Scheduled Castes-

04- Rural Infrastructure Development Fund/National Bank for
Agriculture and Rural Development-
Plan

	O	42,32.00		49,53.73	43,80.32	(-)5,73.41
	R	7,21.73				

In view of the final saving of ₹ 5,73.41 lakh, augmentation in provision by ₹ 7,21.73 lakh through reappropriation in March 2021 due to execution of more works proved excessive. The State Government/DDOs draw an amount of ₹ 10.57 lakh out of ₹ 43,80.32 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 5,73.41 lakh were awaited (August 2021).

08- Jal Jeevan Mission-
Centrally Sponsored Scheme
Plan

(i)	O	1,21,08.00		1,22,75.87	1,22,75.87	..
	R	1,67.87				

4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-

80- *General-*

789- Special Component Plan for Scheduled Castes-

03- Babu Jag Jivan Ram Girls Hostel-
Centrally Sponsored Scheme
Plan

(ii)	S	0.01		57.95	57.95	..
	R	57.94				

Augmentation in provision by ₹ 2,25.81 lakh through reappropriation in March 2021 in the above two cases was due to more receipt of funds from Government of India.

4406- Capital Outlay on Forestry and Wild Life-

01- *Forestry-*

789- Special Component Plan for Scheduled Castes-

APPROPRIATION ACCOUNTS
GRANT NO. 32-contd.

02- Buildings- Plan				
O	1,50.00			
		2,97.28	2,47.28	(-)50.00
R	1,47.28			

In view of the final saving of ₹ 50.00 lakh, augmentation in provision by ₹ 1,47.28 lakh through reappropriation in March 2021 due to more execution of works proved excessive. Reasons for the final saving of ₹ 50.00 lakh were awaited (August 2021).

4515- Capital Outlay on Other Rural Development Programme-

789- Special Component Plan for Scheduled Castes-				
01- Construction of Buildings- Plan				
S	0.01			
		3,00.00	3,00.00	..
R	2,99.99			

Augmentation in provision by ₹ 2,99.99 lakh through reappropriation in March 2021 due to more execution of work. The State Government/DDOs draw an amount of ₹ 1,64.07 lakh out of ₹ 3,00.00 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

4702- Capital Outlay on Minor Irrigation -

789- Special Component Plan for Scheduled Castes-				
02- Lift Irrigation Schemes in various Districts- Plan				
O	2,29.62			
		3,05.50	2,68.67	(-)36.83
R	75.88			

In view of the final saving of ₹ 36.83 lakh, augmentation in provision by ₹ 75.88 lakh through reappropriation in March 2021 in the above three cases due to more execution of works proved excessive. The State Government/DDOs draw an amount of ₹ 6.01 lakh out of ₹ 2,68.67 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the final saving of ₹ 36.83 lakh were awaited (August 2021).

06- Lift Irrigation Scheme in various Districts under Accelerated Irrigation Benefit Programme- Centrally Sponsored Scheme Plan				
O	30,11.50			
		30,11.50	33,16.88	+3,05.38

APPROPRIATION ACCOUNTS
GRANT NO. 32-contd.

Reasons for the final excess of ₹ 3,05.38 lakh were awaited (August 2021).

4711- Capital Outlay on Flood Control Projects-

01- Flood Control-

789- Special Component Plan for Scheduled Castes-

10- Channelization of Swan from Daulatpur to Gagret

Bridge and its Tributaries (IV) under Flood

Management Programme-

Plan

O 63.58

9,13.64 9,13.63 (-)0.01

R 8,50.06

Augmentation in provision by ₹ 8,50.06 lakh through reappropriation in March 2021 was due to more execution of works.

5054- Capital Outlay on Roads and Bridges-

04- District and other Roads-

789- Special Component Plan for Scheduled Castes-

01- Construction of Rural Roads-

Centrally Plan

Plan

O 2,00.00

7,00.00 4,95.78 (-)2,04.22

R 5,00.00

In view of the substantial saving of ₹ 2,04.22 lakh, augmentation in provision by ₹ 5,00.00 lakh through reappropriation in March 2021 due to more execution of works proved excessive. The State Government/DDOs draw an amount of ₹ 9.51 lakh out of ₹ 4,95.78 lakh from treasuries on the basis of sanction orders and transferred these amounts to the bank accounts of the DDOs and kept outside the Government Account which is in contravention of the Himachal Pradesh Treasury Rules.

Reasons for the substantial saving of ₹ 2,04.22 lakh were awaited (August 2021).

08- Pradhan Mantri Gramin Sadak Yojna -

Centrally Sponsored Scheme

Plan

(i) O 1,36,03.00

S 36,54.59

2,05,66.00 2,55,79.00 +50,13.00

R 33,08.41

Plan

(ii) O 15,11.00

22,87.00 28,44.00 +5,57.00

R 7,76.00

APPROPRIATION ACCOUNTS
GRANT NO. 32-concl.

In view of the substantial excess of ₹ 55,70.00 lakh, augmentation in provision by ₹ 40,84.41 lakh through reappropriation in the above two cases in March 2021 due to more receipt of funds from Government of India and release of proportionate state share proved inadequate.

Reasons for the substantial excess of ₹ 55,70.00 lakh in the above two cases were awaited (August 2021).

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
2020-21**

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
1	2	3	4	5	6	7
(₹ in thousands)						
5-Land Revenue and District Administration-	4,56,90,47	..	4,50,02,47*	..	(-)6,88,00	..
10-Public Works- Roads, Bridges and Buildings-	14,61,58,13	..	8,97,57,81	..	(-)5,64,00,32	..
11-Agriculture-	..	45,02,95	..	42,83,37	..	(-)2,19,58
12-Horticulture-	..	12,93,10	..	14,09,77	..	+1,16,67
13-Irrigation, Water Supply and Sanitation-	10,34,15,29	..	12,05,69,16	..	+1,71,53,87	..
16-Forest and Wild Life-	1,50,99,00	..	1,19,48,57	..	(-)31,50,43	..
31-Tribal Development-	1,81,99,65	..	1,03,51,75	..	(-)78,47,90	..
Total:-	32,85,62,54	57,96,05	27,76,29,76	56,93,14	(-)5,09,32,78	(-)1,02,91

*Deduct amount met from State Disaster Response Funds detail shown in Statement No.21 of Finance Accounts.

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