

APPROPRIATION ACCOUNTS

FOR THE YEAR

2012-2013

**GOVERNMENT OF ARUNACHAL
PRADESH**

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year 2012-2013 presents the accounts of sums expended in the year ended 31 March 2013 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:-

- | | |
|-----|--|
| 'O' | stands for original grant or appropriation |
| 'S' | stands for supplementary grant or appropriation |
| 'R' | stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority. |

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

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SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
7	Treasury and Accounts Administration								
	Voted	11,42,74	2,25,00	10,34,71	2,14,74	1,08,03	10,26	...	...
	Charged	...	...	...	...	...	...	...	...
8	Police								
	Voted	3,69,16,28	33,45,27	3,50,85,33	12,55,00	18,30,95	20,90,27	...	...
	Charged	...	...	...	...	...	...	...	...
9	Motor Garages								
	Voted	8,60,00	...	7,03,09	...	1,56,91	...	...	...
	Charged	...	...	...	...	...	...	...	...
10	Other General, Social and Community Services								
	Voted	5,12	...	4,97	...	15	...	...	...
	Charged	...	...	...	...	...	...	...	...
11	Social Welfare								
	Voted	1,53,03,50	82,77,33	1,29,89,08	48,92,69	23,14,42	33,84,64	...	...
	Charged	...	...	...	...	...	...	...	...
12	Social Security and Welfare								
	Voted
	Charged	1,06,00	...	39,99	...	66,01

SUMMARY OF APPROPRIATION ACCOUNTS

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SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
73	Information Technology								
	Voted	8,36,00	...	5,84,09	...	2,51,91	...	...	...
	Charged	...	...	...	...	...	...	...	...
97	Public Debt								
	Voted	...	...	...	...	...	...	...	...
	Charged	3,53,61,17	2,31,15,14	2,91,84,95	1,66,64,11	61,76,22	64,51,03	...	...
	Total Voted	50,25,34,02	39,25,93,85	44,84,21,81	12,10,82,76	6,03,62,36	27,15,26,09	62,50,15	15,00
	Charged	3,64,63,86	2,31,15,14	3,02,02,36	1,66,64,11	62,61,50	64,51,03	...	...
	Grand Total	53,89,97,88	41,57,08,99	47,86,24,17	13,77,46,87	6,66,23,86	27,79,77,12	62,50,15	15,00

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

The excesses over the following voted grants/charged appropriation require regularisation.

Serial Number

REVENUE-Voted

- | | | |
|----|-----|----------------------------|
| 1. | 5. | Secretariat Administration |
| 2. | 13. | Directorate of Accounts |
| 3. | 43. | Fisheries |
| 4. | 62. | Directorate of Transport |

CAPITAL-Voted

- | | | |
|----|-----|---------|
| 1. | 23. | Forests |
|----|-----|---------|

SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2012-2013 and that shown in the Finance Accounts for that year is given below:-

	Voted		<i>Charged</i>	
	Revenue	Capital	Revenue	Capital
	(In thousand of rupees)			
Total Expenditure according to the Appropriation Accounts	44,84,21,81	12,10,82,76	<i>3,02,02,36</i>	<i>1,66,64,11</i>
Total Deduct - recoveries shown in Appendix	...	59,44	...	...
Net total expenditure as shown in Statement 10 of the Finance Accounts	44,84,21,81	12,10,23,32	<i>3,02,02,36</i>	<i>1,66,64,11</i>

Capital includes Loans and Advances and Public Debt. Charged figures are shown in italic

The details of the recoveries referred to above are given in Appendix at page 349.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2013 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 receipts and disbursements of the Government for the year presented in separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and 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 Arunachal 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 Arunachal 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 Accountant General. The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. 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 2013 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 Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2013.

Date:

Place: New Delhi

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

GRANT NO. 1 LEGISLATIVE ASSEMBLY

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

(In thousand of rupees)

1.1 Revenue**Major Head:****2011 Parliament/State/Union
Territory Legislatures****Voted:**

Original	11,98,02			
Supplementary	7,16,58	19,14,60	18,97,97	(-)16,63
Amount surrendered during the year				...

1.2 Charged:

Original	39,38			
Supplementary	82,00	1,21,38	1,20,09	(-)1,29
Amount surrendered during the year				...

1.3 Capital**Major Head:****4059 Capital Outlay on
Public Works****Voted:**

Original				
Supplementary	4,00,59	4,00,59	4,00,59	...
Amount surrendered during the year				...

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
				(In thousand of rupees)
2.1 Revenue				
Major Head:				
2012 President, Vice- President/Governor, Administrator of Union Territories				
Original	3,02,17			
Supplementary	1,61,99	4,64,16	4,46,62	(-)17,54
Amount surrendered during the year				...

GRANT NO. 3 COUNCIL OF MINISTERS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
3.1 Revenue				
Major Head:				
2013 Council of Ministers				
Original	3,79,30			
Supplementary	1,12,00	4,91,30	4,83,37	(-)7,93
Amount surrendered during the year				...

GRANT NO. 4 ELECTION
(All Voted)

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

(In thousand of rupees)

4.1 Revenue

Major Head:

2015 Election

Original	11,95,76			
Supplementary	41,81	12,37,57	12,33,61	(-)3,96
Amount surrendered during the year				...

GRANT NO. 5 SECRETARIAT ADMINISTRATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
5.1 Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	43,99,84			
Supplementary	17,99,82	61,99,66	62,41,04	(+)41,38
Amount surrendered during the year				...

Notes and Comments:

5.1.1 The expenditure exceeded the grant by ` 41.38 lakh (` 41,38,070/-). The excess requires regularisation.

5.1.2 In view of the overall excess of ` 41.38 lakh, supplementary provision of ` 17,99.82 obtained in March 2013 proved inadequate.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Concl'd.**5.1.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (i) **2052 Secretariat-General Services**
090 Secretariat
02 Establishment Charges of General Administrative Department

O	21,90.48			
S	9,98.01	31,88.49	32,12.00	(+)23.51

Supplementary provision of ` 9,98.01 lakh obtained in March 2013 proved inadequate.

Reasons for the excess have not been intimated (November 2013).

GRANT NO. 6 DISTRICT ADMINISTRATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
6.1 Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
2575 Other Special Area Programmes				
3451 Secretariat- Economic Services				
Original	3,26,25,17			
Supplementary	84,06,11	4,10,31,28	3,81,25,67	(-)29,05,61
Amount surrendered during the year				...

Notes and Comments:

Revenue:

6.1.1 In view of the overall saving of ` 29,05.61 lakh (7.08 per cent of the total provision) in the grant, supplementary provision of ` 84,06.11 lakh obtained in March 2013 proved excessive.

6.1.2 No part of the available saving of ` 29,05.61 lakh was anticipated for surrender during the year.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.**6.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2575 Other Special Area Programmes			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	O 1,18,46.50			
	S 43,28.30	1,61,74.80	1,39,57.16	(-)22,17.64
(ii)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	04 Untied Fund			
	O 25,80.00			
	S 20,85.23	46,65.23	32,38.63	(-)14,26.60
(iii)	2053 District Administration			
	093 District Establishments			
	01 Establishment Charges			
	O 82,72.72			
	S 11,08.85			
	R (-)19.81	93,61.76	89,77.68	(-)3,84.08

Reduction in provision through re-appropriation was the net effect of decrease of ` 3,56.38 lakh mainly under Salaries, Other Charges and Wages and increase of ` 3,36.57 lakh mainly towards Office Expenses and Other Administrative Expenses and both decrease and increase were stated to be due to requirement of less and more funds respectively under the head.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iv)	2053 District Administration			
	094 Other Establishments			
	01 Establishment Charges			
	O	33,26.11		
	S	5,91.53		
	R	(-).93	39,16.71	38,44.42
				(-)72.29

Reduction in provision through re-appropriation was the net effect of decrease of ` 1,89.42 lakh mainly under Salaries and Office Charges and increase of ` 1,88.49 lakh mainly towards Other Administrative Expenses, Domestic Travel Expenses, Wages and Salaries and both decrease and increase were stated to be due to requirement of less and more funds respectively under the head.

(v)	2053 District Administration			
	093 District Establishments			
	09 LTC			
	O	17.90		
	S	29.30		
	R	0.30	47.50	34.41
				(-)13.09

Augmentation of provision through re-appropriation was the net effect of increase of ` 0.50 lakh towards Salaries and decrease of ` 0.20 lakh also under Salaries and both were stated to be due to requirement of more and less funds respectively under the head.

Reasons for the saving in the above 5 (five) cases at serial numbers (i) to (v) have not been intimated (November 2013).

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl'd.

6.1.4 Savings mentioned in the foregoing note **6.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	02 MLA's Local Area Development Fund			
	O	60,00.00	60,00.00	71,23.87
				(+)11,23.87
(ii)	04 State Plan Schemes			
	2053 District Administration			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	S	1,17.00	1,17.00	2,38.47
				(+)1,21.47

Reasons for the excess in the above 2 (two) cases at serial numbers (i) and (ii) have not been intimated (November 2013).

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
7.1 Revenue				
Major Heads:				
2054 Treasury and Accounts Administration				
2235 Social Security and Welfare				
Original	9,06,31			
Supplementary	2,36,43	11,42,74	10,34,71	(-)1,08,03
Amount surrendered during the year				...
7.2 Capital				
Major Head:				
4047 Capital Outlay on Other Fiscal Services				
Original	...			
Supplementary	2,25,00	2,25,00	2,14,74	(-)10,26
Amount surrendered during the year				...

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.**Notes and Comments:****Revenue:**

7.1.1 In view of the overall saving of ` 1,08.03 lakh (9.45 per cent of the total provision) in the grant, supplementary provision of ` 2,36.43 lakh obtained in March 2013 proved excessive.

7.1.2 No part of the available saving of ` 1,08.03 lakh was surrendered during the year.

7.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes 2054 Treasury and Accounts Administration 800 Other Expenditure 01 Schemes under ACA/SPA/PM Package			
	S 99.50	99.50	...	(-)99.50
(ii)	2235 Social Security and Welfare 60 <i>Other Social Security and Welfare Programmes</i> 104 Deposit Linked Insurance Scheme-Govt.P.F. 01 Deposit Linked Insurance Scheme			
	O 45.00			
	R (-)15.00	30.00	29.37	(-)0.63

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

Reasons for saving of entire provision at serial number (i) and saving at serial number (ii) above have not been intimated (November 2013).

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Concl'd.

7.1.4 Saving mentioned in the foregoing note **7.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	2054 Treasury and Accounts Administration			
	097 Treasury Establishment			
	01 Establishment Charges			
	O	5,66.62		
	S	73.84		
	R	8.00	6,48.46	6,47.65
				(-)0.81

Augmentation of provision through re-appropriation was the net effect of increase of ` 12.23 lakh mainly towards Other Charges and Salaries and decrease of ` 4.23 lakh mainly under Over Time Allowances and Medical Treatment and both were stated to be due to requirement of more/less funds under the head.

Reasons for the final saving have not been intimated (November 2013).

GRANT NO. 8 POLICE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
8.1 Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	2,48,92,61			
Supplementary	1,20,23,67	3,69,16,28	3,50,85,33	(-)18,30,95
Amount surrendered during the year				...
8.2 Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	13,10,27			
Supplementary	20,35,00	33,45,27	12,55,00	(-)20,90,27
Amount surrendered during the year (31 March 2013)				1,55,27

GRANT NO. 8 POLICE-Contd.**Notes and Comments:****Capital:**

8.2.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹ 20,35.00 lakh obtained in March 2013 was totally unnecessary.

8.2.2 Out of the available saving of ₹ 20,90.27 lakh in the grant, ₹ 1,55.27 lakh only was anticipated and surrendered in March 2013.

8.2.3 Saving occurred mainly under:-

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

(In lakhs of rupees)

(i)	03 Centrally Sponsored Schemes			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	06 Construction of Building for Police Personal in Tirap and Changlang			
	S	20,35.00	20,35.00	1,00.00
				(-)19,35.00

Huge supplementary provision was made without proper assessment of requirement. The available saving of ₹ 19,35.00 lakh could have been anticipated and surrendered during the year. Huge saving was stated to be due to non-receipt of Detailed Project Report from the construction agency for construction of 20 police stations in Tirap, Changlang and Longding.

(ii)	07 Non Lapsable Pool Fund			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	05 Construction of Police Officers Messes and Accommodation			
	O	3,10.27		
	R	(-)3,10.27	...	...

The entire provision was withdrawn through re-appropriation (₹ 1,55.00 lakh) stated to be due to less requirement of fund towards Grants-in-aid and through surrender (₹ 1,55.27 lakh) without assigning any reason.

GRANT NO. 8 POLICE-Conclld.

8.2.4 Saving mentioned in note **8.2.3** above was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4055 Capital Outlay on Police			
	800 Other Expenditure			
	01 Infrastructure Development			
	O 10,00.00			
	R 1,55.00	11,55.00	11,55.00	...

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Grants-in-aid.

GRANT NO. 9 MOTOR GARAGES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
9.1 Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
Original	3,70,56			
Supplementary	4,89,44	8,60,00	7,03,09	(-)1,56,91
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall saving of ` 1,56.91 lakh (18.25 per cent of the total provision) in the grant, supplementary provision of ` 4,89.44 lakh obtained in March 2013 proved excessive.

9.1.2 No part of the available saving of ` 1,56.91 lakh was anticipated for surrender during the year.

9.1.3 Saving of ` 1,96.43 lakh (16.65 per cent) and ` 3,88.77 lakh (32.07 per cent) had occurred under this grant in 2010-2011 and 2011-2012 respectively.

GRANT NO. 9 MOTOR GARAGES-Conclld.**9.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	09 VIP Movement			
	O 74.03			
	S 4,01.82			
	R 5.31	4,81.16	3,88.64	(-)92.52

Augmentation of provision through re-appropriation towards Other Charges was stated to be due to requirement of more funds which ultimately proved unjustified.

(ii)	2070 Other Administrative Services			
	800 Other Expenditure			
	01 Communication Flight			
	O 85.59			
	S 65.06	1,50.65	85.61	(-)65.04

Reasons for saving in the above 2 (two) cases have not been intimated (November 2013).

GRANT NO. 10 OTHER GENERAL, SOCIAL AND COMMUNITY SERVICES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
10.1 Revenue				
Major Heads:				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	5,12			
Supplementary	...	5,12	4,97	(-)15
Amount surrendered during the year				...

GRANT NO. 11 SOCIAL WELFARE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
11.1 Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,51,93,01			
Supplementary	1,10,49	1,53,03,50	1,29,89,08	(-)23,14,42
Amount surrendered during the year (31 March 2013)				21,19,01
11.2 Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	82,77,33			
Supplementary	...	82,77,33	48,92,69	(-)33,84,64
Amount surrendered during the year (31 March 2013)				18,75,32

GRANT NO. 11 SOCIAL WELFARE-Contd.**Notes and Comments:****Revenue:**

11.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 1,10.49 lakh obtained in March 2013 was unnecessary.

11.1.2 Out of the available saving of ` 23,14.42 lakh (15.12 per cent of the total provision) in the grant, ` 21,19.01 lakh only was anticipated and surrendered in March 2013.

11.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	2236 Nutrition			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	03 Purchase of Food Grains			
	O 45,81.37			
	R (-)18,34.65	27,46.72	27,46.72	...

Reduction in provision through re-appropriation (` 2.50 lakh) was stated to be due to less requirement of funds under Other Charges and that through surrender (` 18,32.15 lakh) also from Other Charges was made without assigning any reason (November 2013).

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	05 Integrated Child Development Schemes			
	O 77,29.29			
	R (-)12,22.03	65,07.26	65,62.69	(+)55.43

Reduction in provision through re-appropriation (₹ 9,38.07 lakh) was stated to be due to less requirement of funds under Other Charges, Salaries and Domestic Travel Expenses and that through surrender (₹ 2,86.86 lakh) from Other Charges was made without assigning any reason (November 2013).

Reasons for the final excess have not been intimated (November 2013).

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	04 Integrated Child Development Schemes (Training)			
	O 1,36.92			
	R (-)80.43	56.49	56.49	...

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Salaries and Wages.

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	16 Empowerment of Adolescent Girls under RGSEAG Scheme			
	O 1,59.60			
	R (-)53.20	1,06.40	1,06.40	...
(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	103 National Family Benefit Scheme			
	01 Indira Gandhi Matritva Sahyog Yojana Conditional Maternity Benefit (CMB)			
	O 57.40			
	R (-)45.71	11.69	11.69	...

Reduction in provision through re-appropriation at serial numbers (iv) and (v) was stated to be due to less requirement of funds under Other Charges.

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(vi)	04 State Plan Schemes			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	14 Integrated Child Protection Scheme			
	O 35.00			
	R (-)32.64	2.36	2.36	...

Reduction in provision through re-appropriation was the net effect of decrease of ` 35.00 lakh under Other Charges and increase of ` 2.36 lakh towards Salaries and both decrease and increase were stated to be due to less and more requirement of funds under the head.

(vii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	01 Establishment Charges			
	O 1,86.00			
	R (-)21.15	1,64.85	1,64.35	(-)0.50

Reduction in provision through re-appropriation was the net effect of decrease of ` 31.00 lakh under Other Charges and Salaries and increase of ` 9.85 lakh towards Advertisement and Publicity and Office Expenses. Both decrease and increase were stated to be due to requirement of less and more funds respectively under the head.

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(viii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	02 Women Welfare Programme			
O	16.38	16.38	5.46	(-)10.92

Reasons for the saving in the above two cases at serial numbers (vii) and (viii) have not been intimated (November 2013).

11.1.4 Savings mentioned in the foregoing note **11.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	17 Post-Matric Scholarship to ST Students			
R	6,33.00	6,33.00	6,33.00	...

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii)	04 State Plan Schemes			
	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programmes</i>			
	102 Pensions under Social Security Schemes			
	01 Old Age Pension/NSCP National Social Assistance. Programme.			
	O 6,84.00			
	R 2,29.33	9,13.33	9,13.33	...

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	12 Programme for Welfare of Minorities			
	R 41.55	41.55	41.55	...

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iv)	04 State Plan Schemes			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	104 Welfare of Aged, Infirm and Destitute			
	01 Programme for Services of Children in Need of Care and Protection			
	R	20.00	20.00	20.00
				...

Creation of provision towards Other Charges at serial number (i) towards Wages and Office Expenses at serial number (iii) and towards Grants-in-aid at serial number (iv) through re-appropriation was stated to be due to requirement of more funds under the respective heads.

(v)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	107 Assistance to Voluntary Organisations			
	01 Grants-in-aid to Voluntary Organisation			
	O	43.00		
	R	10.00	53.00	53.00
				...

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Grants-in-aid.

GRANT NO. 11 SOCIAL WELFARE-Contd.**Capital**

11.2.1 Out of the huge overall saving of ` 33,84.64 lakh (40.89 per cent of the total provision) in the grant, ` 18,75.32 lakh only was anticipated and surrendered in March 2013.

11.2.2 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes (Fully funded by Central Government) 4235 Capital Outlay on Social Security and Welfare 02 <i>Social Welfare</i> 800 Other Expenditure 04 Construction of Aganwadi Buildings			
	O 28,20.13			
	R (-)28,20.13	...	...	...
(ii)	04 State Plan Schemes 4235 Capital Outlay on Social Security and Welfare 02 <i>Social Welfare</i> 800 Other Expenditure 01 Creation of Assets			
	O 8,45.00			
	R (-)8,45.00	...	...	...

GRANT NO. 11 SOCIAL WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O 12,01.64			
	R 3,30.92	15,32.56	5,17.65	(-)10,14.91

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

Reasons for the saving have not been intimated (November 2013).

(iv)	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	01 Integrated Child Protection Scheme			
	O 75.00			
	R (-)75.00	...	...	...

Withdrawal of entire provision under Major Works through re-appropriation at serial numbers (i), (ii) and (iv) above was stated to be due to less requirement of funds under the respective heads.

GRANT NO. 11 SOCIAL WELFARE-Concl'd.

11.2.3 Savings mentioned in the foregoing note **11.2.2** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	05 Programme for Welfare of Minorities			
	O 32,55.56			
	R 10,83.89	43,39.45	38,47.34	(-)4,92.11

Augmentation of provision through re-appropriation was the net effect of increase of ` 29,59.21 lakh stated to be due to requirement of more funds towards Major Works and surrender of ` 18,75.32 lakh also from Major Works without assigning any reason (November 2013).

(ii)	04 State Plan Schemes			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	06 Scheme under ACA/SPA			
	R 4,50.00	4,50.00	4,47.75	(-)2.25

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

Reasons for the final saving in the above two cases at serial numbers (i) and (ii) have not been intimated (November 2013).

APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
12.1 Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	<i>1,06,00</i>			
Supplementary	...	<i>1,06,00</i>	<i>39,99</i>	<i>(-)66,01</i>
Amount surrendered during the year (31 March 2013)				<i>66,01</i>

Notes and Comments:

Revenue:

12.1.1 The entire saving of ` 66.01 lakh (62.27 per cent of the total provision) in the appropriation was anticipated and surrendered in March 2013.

12.1.2 Saving occurred mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
200	<i>Other Programmes</i>			
04	<i>Payment of Compensation under M.V.Act (No Fault Liability)</i>			
O	<i>27.00</i>			
R	<i>(-)25.50</i>	<i>1.50</i>	<i>1.50</i>	...

APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE-Concl'd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programmes</i>			
	800 Other Expenditure			
	04 Provision in lieu of 3rd Party Insurance of APST Buses			
	O 25.00			
	R (-)25.00	...	...	...
(iii)	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programmes</i>			
	800 Other Expenditure			
	02 Ex-gratia Payment			
	O 45.00			
	R (-)12.25	32.75	32.75	...

Surrenders in the above 3 (three) cases were made without assigning any reason (November 2013).

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
13.1 Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	2,52,89,12			
Supplementary	37,93,91	2,90,83,03	3,34,30,51	(+)43,47,48
Amount surrendered during the year (31 March 2013)				30

Notes and Comments:

Revenue:

13.1.1 The expenditure exceeded the Revenue grant by ` 43,47.48 (Actual excess ` 43,47,47,896); the excess requires regularisation.

13.1.2 In view of the excess of ` 43,47.48 lakh, surrender of ` 0.30 lakh in March 2013 was injudicious.

13.1.3 In view of the overall excess in the grant, supplementary provision of ` 37,93.91 lakh obtained in March 2013 was inadequate.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.**13.1.4** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	101 Superannuation and Retirement Allowances			
	01 Ordinary Pension			
	O 81,00.00			
	S 10,00.00			
	R 1.00	91,01.00	2,49,58.28	(+)1,58,57.28

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Pensionary Charges.

Reasons for the huge excess have not been intimated (November 2013).

13.1.5 Excess mentioned in the foregoing note **13.1.4** was partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	102 Commuted Value of Pensions			
	01 Ordinary Pension			
	O 65,00.00			
	S 10,00.00			
	R 1.00	75,01.00	13,76.13	(-)61,24.87

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Pensionary Charges.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	105 Family Pensions			
	01 Ordinary Pension			
	O 36,15.00			
	S 5,00.00	41,15.00	2,76.75	(-)38,38.25
(iii)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	104 Gratuities			
	01 Payment of Gratuities			
	O 66,83.00			
	S 10,00.00	76,83.00	64,48.12	(-)12,34.88
(iv)	05 Finance Commission Recommendations			
	2054 Treasury and Accounts Administration			
	800 Other Expenditure			
	04 Setting up of Data Base for State Govt. Employees and Pensioners			
	S 2,37.00	2,37.00	22.95	(-)2,14.05

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O	1,00.00	1,00.00	10.49
				(-)89.51

Reasons for the saving in the above 5 (five) cases at serial numbers (i) to (v) have not been intimated (November 2013).

GRANT NO. 14 EDUCATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
14.1 Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
2204 Sports and Youth Services				
Original	5,00,95,38			
Supplementary	1,77,96,57	6,78,91,95	6,57,56,32	(-)21,35,63
Amount surrendered during the year				...
14.2 Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	53,72,85			
Supplementary	29,88,49	83,61,34	51,09,59	(-)32,51,75
Amount surrendered during the year				...

GRANT NO. 14 EDUCATION-Contd.**Notes and Comments:****Capital:**

14.2.1 As the overall expenditure of ` 51,09.59 lakh did not come even up to the original provision, supplementary provision of ` 29,88.49 lakh obtained in March 2013 was unnecessary.

14.2.2 No part of the available saving of ` 32,51.75 lakh (38.89 per cent of the total provision) was anticipated for surrender during the year.

14.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	03 Construction of 7 New Polytechnic			
	O 35,68.00			
	R (-)29,68.00	6,00.00	2,71.09	(-)3,28.91

Reduction in provision through re-appropriation was stated to be due to less requirement of provision under Major works.

Saving was stated to be due to non-utilisation of fund by the executing agency.

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii)	07 Non Lapsable Pool Fund			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	24 Infrastructure Dev. of various Schools under Palin Circle			
	O 4,87.80			
	R (-)4,87.80	...	...	...

Entire provision was withdrawn through re-appropriation stated to be due to less requirement of fund under Major work.

(iii)	07 Non Lapsable Pool Fund			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	19 Construction of Auditorium at Rajiv Gandhi University			
	O 3,59.68			
	R (-)3,59.68	...	...	...
(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 Technical Education			
	104 Polytechnics			
	05 Up-gradation of Existing Polytechnic			
	O 1,30.00			
	R (-)1,30.00	...	...	...

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v) 07 Non Lapsable Pool Fund

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

800 Other Expenditure

22 VKV at Ramsing in Upper Siang District

O 1,23.72

R (-)1,23.72

...

...

...

(vi) 07 Non Lapsable Pool Fund

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

800 Other Expenditure

20 Infrastructure Development of VKV Nyapin

O 1,22.65

R (-)1,22.65

...

...

...

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vii)	08 Central Plan Schemes (Fully funded by Central Government)			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	04 C/o Women Hostel at Rajiv Gandhi Polytechnic			
	O 70.00			
	R (-)70.00	...	...	...

Withdrawal of entire provision through re-appropriation was stated to be due to less requirement of fund under Major Works at serial numbers (ii), (v) and (vi), Grant-in-aid at serial number (iii), Machineries and Equipment at serial number (iv) respectively.

14.2.4 Savings mentioned in the foregoing note **14.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	15 Schemes under ACA/SPA for School Education			
	S 29,00.00			
	R 24,84.70	53,84.70	33,51.18	(-)20,33.52

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	14 Schemes under ACA/SPA for University and Higher Education			
	S 88.49			
	R 8,56.51	9,45.00	4,83.88	(-)4,61.12
(iii)	07 Non Lapsable Pool Fund			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	18 VKV in Dado			
	R 2,55.13	2,55.13	2,55.13	...
(iv)	07 Non Lapsable Pool Fund			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	17 VKV in Koloriang			
	R 99.34	99.34	99.34	...

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	<i>01 General Education</i>			
	201 Elementary Education			
	01 Building for Education			
	O 90.00			
	R 88.97	1,78.97	1,60.97	(-)18.00
(vi)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	<i>01 General Education</i>			
	203 University and Higher Education			
	01 Creation of Assets			
	O 2,91.00			
	R 61.00	3,52.00	3,52.00	...

GRANT NO. 14 EDUCATION-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(vii)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	01 Establishment of Polytechnic			
R		35.00	35.00	...

Augmentation of provision through re-appropriation at serial numbers (i), (ii), (v), and (vi) and creation of provision at serial numbers (iii), (iv) and (vii) were stated to be due to requirement of more funds towards Major Works. Creation of provision through re-appropriation is permitted subject to observation of the prescribed procedure in New Service/New Instrument of Service Rules and failure of which results in the expenditure being incurred without authority of the Legislature.

Reasons for the final saving at serial numbers (i), (ii) and (v) were stated to be due to non-utilisation of fund by the executing agencies and based on actual allotment of fund to the executing agency respectively.

GRANT NO. 15 HEALTH AND FAMILY WELFARE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
15.1 Revenue				
Major Heads:				
2210 Medical and Public Health				
2211 Family Welfare				
Original	2,34,91,58			
Supplementary	49,05,14	2,83,96,72	2,59,27,07	(-)24,69,65
Amount surrendered during the year				...

15.2 Capital

Major Head:

4210 Capital Outlay on Medical and Public Health

Original	2,30,00			
Supplementary	43,31,30	45,61,30	13,12,67	(-)32,48,63
Amount surrendered during the year				...

Notes and Comments:

Revenue:

15.1.1 In view of the huge overall saving of ` 24,69.65 lakh (8.70 per cent of the total provision) in the grant, supplementary provision of ` 49,05.14 lakh obtained in March 2013 proved excessive.

15.1.2 No part of the available saving was anticipated for surrender during the year.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**15.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	2211 Family Welfare			
	800 Other expenditure			
	01 Infant Mortality Rate			
	S	14,84.00	14,84.00	...
				(-)14,84.00

Non-utilisation of the entire provision was stated to be due to non-receipt of fund from the Finance Department, Government of Arunachal Pradesh.

(ii)	2210 Medical and Public Health			
	03 <i>Rural Health Services- Allopathy</i>			
	110 Hospitals and Dispensaries			
	01 Establishment Expenses			
	O	1,57,32.01		
	S	14,51.96		
	R	(-)3,47.16	1,68,36.81	1,62,16.73
				(-)6,20.08

Reduction in provision through re-appropriation was the net effect of decrease of ` 8,89.17 lakh stated to be due to less requirement of fund mainly towards Materials and Supplies, Office Expenses, Medical Treatment and Salaries and increase of ` 5,42.01 lakh stated to be due to requirement of more fund mainly towards Salaries, Other Charges and Medical Treatment.

Reasons for the saving were partly given and were stated to be mainly due to non-drawal of arrear pay and allowances and other benefits and less receipts LTC claims.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 2210 Medical and Public Health

04 *Rural Health Services-
Other Systems of Medicine*

102 Homeopathy

01 Establishment Expenses

O 6,88.55

S 11.90

R (-)39.16 6,61.29 5,25.93 (-)1,35.36

Reduction in provision through re-appropriation was the net effect of decrease of ` 40.33 lakh stated to be due to less requirement of funds towards Salaries (Plan), Domestic Travel Expenses (Plan), Medical Treatment and Office Expenses and increase of ` 1.17 lakh stated to be due to requirement of more funds towards Salaries and Domestic Travel Expenses (Both Non-Plan).

Saving was stated to be mainly due to non-creation of posts of Medical Officers (Homeopathy) for which provisions were made under this head during the year.

(iv) 2210 Medical and Public Health

06 *Public Health*

101 Prevention and Control of
Diseases

01 Malaria Eradication
Programme

O 28,99.21

S 1,90.70

R 0.88 30,90.79 30,15.68 (-)75.11

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Medical Treatment. Saving was stated to be due to non-drawal of arrear Pay and Allowances following re-fixation of Pay on account of MACP, Grant of Advance Increment, Stepping up of Pay and late receipt of LTC claims.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(v) 2210 Medical and Public Health

05 *Medical Education,
Training and Research*

105 Allopathy

01 Training

O 2,64.40

S 27.45

R (-)13.29 2,78.56 2,22.35 (-)56.21

Reduction in provision through re-appropriation was the net effect of decrease of ` 23.29 lakh stated to be due to less requirement of funds mainly towards Wages, Office Expenses and Medical Treatment and increase of ` 10.00 lakh stated to be due to requirement of more funds towards Scholarship/Stipends.

(vi) 08 Central Plan Schemes

(Fully funded by
Central Government)

2211 Family Welfare

102 Urban Family Welfare
Services

01 Family Welfare Service

O 2,50.00

R (-)51.66 1,98.34 1,91.81 (-)6.53

Reduction in provision through re-appropriation was the net effect of decrease of ` 1,01.70 lakh stated to be due to less requirement of funds towards Salaries and increase of ` 50.04 lakh stated to be due to requirement of more funds towards Other Charges and Office Expenses.

Saving was stated to be due to non-payment of Arrear Dearness Allowance to the employees.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(vii)	04 State Plan Schemes			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	04 Leprosy Control Programme			
	O 50.00			
	R (-)38.50	11.50	11.50	...

Reduction in provision through re-appropriation from Other Charges and Wages was stated to be due to less requirement of funds.

(viii)	2210 Medical and Public Health			
	04 <i>Rural Health Services- Other Systems of Medicine</i>			
	101 Ayurveda			
	01 Establishment Expenses			
	O 2,02.67			
	S 3.08			
	R (-)24.30	1,81.45	1,79.19	(-)2.26

Reduction in provision through re-appropriation was the net effect of decrease of ` 25.05 lakh stated to be due to less requirement of funds mainly under Salaries and Office Expenses and increase of ` 0.75 lakh stated to be due to requirement of more funds towards Domestic Travel Expenses.

Saving was stated to be mainly due to non-payment of Leave Encashment and Other Wages in time.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ix)	08 Central Plan Schemes (Fully funded by Central Government)			
	2211 Family Welfare			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 6,00.00			
	S 84.10	6,84.10	6,64.88	(-)19.22

Saving was stated to be due to non-payment of Arrear Dearness Allowance to the employees.

15.1.4 The foregoing savings mentioned at note **15.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	2210 Medical and Public Health			
	01 <i>Urban Health Services- Allopathy</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 11,14.29			
	S 12,02.60			
	R 4,85.40	28,02.29	27,67.73	(-)34.56

Augmentation of provision through re-appropriation was the net effect of increase of ` 5,16.60 lakh stated to be due to requirement of more funds mainly towards Grants-in-aid and Salaries and decrease of ` 31.20 lakh stated to be due to less requirement of funds mainly under Wages and Medical Treatment. Final saving was stated to be mainly due to non-filling up of vacant posts of General Duty Medical Officer, General Nurse Midwife, Auxiliary Nurse Midwife, Contingency Staff, Non-payment of Leave Encashment and late receipt of LTC claims.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2211 Family Welfare			
101	Rural Family Welfare Services			
03	Expenditure on Sub-Centre			
O	2,25.49			
S	2,29.97			
R	51.66	5,07.12	4,86.16	(-)20.96

Augmentation of provision through re-appropriation towards Salaries was stated to be due to requirement of more funds.

Final saving was stated to be due to non-payment Arrear Dearness Allowance to the employees.

Capital:

15.2.1 In view of overall saving of ` 32,48.63 lakh (71.22 per cent of the total provision) in the grant, supplementary provision of ` 43,31.30 lakh obtained in March 2013 proved excessive.

15.2.2 No part of the available saving of ` 32,48.63 lakh was anticipated for surrender during the year.

15.2.3 Saving of ` 12,76.80 lakh (20.19 per cent of the total provision) had occurred under this grant in 2011-2012 also.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl'd.**15.2.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes 4210 Capital Outlay on Medical and Public Health 80 <i>General</i> 800 Other Expenditure 10 Schemes under ACA/ SPA/PM Package			
S	27,91.80	27,91.80	7,93.17	(-)19,98.63
(ii)	05 Finance Commission Recommendations 4210 Capital Outlay on Medical and Public Health 80 <i>General</i> 800 Other Expenditure 04 Up-gradation Fund for Medical Building			
S	12,50.00	12,50.00	...	(-)12,50.00

Saving in the above 2 (two) cases at serial numbers (i) and (ii) was stated to be due to late receipt of sanction/approval from the Finance Department for which placement of funds to the implementing agency was made at the fag end of the year.

GRANT NO. 16 ART AND CULTURAL AFFAIRS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

16.1 Revenue

Major Head:

2205 Art and Culture

Original	5,26,30			
Supplementary	7,46,35	12,72,65	8,69,02	(-)4,03,63
Amount surrendered during the year				...

16.2 Capital

Major Head:

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

Original	80,00			
Supplementary	30,22,90	31,02,90	4,48,11	(-)26,54,79
Amount surrendered during the year				...

Notes and Comments:

Revenue:

16.1.1 In view of the overall saving of ` 4,03.63 lakh (31.72 per cent of the provision) in the grant, supplementary provision of ` 7,46.35 lakh obtained in March 2013 proved excessive.

16.1.2 No part of the available saving of ` 4,03.63 lakh was anticipated for surrender during the year.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.**16.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2205 Art and Culture			
	102 Promotion of Arts and Culture			
	01 Grants-in-aid for Promotion of Art and Culture			
	O 3.00			
	S 5,17.00			
	R 76.00	5,96.00	1,58.75	(-)4,37.25
Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Grants-in-aid.				
(ii)	2205 Art and Culture			
	800 Other Expenditure			
	02 Maintenance of Assets			
	O 35.00			
	R (-)35.00	...	...	...
(iii)	2205 Art and Culture			
	800 Other Expenditure			
	04 Corpus fund			
	O 27.00			
	R (-)27.00	...	...	...

Withdrawal of entire provision through re-appropriation at serial numbers (ii) and (iii) above was stated to be due to less requirement of fund towards Minor Works and Other Charges respectively.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iv)	2205 Art and Culture			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	4,61.30		
	S	29.35		
	R	(-)14.00	4,76.65	4,76.65 ...

Reduction in provision through re-appropriation was the net effect of decrease of ` 27.52 lakh stated to be due to less requirement of fund mainly towards Other Charges and Publication and increase of ` 13.52 lakh stated to be due to requirement of more fund mainly towards Wages and Office Expenses.

16.1.4 Savings mentioned at note **16.1.3** above were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	2205 Art and Culture			
	102 Promotion of Arts and Culture			
	04 Corpus fund			
		...	33.62	(+)33.62

Reason for incurring expenditure without any budget provision have not been intimated (November 2013).

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.**Capital:**

16.2.1 In view of the huge overall saving of ` 26,54.79 lakh (85.56 per cent of the total provision) in the grant, supplementary provision of ` 30,22.90 lakh obtained in March 2013 proved injudicious.

16.2.2 No part of the available saving of ` 26,54.79 lakh was anticipated for surrender during the year.

16.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
	S	27,27.90	27,27.90	4,48.11
				(-)22,79.79
(ii)	05 Finance Commission Recommendations			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	07 Renovation of Community Hall			
	S	2,95.00		
	R	80.00	3,75.00	...
				(-)3,75.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Major Works.

Reasons for saving at serial number (i) and that for non-utilisation of the entire augmented provision at serial number (ii) have not been intimated (November 2013).

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O 40.00			
	R (-)40.00	...	...	...
(iv)	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	03 Multi Purpose Cultural Complex			
	O 40.00			
	R (-)40.00	...	...	...

Withdrawal of entire provision through re-appropriation at serial numbers (iii) and (iv) above was stated to be due to less requirement of fund towards Major Works.

GRANT NO. 17 GAZETTEER**(All Voted)****Total
grant****Actual
expenditure****Excess(+)
Saving(-)****(In thousand of rupees)****17.1 Revenue****Major Head:****2070 Other
Administrative
Services**

Original 50,34

Supplementary 9,43 59,77 53,12 (-)6,65

Amount surrendered
during the year ...**Notes and Comments:****Revenue:****17.1.1** In view of overall saving of ` 6.65 lakh (11.13 per cent) in the grant, supplementary provision of ` 9.43 lakh obtained in March 2013 proved excessive.**17.1.2** No part of the available saving of ` 6.65 lakh was surrendered during the year.

GRANT NO. 17 GAZETTEER-Concl.**17.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	05 Establishment Charges of Gazetteer			
	O	50.34		
	S	9.43	59.77	53.12
				(-)6.65

Final saving was stated to be due, mainly, to non-filling up of 1 (one) vacant post and expiry of 1 (one) staff as well as late/non-submission of bills in respect of Domestic Travel Expenses and Other Charges.

GRANT NO. 18 RESEARCH
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

18.1 Revenue

Major Head:

2205 Art and Culture

Original	7,64,25			
Supplementary	3,94,04	11,58,29	9,57,30	(-)2,00,99
Amount surrendered during the year				...

18.2 Capital

Major Head:

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

Original	...			
Supplementary	5,85,00	5,85,00	91,94	(-)4,93,06
Amount surrendered during the year				...

Notes and Comments:

Revenue:

18.1.1 In view of the overall saving of ` 2,00.99 lakh (17.35 per cent of the total provision) in the grant, supplementary provision of ` 3,94.04 lakh obtained in March 2013 proved excessive.

18.1.2 No part of the available saving of ` 2,00.99 lakh was anticipated for surrender during the year.

GRANT NO. 18 RESEARCH-Contd.**18.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations 2205 Art and Culture 103 Archaeology 02 Development of Archaeological Site			
	S 2,50.00	2,50.00	...	(-)2,50.00
(ii)	2205 Art and Culture 001 Direction and Administration 01 Establishment Expenses			
	O 1,46.66			
	S 24.31			
	R (-)37.19	1,33.78	1,33.72	(-)0.06

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

Reasons for saving of entire provision at serial number (i) and saving at serial number (ii) have not been intimated (November 2013).

GRANT NO. 18 RESEARCH-Contd.

18.1.4 Savings mentioned in the foregoing note **18.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	2205 Art and Culture			
	107 Museums			
	01 Establishment Charges			
	O	1,63.43		
	S	58.70	2,22.13	2,71.36
				(+)49.23

Reasons for the excess have not been intimated (November 2013).

(ii)	2205 Art and Culture			
	102 Promotion of Arts and Culture			
	02 Establishment Expenses			
	O	3,22.63		
	S	33.91		
	R	19.08	3,75.62	3,75.55
				(-)0.07

Augmentation of provision through re-appropriation was the net effect of increase of ` 23.85 lakh mainly towards Other Charges and Office Expenses (Non Plan) and decrease of ` 4.77 lakh mainly under Office Expenses (Plan) and both were stated to be due to more/less requirement of funds under the head.

(iii)	2205 Art and Culture			
	103 Archaeology			
	01 Establishment Expenses			
	O	65.70		
	S	11.29		
	R	18.11	95.10	95.07
				(-)0.03

Augmentation of provision through re-appropriation was the net effect of increase of ` 20.76 lakh mainly towards Other Charges and decrease of ` 2.65 lakh mainly under Office Expenses and both were stated to be due to more/less requirement of funds under the head.

Reasons for the final saving at serial numbers (ii) and (iii) have not been intimated (November 2013).

GRANT NO. 18 RESEARCH-Conclld.**Capital**

18.2.1 In view of the overall saving of ` 4,93.06 lakh (84.28 per cent of the total provision) in the grant, provision of ` 5,85.00 lakh made by supplementary grant in March 2013 was excessive.

18.2.2 No part of the available saving of ` 4,93.06 lakh was anticipated for surrender during the year.

18.2.3 Saving occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
S	5,85.00	5,85.00	91.94	(-)4,93.06

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 19 INDUSTRIES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
19.1 Revenue				
Major Heads:				
2230 Labour and Employment				
2408 Food, Storage and Warehousing				
2851 Village and Small Industries				
2852 Industries				
2885 Other Outlays on Industries and Minerals				
Original	17,82,93			
Supplementary	7,77,44	25,60,37	23,25,89	(-)2,34,48
Amount surrendered during the year				...
19.2 Capital				
Major Heads:				
4250 Capital Outlay on Other Social Services				
4408 Capital Outlay on Food, Storage and Warehousing				

GRANT NO. 19 INDUSTRIES-Contd.

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
Capital				
Major Heads:				
4851 Capital Outlay on Village and Small Industries				
Original	2,88,10			
Supplementary	5,96,90	8,85,00	1,61,32	(-)7,23,68
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

19.1.1 In view of the overall saving of ` 2,34.48 lakh(9.16 per cent of the total provision) in the grant, supplementary provision of ` 7,77.44 lakh obtained in March 2013 was excessive.

19.1.2 No part of the available saving of ` 2,34.48 lakh was anticipated for surrender during the year.

GRANT NO. 19 INDUSTRIES-Contd.**19.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	01 National Mission on Food Processing(NMFP)			
	S 2,04.64			
	R 1,10.36	3,15.00	1,47.01	(-)1,67.99
Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Grants-in-aid.				
(ii)	2852 Industries			
	80 General			
	800 Other Expenditure			
	02 Establishment of Integrated Industries Development Centre			
	O 55.00			
	R (-)55.00	...	...	...
(iii)	2885 Other Outlays on Industries and Minerals			
	02 Development of Backward Areas			
	800 Other Expenditure			
	01 Subsidies to Industrial Units			
	O 40.00			
	R (-)30.00	10.00	...	(-)10.00

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	01 National Mission on Food Processing(NMFP)			
	O 25.00			
	R (-)25.00	...	...	...
(v)	2852 Industries			
	80 General			
	800 Other Expenditure			
	06 Up-keeping of Ongoing Industrial Infrastructure Development Project			
	S 75.00	75.00	52.35	(-)22.65
(vi)	2851 Village and Small Industries			
	001 Direction and Administration			
	1 Establishment Expenses			
	O 9,52.88			
	S 1,46.24			
	R (-)21.00	10,78.12	10,77.82	(-)0.30

Reduction in provision through re-appropriation at serial number (iii) under Subsidies and at serial number (vi) under Other Charges and Office Expenses was stated to be due to less requirement of funds under the respective heads.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vii) **2852 Industries**80 *General*

800 Other Expenditure

01 Establishment of
Industrial Growth
Centre, Bane

O 20.00

R (-)20.00

...

...

...

(viii) **2230 Labour and
Employment**03 *Training*101 Industrial Training
Institutes01 Establishment
Expenses of ITI

O 4,81.24

S 40.37

R (-)5.55

5,16.06

5,06.05

(-)10.01

Reduction in provision through re-appropriation was the net effect of decrease of ` 36.57 lakh mainly under Scholarship/Stipend and Supply & Materials and increase of ` 31.02 lakh mainly towards Other Charges and Office Expenses and both decrease and increase were stated to be due to requirement of less and more funds respectively under the head.

(ix) **2851 Village and Small
Industries**

101 Industrial Estates

01 Up-keepment of
Industrial Estate

O 10.00

R (-)10.00

...

...

...

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(x)	05 Finance Commission Recommendations			
	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	06 Assistance to Fruit Processing Industries			
	S	10.00	10.00	...
				(-)10.00

Reasons for saving at serial numbers (i), (v), (vi), (viii) and that for non-utilisation of the entire provision at serial numbers (iii) and (x) have not been intimated (November 2013).

(xi)	2852 Industries			
	80 General			
	800 Other Expenditure			
	03 Survey Feasibility and Project Report			
	O	10.00		
	R	(-)10.00	...	...
		

Withdrawal of entire provision through re-appropriation at serial numbers (ii), (iv), (vii), (ix) and (xi) was stated to be due to less requirement of funds under the respective heads.

GRANT NO. 19 INDUSTRIES-Contd.

19.1.4 Savings mentioned in the foregoing note **19.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2230 Labour and Employment			
	03 Training			
	800 Other Expenditure			
	08 Skill Development for Unemployed Youth			
	S 1,71.37			
	R 38.73	2,10.10	2,10.10	...
(ii)	2851 Village and Small Industries			
	800 Other Expenditure			
	11 Establishment Expenses			
	R 15.00	15.00	15.00	...

Augmentation of provision at serial number (i) and creation of provision at serial number (ii) through re-appropriation were stated to be due to requirement of more funds towards Other Charges under the respective heads.

Capital:

19.2.1 As the overall expenditure fell far short of the original provision, supplementary provision of ` 5,96.90 lakh obtained in March 2013 was unnecessary. The above facts indicate that assessment of requirements was neither made at the time of budget estimates nor during supplementary estimates resulting in overall saving of ` 7,23.68 lakh (81.77 per cent of the total provision) under the Capital grant.

19.2.2 No part of the available saving of ` 7,23.68 lakh was anticipated for surrender during the year.

GRANT NO. 19 INDUSTRIES-Contd.**19.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	04 State Plan Schemes			
	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	S	4,96.90		
	R	1,33.10	6,30.00	42.41
				(-)5,87.59

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works. But, in view of the actual expenditure of ` 42.41 lakh only, supplementary provision proved excessive and anticipated excess was totally unnecessary.

No specific reason for the saving has been intimated (November 2013)

(ii)	05 Finance Commission Recommendations			
	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	04 Making of Industrial Growth Centre Functional			
	S	1,00.00	1,00.00	...
				(-)1,00.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii)	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	01 Creation of Assets			
	O 2,00.00			
	R (-)45.00	1,55.00	1,18.91	(-)36.09

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Major Works.

Reasons for the saving have not been intimated (November 2013)

(iv)	4408 Capital Outlay on Food, Storage and Warehousing			
	01 Food			
	103 Food processing			
	01 Creation of Assets			
	O 71.00			
	R (-)71.00	...	...	...
(v)	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	01 Creation of Assets			
	O 10.00			
	R (-)10.00	...	...	...

GRANT NO. 19 INDUSTRIES-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(vi)	08 Central Plan Schemes (Fully funded by Central Government)			
	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	01 Creation of Assets			
	O 7.10			
	R (-)7.10	...	...	...

Withdrawal of entire provision through re-appropriation at serial numbers (iv) to (vi) was stated to be due to less requirement of funds under Major Works, Motor Vehicle and Major Works, Machineries and Equipment and Other Charges under the respective heads.

GRANT NO. 20 LABOUR
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
20.1 Revenue				
Major Head:				
2230 Labour and Employment				
Original	3,62,65			
Supplementary	84,08	4,46,73	4,46,63	(-)10
Amount surrendered during the year				...
20.2 Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Original	58,00			
Supplementary	78,50	1,36,50	1,36,50	...
Amount surrendered during the year				...

**GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
21.1 Revenue				
Major Heads:				
2215 Water Supply and Sanitation				
2408 Food, Storage and Warehousing				
Original	15,27,60			
Supplementary	96,18	16,23,78	16,20,63	(-)3,15
Amount surrendered during the year				...
21.2 Capital				
Major Head:				
4408 Capital Outlay on Food, Storage and Warehousing				
Original	1,72,75			
Supplementary	...	1,72,75	1,49,03	(-)23,72
Amount surrendered during the year (31 March 2013)				20,70

Notes and Comments:

Capital:

21.2.1 Out of the overall saving of ` 23.72 lakh (13.73 per cent of the total provision) in the grant, ` 20.70 lakh was anticipated and surrendered in March 2013.

GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING-Concl.**21.2.2** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4408 Capital Outlay on Food, Storage and Warehousing			
	<i>01 Food</i>			
	101 Procurement and Supply			
	01 Procurement and Supply of Food Grains			
	O	1,72.75		
	R	(-)20.70	1,52.05	1,49.03
				(-)3.02

Reduction in provision of ` 20.70 lakh through surrender from Motor Vehicle was made without assigning any reason (November 2013).

Saving was stated to be due to lesser receipt of Materials and Supplies of Essential Ration Commodities from the Government.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
22.1 Revenue				
Major Heads:				
2059 Public Works				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	18,95,55			
Supplementary	4,41,13	23,36,68	22,72,67	(-)64,01
Amount surrendered during the year				...
22.2 Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
5475 Capital Outlay on Other General Economic Services				
Original	2,04,00			
Supplementary	6,85,91	8,89,91	2,13,57	(-)6,76,34
Amount surrendered during the year				...

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.**Notes and Comments:****Capital:**

22.2.1 In view of the overall saving of ` 6,76.34 lakh (76 per cent) in the grant, supplementary provision of ` 6,85.91 lakh obtained in March 2013 proved excessive.

22.2.2 No part of the available saving of ` 6,76.34 lakh was anticipated for surrender during the year.

22.2.3 Saving of ` 2,04.42 lakh had occurred under this grant 2011-2012 also.

22.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	04 State Plan Schemes			
	5475 Capital Outlay on Other General Economic Services			
	102 Civil Supplies			
	02 Schemes under ACA/SPA			
	S	4,89.90	4,89.90	2,13.56
				(-)2,76.34

No specific reason for the saving has been intimated (November 2013).

Saving of ` 2,04.42 lakh had occurred under this head in 2011-2012 also.

(ii)	03 Centrally Sponsored Schemes			
	4408 Capital Outlay on Food, Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other Expenditure			
	01 Construction of Godown			
	O	2,04.00	2,04.00	...
				(-)2,04.00

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	04 State Plan Schemes			
	4408 Capital Outlay on Food, Storage and Warehousing			
	02 <i>Storage and Warehousing</i>			
	800 Other Expenditure			
	01 Construction of Godown			
S	1,96.01	1,96.01	0.01	(-)1,96.00

Entire provision at serial number (ii) and almost entire provision at serial number (iii) remained unutilised in the above two cases.

The Department stated “the question of incurring expenditure does not arise as no such Budgetary grant (` 2,04.00 lakh and ` 1,96.00 lakh) were allotted to the department”.

GRANT NO. 23 FORESTS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
23.1 Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	2,73,57,51			
Supplementary	2,25,18	2,75,82,69	1,19,58,91	(-)1,56,23,78
Amount surrendered during the year (31 March 2013)				1,05,44,91
23.2 Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	1,19,09			
Supplementary	1,13,78	2,32,87	2,47,87	(+)15,00
Amount surrendered during the year				...

GRANT NO. 23 FORESTS-Contd.**Notes and Comments:****Revenue:**

23.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 2,25.18 lakh obtained in March 2013 was unnecessary.

23.1.2 Out of the available saving of ` 1,56,23.78 lakh (56.64 per cent of the total provision) in the grant, ` 105,44.91 lakh was anticipated and surrendered in March 2013.

23.1.3 Persistent saving of ` 8,56.20 lakh, ` 34,46.23 lakh and ` 49,52.16 lakh ranging from 7.11 percent to 25.96 per cent of the total provision in 2009-2010, 2010-2011 and 2011-2012 respectively had occurred under the Revenue Section of this voted grant. The above facts indicate lack of foresight in making Budget Estimates.

23.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	800 Other Expenditure			
	01 Other Works			
	O 1,81,96.00			
	R (-)1,09,62.14	72,33.86	22,34.12	(-)49,99.74

Withdrawal of provision of ` 4,17.23 lakh through re-appropriation and ` 1,05,44.91 lakh through surrender was made from Other Charges. While withdrawal through re-appropriation was stated to be due to less requirement under the head and that through surrender was made without assigning any reason (November 2013).

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii) **2406 Forestry and Wild Life**02 *Environmental**Forestry and Wild Life*

110 Wild Life Preservation

01 Establishment Expenses

O 8,53.85

R (-)1,77.42 6,76.43 7,00.61 (+)24.18

Reduction in provision through re-appropriation was the net effect of decrease of ` 1,89.58 lakh mainly under Salaries and Other Charges and increase of ` 12.16 lakh towards Medical Treatment and both decrease and increase were stated to be due to less and more requirement of funds under the head.

(iii) **2406 Forestry and Wild Life**02 *Environmental**Forestry and Wild Life*

112 Public Gardens

01 Recreation Forestry

O 2,78.00

S 3.00

R (-)1,11.00 1,70.00 1,49.94 (-)20.06

(iv) **03 Centrally Sponsored Schemes****2406 Forestry and Wild Life**02 *Environmental**Forestry and Wild Life*

110 Wild Life Preservation

04 Assistance for
Development of Zoo

O 90.50

R (-)75.50 15.00 ... (-)15.00

Reduction in provision through re-appropriation was the net effect of decrease of ` 88.50 lakh under Other Charges (Central Share) and increase of ` 13.00 towards Other Charges (State Share) and both were stated to be due to less and more requirement of funds respectively under the head.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	26 Project Elephant			
	O 55.00			
	R (-)55.00	...	...	...
(vi)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	102 Social and Farm Forestry			
	02 Compensatory Afforestation			
	O 1,50.09			
	R (-)49.04	1,01.05	95.10	(-)5.95
(vii)	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	111 Zoological Park			
	01 Establishment Expenses			
	O 3,25.41			
	R (-)31.83	2,93.58	2,86.28	(-)7.30

Reduction in provision through re-appropriation was the net effect of decrease of ` 44.83 lakh under Other Charges and Salaries and increase of ` 13.00 lakh towards Other Charges and both were stated to be due to requirement of less and more funds respectively under the head.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(viii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	800 Other Expenditure			
	02 Compensatory Plantation			
	O 20.47			
	R (-)10.47	10.00	...	(-)10.00
(ix)	03 Centrally Sponsored Schemes			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	03 Development of Mouling National Park			
	O 41.96			
	R (-)20.36	21.60	21.50	(-)0.10
(x)	08 Central Plan Schemes			
	(Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	08 Assistance for Development of Sessa Orchids Sanctuary			
	O 15.19			
	R (-)15.19	...	...	...

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xi)	08 Central Plan Schemes (Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	10 Assistance for Development of Tale Sanctuary			
	O 33.43			
	R (-)12.31	21.12	21.12	...
(xii)	3435 Ecology and Environment			
	60 <i>Others</i>			
	800 Other Expenditure			
	01 Sloping Watershed Environmental Engineering Technology			
	O 42.24			
	R (-)10.19	32.05	30.45	(-)1.60

Reduction in provision at serial numbers (iii), (vi), (viii) to (xii) and withdrawal of entire provision at serial number (v) through re-appropriation was stated to be mainly due to less requirement of funds under Other Charges.

No specific reason for the saving/final excess in any of the above cases has been intimated (November 2013).

GRANT NO. 23 FORESTS-Contd.

23.1.5 Savings mentioned in the foregoing note **23.1.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	04 State Plan Schemes			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	R	4,67.85	4,67.85	3,97.19
				(-)70.66

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

(ii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	52,68.97		
	S	2,14.66		
	R	1,82.02	56,65.65	56,72.56
				(+)6.91

Augmentation of provision through re-appropriation was the net effect of increase of ` 2,38.61 lakh mainly towards Salaries, Other Charges, Office Expenses and POL and decrease of ` 56.59 lakh mainly under Other Charges, Grants-in-aid and Salaries and both increase and decrease were stated to be due to requirement of more and less funds under the head.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 03 Centrally Sponsored Schemes

2406 Forestry and Wild Life

02 *Environmental*

Forestry and Wild Life

110 Wild Life Preservation

02 Tiger Project

O 2,75.47

R 1,71.30

4,46.77

4,45.93

(-)0.84

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

(iv) 03 Centrally Sponsored Schemes

2406 Forestry and Wild Life

02 *Environmental*

Forestry and Wild Life

110 Wild Life Preservation

05 Integrated Forest Protection Scheme

O 1,72.46

R 1,60.81

3,33.27

3,33.21

(-)0.06

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges (Central Share).

Reasons for the final saving at serial numbers (i), (iii) and (iv) have not been intimated (November 2013)

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v) 2406 Forestry and Wild Life

01 Forestry

004 Research

01 Establishment Expenses

O 2,57.68

S 1.16

R 33.76 2,92.60 3,07.84 (+)15.24

Augmentation of provision through re-appropriation was the net effect of increase of ` 44.60 lakh mainly towards Salaries and decrease of ` 10.84 lakh mainly under Other Charges and both increase and decrease were stated to be due to requirement of more and less funds under the head.

Reasons for the excess at serial numbers (ii) and (v) have not been intimated (November 2013).

Capital:

23.2.1 The expenditure exceeded the grant by ` 15.00 lakh (Actual excess ` 15,00,000/-); the excess requires regularisation.

23.2.2 In view of the excess expenditure of ` 15.00 lakh (6.44 per cent over the total provision), supplementary provision of ` 1,13.78 lakh obtained in March 2013 was inadequate.

GRANT NO. 23 FORESTS-Conclld.**23.2.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	07 Non Lapsable Pool Fund			
	4406 Capital Outlay on Forestry and Wild Life			
	01 Forestry			
	800 Other expenditure			
	01 Infrastructure Development Including Guest House at Biological Park/Zoo at Itanagar			
	O 1,19.09			
	S 1,13.78	2,32.87	2,47.87	(+)15.00

Reasons for the excess have not been intimated(November 2013).

GRANT NO. 24 AGRICULTURE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
24.1 Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	1,19,36,27			
Supplementary	7,18,28	1,26,54,55	98,02,90	(-)28,51,65
Amount surrendered during the year				...
24.2 Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	60,00			
Supplementary	4,50,00	5,10,00	85,67	(-)4,24,33
Amount surrendered during the year				...

GRANT NO. 24 AGRICULTURE-Contd.**Notes and Comments:****Revenue:**

24.1.1 As the overall expenditure of ` 98,02.90 lakh did not come even up to the original provision, supplementary provision of ` 7,18.28 lakh obtained in March 2013 proved unnecessary.

24.1.2 No part of the available saving of ` 28,51.65 lakh (22.53 per cent of the total provision) in the grant was anticipated for surrender during the year.

24.1.3 Persistent saving of ` 12,11.53 lakh, ` 16,75.97 lakh, ` 26,63.67 lakh and ` 36,70.06 lakh ranging from 14.53 per cent to 26.99 per cent of the total provisions had occurred under the Revenue Section of this voted grant in 2008-2009, 2009-2010, 2010-2011 and 2011-2012 respectively. The above facts indicate that proper assessment of requirement was not made during Budget Estimates.

24.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	45 Rashtriya Krishi			
	Vikas Yojana (RKVY)			
	O	28,73.26		
	R	7,18.10	35,91.36	10,28.36
				(-)25,63.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

As the total grant shown above is as per budget documents furnished by the Finance Department, the contention of the Department in respect of the actual Budget Provision of ` 10,28.36 lakh and restricting expenditure to the extent of budgetary support provided by the Government of Arunachal Pradesh and the Government of India is not tenable.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 14 National Watershed Development Project for Rain-fed Area			
	O 7,00.00			
	R (-)6,72.72	27.28	27.27	(-)0.01
(iii)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 22 Water Shed Development Project in Shifting Cultivation Area of A.P.			
	O 3,50.00			
	R (-)3,50.00	...	...	...
(iv)	2401 Crop Husbandry 800 Other Expenditure 02 Water Shed Development Project in Shifting Cultivation Area of A.P.			
	O 3,30.00			
	R (-)3,30.00	...	...	...
(v)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 49 Development and Strengthening Infrastructure Programme			
	O 3,08.42			
	R (-)3,08.42	...	...	...

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vi)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	38,01.37		
	S	1,23.90		
	R	(-)13.10	39,12.17	37,30.53
				(-)1,81.64

Reduction in provision through re-appropriation was the net effect of decrease of ` 43.51 lakh mainly from Other Charges and Salaries and increase of ` 30.41 lakh mainly towards Office Expenses and both decrease and increase were stated to be due to requirement of less and more funds respectively under the head. No reason for the saving has been furnished as the Department stated that there has not been any saving.

(vii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	051 Integrated Work Land Development Through Energy Plantation			
	O	1,61.68		
	R	(-)1,61.68	...	...

(viii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	39 Support to State Extension Programmes			
	O	70.00		
	R	(-)70.00	...	...

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ix)	2401 Crop Husbandry			
	105 Manures and Fertilisers			
	01 Establishment Expenses			
	O	1,70.02		
	R	(-)42.63	1,27.39	1,27.39

Reduction in provision through re-appropriation was stated to be mainly due to less requirement of funds under Supplies and Materials and Salaries.

(x)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	004 Research			
	01 Maintenance of Assets			
	O	56.84		
	R	(-)4.25	52.59	40.70

Withdrawal of part/entire provision through re-appropriation at serial numbers (ii) to (v), (vii), (viii) and (x) was stated to be due to less requirement of funds under Other Charges. Out of the total saving of ` 11.89 lakh, the Department stated "Saving of ` 0.04 lakh (Non Plan) may be occurred due to over saving from various DDO's of the Department". This explanation is neither specific nor tenable. Regarding the remaining saving of ` 11.85 lakh, the Department stated that there has not been any saving.

GRANT NO. 24 AGRICULTURE-Contd.

24.1.5 Savings mentioned in the forgoing note **24.1.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 31 Macro Management Programme			
	O 6,22.50			
	S 5,08.75			
	R 5,77.75	17,09.00	17,09.00	...
(ii)	2401 Crop Husbandry 113 Agricultural Engineering 01 Establishment Expenses			
	O 63.55			
	R 2,17.00	2,80.55	2,80.40	(-)0.15
(iii)	05 Finance Commission Recommendations 2435 Other Agricultural Programmes 01 <i>Marketing and Quality Control</i> 101 Marketing Facilities 04 Store Capital for A.P. Co-operative Agriculture Marketing Federation Ltd.			
	R 1,00.00	1,00.00	1,00.00	...

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 17 Establishment of Reporting Agency for Agriculture Statistics			
	O 2,06.25 R 87.50	2,93.75	2,93.75	...
(v)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 44 Extension Programme for ATMA			
	R 70.00	70.00	70.00	...
(vi)	2401 Crop Husbandry 108 Commercial Crops 01 Potato Cultivation			
	O 2,33.83 S 23.71 R 52.75	3,10.29	3,10.18	(-)0.11

Augmentation of provision through re-appropriation was the net effect of increase of ` 54.25 lakh mainly towards Office Expenses and Supplies and Materials and decrease of ` 1.50 lakh mainly under Domestic Travel Expenses and Medical Treatment and both increase and decrease were stated to be due to requirement of more and less funds under the head.

Reasons for saving furnished by the Department were neither specific nor tenable.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

- (vii) 03 Centrally Sponsored Schemes
2401 Crop Husbandry
800 Other Expenditure
52 Post Harvest Technology Management

R	20.80	20.80	20.80	...
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Augmentation of provision through re-appropriation at serial numbers (i), (ii) and (iv) was stated to be due to requirement of more funds towards Other Charges. Creation of provision through re-appropriation at serial number (iii) towards Grants-in-aid and at serial numbers (v) and (vii) towards Other Charges was stated to be due to requirement of more funds under the heads.

- (viii) **2435 Other Agricultural Programmes**
01 *Marketing and Quality Control*
101 Marketing Facilities
01 Establishment Expenses

O	1,35.99			
R	14.83	1,50.82	1,56.08	(+)5.26

Augmentation of provision through re-appropriation was the net effect of increase of ` 30.00 lakh towards Grants-in-aid and decrease of ` 15.17 lakh under Other Charges and Salaries and both were stated to be due to requirement of more and less funds respectively under the head.

No specific reason for the excess has been furnished (November 2013).

GRANT NO. 24 AGRICULTURE-Conclld.**Capital:**

24.2.1 In view of the overall saving of ` 4,24.33 lakh (83.20 per cent of the total provision) in the grant, supplementary provision of ` 4,50.00 lakh obtained in March 2013 was excessive.

24.2.2 No part of the available saving of ` 4,24.33 lakh as anticipated for surrender during the year.

24.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	4401 Capital Outlay on Crop Husbandry			
	800 Other Expenditure			
	03 Scheme under ACA/SPA			
	S	4,50.00	4,50.00	33.46
				(-)4,16.54

Saving was stated to has been made as per Government instructions.

(ii)	4401 Capital Outlay on Crop Husbandry			
	800 Other Expenditure			
	01 Creation of Assets			
	O	60.00	60.00	52.21
				(-)7.79

No specific reason for the saving has been intimated (November 2013).

GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
25.1 Revenue				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on Account of Natural Calamities				
2551 Hill Areas				
Original	46,11,17			
Supplementary	1,03,39,65	1,49,50,82	1,49,34,56	(-)16,26
Amount surrendered during the year				...

GRANT NO. 26 RURAL WORKS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
26.1 Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	78,40,00			
Supplementary	9,99,12	88,39,12	75,04,85	(-)13,34,27
Amount surrendered during the year				...
26.2 Capital				
Major Heads:				
4402 Capital Outlay on Soil and Water Conservation				
5054 Capital Outlay on Roads and Bridges				
Original	24,93,18			
Supplementary	1,30,44,22	1,55,37,40	87,78,69	(-)67,58,71
Amount surrendered during the year				...

GRANT NO. 26 RURAL WORKS-Contd.**Notes and Comments:****Revenue:**

26.1.1 As the overall expenditure of ` 75,04.85 lakh did not come even up to the original provision, supplementary provision of ` 9,99.12 lakh obtained in March 2013 proved unnecessary.

26.1.2 No part of the available saving of ` 13,34.27 lakh (15.10 per cent) was anticipated for surrender during the year.

26.1.3 Saving of ` 11,22.06 lakh had occurred under this grant in 2011-2012 also.

26.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	04 River Valley Project			
	O 9,00.00			
	R (-)6,00.00	3,00.00	2,13.88	(-)86.12

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Minor Works.

Reason for saving stated by the Department "Unspent balance of River Valley project due to incompleteness of works" is neither specific nor tenable (November 2013).

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii) **3054 Roads and Bridges**80 *General*001 *Direction and
Administration*01 *Establishment Expenses*

O 26,64.67

S 3,18.99

R (-)2,13.71 27,69.95 26,49.90 (-)1,20.05

Reduction in provision through re-appropriation was the net effect of decrease of ` 2,29.62 lakh stated to be mainly due to less requirement of fund towards Salaries (Non Plan), Wages, Office Expenses and Other Charges and increase of ` 15.91 lakh stated to be due to requirement of more fund towards Salaries (Plan) and Over Time Allowances.

Final saving mainly towards Salaries was stated to be due to non-finalisation of MACP and impact on arrear Increment following revision of Pay Scale as per 6th Pay Commission.

(iii) 03 Centrally Sponsored Schemes

3054 Roads and Bridges04 *District and Other
Roads*337 *Road Works*05 *TFC*

S 2,00.00 2,00.00 ... (-)2,00.00

Non-utilisation of the entire provision was stated to be due to non-approval of the Work Plan. This indicates that provision was made for immature scheme.

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iv)	2402 Soil and Water Conservation			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	29,27.23		
	S	86.40		
	R	(-)34.96	29,78.67	28,31.03
				(-)1,47.64

Reduction in provision through re-appropriation was the net effect of decrease of ` 56.17 lakh stated to be mainly due to less requirement of fund towards Salaries (Non Plan), Wages, Over Time Allowance and Other Charges and increase of ` 21.75 lakh stated to be mainly due to Salaries (Plan).

Final saving mainly towards Salaries was stated to be due to non-finalisation of MACP and impact on arrear Increment following revision of Pay Scale as per 6th Pay Commission.

(v)	3054 Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	05 TFC			
	S	1,27.46		
	R	6,22.54	7,50.00	...
				(-)7,50.00

Augmentation of provision through re-appropriation in March 2013 was stated to be due to requirement of more funds towards Minor Works.

Non-utilisation of the entire provision was stated to be due to non-approval of the Work Plan. This indicates that provision was made for immature scheme.

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (vi) **3054 Roads and Bridges**
 80 *General*
 800 Other Expenditure
 01 Maintenance of Assets

O	1,40.00			
S	1,00.00			
R	(-)80.00	1,60.00	1,59.99	(-)0.01

Reduction in provision through re-appropriation was the net effect of decrease of ` 1,40.00 lakh (Plan) and increase of ` 60.00 lakh (Non Plan) stated to be due to less and more requirement of fund respectively towards Minor Works.

No specific reason for the final saving has been intimated (November 2013).

- (vii) **3054 Roads and Bridges**
 04 *District and Other*
 Roads
 337 Road Works
 01 Rural Link Road

O	3,36.88			
R	(-)75.88	2,61.00	2,60.66	(-)0.34

Reduction in provision through re-appropriation was the net effect of decrease of ` 80.00 lakh stated to be due to less requirement of fund towards Minor Works and increase of ` 5.00 lakh stated to be due to requirement of more fund towards Other Charges.

No specific reason for saving has been intimated (November 2013).

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(viii)	2402 Soil and Water Conservation			
	109 Extension and Training			
	01 Establishment Expenses			
	O	30.54		
	S	19.36		
	R	(-)20.00	29.90	17.84
				(-)12.06

Reduction in provision through re-appropriation was stated do be due to less requirement of fund towards Other Charges.

Final saving mainly towards Salaries was stated to be due to non-finalisation of MACP and impact on arrear Increment following revision of Pay Scale as per 6th Pay Commission.

(ix)	2402 Soil and Water Conservation			
	800 Other Expenditure			
	02 Building			
	O	63.59		
	R	(-)30.59	33.00	33.00
				...

Reduction in provision through re-appropriation was the net effect of decrease of ` 33.59 lakh stated to be due to less requirement of fund towards Minor Works (Non Plan) and Other Charges and increase of ` 5.00 lakh stated to be due to requirement of more fund towards Minor Works (Plan).

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(x)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	05 SPA and ACA			
	O	40.00		
	R	(-)29.50	10.50	9.99
				(-)0.51

Reduction in provision through re-appropriation was the net effect of decrease of 40.00 lakh stated to be due to less requirement of fund towards Minor Works and increase of 10.50 lakh stated to be due to requirement of more fund towards Other Charges.

No specific reason for the final saving has been intimated (November 2013).

(xi)	2402 Soil and Water Conservation			
	101 Soil Survey and Testing			
	01 Establishment Expenses			
	O	42.77		
	R	(-).65	42.12	28.22
				(-)13.90

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Salaries, Over Time Allowance and Medical Treatment.

Final saving mainly towards Salaries was stated to be due to non-finalisation of MACP and impact on arrear increment following revision of Pay Scale as per 6th Pay Commission.

GRANT NO. 26 RURAL WORKS-Contd.

26.1.5 Savings mentioned at note **26.1.4** above were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) **3054 Roads and Bridges**

04 *District and Other Roads*

337 Road Works

04 Maintenance of PMGSY Roads

S 1,00.00

R 1,50.00 2,50.00 2,50.00 ...

Augmentation of provision through re-appropriation was stated to be due to more requirement of fund towards Major Works.

(ii) 03 Centrally Sponsored Schemes

3054 Roads and Bridges

04 *District and Other Roads*

337 Road Works

02 Improvement of Assets

R 1,14.00 1,14.00 1,14.00 ...

Provision created by re-appropriation was stated to be due to requirement of more funds towards Major Works.

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 03 Centrally Sponsored Schemes

3054 Roads and Bridges

04 District and Other Roads

800 Other Expenditure

03 Maintenance of Suspension Bridges

O 73.83

R 1,00.00 1,73.83 1,73.83 ...

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Wages.

(iv) **2402 Soil and Water Conservation**

103 Land Reclamation and Development

01 Maintenance of Schemes

R 57.00 57.00 57.00 ...

Provision created by re-appropriation was stated to be due to requirement of more funds towards Major Works.

(v) **2402 Soil and Water Conservation**

800 Other Expenditure

01 Power Driven Agricultural Machineries

O 2,59.66

S 46.91

R 23.09 3,29.66 3,29.65 (-)0.01

Augmentation of provision through re-appropriation was the net effect of increase of ₹ 43.09 lakh stated to be due to requirement of more fund towards Other Charges (Non Plan) and decrease of ₹ 20.00 lakh stated to be due to less requirement of fund towards Other Charges (Plan).

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vi)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	03 LRD Schemes			
	O 3,30.45			
	R 18.66	3,49.11	3,45.48	(-)3.63

Augmentation of provision through re-appropriation was stated to be due to more requirement of fund towards Other Charges.

No specific reason for the saving due to non-completion of work has been given (November 2013).

Capital:

26.2.1 In view of the overall saving of ` 67,58.71 lakh (43.50 per cent) in the grant, supplementary provision of ` 1,30,44.22 lakh obtained in March 2013 proved excessive.

26.2.2 No part of the available saving of ` 67,58.71 lakh was anticipated for surrender during the year.

GRANT NO. 26 RURAL WORKS-Contd.**26.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	56 Rural Link Road			
S	1,26,81.00	1,26,81.00	59,25.83	(-)67,55.17

No specific reason for the saving due to non-completion of works has been given (November 2013).

(ii)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	33 Creation of Assets			
O	7,05.00			
R	(-)5,11.30	1,93.70	1,93.69	(-)0.01

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Major Works.

(iii)	4402 Capital Outlay on Soil and Water Conservation			
	800 Other Expenditure			
	03 Creation of Assets			
O	1,40.00			
R	(-)83.05	56.95	56.91	(-)0.04

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Major Works. No specific reason for saving has been intimated (November 2013).

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	33 Creation of Assets			
	S	30.00	30.00	...
				(-)30.00

While furnishing the reply for the non-utilisation of the entire provision, the Department stated that there was no such scheme in 2012-2013. But the contention of Department is not tenable as the Head of Account and provision as shown above matched with the Budget documents.

26.2.4 Savings mentioned at note **26.2.3** above were partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
	O	16,48.18		
	S	2,72.91		
	R	5,11.30	24,32.39	24,93.00
				(+)60.61

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Major Works. The Department stated that the actual provision was ` 24,93.30 lakh and saving was ` 0.30 lakh. But supplementary grant was reduced from ` 3,33.82 lakh to ` 2,72.91 lakh by Finance Department (Budget) in order to tally with the Supplementary Act.

No specific reason for the excess has been intimated (November 2013).

GRANT NO. 26 RURAL WORKS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	4402 Capital Outlay on Soil and Water Conservation			
	800 Other Expenditure			
	01 C/o Road from NH-52 'A' to Papu-Hill Settlement			
	S 60.31			
	R 83.05	1,43.36	1,09.27	(-)34.09

Augmentation of provision by re-appropriation was stated to be due to requirement of more fund towards Major Works.

No specific reason for the final saving due to non-completion of work has been intimated (November 2013).

The Department has mentioned 'Surrender' instead of 'Saving' while furnishing explanations for variations in both Revenue and Capital Sections. Incidentally, no amount has been surrendered during the year under this grant.

GRANT NO. 27 PANCHAYAT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
27.1 Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	1,04,06,64			
Supplementary	3,18,85	1,07,25,49	33,49,83	(-)73,75,66
Amount surrendered during the year (31 March 2013)				13,30,59
27.2 Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	...			
Supplementary	9,00,00	9,00,00	9,00,00	...
Amount surrendered during the year				...

GRANT NO. 27 PANCHAYAT-Contd.**Notes and Comments:****Revenue:**

27.1.1 As the overall expenditure of ` 33,49.83 lakh did not come even up to the original provision of ` 1,04,06.64 lakh, supplementary provision of ` 3,18.85 lakh obtained in March 2013 was unnecessary.

27.1.2 Out of the available saving of ` 73,75.66 lakh (68.77 per cent of the total provision), ` 13,30.59 lakh only was anticipated and surrendered in March 2013.

27.1.3 Saving of substantial provision has become a regular feature under this Revenue-Voted Section of the grant as evident from the following Table:

Year	Saving Amount (in lakh of rupees)	Percentage
2006-2007	13,60.60	83.95
2007-2008	12,02.35	71.86
2008-2009	2,42.08	6.00
2009-2010	29,82.07	38.01
2010-2011	18,62.67	34.32
2011-2012	42,12.97	56.59

The above facts indicate that provisions had been made without proper assessment of requirement under the grant.

GRANT NO. 27 PANCHAYAT-Contd.**27.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	05 Finance Commission Recommendations			
	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	03 Panchayat/Local Bodies			
	O 73,79.00			
	R (-)15,47.00	58,32.00	16,14.00	(-)42,18.00

Reduction in provision through re-appropriation (₹ 3,16.41 lakh) was made stated to be due to less requirement of funds under Grants-in-aid. Further reduction through surrender (₹ 13,30.59 lakh) was also made from Grants-in-aid without assigning any reason.

Saving was stated to be due to non-release of fund by the Government of India.

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	06 Backward Region Grant Fund (BRGF)			
	O 13,38.00			
	R 3,00.00	16,38.00	...	(-)16,38.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Grants-in-aid.

While furnishing replies regarding non-utilisation of the entire enhanced provision, the Department stated only that funds for ₹ 13,88 crores was released on 28 March 2013 by the Ministry of Panchayati Raj, Government of India.

GRANT NO. 27 PANCHAYAT-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) **2515 Other Rural Development Programmes**

001	Direction and Administration			
01	Establishment Expenses			
O	14,88.91			
S	78.82			
R	(-)3,48.80	12,18.93	12,18.93	...

Reduction in provision through re-appropriation was the net effect of decrease of ` 8,60.62 lakh stated to be mainly due to less requirement of funds under Salaries, Office Expenses and Other Charges and increase of ` 5,11.82 lakh stated to be mainly due to requirement of more funds towards Grants-in-aid.

27.1.5 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) 08 Central Plan Schemes
(Fully funded by
Central Government)
2515 Other Rural Development Programmes

800	Other Expenditure			
05	Setting up State/District Project Management Unit (SPMU/DPMU)			
R	81.46	81.46	81.46	...

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
28.1 Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	71,84,56			
Supplementary	6,45,41	78,29,97	75,95,54	(-)2,34,43
Amount surrendered during the year				...
28.2 Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Development				
Original	76,00			
Supplementary	5,12,00	5,88,00	4,40,68	(-)1,47,32
Amount surrendered during the year				...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**Notes and Comments:****Capital:**

28.1.1 In view of the overall saving of ` 1,47.32 lakh (25.05 per cent) in the grant, supplementary provision of ` 5,12.00 lakh obtained in March 2013 proved excessive.

28.1.2 No part of the available saving of ` 1,47.32 lakh was anticipated for surrender during the year.

28.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	04 State Plan Schemes			
	4403 Capital Outlay on			
	Animal Husbandry			
	800 Other Expenditure			
	01 Maintenance/Creation of Assets			
	O 70.00			
	R (-)70.00	...	...	...

Withdrawal of entire provision through re-appropriation was stated to be due to less requirement of fund towards Motor Vehicle.

(ii)	08 Central Plan Schemes			
	(Fully funded by Central Government)			
	4403 Capital Outlay on			
	Animal Husbandry			
	800 Other Expenditure			
	12 Piggery Unit Programme RKVY			
	S 48.00	48.00	...	(-)48.00

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii)	04 State Plan Schemes			
	4403 Capital Outlay on Animal Husbandry			
	800 Other Expenditure			
	11 Schemes under ACA/SPA			
	S	4,64.00		
	R	76.00	5,40.00	4,40.67
				(-)99.33

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Major works.

Reasons for the entire saving/saving at serial numbers (ii) and (iii) have not been intimated (November 2013)

(iv)	04 State Plan Schemes			
	4404 Capital Outlay on Dairy Development			
	800 Other Expenditure			
	03 Integrated Dairy Development Project			
	O	6.00		
	R	(-)6.00	...	...
				...

Withdrawal of entire provision through re-appropriation was stated to be due to requirement of less fund towards Motor Vehicle.

GRANT NO. 29 CO-OPERATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

29.1 Revenue

Major Head:

2425 Co-operation

Original	8,53,25			
Supplementary	50,93	9,04,18	8,62,47	(-)41,71
Amount surrendered during the year (31 March 2013)				38,20

29.2 Capital

Major Heads:

**4425 Capital Outlay on
Co-operation**

6425 Loans for Co-operation

Original	1,58,00			
Supplementary	2,65,70	4,23,70	4,00,45	(-)23,25
Amount surrendered during the year				...

Notes and Comments:

Capital:

29.2.1 In view of the overall saving of ` 23.25 lakh (5.49 per cent of the total provision) in the grant, supplementary provision of ` 2, 65.70 lakh obtained in March 2013 proved excessive.

29.2.2 No part of the available saving of ` 23.25 lakh was surrendered during the year.

GRANT NO. 29 CO-OPERATION-Contd.**29.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4425 Capital Outlay on Co-operation			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 72.00			
	R (-)12.00	60.00	51.75	(-)8.25

Reduction in provision of ` 32.00 lakh through re-appropriation was stated to be due to less requirement of fund towards Motor Vehicles. This was partly offset by augmentation of provision of ` 20.00 lakh stated to be due to more requirement of fund towards Major Works. Final saving was stated to be due to non-receipt of sanction from the Government.

(ii)	05 Finance Commission Recommendations			
	4425 Capital Outlay on Co-operation			
	800 Other Expenditure			
	02 Purchase of New Generator Set			
	S 15.00	15.00	...	(-)15.00

Reasons for non-utilisation of the entire provision were stated to be due to non-receipt of sanction from the Government.

GRANT NO. 29 CO-OPERATION-Concl'd.

29.2.4 Savings mentioned at note **29.2.3** above were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	4425 Capital Outlay on Co-operation			
	200 Other Investments			
	15 NCDC Investment			
	S	2,40.00		
	R	12.00	2,52.00	2,52.00 ...

Augmentation of provision by re-appropriation was stated to be due to requirement of more fund towards Other Charges.

(ii)	6425 Loans for Co-operation			
	108 Loans to Other Co-operatives			
	05 Loans to Piggery Co-operatives			
	O	5.00		
	R	10.00	15.00	15.00 ...

Augmentation of provision by re-appropriation was stated to be due to requirement of more fund towards Loans/Advances.

**GRANT NO. 30 STATE TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
30.1 Revenue				
Major Head:				
3055 Road Transport				
Original	59,20,28			
Supplementary	6,35,26	65,55,54	64,30,21	(-)1,25,33
Amount surrendered during the year				1,10,45
30.2 Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	5,16,00			
Supplementary	3,49,00	8,65,00	7,76,62	(-)88,38
Amount surrendered during the year				...

Notes and Comments:

Capital:

30.2.1 In view of the overall saving of ` 88.38 lakh (10.22 per cent of the total provision) in the grant, supplementary provision of ` 3,49.00 lakh obtained in March 2013 proved excessive.

30.2.2 No part of the available saving of ` 88.38 lakh was anticipated for surrender during the year.

GRANT NO. 30 STATE TRANSPORT-Concl'd.**30.2.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	5055 Capital Outlay on Road Transport			
	050 Land and Buildings			
	01 Purchase of Equipment and Building			
	O 96.00			
	S 45.00	1,41.00	57.99	(-)83.01

Saving was stated as “These are deposit works wherein funds are placed under the disposal of executing works department. Hence, saving does not arise”. The above contention of the Department is not tenable as the Department should have obtained Utilisation Certificate to the extent of the fund spent for the purpose.

(ii)	5055 Capital Outlay on Road Transport			
	103 Workshop Facilities			
	01 Purchase of Workshop Materials			
	O 2,80.00			
	S 1,54.00	4,34.00	4,28.66	(-)5.34

Saving was stated to be due to non-acceptance of the bill at the fag end of the Financial year for repairing 3 (three) Recon Engines which developed problem within the warranty period.

GRANT NO. 31 PUBLIC WORKS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

31.1 Revenue

Major Head:

2059 Public Works

Original	1,13,19,39			
Supplementary	20,18,59	1,33,37,98	1,23,06,80	(-)10,31,18
Amount surrendered during the year				...

31.2 Capital

Major Head:

**4059 Capital Outlay on
Public Works**

Original	31,05,93			
Supplementary	1,04,90,75	1,35,96,68	44,98,09	(-)90,98,59
Amount surrendered during the year				...

Notes and Comments:

Revenue

31.1.1 In view of the overall saving of ` 10,31.18 lakh (7.73 per cent) in the grant, supplementary provision of ` 20,18.59 lakh obtained in March 2013 proved excessive.

31.1.2 No part of the available saving of ` 10,31.18 lakh was anticipated for surrender during the year.

31.1.3 Saving of ` 8,58.51 lakh and ` 38,24.39 lakh had occurred under this grant in 2010-2011 and 2011-2012 respectively.

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.4 Suspense Transaction:**

(a) No expenditure under the grant was booked under 'Suspense' in 2012-2013, which is not a final head of account. It accommodates transaction pending their adjustments to the final head of account. Therefore, balances under 'suspense' heads are carried forward from year to year. Under the 'suspense' four sub-heads viz. (i) Stock, (ii) Purchase, (iii) Miscellaneous Work Advances and (iv) Work Suspense are operated in the books of the state. The nature of the transactions under each of these heads is explained below:-

(i) Stock- To this head are charged the values of materials acquired, and not for any particular work. It is credited with the value of materials issued for use on works or sold or transferred to other divisions. This sub-head will, therefore, have a plus of debit balance normally for the book value of materials held in stock and unadjusted charges connected with manufactures, if any.

(ii) Purchase- Operation of this sub head has been discontinued. However, only previous balances are carried forward.

(iii) Miscellaneous Work Advances- Under this sub-head are booked debits for the value of stores sold on credit, expenditure incurred on deposit works in the excess of deposits received, losses of cash or stores not written off and sums recoverable from government servants etc. A debit balances under the sub-head thus represents a recoverable amount.

(iv) Workshop Suspense- The charges in respect of jobs executed in Public Works Department Workshop for or on behalf of other agencies are debited to this head, pending recovery or adjustment.

(b) An analysis of transaction under the "Suspense" is included in this grant during 2012-2013 is given below:-

Sub-head	Opening balance as on 1 April 2012	Debit (+)	Credit (-)	Closing balance as on 31 March 2013
(In lakh of `)				
Stock	(+)3,34.61	...	...	(+)3,34.61
Purchase	(-)18,05.36	...	...	(-)18,05.36
Miscellaneous Public Works Advances	(+)5,54.26	...	...	(+)5,54.26
Workshop Suspense	(+)1,30.92	...	...	(+)1,30.92
Total:	(-)7,85.57	...	...	(-)7,85.57

GRANT NO. 31 PUBLIC WORKS-Contd.

31.1.5 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	05 Finance Commission Recommendations 2059 Public Works 01 Office Buildings 053 Maintenance and Repairs 01 Maintenance of Assets			
	S	13,08.50		
	R	1,01.50	14,10.00	6,74.78
				(-)7,35.22

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Minor Works.

Saving was stated to be due to non-sanction of the scheme and completion of physical work till March 2013.

(ii)	2059 Public Works 80 General 001 Direction and Administration 01 Establishment Expenses			
	O	30,51.25		
	R	(-)2,14.66	28,36.59	27,76.41
				(-)60.18

Reduction in provision through re-appropriation was the net effect of decrease of ` 2,61.58 lakh stated to be due to less requirement of fund mainly towards Salaries, Office Expenses and Minor Works and increase of ` 46.92 lakh stated to be due to requirement of more fund towards Office Expenses.

Saving was stated to be mainly due to non-filling up of vacant posts.

GRANT NO. 31 PUBLIC WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 2059 Public Works80 *General*001 Direction and
Administration

03 Structural Planning

O 11,36.17

R (-)8.79 11,27.38 10,49.23 (-)78.15

Reduction in provision through re-appropriation was the net effect of decrease of ` 9.29 lakh stated to be due to less requirement of fund towards Salaries, Medical Treatment, Domestic Travel Expenses and Office Expenses and increase of ` 0.50 lakh stated to be due to more requirement of fund towards Salaries.

Saving was stated to be due to non-filling up of vacant posts.

(iv) 2059 Public Works80 *General*001 Direction and
Administration

04 Architectural Planning

O 2,22.29

R (-)28.75 1,93.54 1,92.49 (-)1.05

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Salaries.

Saving was stated to be due to non-filling up of vacant posts.

GRANT NO. 31 PUBLIC WORKS-Contd.**Capital:**

31.2.1 In view of the overall saving of ` 90,98.59 lakh (66.92 per cent) in the grant, supplementary provision ` 1,04,90.75 lakh obtained in March 2013 proved excessive.

31.2.2 No part of the available saving of ` 90,98.59 lakh was anticipated for surrender during the year.

31.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	04 State Plan Schemes			
	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	10 Schemes under ACA/SPA			
	S 77,28.65			
	R 13,95.55	91,24.20	24,22.52	(-)67,01.68

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Major Works.

Saving was stated to be due to non-completion of physical work by March 2013.

(ii)	05 Finance Commission Recommendations			
	4059 Capital Outlay on Public Works			
	80 General			
	800 Other Expenditure			
	05 Grant under Special Problems			
	S 19,10.00	19,10.00	...	(-)19,10.00

Entire provision remained unutilised stated to be due to non-sanction of the Scheme. This fact indicates that provision was made for an immature scheme.

GRANT NO. 31 PUBLIC WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 07 Non Lapsable Pool Fund

4059 Capital Outlay on Public Works80 *General*

800 Other Expenditure

12 Construction of A.P.
Secretariat Building

O 26,28.38

R (-)13,95.55

12,32.83

11,82.83

(-)50.00

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Major Works.

Saving was stated to be due to non-completion of physical works by March 2013.

(iv) 07 Non Lapsable Pool Fund

4059 Capital Outlay on Public Works80 *General*

800 Other Expenditure

15 Establishment of VKV Girls
Residential School at
Chayangtajo East
Kameng District

S 3,86.80

3,86.80

1,30.00

(-)2,56.80

Saving was stated to be due to non-completion of physical works by March 2013.

GRANT NO. 31 PUBLIC WORKS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	07 Non Lapsable Pool Fund			
	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	800 Other Expenditure			
	14 Establishment of VKV Changlang			
O		1,77.55	0.48	(-)1,77.07

Saving was stated to be due to non-completion of physical works by March 2013.

GRANT NO. 32 ROADS AND BRIDGES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

32.1 Revenue

Major Head:

3054 Roads and Bridges

Original	1,25,00,00			
Supplementary	2,22,11,00	3,47,11,00	3,03,16,48	(-)43,94,52
Amount surrendered during the year				...

32.2 Capital

Major Head:

**5054 Capital Outlay on
Roads and Bridges**

Original	1,89,20,77			
Supplementary	4,06,23,16	5,95,43,93	3,49,78,41	(-)2,45,65,52
Amount surrendered during the year				...

Notes and Comments:

Revenue:

31.1.1 In view of the overall saving of ` 43,94.52 lakh (12.66 per cent of the total provision) in the grant, supplementary provision of ` 222,11.00 lakh obtained in March 2013 proved excessive.

31.1.2 No part of the available saving of ` 43,94.52 lakh was anticipated for surrender during the year.

GRANT NO. 32 ROADS AND BRIDGES-Contd.**31.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	3054 Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	01 Construction of District Roads			
	S 89,41.00			
	R 11,37.00	1,00,78.00	58,36.08	(-)42,41.92

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

Saving was stated to be due to non-sanction of scheme and non-completion of physical work till March 2013.

(ii)	3054 Roads and Bridges			
	04 District and Other Roads			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 1,15,00.00			
	R (-)11,37.00	1,03,63.00	1,02,31.72	(-)1,31.28

Reduction in provision through re-appropriation was the net effect of decrease of ` 11,89.00 lakh mainly from Salaries and Wages and increase of ` 52.00 lakh mainly towards Office Expenses and Salaries and both decrease and increase were stated to be due to requirement of less and more funds respectively under the head.

Saving was stated to be due to non-filling up of vacant posts.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii)	3054 Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	01 Construction of District Roads			
	O 10,00.00			
	S 29,00.00	39,00.00	38,78.77	(-)21.23

Saving was stated to be due to non-completion of physical works till March 2013.

Capital:

31.2.1 In view of the overall saving of ` 245,65.52 lakh (41.26 per cent of the total provision) in the grant, supplementary provision of ` 406,23.16 lakh obtained in March 2013 proved excessive.

32.2.2 No part of the available saving of ` 245,65.52 lakh was anticipated for surrender during the year.

32.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
	S 2,52,54.23	2,52,54.23	93,42.63	(-)1,59,11.60

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	04 Schemes under RIDF			
S	44,94.28	44,94.28	21,19.06	(-)23,75.22
Saving was stated to be due to non-marking of allocation against Schemes.				
(iii)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	79 Improvement of Jangthung Cherrong Panchvati etc West Kameng District			
O	17,82.85			
R	(-)13,50.84	4,32.01	3,72.97	(-)59.04
(iv)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	80 C/o Road from Lonbi Village Point to Tengman Village via Khelwa Join Jodu			
O	7,67.86			
R	(-)7,67.86	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 87 C/o Inter District Road Connectivity from Chayangtajo of East Kameng to Passang CO circle			
	S 7,70.62	7,70.62	20.00	(-)7,50.62
(vi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 48 Construction of Road from Megupam to Bichom via Namtri			
	O 10,76.64			
	R (-)7,08.76	3,67.88	3,67.88	...
(vii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 75 C/o Road from Rani to Oyiramghat (Assam)			
	O 11,95.85	11,95.85	5,18.46	(-)6,77.39

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(viii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 86 C/o Road from Murga Bridge Point to Rho Village			
	S 6,33.70	6,33.70	...	(-)6,33.70
(ix)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 88 C/o Kaying Gaseng Gate Road in West Siang District			
	S 6,34.62	6,34.62	5.00	(-)6,29.62
(x)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 78 C/o Road from Likabali-Aalo BRTF Road to Connect Kane village			
	O 6,51.55			
	R (-)2,96.13	3,55.42	28.04	(-)3,27.38

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 52 Construction of Road Kamhua noknu Village to Nginue BRTF Point			
	O 4,77.60			
	R (-)4,77.60	...	...	...
(xii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 43 Construction of Road from Gacham to Marshing Road			
	O 4,20.81			
	R (-)4,20.81	...	...	...
(xiii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 61 C/o Road from Janam to Okhasum in Tirap District			
	O 3,90.90			
	R (-)3,90.90	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xiv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 20 Improvement/ Construction of Road From Sangalee to Sakiang O 3,72.74 R (-)3,72.74	...	...	...
(xv)	03 Centrally Sponsored Schemes 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 55 Construction of Road from Shergaon to Doimara Foothill O 3,00.00 R (-)3,00.00	...	...	...
(xvi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 47 Construction of Restoration and Up-gradation of 32 Km Road at Ziro Township O 2,99.27 R (-)2,99.27	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xvii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 85 Up-gradation of Namchik Miao M pen Road in Changlang District			
	O 7,47.62	7,47.62	4,57.08	(-)2,90.54
(xviii)	08 Central Plan Schemes (Fully funded by Central Government) 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 01 Scheme on Inter-State Connectivity Under E and I Scheme			
	O 4,70.00			
	R (-)2,70.00	2,00.00	2,00.00	...
(xix)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 15 Construction of Road from Bameng to Loda			
	O 2,62.83			
	R (-)2,62.83	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xx)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 17 Construction of Steel Suspension Bridge over Siang River and Approach Road at Kodak near Tuting			
	O 2,46.23			
	R (-)2,46.23	...	...	...
(xxi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 76 C/o Motorable Bridge over Siyum River to Connect Left Bank at Paya			
	O 3,41.83	3,41.83	1,10.25	(-)2,31.58
(xxii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 82 C/o Road from Mahadevpur Town to Krishnapur Village Lohit Disrict			
	O 2,14.33			
	R (-)2,14.33	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxiii)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	03 Schemes Under Central Road Fund			
	O 39,51.00			
	S 17,83.00	57,34.00	55,30.05	(-)2,03.95
(xxiv)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	77 Improvement and Up-gradation of Internal Road at Daporijo Township			
	O 1,88.71			
	S 1,86.21	3,74.92	1,72.18	(-)2,02.74
(xxv)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	67 Improvement of Tawang Township Road network			
	O 1,75.82			
	R (-)1,75.82	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxvi)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	81 C/o Road from J N College Pasighat toBalek			
	O 1,72.49			
	R (-)1,72.49	...	...	...
(xxvii)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	84 C/o Road from Digi via Sinigumirjo to join Panimuri Link Road			
	O 1,31.95			
	R (-)1,31.95	...	...	...
(xxviii)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	14 Improvement of Doimukh to Toru Road			
	O 1,24.65			
	R (-)1,24.65	...	...	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxix)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	23 Improvement and Up-gradation of Menga Giba Road in Upper Subansiri District			
	O 80.25			
	R (-)80.25	...	...	...
(xxx)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	45 Bailey Bridge between Namara and Other Village			
	R 69.13	69.13	(-)39.39	(-)1,08.52

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxxi) 07 Non Lapsable Pool Fund

5054 Capital Outlay on Roads and Bridges04 *District and Other Roads*

800 Other Expenditure

62 C/o Balley/RCC Bridge over River Buche & Bah of Litemori-Taramori Road in West Siang, AP

S	1,31.96	1,31.96	93.00	(-)38.96
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Savings at serial numbers (i), (iii), (v), (vii) to (x), (xvii), (xxi), (xxiii), (xxiv), (xxx) and (xxxi) were stated to be due to non-completion of physical work by March 2013.

(xxxii) 07 Non Lapsable Pool Fund

5054 Capital Outlay on Roads and Bridges04 *District and Other Roads*

800 Other Expenditure

74 Development of Pakke to Seppi Liya Road in East Kameng District

O	5,74.63			
R	(-)26.00	5,48.63	5,48.63	...

Reduction in provision through re-appropriation from Major Works was stated to be due to less requirement of funds under the heads at serial numbers (iii), (vi), (x), (xviii) and (xxxii).

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxxiii) 08 Central Plan Schemes
(Fully funded by
Central Government)

**5054 Capital Outlay on
Roads and Bridges**

01 *National Highways*
337 Road Works
01 DPR on Trans Arunachal
Highway in AP

O 20.98

R (-)20.98

Withdrawal of entire provision from Major Works through re-appropriation was stated to be due to less requirement of funds under the heads at serial numbers (iv), (xi) to (xvi), (xix), (xx), (xxii), (xxv) to (xxix) and (xxxiii).

32.2.4 Savings mentioned in the foregoing note **32.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i) 07 Non Lapsable Pool Fund

**5054 Capital Outlay on
Roads and Bridges**

04 *District and Other
Roads*
800 Other Expenditure
22 Construction of Motorable
Suspension Bridge over
River Siang at the Site of
Gandhi Bridge in Upper
Siang District

R 11,64.18 11,64.18 11,64.18 ...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 District and Other Roads 800 Other Expenditure 53 Improvement of Extension Dosing Pareng Sime Yibuk			
	R	6,56.30	6,56.30	...
(iii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 District and Other Roads 800 Other Expenditure 37 Construction of Road from Damporijo to Hali			
	R	7,00.68	4,97.49	(-)2,03.19
(iv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 District and Other Roads 800 Other Expenditure 18 Construction of Steel Suspension Bridge over Subansiri			
	R	3,83.31	4,00.01	(+)16.70

Further excess stated to be due to over expenditure is not tenable as the explanation is non-specific.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	71 C/o Road from Lumba to Rayung via Gallong etc			
	S 4,07.39			
	R 3,69.54	7,76.93	7,76.93	...
(vi)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	31 Construction of Motorable Suspension Bridge Between BRTF Road Kamsin			
	R 6,67.63	6,67.63	2,89.64	(-)3,77.99
(vii)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	50 Construction of Road from Jia Tinali on Roing Santipur Road to Bizari			
	R 5,45.15	5,45.15	2,87.15	(-)2,58.00

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(viii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 40 Construction of Road from Tameng Tali Road via Yarkum			
	R 5,18.85	5,18.85	2,54.02	(-)2,64.83
(ix)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 69 C/o Road from Coffa to Pakoti in East Kameng			
	R 2,38.70	2,38.70	2,38.70	...
(x)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 39 Construction of Road from Changlang to Khimiyong			
	R 2,00.51	2,00.51	2,00.45	(-)0.06

Final saving was stated to be nominal and hence no specific reason for saving was intimated (November 2013).

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 32 Construction of Road from Nyorak to Rime Muku			
	R	2,51.29	2,51.29	1,88.70 (-)62.59
(xii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 54 Construction of Single Lane Bailey Bridge Over Talsing Between Borguli and Serum			
	R	1,22.35	1,22.35	1,22.35 ...
(xiii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 38 Construction of Road from New Mohang to Mahadevpur Via Nanglehong			
	R	95.20	95.20	95.20 ...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xiv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 42 Construction of Road from Wak to Liromba			
	O 1,46.39			
	R 6,73.79	8,20.18	2,35.99	(-)5,84.19
(xv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 16 Construction of Motorable Suspension Bridge over Lohit to Connect Manchal Administrative Circle			
	R 3,19.30	3,19.30	42.10	(-)2,77.20

GRANT NO. 32 ROADS AND BRIDGES-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xvi)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	68 MSA Bridge over River Yamne at Reglat under Mariyang			
R		1,34.09	20.98	(-)1,13.11

Creation of total provision of ` 59,97.54 lakh under the Capital Section of the grant spread over the heads at serial numbers (i) to (iv), (vi) to (xiii), (xv) and (xvi) was stated to be due to requirement of more funds towards Major Works.

Creation of such provision is permitted subject to the observation of prescribed procedure in respect of New Service/New Instrument of Service Rules and prior report to the legislature.

It has become a regular feature under this grant to make provision of large funds through re-appropriation instead of making provisions of funds in Budget Estimates as evident in the preceding two years, i.e. 2010-2011 and 2011-2012 when provisions of ` 42,09.52 lakh and ` 29,12.94 lakh were made through re-appropriation.

Final savings at serial number (iii), (vi) to (viii), (xi), (xiv) to (xvi) were stated to be due to non-completion of physical work by March 2013.

GRANT NO. 33 NORTH EASTERN AREAS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

33.1.Revenue

Major Head:

2552 North Eastern Areas

Original	15,26,02			
Supplementary	11,31,45	26,57,47	20,46,48	(-)6,10,99
Amount surrendered during the year				...

33.2.Capital

Major Head:

**4552 Capital Outlay on
North Eastern Areas**

Original	98,64,02			
Supplementary	19,26,75	1,17,90,77	87,68,85	(-)30,21,92
Amount surrendered during the year				...

Notes and Comments:

Revenue:

33.1.1 In view of the overall saving of ` 6,10.99 lakh (22.99 per cent of the total provision) in the grant, supplementary provision of ` 11,31.45 lakh obtained in March 2013 was excessive.

33.1.2 No part of the available saving of ` 6,10.99 lakh was anticipated for surrender during the year.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.**33.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 83 Land Protection Works at Government Primary School, Upper Holongi			
	O 1,80.00			
	R (-)1,80.00	...	...	...
(ii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 97 Organic Cultivation of Kiwi and Orange at Ziro			
	O 1,76.17			
	R (-)1,76.17	...	...	...
(iii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 95 Tourist Infrastructure Development of Sikar Lake at Tribin			
	O 1,33.41			
	R (-)1,33.41	...	...	...
(iv)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 92 Development of Space Tech. for Agro-Horticulture			
	O 1,00.00			
	R (-)1,00.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v)	09 North Eastern Council			
	2552 North Eastern Areas			
	18 Health Department			
	800 Other Expenditure			
	01 Development of Health Information and Hospital Management System in Papumpare.			
	S	2,80.00	2,80.00	1,80.00
				(-)1,00.00

While furnishing the reasons for saving, the department stated that the expenditure was incurred to the extent of ` 1,80.00 lakh for which budgetary support from the Finance Department was received.

(vi)	09 North Eastern Council			
	2552 North Eastern Areas			
	800 Other Expenditure			
	82 Flood Protection Works at Dirang Township, A.P.			
	O	1,78.92		
	R	(-)78.92	1,00.00	90.00
				(-)10.00

(vii)	09 North Eastern Council			
	2552 North Eastern Areas			
	800 Other Expenditure			
	85 Integrated Community large Cardamom and Orange Plantation at Kurung-Kumey			
	O	88.69		
	R	(-)88.69	...	...
				...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(viii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 84 Anti-Erosion and Protection Works at Raks and Hiya Village			
	O 85.68			
	R (-)85.68	...	...	...
(ix)	09 North Eastern Council 2552 North Eastern Areas 05 <i>Industries Department</i> 800 Other Expenditure 01 Establishment of Entrepreneurship Development Institute at Jote			
	S 75.86			
	R 17.14	93.00	...	(-)93.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges under the head.

Reasons for entire saving have not been intimated (November 2013).

(x)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 90 Automation of Inner Line Permit System in A.P.			
	O 55.00			
	R (-)55.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xi)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 89 Hi-tech Orange Garden at Logyi Area at Karbak			
	O 54.00			
	R (-)54.00	...	...	...
(xii)	09 North Eastern Council 2552 North Eastern Areas 15 <i>Tourism</i> 800 Other Expenditure 04 Development and Beautification of PTSO Lake at Tawang.			
	S 1,37.88			
	R (-)40.00	97.88	87.74	(-)10.14
(xiii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 62 Higher Professional Course			
	O 50.00			
	R (-)50.00	...	...	...
(xiv)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 93 Up-Gradation of Forest Rest House			
	O 1,00.00			
	R (-)35.69	64.31	53.80	(-)10.51

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

- (xv) 09 North Eastern Council
2552 North Eastern Areas
800 Other Expenditure
91 Establishment of Large
Cardamom at Rissi Village

O 40.21

R (-)40.21

...

...

...

Withdrawal of entire provision under Other Charges at serial numbers (i) to (iv), (vii), (viii), (x), (xi) and (xv) and that under Scholarship/Stipend at serial number (xiii) through re-appropriation was stated to be due to less requirement of funds under the respective heads.

- (xvi) 09 North Eastern Council
2552 North Eastern Areas
15 *Tourism*
800 Other Expenditure
06 Publicity and Promotion of
Tourism Products.

S 1,30.00

R (-)30.00

1,00.00

99.98

(-)0.02

- (xvii) 09 North Eastern Council
2552 North Eastern Areas
15 *Tourism*
800 Other Expenditure
05 Organizing the Angling/
Fishing Festival.

S 37.00

R (-)30.00

7.00

7.00

...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(xviii)	09 North Eastern Council			
	2552 North Eastern Areas			
	14 <i>Science and Technology</i>			
	800 Other Expenditure			
	03 Hill Road Alignment by Satellite Image Sensing and GIS Techinque			
	S	1,05.50		
	R	(-)15.50	90.00	89.77
				(-)0.23

Reduction in provision under Other Charges at serial numbers (vi), (xii), (xiv), (xvi) to (xviii) through re-appropriation was stated to be due to less requirement of funds under the respective heads.

Reasons for the saving in the above 5 (five) cases at serial numbers (vi), (xii), (xiv), (xvi) and (xviii) have not been intimated (November 2013).

(xix)	09 North Eastern Council			
	2552 North Eastern Areas			
	15 <i>Tourism</i>			
	800 Other Expenditure			
	01 Monggu Banggo Etor Festival			
	S	10.00	10.00	...
				(-)10.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.1.4 Savings mentioned in the foregoing note **33.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)	
(In lakhs of rupees)					
(i)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 06 Cultivation of Citronella in Pochau and Wakka at Tirap				
	R	1,77.00	1,77.00	1,71.35	(-)5.65
(ii)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 01 Establishment of orange Garden at Rantiwa of Mebua-III Village Seppa				
	R	1,64.50	1,64.50	1,49.93	(-)14.57
(iii)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 03 Hi-tech Orange at Lutak in Gensi Circle				
	R	1,21.50	1,21.50	1,10.17	(-)11.33

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iv)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 02 Compact Area Horticulture Garden with Orange, Pinapple and Banana Cultivation at Radum (Nyoya) Village under Kampoijo Circle in Lower Subansiri			
	R	1,03.00	1,03.00	1,02.24
				(-)0.76

(v)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 96 Improvement. of MIC and FC works at Supyu			
	O	1,20.00		
	R	1,03.00	2,23.00	2,18.00
				(-)5.00

Reasons for the final saving have not been intimated (November 2013).

(vi)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 04 Establishment of Kiwi Garden at Dora Morey Hija Village			
	R	1,70.50	1,70.50	53.51
				(-)1,16.99

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 36 Integrated Programme for Sericulture Development			
	R	60.00	60.00	50.00
				(-)10.00

(viii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 94 Development and Beautification of Thangapey Lake			
	O	1,40.00		
	R	45.73	1,85.73	1,75.73
				(-)10.00

Reasons for the final saving have not been intimated (November 2013).

(ix)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 05 Establishment of Orange/ Large Cardamon Garden at Rikung			
	R	1,00.40	1,00.40	32.17
				(-)68.23

Creation of provision towards Other Charges through re-appropriation at serial numbers (i) to (iv), (vi), (vii) and (ix) was stated to be due to requirement of more funds under the respective heads.

Creation of such provision through re-appropriation is permitted subject to observance of procedure in respect of New Service/New Instrument of Service Rules and prior report of the same to the Legislature.

Reasons for final saving at serial numbers (i) to (iv), (vi) and (ix) by the Horticulture Department have not been intimated (November 2013).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(x)	09 North Eastern Council			
	2552 North Eastern Areas			
	15 <i>Tourism</i>			
	800 Other Expenditure			
	03 Development of			
	Park angling and Picnic			
	Spot at Basar.			
	S	1,40.00		
	R	10.00	1,50.00	1,50.00 ...

Augmentation of provision through re-appropriation at serial numbers (v), (viii) and (x) was stated to be due to requirement of more funds towards Other Charges under the respective heads.

Capital

33.2.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 19,26.75 lakh obtained in March 2013 was unnecessary.

33.2.2 No part of the available saving of ` 30,21.92 lakh (25.63 per cent of the total provision) in the grant was anticipated for surrender during the year.

33.2.3 Saving of ` 31,93.63 lakh, ` 41,93.26 lakh and ` 35,59.24 lakh ranging from 24.66 per cent to 32.45 per cent of the total provision had occurred under this grant in 2009-2010, 2010-2011 and 2011-2012 respectively.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.**33.2.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 90 Construction of Longding-Nokjan Road			
	O 15,00.00	15,00.00	6,41.83	(-)8,58.17
(ii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 46 Seppa-Chayangtajo Road			
	O 20,00.00			
	R 1,85.85	21,85.85	12,30.71	(-)9,55.14
Reasons for saving at serial numbers (i) and (ii) above stated to be due to non-completion of physical work by March 2013 are not tenable as no specific reason has been intimated (November 2013).				
(iii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 70 Construction of Pedestrian Wire Rope Suspension Bridge (82 Nos)			
	O 9,44.00			
	R (-)2,84.00	6,60.00	6,22.74	(-)37.26

Saving stated to be due to non-completion of work is not tenable as no specific reason for saving has been intimated (November 2013).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 Power			
	800 Other Expenditure			
	02 System Improvement In and Around Rupa-Kalaktang Towns			
	O 3,00.00			
	R (-)2,99.52	0.48	18.49	(+)18.01

While furnishing the reasons for the final excess, the Department stated that an additional amount of ` 18.10 lakh being the 10 per cent State Matching Share was released by the Government and accordingly expenditure was incurred. But the budget documents did not reflect that additional provision.

(v)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	15 Tourism Department			
	800 Other Expenditure			
	02 Construction of Tourist Lodge at Pamruk, Kamporijo			
	S 3,88.03			
	R (-)2,78.26	1,09.77	1,08.22	(-)1.55

No specific reason for the saving has been intimated (November 2013).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 63 Construction of Flood Protection Work at Kharsinga			
	O 2,50.00			
	R (-)2,50.00	...	...	...
(vii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 22 <i>Public Health Engineering</i> 800 Other Expenditure 01 Improvement of Water Supply at Swamy Camp, Anjaw			
	O 1,66.62			
	S 1,66.62			
	R (-)1,52.62	1,80.62	1,18.64	(-)61.98

No specific reason for the saving has been intimated (November 2013).

(viii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 67 System Improvement of HT/LT at Daporijo			
	O 2,00.00			
	R (-)2,00.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ix)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 12 <i>Power</i> 800 Other Expenditure 04 C/O 33/11 Kv Sub-station at Pania Including 33 Kv Express line Palin			
	S 3,00.00			
	R 9.00	3,09.00	1,00.00	(-)2,09.00
(x)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 85 C/o Anti-Erosion works to Protect Broketang Village In Tawang			
	O 1,75.77			
	R (-)1,75.77	...	...	...
(xi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 92 Infrastructure Development at ITI, Tabarijo			
	O 1,69.50			
	R (-)1,69.50	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 48 Digboi-Pangeri-Bordumsa Road			
	O 5,00.00	5,00.00	3,35.72	(-)1,64.28
No specific reason for saving has been intimated (November 2013).				
(xiii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 19 <i>Water Resource Department</i> 800 Other Expenditure 01 C/o Anti-Erosion Work at Parang Valley, PapumPare			
	O 1,58.42			
	R (-)1,58.42	...	...	...
(xiv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 12 <i>Power</i> 800 Other Expenditure 05 C/O 33 KV line from Pakke to Chayagtajo			
	S 1,80.00			
	R 4.00	1,84.00	25.00	(-)1,59.00

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	15 Tourism Department			
	800 Other Expenditure			
	01 Infrastructure			
	Development of Tourism at Tipi, Balukpong			
	O 1,51.22			
	R (-)1,51.22	...	...	...

(xvi)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	68 Establishment of a 50 Bedded Hospital at Mengio			
	O 2,00.00			
	R (-)2,00.00	...	49.40	(+)49.40

No specific reason for the final excess has been intimated (November 2013).

(xvii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	71 Construction of 33KV Express line from Nirjuli-Kimin via Hoj and Potin			
	O 1,50.00			
	R (-)1,50.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xviii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 80 Protection/Preservation of Archaeological Park At Itanagar O 1,50.00 R (-)1,50.00	...	...	...
(xix)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 02 C/o Mini Stadium at Yachuli & Yazali O 1,50.00 R (-)1,50.00	...	...	...
(xx)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 66 Anti-Erosion Work on Tazang-Siya and Kikhe River O 1,43.47 R (-)1,43.47	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 96 Establishment of Biotechnology Training and Development. Centre at Ziro			
	O 1,43.44			
	R (-)1,43.44	...	...	...
(xxii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 84 C/o Flood Protection Wall at Upper Dhokoso at Ganga Village			
	O 1,41.36			
	R (-)1,41.36	...	...	...
(xxiii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 73 Infrastructure Development of Leel M E School, Sangram			
	O 1,30.00			
	R (-)1,30.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxiv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 97 Establishment of 50 Bedded Hospital at Pistana			
	O 1,30.00			
	R (-)1,30.00	...	...	...
(xxv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 61 Construction 33 KV Express Line from Khonsa to Changlang			
	O 1,21.48			
	R (-)1,21.48	...	...	...
(xxvi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 99 C/o Indoor Stadium at Toru, Papum-Pare			
	O 1,11.00			
	R (-)1,11.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxvii) 09 North Eastern Council
4552 Capital Outlay on North Eastern Areas
 800 Other Expenditure
 93 C/o Water Treatment Plant at Koloriang

O	1,20.00			
R	(-)1,20.00	...	15.00	(+)15.00

While furnishing the replies, the Department stated that there was provision of ` 15.00 lakh and expenditure was incurred to that extent accordingly.

(xxviii) 09 North Eastern Council
4552 Capital Outlay on North Eastern Areas
 800 Other Expenditure
 69 Bio-Medical Management Plant at District Hospital

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

(xxix) 09 North Eastern Council
4552 Capital Outlay on North Eastern Areas
 800 Other Expenditure
 95 Compact Area Dev. on Agri. & Horti. under Tribin Circle

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxx)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 06 <i>Education</i> 800 Other Expenditure 03 C/o Girls & Teachers Quarter at Boduria			
	O 1,00.00			
	R (-)1,00.00	...	...	...
(xxxi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 01 Improvement of General Gr with at Taliha			
	O 80.00			
	R (-)80.00	...	...	...
(xxxii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 06 <i>Education</i> 800 Other Expenditure 05 Infrastructure Development for VKV Kuporijo.			
	S 1,60.00	1,60.00	80.29	(-)79.71

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxxiii) 09 North Eastern Council

4552 Capital Outlay on North Eastern Areas

12 Power

800 Other Expenditure

01 Aug. and Improvement of Power Distribution System at Yangte

O 77.00

R 1.00 78.00

... (-)78.00

Reasons for saving at serial numbers (ix) and (xiv) and entire saving at (xxxiii) stated to be due to non-execution of work are neither specific nor tenable.

(xxxiv) 09 North Eastern Council

4552 Capital Outlay on North Eastern Areas

800 Other Expenditure

89 C/o Boundary Wall for Government H.S. School, Nyapin

O 72.00

R (-)72.00 ...

... ..

(xxxv) 09 North Eastern Council

4552 Capital Outlay on North Eastern Areas

800 Other Expenditure

79 Infrastructure Development of Government H.S. School, Lumla

O 1,40.00

R (-)60.00 80.00

80.00 ...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxxvi)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	06 Education			
	800 Other Expenditure			
	02 C/o Boys & Girls Hostel for Government Hr. Sec. School, Dirang			
	O 1,40.00			
	R (-)60.00	80.00	80.00	...
(xxxvii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	45 Restoration of Rupa-Kalaktang-Shikaridonga Road			
	O 43.42			
	R (-)43.42	...	...	...
(xxxviii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	87 C/o Anti-Erosion Works on Pare River			
	O 1,35.32			
	R (-)38.35	96.97	96.98	(+)0.01

Reduction in provision through re-appropriation at serial numbers (iii) to (v), (vii), (xxxv), (xxxvi) and (xxxviii) was stated to be due to less requirement of funds under Major Works in the respective heads mentioned above.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(xxxix)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	21 <i>Research Department</i>			
	800 Other Expenditure			
	01 Extension and Modernization of J.N.State Museum.			
	S	1,20.00		
	R	12.00	1,32.00	82.00
				(-)50.00

Augmentation of provision through re-appropriation at serial numbers (ii), (ix), (xiv), (xxxiii), and (xxxix) was stated to be due to requirement of more funds towards Major Works under the respective heads.

Reasons for the saving have not been intimated (November 2013).

(xl)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	75 C/o 33KV Express Line from Pistana to Mengio			
	O	20.00		
	R	(-)20.00	...	...
				...

Withdrawal of entire provision through re-appropriation at serial numbers (vi), (viii), (x), (xi), (xiii), (xv) to (xxxi), (xxxiv), (xxxvii) and (xl) was stated to be due to less requirement of funds under the respective heads.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.2.5 Savings mentioned in the foregoing note **33.2.4** were partly offset by excess mainly under: -

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 82 C/o Taman- Dollongmukh Road			
	R	20,00.00	20,00.00	20,00.00
				...

(ii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 40 Pasighat-Koyu- Ego Road			
	R	3,44.21	3,44.21	3,03.67
				(-)40.54

Reasons for final saving stated to be due to non-completion of physical work by March 2013 is not tenable as no specific reason has been intimated (November 2013).

(iii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 54 Laimekuri-Nari- Telam Road			
	R	5,00.00	5,00.00	2,63.08
				(-)2,36.92

No specific reason for the final saving has been intimated (November 2013).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 83 C/o Football Stadium at Changlang District			
	R	1,80.00	1,80.00	1,80.00 ...
(v)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 03 C/O Football Stadium at Jairampur			
	R	1,80.00	1,80.00	1,80.00 ...
(vi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 88 System Improvement in and around Bomdila Township			
	R	1,54.00	1,54.00	1,68.17 (+)14.17

While furnishing the replies for the excess, the Department stated that apart from provision of NEC funds for ` 1,54.00 lakh, ` 18.56 lakh was released by the Government being 10 per cent State Matching Share and accordingly expenditure to that extent also was incurred. But the budget documents did not reflect that additional provision of ` 18.56 lakh.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)	
(In lakhs of rupees)					
(vii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 86 C/o 33KV Express Line from Changlang to Khimyang				
	R	1,64.00	1,64.00	1,60.00	(-)4.00
(viii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 03 <i>Veterinary Department</i> 800 Other Expenditure 01 Strengthening and Expansion of District Pig Breeding Farm at Siro				
	R	1,50.61	1,50.61	1,50.61	...
(ix)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 94 Establishment of 30 Bedded Hospital at Pareng, Sagalee				
	O	1,30.00			
	R	1,20.00	2,50.00	2,50.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(x)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 57 Improvement and Renovation of 33 KV Line from Pasighat to Mebo			
	R 97.92	97.92	96.26	(-)1.66
(xi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 62 System Improvement under Raga Electrical Division			
	R 41.56	41.56	40.56	(-)1.00
Creation of provision towards Major Works at serial numbers (i) to (viii) and (x) and towards Other Charges at serial number (xi) through re-appropriation was stated to be due to requirement of more funds under the respective heads.				
(xii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 07 <i>Sports and Youth Affairs</i> 800 Other Expenditure 04 Construction of Football Stadium at Nari			
	S 39.32			
	R 38.68	78.00	78.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xiii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 <i>Power</i>			
	800 Other Expenditure			
	03 Augmentation and Improvement of Existing T & Db System at Sangram			
	O 1,50.00			
	R 35.00	1,85.00	1,80.00	(-)5.00

Reasons for the final saving stated to be due to non-completion of work at serial numbers (vii), (x) and (xi) and that due to non-execution of work at serial number (xiii) are neither specific nor tenable.

(xiv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	19 <i>Water Resource Department</i>			
	800 Other Expenditure			
	02 C/o Anti-Erosion on Right & Left Bank of Komla at Nirjuli			
	S 1,70.00			
	R 40.00	2,10.00	1,99.99	(-)10.01
(xv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	98 C/o Mini Sports Stadium at Chambang			
	O 1,50.00			
	R 30.00	1,80.00	1,79.73	(-)0.27

GRANT NO. 33 NORTH EASTERN AREAS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xvi)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	06 Education			
	800 Other Expenditure			
	01 Infrastructure Dev.of Government School, Tali Circle			
	O	1,40.00		
	R	11.00	1,51.00	1,50.99 (-)0.01

Augmentation of provision through re-appropriation at serial numbers (ix), (xii) to (xvi) was stated to be due to requirement of more funds towards Major Works under the respective heads.

Reasons for the final saving in the 3 (three) cases at serial numbers (xiv) to (xvi) have not been intimated (November 2013).

GRANT NO. 34 POWER
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
34.1 Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	2,88,09,19			
Supplementary	63,68,53	3,51,77,72	3,45,16,61	(-)6,61,11
Amount surrendered during the year (31 March 2013)				5,38,00
34.2 Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	59,73,00			
Supplementary	98,72,80	1,58,45,80	1,09,23,67	(-)49,22,13
Amount surrendered during the year				...

GRANT NO. 34 POWER-Contd.**Notes and Comments:****Capital:**

34.2.1 In view of the overall saving of ` 49,22.13 lakh (31.06 per cent of the total provision) in the grant, supplementary provision of ` 98,72.80 lakh obtained in March 2013 proved excessive.

34.2.2 No part of the available saving of ` 49,22.13 lakh was anticipated for surrender during the year.

34.2.3 Saving of substantial provision has become a regular feature under the Capital-Voted Section of this grant as evident from the Table given below:

Year	Saving Amount (in lakh of rupees)	Percentage
2007-2008	63,52.20	40.11
2008-2009	45,87.43	28.36
2009-2010	62,51.55	26.68
2010-2011	12,62.17	12.25
2011-2012	45,13.84	27.24

The above facts indicate that provision had been made without proper assessment of requirement under the grant.

34.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel-Generation</i>			
	800 Other Expenditure			
	22 C/o 132 kv Circuit Transmission Line from Khuppi to Tawang			
	O	27,98.00	27,98.00	...
				(-)27,98.00

GRANT NO. 34 POWER-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii)	04 State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	16 System Improvement Under ACA/SPA			
S	35,84.49	35,84.49	17,78.16	(-)18,06.33

Saving in the above two cases was stated to be due to non execution/non-completion of work. But the replies are neither clear nor specific.

(iii)	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	07 Pitty Works			
O	6,00.00			
R	(-)3,93.60	2,06.40	2,06.40	...

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

(iv)	05 Finance Commission Recommendations			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel-Generation</i>			
	800 Other Expenditure			
	23 Repair and Maintenance			
S	5,00.00	5,00.00	1,82.20	(-)3,17.80

Saving was stated to be due to "as per work done". This reply is neither clear nor specific.

GRANT NO. 34 POWER-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v) 07 Non Lapsable Pool Fund

**4801 Capital Outlay on
Power Projects**06 *Rural Electrification*

800 Other Expenditure

17 Maintenance of Assets

O 50.00

R (-)50.00

...

...

...

Withdrawal of entire provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

34.2.5 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i) **4801 Capital Outlay on
Power Projects**80 *General*

800 Other Expenditure

08 Repair and Maintenance of
Elect. Installation of
Residential Building

O 5,00.00

S 1,00.90

R 3,93.60

9,94.50

9,94.50

...

GRANT NO. 34 POWER-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii) 07 Non Lapsable Pool Fund

4801 Capital Outlay on Power Projects01 *Hydel-Generation*

800 Other Expenditure

16 C/o 2X3.15

MVA 33/11 KV

Sub-station at Seppa

S 2,47.86

R 50.00

2,97.86

2,97.86

...

Augmentation of provision through re-appropriation in the above 2 (two) cases was stated to be due to requirement of more funds towards Other Charges.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
35.1 Revenue				
Major Head:				
2220 Information and Publicity				
Original	11,52,48			
Supplementary	2,29,25	13,81,73	12,97,70	(-)84,03
Amount surrendered during the year				...

35.2 Capital

Major Head:

**4220 Capital Outlay on
Information and
Publicity**

Original	3,65,64			
Supplementary	...	3,65,64	25,95	(-)3,39,69
Amount surrendered during the year (31 March 2013)				2,45,64

Notes and Comments:

Revenue:

35.1.1 In view of the overall saving of ` 84.03 lakh (6.08 per cent of the total provision) in the grant, supplementary provision of ` 2,29.25 lakh obtained in March 2013 proved excessive.

35.1.2 No part of the available saving of ` 84.03 lakh was anticipated for surrender during the year.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**35.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2220 Information and Publicity			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 9,34.48			
	S 67.25	10,01.73	9,23.81	(-)77.92
(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2220 Information and Publicity			
	60 Others			
	800 Other Expenditure			
	04 Training and Computerization			
	O 15.00			
	R (-)10.00	5.00	...	(-)5.00

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

No specific reason for the saving at serial number (i) and non-utilisation of the entire reduced provision at serial number (ii) has been intimated (November 2013).

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.

35.1.4 Savings mentioned in the foregoing note **35.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2220 Information and Publicity			
	60 Others			
	101 Advertising and Visual Publicity			
	01 Establishment Expenses			
	O	33.00		
	S	58.00		
	R	15.00	1,06.00	1,05.71
				(-)0.29

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

No specific reason for the final saving has been intimated (November 2013).

Capital:

35.2.1 In view of the overall saving of ` 3,39.69 lakh (92.9 per cent of the total provision), original provision of ` 3,65.64 lakh was excessive.

35.2.2 Out of the available saving of ` 3,39.69 lakh, ` 2,45.64 lakh only was anticipated and surrendered in March 2013.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl'd.**35.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	07 Non Lapsable Pool Fund			
	4220 Capital Outlay on Information and Publicity			
	60 Others			
	800 Other Expenditure			
	03 C/o RCC (G+2 Building Soochna Bhawan at Naharlagun)			
	O 3,35.64			
	R (-)3,35.64	...	...	...

Withdrawal of entire provision through re-appropriation (₹ 90.00 lakh) was stated to be due to less requirement of funds and that through surrender (₹ 2,45.64 lakh) was made without assigning any reason.

GRANT NO. 36 STATISTICS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

36.1 Revenue

Major Head:

**3454 Census, Surveys and
Statistics**

Original	12,62,27			
Supplementary	1,93,93	14,56,20	12,79,38	(-)1,76,82
Amount surrendered during the year				...

36.2 Capital

Major Head:

**5475 Capital Outlay on
Other General
Economic Services**

Original	99,71			
Supplementary	3,48,34	4,48,05	1,72,83	(-)2,75,22
Amount surrendered during the year				...

Notes and Comments:

Revenue:

36.1.1 In view of the overall saving of ` 1,76.82 lakh (12.14 per cent) in the grant, supplementary provision of ` 1,93.93 lakh obtained in March 2013 proved excessive.

36.1.2 No part of the available saving of ` 1,76.82 lakh was anticipated for surrender during the year.

GRANT NO. 36 STATISTICS-Contd.**36.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	800 Other Expenditure			
	01 Improvement of Statistical System			
	O	3,20.00	3,20.00	1,60.36
				(-)1,59.64

No specific reason for the saving has been intimated (November 2013).

(ii)	3454 Census, Surveys and Statistics			
	01 <i>Census</i>			
	001 Direction and Administration			
	01 Establishment Expenses of Directorate			
	O	5,65.40		
	S	1,36.56		
	R	(-)69.10	6,32.86	5,75.62
				(-)57.24

Reduction in provision through re-appropriation was the net effect of decrease of ` 69.72 lakh stated to be due to less requirement of fund towards Salaries (Plan) and Medical Treatment and increase of ` 0.72 lakh stated to be due to requirement of more funds towards Salaries (Non Plan).

Saving was stated to be due to non-creation of new posts (Plan-Salaries), non-filling up of vacant posts (Non Plan-Salaries) and less expenditure under Wages, Domestic Travel Expenses, Office Expenses, Other Charges etc.

GRANT NO. 36 STATISTICS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii)	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	800 Other Expenditure			
	04 Unique Identification(UIDs)			
	O	40.00	40.00	...
				(-)40.00

Saving was stated to be due to non-implementation of the Scheme.

(iv)	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	111 Vital Statistics			
	01 Establishment Expenses			
	O	2,25.87		
	S	9.72		
	R	(-)8.44	2,27.15	2,10.12
				(-)17.03

Reduction in provision through re-appropriation was the net effect of decrease of ` 38.97 lakh stated to be due to less requirement of fund mainly towards Salaries and increase of ` 30.53 lakh stated to be due to requirement of more fund mainly towards Office Expenses and Other Charges.

Saving was stated to be due to non-creation of new posts (Plan-Salaries), non-filling up of vacant posts (Non Plan-Salaries) and less expenditure under Wages, Domestic Travel Expenses, Office Expenses, Other Charges etc.

GRANT NO. 36 STATISTICS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v)	03 Centrally Sponsored Schemes 3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	800 Other Expenditure			
	05 Indian Statistics Strengthening Project (ISSP)			
	O 10.00			
	R (-)3.58	6.42	1.53	(-)4.89

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Other Charges.

Saving was stated to be due to non-finalisation of Report of SSSP of Arunachal Pradesh.

36.1.4 Savings mentioned in the foregoing note **36.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	03 Centrally Sponsored Schemes 3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	201 National Sample Survey Organisation			
	01 National Sample Surveys Work			
	O 96.00			
	S 35.19			
	R 86.12	2,17.31	3,19.27	(+)1,01.96

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Salaries.

Excess was stated to be due to late receipt of Central Share of ` 1,29.31 lakh for which Budgetary Support could not be obtained in 2012-2013.

GRANT NO. 36 STATISTICS-Conclld.**Capital:**

36.2.1 In view of the overall saving of ` 2,75.22 lakh (61.43 per cent) in the grant, supplementary provision of ` 3,48.34 lakh obtained in March 2013 proved excessive.

36.2.2 No part of the available saving of ` 2,75.22 lakh was anticipated for surrender during the year.

36.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	04 State Plan Schemes				
	5475 Capital Outlay on				
	Other General				
	Economic Services				
	800 Other Expenditure				
	02 Schemes under ACA/SPA				
	S	2,70.00	2,70.00	...	(-)2,70.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

(ii)	5475 Capital Outlay on Other				
	General Economic				
	Services				
	112 Statistics				
	01 Creation of Assets				
	O	99.71			
	S	78.34	1,78.05	1,72.83	(-)5.22

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
37.1 Revenue				
Major Heads:				
3456 Civil Supplies				
3475 Other General Economic Services				
Original	5,17,17			
Supplementary	68,54	5,85,71	5,65,39	(-)20,32
Amount surrendered during the year				...
37.2 Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	22,00			
Supplementary	1,51,00	1,73,00	1,13,00	(-)60,00
Amount surrendered during the year				...

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Concltd.**Notes and Comments:****Capital:**

37.2.1 In view of the overall saving of ` 60.00 lakh (34.68 per cent of the total provision) in the grant, supplementary provision of ` 1,51.00 lakh obtained in March 2013 proved excessive.

37.2.2 No part of the available saving of ` 60.00 lakh was anticipated for surrender during the year.

37.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	5475 Capital Outlay on Other General Economic Services			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	S	90.00	30.00	(-)60.00

The Department stated that the actual expenditure was ` 90.00 lakh as the entire provision was placed under the disposal of the Chief Engineer PWD (West Zone). But the Department has not furnished the Utilisation Certificate of the amount in support of incurring the expenditure (November 2013).

GRANT NO. 38 WATER RESOURCE DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
38.1 Revenue				
Major Heads:				
2701 Medium Irrigation				
2702 Minor Irrigation				
2705 Command Area Development				
Original	1,41,06,58			
Supplementary	35,88,27	1,76,94,85	1,35,95,22	(-)40,99,63
Amount surrendered during the year				...
38.2 Capital				
Major Heads:				
4702 Capital Outlay on Minor Irrigation				
4711 Capital Outlay on Flood Control projects				
Original	62,40,00			
Supplementary	26,37,00	88,77,00	21,93,74	(-)66,83,26
Amount surrendered during the year				...

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**Notes and Comments:****Revenue:**

38.1.1 As the overall expenditure of ` 1,35,95.22 lakh did not come even up to the original provision, supplementary provision of ` 35,88.27 lakh obtained in March 2013 proved unnecessary.

38.1.2 No part of the overall saving of ` 40,99.63 (23.17 per cent) was anticipated for surrender during the year.

38.1.3 Persistent saving of ` 35,00.77 lakh, ` 8,61.65 lakh and ` 51,53.44 lakh had occurred under this grant in 2009-2010, 2010-2011 and 2011-2012 respectively. The foregoing facts are indicative of lack of foresight in financial management.

38.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	06 Accelerated Irrigation Benefits Programme			
	O	86,33.20		
	S	9,38.93	95,72.13	68,98.81
				(-)26,73.32

Huge saving was stated to be due to non-release of fund by the Government.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii)	2705 Command Area Development			
	800 Other Expenditure			
	01 Scheme under CAD Programme			
	O 4,80.98			
	R (-)4,24.59	56.39	56.39	...

Reduction in provision through re-appropriation was stated to be due to less requirement of fund (Central Share: ` 2,20.00 lakh, State Share: ` 2,04.59 lakh) towards Other Charges.

(iii)	04 State Plan Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	10 Schemes under ACA/SPA			
	S 12,15.00	12,15.00	8,07.74	(-)4,07.26

Saving was stated to be due to non-receipt of LOC from the Government.

(iv)	05 Finance Commission Recommendations			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	09 Maintenance of Assets			
	S 2,00.00	2,00.00	...	(-)2,00.00

Entire provision remained unutilised stated to be due to non-release of fund by the Finance Commission. The same amount remained unutilised in 2011-2012 also.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(v)	2702 Minor Irrigation			
	03 <i>Maintenance</i>			
	102 Lift Irrigation Schemes			
	02 Scheme under RIDF Loan			
	S	1,70.80		
	R	3,02.00	4,72.80	...
				(-)4,72.80

Department's reply "Fund was not pertaining to our Department" is not tenable as the provision has been reflected in the Supplementary Budget and Re-appropriation Statement furnished by the Finance Department. Moreover, this was not pointed out during re-conciliation.

(vi)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	47,14.02		
	S	6,13.16	53,27.18	51,81.50
				(-)1,45.68

Saving was stated to be mainly due to non-filling up of vacant posts and non-payment of arrear MACP/ACP, Leave Salary to work charged and retired staff.

(vii)	08 Central Plan Schemes			
	(Fully funded by Central Government)			
	2702 Minor Irrigation			
	02 <i>Ground Water</i>			
	800 Other Expenditure			
	03 Ground Water Management and Regulation			
	O	1,72.86		
	R	(-)77.41	95.45	95.45
				...

Reduction in provision was stated to be due to less requirement of fund towards Other Charges.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**Capital:**

38.2.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 26,37.00 lakh obtained in March 2013 proved unnecessary.

38.2.2 No part of the overall saving of ` 66,83.26 lakh (75.29 per cent) was anticipated for surrender during the year.

38.2.3 Persistent saving of ` 35,94.65 lakh, ` 21,79.73 lakh and ` 40,79.12 lakh had occurred under this grant in 2009-2010, 2010-2011 and 2011-2012 also. These facts are indicative of lack of foresight in financial management.

38.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4711 Capital Outlay on Flood Control projects			
	01 Flood Control			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	O 43,56.00			
	R (-)43,56.00	...	...	...

Withdrawal of entire provision was stated to be due to less requirement of fund towards Other Charges.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii)	4711 Capital Outlay on Flood Control projects			
	<i>01 Flood Control</i>			
	800 Other Expenditure			
	05 Scheme under Accelerated Irrigation Benefits Programme (AIBP)			
	O 17,74.00			
	R 42,26.00	60,00.00	...	(-)60,00.00

Augmentation of provision through re-appropriation was the net effect of increase of ` 60,00.00 lakh towards Other Charges (State Share) and decrease of ` 17,74.00 lakh under Other Charges (Central Share) and both increase and decrease were stated to be due to requirement of more and less funds respectively under the head.

Reasons for non-utilisation of the entire enhanced provision have not been intimated (November 2013).

(iii)	04 State Plan Schemes			
	4711 Capital Outlay on Flood Control projects			
	<i>01 Flood Control</i>			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	S 17,15.00			
	R 1,30.00	18,45.00	12,14..55	(-)6,30.45

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Other Charges.

Saving was stated to be due to non-issue of LOC by the Government during the year.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl'd.

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

(In lakhs of rupees)

(iv)	4711 Capital Outlay on Flood Control projects			
	<i>01 Flood Control</i>			
	001 Direction and Administration			
	01 Establishment Charges			
	O	1,10.00		
	S	8,22.00	9,32.00	8,79.20
				(-)52.80

Saving was stated to be due to non-release of fund during the year.

**GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS
(All Voted)**

	Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)			

39.1 Capital

Major Head:

**7610 Loans to Government
Servants etc.**

Original	3,60,00		
Supplementary	...	3,60,00	2,98,63
Amount surrendered during the year			(-)61,37
			...

Notes and Comments:

Capital:

39.1.1 No part of the available saving of ` 61.37 lakh (17.05 per cent of the total provision) in the grant was anticipated for surrender during the year.

39.1.2 Saving occurred mainly under:-

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

(In lakhs of rupees)

(i)	7610 Loans to Government Servants etc.			
	202 Advances for Purchase of Motor Conveyances			
	01 Motor Car etc.			
	O	1,70.00	1,70.00	1,31.33
				(-)38.67

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii)	7610 Loans to Government Servants etc			
	201 House Building Advances			
	01 House Building			
	O	1,70.00	1,47.30	(-)22.70

Saving in the above 2 (two) cases was stated to be due to receipt of less number of applications for Motor Vehicles Advances and House Building Advances respectively.

GRANT NO. 40 HOUSING
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
40.1 Revenue				
Major Head:				
2216 Housing				
Original	18,06,00			
Supplementary	...	18,06,00	16,39,56	(-)1,66,44
Amount surrendered during the year (31 March 2013)				1,07,50
40.2 Capital				
Major Head:				
4216 Capital Outlay on Housing				
Original	3,00,00			
Supplementary	22,47,50	25,47,50	13,03,57	(-)12,43,93
Amount surrendered during the year				...

Notes and Comments:

Revenue:

40.1.1 In view of the overall saving of ` 1,66.44 lakh (9.22 per cent) in the grant, original provision of ` 18,06.00 lakh proved excessive.

40.1.2 Out of the overall saving of ` 1,66.44 lakh, ` 1,07.50 lakh only was surrendered during the year.

GRANT NO. 40 HOUSING-Contd.**40.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	2216 Housing			
	05 <i>General Pool Accommodation</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 14,00.00			
	R (-)1,01.50	12,98.50	12,39.82	(-)58.68

Reasons for anticipated saving of ` 1,01.50 lakh through surrender have not been intimated (November 2013). Reasons for the final saving was stated to be due to non-filling up of vacant posts.

(ii)	2216 Housing			
	05 <i>General Pool Accommodation</i>			
	800 Other Expenditure			
	01 Maintenance and Repairs			
	O 4,06.00			
	R (-)6.00	4,00.00	3,99.74	(-)0.26

Reasons for anticipated saving of ` 6.00 lakh through surrender have not been intimated (November 2013).

No reason for the final saving was given due to the amount being nominal.

Capital

40.2.1 In view of the overall saving of ` 12,43.93 lakh (48.83 per cent), supplementary provision of ` 22,47.50 lakh obtained in March 2013 proved excessive.

40.2.2 No part of the overall saving of ` 12,43.93 lakh was surrendered during the year.

GRANT NO. 40 HOUSING-Conclld.

40.2.3 Saving occurred mainly under :-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	4216 Capital Outlay on Housing			
	01 <i>Government Residential Buildings</i>			
	106 General Pool Accommodation			
	02 Schemes under ACA/SPA			
S	14,47.50	14,47.50	3,44.59	(-)11,02.91

Saving stated to be due to non-completion of physical works is neither specific nor tenable.

(ii)	05 Finance Commission Recommendations			
	4216 Capital Outlay on Housing			
	01 <i>Government Residential Buildings</i>			
	106 General Pool Accommodation			
	01 Construction			
S	5,00.00	5,00.00	3,59.10	(-)1,40.90

Provision created by supplementary grant obtained in March 2013 in the above 2 (two) cases proved excessive.

Saving was stated to be due to non-sanction of the scheme.

GRANT NO. 41 LAND MANAGEMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
41.1 Revenue				
Major Heads:				
2029 Land Revenue				
2506 Land Reforms				
Original	12,77,98			
Supplementary	22,88	13,00,86	10,40,50	(-)2,60,36
Amount surrendered during the year (31 March 2013)				2,44,85
41.2 Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	...			
Supplementary	7,20,00	7,20,00	...	(-)7,20,00
Amount surrendered during the year				...

GRANT NO. 41 LAND MANAGEMENT-Contd.**Notes and Comments:****Revenue:**

41.1.1 As the overall expenditure of ` 10,40.50 lakh did not come even up to the original provision, supplementary provision of ` 22.88 lakh obtained in March 2013 proved unnecessary.

41.1.2 Out of the available saving of ` 2,60.36 lakh (20.01 per cent), ` 2,44.85 lakh only was anticipated and surrendered in March 2013.

41.1.3 Saving of ` 95.63 lakh, ` 11.37 lakh and ` 63.60 lakh had occurred under this grant in 2009-2010, 2010-2011 and 2011-2012 also.

41.1.4 Saving occurred mainly under:-

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

(In lakhs of rupees)

(i)	2506 Land Reforms			
	800 Other Expenditure			
	05 Cadastral Survey			
	O 2,29.15			
	R (-)2,04.15	25.00	22.38	(-)2.62

Reduction in provision from Other Charges through re-appropriation (` 4.15 lakh) was stated to be due to less requirement of fund and that through surrender (` 2,00.00 lakh) was made without assigning any reason.

(ii)	2506 Land Reforms			
	800 Other Expenditure			
	01 Establishment Expenses			
	O 2,50.85			
	R (-)1,62.10	88.75	82.27	(-)6.48

Reduction in provision mainly from Office Expenses and Other Charges through re-appropriation was stated to be due to less requirement of fund. Further reduction of provision through surrender from Other Charges was made without assigning any reason.

Reasons for the final saving at serial numbers (i) and (ii) above have not been intimated (November 2013).

GRANT NO. 41 LAND MANAGEMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 03 Centrally Sponsored Schemes

2506 Land Reforms

800 Other Expenditure

05 Cadastral Survey

O 48.60

R (-)48.60

...

...

...

Withdrawal of entire provision through re-appropriation was stated to be due to 'less' requirement of fund towards Other Charges.

41.1.5 Savings mentioned in note **41.1.4** above were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) **2506 Land Reforms**

800 Other Expenditure

02 Strengthening of Revenue
Administration and
Updating of Land Records

O 15.00

R 1,70.00

1,85.00

1,83.00

(-)2.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Other Charges.

Reasons for the final saving have not been intimated (November 2013).

GRANT NO. 41 LAND MANAGEMENT-Conclld.**Capital:**

41.2.1 In view of the non-utilisation of the entire provision of ₹ 7,20.00 lakh (100 per cent of the total provision) in the Capital grant, supplementary provision to that extent obtained in March 2013 was totally unnecessary.

41.2.2 No part of the available saving was anticipated for surrender during the year.

41.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
S	7,20.00	7,20.00	...	(-)7,20.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

GRANT NO. 42 RURAL DEVELOPMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
42.1 Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	51,03,62			
Supplementary	10,32,90	61,36,52	58,31,66	(-)3,04,86
Amount surrendered during the year				...
42.2 Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	1,02,00			
Supplementary	30,18,60	31,20,60	30,24,60	(-)96,00
Amount surrendered during the year				...

**GRANT NO. 43 FISHERIES
(ALL VOTED)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
43.1 Revenue				
Major Head:				
2405 Fisheries				
Original	15,77,74			
Supplementary	2,62,54	18,40,28	36,96,99	(+)18,56,71
Amount surrendered during the year				...
43.2 Capital				
Major Head:				
4405 Capital Outlay on Fisheries				
Original	30,00			
Supplementary	2,65,00	2,95,00	2,05,93	(-)89,07
Amount surrendered during the year				...

Notes and Comments:

Revenue:

43.1.1 The expenditure exceeded the grant by ` 18,56.71 lakh (Actual excess ` 18,56,71,030/-); the excess requires regularisation.

43.1.2 In view of the excess expenditure in the grant (100.89 per cent over the total provision), supplementary provision of ` 2,62.54 lakh obtained in March 2013 was inadequate.

GRANT NO. 43 FISHERIES-Contd.**43.1.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 45 Rashtriya Krishi Vikas Yojana (RKVY)			
	O	2,44.67		
	R	(-)34.66	2,10.01	12,43.43
				(+)10,33.42

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

While furnishing the explanation for the excess, the Department stated “Total expenditure as per allotment of fund, i.e. ` 2,10.01 lakh” and therefore did not furnish any reason for the excess. But the expenditure booked under the head stood correct.

(ii)	2405 Fisheries 001 Direction and Administration 01 Establishment Expenses			
	O	9,43.92		
	S	1,03.83		
	R	(-)5.49	10,42.26	18,65.55
				(+)8,23.29

Reduction in provision through re-appropriation was the net effect of decrease of ` 17.09 lakh mainly under Minor Works and Wages and increase of ` 11.60 lakh mainly towards Office Expenses and Other Charges and both decrease and increase were stated to be due to requirement of less and more funds under the head.

While furnishing the explanation for the excess, the Department stated “No such excess expenditure was made in Plan” and therefore did not furnish any reason for the excess. But, ultimately, the expenditure booked stood correct.

GRANT NO. 43 FISHERIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 01 Development. of Fresh Water Aquaculture Under Fish Farmers Development Agency			
	O 60.00			
	S 62.30			
	R 70.70	1,93.00	1,93.00	...
(iv)	2405 Fisheries 109 Extension and Training 01 Establishment Expenses			
	O 15.00			
	R 26.00	41.00	41.00	...
(v)	05 Finance Commission Recommendations 2405 Fisheries 101 Inland Fisheries 09 Rejuvenation of Ponds/Beels etc.			
	S 94.18			
	R 25.82	1,20.00	1,20.00	...
(vi)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 08 Strengthening of Database and Information Net Work for Fisheries			
	R 20.12	20.12	20.12	...

GRANT NO. 43 FISHERIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vii)	04 State Plan Schemes 2405 Fisheries 101 Inland Fisheries 05 Construction of Fish Seed Farm Including Expansion And Improvement			
	O	50.00		
	R	10.00	60.00	...

Augmentation of provision through re-appropriation in the above 5 (five) cases at serial number (iii) towards Grants-in-aid at serial numbers (iv), (v) and (vii) towards Other Charges and creation of provision through re-appropriation at serial number (vi) towards Grants-in-aid were stated to be made due to requirement of more funds under the heads.

43.1.4 Excess mentioned in the foregoing note **43.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	04 State Plan Schemes 2405 Fisheries 101 Inland Fisheries 08 Miscellaneous. Schemes And Other Supports			
	O	1,42.00		
	R	(-)59.30	82.70	...
(ii)	2405 Fisheries 101 Inland Fisheries 01 Establishment Expenses			
	O	51.15		
	S	2.23		
	R	(-)34.91	18.47	...

GRANT NO. 43 FISHERIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 09 National Schemes for Welfare of Fishermen			
	O 40.00			
	R (-)11.28	28.72	28.72	...
(iv)	04 State Plan Schemes 2405 Fisheries 101 Inland Fisheries 06 Cold Water Fish Culture Including Trout Culture			
	O 14.00			
	R (-)6.00	8.00	8.00	...

Reduction in provision through re-appropriation in the above 4 (four) cases at serial number (i) to (iv) from Other Charges and Office Expenses was stated to be due to less requirement of funds under the heads.

Capital:

43.2.1 In view of the overall saving of ` 89.07 lakh (30.19 per cent of the total provision) in the grant, supplementary provision of ` 2,65.00 lakh obtained in March 2013 was excessive.

43.2.2 No part of the available saving of ` 89.07 lakh was anticipated for surrender during the year.

GRANT NO. 43 FISHERIES-Contd.

43.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	04 State Plan Schemes			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	03 Scheme on ACA/SPA			
	S	2,65.00		
	R	5.00	2,70.00	1,80.93
				(-)89.07

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

Reasons for the saving have not been intimated (November 2013).

(ii)	04 State Plan Schemes			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	04 Construction of Buildings			
	O	30.00		
	R	(-)30.00	...	...
		

Withdrawal of entire provision through re-appropriation was stated to be due to less requirement of funds under Major Works.

GRANT NO. 43 FISHERIES-Concl'd.

43.2.4 Savings mentioned in the foregoing note at **43.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	01 Creation of Assets			
R	25.00	25.00	25.00	...

Creation of provision through re-appropriation was stated to be due to requirement of more provision towards Major Works.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
44.1 Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	6,14,53			
Supplementary	1,78,77	7,93,30	7,77,77	(-)15,53
Amount surrendered during the year				...

GRANT NO. 45 CIVIL AVIATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
45.1 Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	22,46,85			
Supplementary	...	22,46,85	8,46,93	(-)13,99,92
Amount surrendered during the year (31 March 2013)				13,89,66
45.2 Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	72,80			
Supplementary	9,40,04	10,12,84	3,84,74	(-)6,28,10
Amount surrendered during the year				...

GRANT NO. 45 CIVIL AVIATION-Contd.**Notes and Comments:****Revenue:**

45.1.1 Out of the available saving of ` 13,99.92 lakh (62.31 per cent of the total provision) in the grant, ` 13,89.66 lakh only was anticipated and surrendered in March 2013.

45.1.2 Saving occurred persistently in the voted grant during the preceding four years also as under :

Saving		
Year	Amount (in lakh of rupees)	percentage
2008-2009	9,44.97	19.67
2009-2010	7,30.57	21.78
2010-2011	6,61.76	30.45
2011-2012	16,94.75	49.65

The above facts indicate defective budgetary control on the part of the Controlling Officer.

45.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	3275 Other Communication Services			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O 20,19.74			
	R (-)13,93.74	6,26.00	6,20.33	(-)5.67

Reduction in provision ` 13,93.74 lakh was the net effect of surrender of ` 13,78.09 lakh from Other Charges without assigning any reason and further decrease of ` 19.25 lakh through re-appropriation stated to be due to less requirement of funds under Other Charges and increase of ` 3.60 lakh stated to be due to requirement of more funds towards Office Expenses and Minor Works.

Saving was stated to be mainly due to less amount of bills of helicopter charges (Other Charges) than anticipated and non-payment of bonus to labourers as well as non-receipt of Wage bills from out posts within March 2013.

.GRANT NO. 45 CIVIL AVIATION-Conclld.**Capital:**

45.2.1 In view of the overall saving of ` 6,28.10 lakh (62.01 per cent of the total provision) in the grant, supplementary provision of ` 9,40.04 lakh obtained in March 2013 proved excessive.

45.2.2 No part of the available saving of ` 6,28.10 lakh was anticipated for surrender during the year.

45.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	5053 Capital Outlay on Civil Aviation			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
S	9,30.04	9,30.04	3,05.87	(-)6,24.17

The department could not furnish any specific reason for the huge saving for want of clarification from the executing agency (Public Works Department) to whom the entire fund was allotted.

APPROPRIATION NO. 46 STATE PUBLIC SERVICE COMMISSION
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
46.1 Revenue				
Major Head:				
2051 Public Service Commission				
Original	3,17,68			
Supplementary	93,47	4,11,15	4,10,71	(-)44
Amount surrendered during the year				...

GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
47.1 Revenue				
Major Heads:				
2014 Administration of Justice				
2059 Public Works				
Original	19,37,38			
Supplementary	1,30,77	20,68,15	4,61,29	(-)16,06,86
Amount surrendered during the year				...
47.2 Capital				
Major Heads:				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrative Services				
Original	50,00			
Supplementary	11,97,00	12,47,00	6,77,59	(-)5,69,41
Amount surrendered during the year				...

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**Notes and Comments:****Revenue:**

47.1.1 As the overall expenditure of ` 4,61.29 lakh did not come even up to the original provision, supplementary provision of ` 1,30.77 lakh obtained in March 2013 proved unnecessary.

47.1.2 No part of the huge available saving of ` 16,06.86 lakh (77.70 per cent) was anticipated for surrender during the year.

47.1.3. Excepting the saving of ` 43.36 lakh (14.31 per cent of the total provision) huge saving of ` 16,37.16 lakh (79.90 per cent of the total provision) and ` 15,70.89 lakh (78.46 per cent of the total provision) had occurred under this head in 2009-2010, 2010-2011 and 2011-2012 also. The consecutive huge saving in previous two years indicates that proper assessment was not made at the time of making Original and Supplementary Estimates.

47.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	2014 Administration of Justice			
	800 Other Expenditure			
	05 Improvement of Justice Delivery			
	O	15,52.00	15,52.00	...
				(-)15,52.00

Non-utilisation of the entire provision was stated to be due to the activities against which grants was provided were not possible to implement. This fact indicates that provisions were made on an immature Scheme/Project.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii) 2014 Administration of Justice

102 High Courts

01 Circuit Bench of Gauhati
High Court in State Capital

O 1,82.77

S 68.70

2,51.47

2,22.07

(-)29.40

Saving was stated to be due to non-filling up of some vacant posts, non-payment of wages to unauthorised absentees and non-payment of T.A. and LTC for non-submission of bills.

(iii) 2014 Administration of Justice

800 Other Expenditure

06 Additional District and
Session Judge

O 57.65

S 12.08

69.73

53.09

(-)16.64

Saving was stated to be due to non-settlement of Salaries, DTE and Office Expenses during the financial year for non-submission of bills in respect of 3 (three) Additional District and Session Judges whose contractual services were dispensed with for not qualifying the Interview conducted by the Hon'ble Gauhati High Court.

(iv) 2014 Administration of Justice

800 Other Expenditure

02 State Legal Aid Expenditure

O 10.09

R (-)10.09

...

...

...

Entire provision was withdrawn through re-appropriation stated to be due to less requirement of funds towards Grants-in-aid.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**Capital:**

47.2.1 In view of the overall saving of ` 5,69.41 lakh (45.66 per cent of the total provision) in the grant, supplementary provision of ` 11,97.00 lakh obtained in March 2013 proved excessive.

47.2.2 No part of the available saving of ` 5,69.41 lakh was anticipated for surrender during the year.

47.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

- (i) 03 Centrally Sponsored Schemes
4070 Capital Outlay on Other Administrative Services
 800 Other Expenditure
 01 Procurement of Assets

S 9,72.00

R (-)9,72.00

Entire provision was withdrawn through re-appropriation stated to be due to less requirement of fund towards Major Works.

- (ii) 04 State Plan Schemes
4070 Capital Outlay on Other Administrative Services
 800 Other Expenditure
 04 Schemes under ACA/SPA

S 2,25.00 2,25.00 53.03 (-)1,71.97

Saving was stated to be due to non-utilisation of fund as per instructions issued by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl.

47.2.4 Saving mentioned at note **47.2.3** above was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Construction of Court Building			
	O 50.00			
	R 9,72.00	10,22.00	6,24.56	(-)3,97.44

Augmentation of provision through re-appropriation was stated to be due to more requirement of fund towards Major Works. While furnishing reasons for the saving, the department stated that the entire sanctioned amount could not be utilised by the Public Works Department during the year.

GRANT NO. 48 HORTICULTURE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
48.1 Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	37,63,98			
Supplementary	10,94,74	48,58,72	41,57,47	(-)7,01,25
Amount surrendered during the year				...
48.2 Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	1,87,50			
Supplementary	1,01,50	2,89,00	6,00	(-)2,83,00
Amount surrendered during the year				...

GRANT NO. 48 HORTICULTURE-Contd.**Notes and Comments:****Revenue:**

48.1.1 In view of the overall saving of ` 7,01.25 lakh (14.43 per cent) in the grant, supplementary provision of ` 10,94.74 lakh obtained in March 2013 proved excessive.

48.1.2 No part of the available saving of ` 7,01.25 lakh was anticipated for surrender during the year.

48.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	50 ACA/SPA			
	S	5,00.60		
	R	1,29.40	6,30.00	...
				(-)6,30.00

Augmentation of provision by re-appropriation was stated to be due to requirement of more funds towards Other Charges.

Non-utilisation of the entire provision was stated to be due to late sanction of the fund of ` 6,30.00 lakh.

(ii)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	09 Rejuvenation of Old Orchards			
	O	1,00.00	1,00.00	...
				(-)1,00.00

Non-utilisation of the entire provision was stated to be due to non-sanction of fund by the Government during the year.

GRANT NO. 48 HORTICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	12,49.01		
	S	31.59		
	R	(-)96.50	11,84.10	11,93.02
				(+)8.92

Reduction in provision by re-appropriation was stated to be due to requirement of less fund mainly towards Office Expenses and Minor Works. This was partly offset by augmentation of provision by re-appropriation stated to be due to requirement of more fund mainly towards Other Charges.

Final excess was stated to be due, mainly, to payment of arrear MACP to Group 'C' and 'D' staff.

(iv)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	48 Integrated Development of Community/Village Fruit Nursery and Plantation			
	O	12.40		
	R	(-)12.40	...	...

Entire provision was withdrawn by re-appropriation stated to be due to less requirement of fund towards Other Charges.

(v)	2401 Crop Husbandry			
	107 Plant Protection			
	01 Establishment Expenses			
	O	30.00		
	R	(-)10.00	20.00	19.99
				(-)0.01

Reduction in provision by re-appropriation was stated to be due to less requirement of fund towards Other Charges.

Reasons for the final saving have not been intimated (November 2013).

GRANT NO. 48 HORTICULTURE-Contd.

48.1.4 Saving mentioned in note **48.1.3** above was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	01 Establishment Expenses			
	O 12,85.90			
	S 58.35	13,44.25	13,57.20	(+)12.95

Supplementary provision of ` 58.35 lakh obtained in March 2013 was inadequate to cover the excess expenditure.

Final excess occurred under Salary head stated to be due payment of MACP, Leave Encashment of Pensioners, Re-fixation of Arrear Pay and Arrear Increments in respect of Group 'A' and 'B' Officers and Group 'C' and 'D' Staff of DDOs at District level.

Capital:

48.2.1 As the overall expenditure of ` 6.00 lakh fell far short of the original provision, supplementary provision of ` 1,01.50 lakh obtained in March 2013 proved totally unnecessary.

48.2.2 No part of the overall saving of ` 2,83.00 lakh (97.92 per cent) was anticipated for surrender during the year.

48.2.3 Overall saving of ` 2,08.51 lakh had occurred under this grant in 2011-2012 also.

GRANT NO. 48 HORTICULTURE-Concl'd.

48.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	4401 Capital Outlay on Crop Husbandry			
	190 Investments in Public Sector and Other Undertakings			
	01 Construction of Building			
	O 1,87.50			
	R (-)1,87.50	...	...	...

Entire provision was withdrawn by re-appropriation stated to be due to less requirement of funds towards Other Charges.

(ii)	04 State Plan Schemes			
	4401 Capital Outlay on Crop Husbandry			
	800 Other Expenditure			
	03 Scheme under ACA/SPA			
	S 1,01.50			
	R 1,87.50	2,89.00	6.00	(-)2,83.00

Augmentation of provision by re-appropriation in March 2013 was stated to be due to requirement of more funds towards Other Charges which ultimately proved injudicious in view of the nominal expenditure of ` 6.00 lakh incurred by the Department. Total grant of ` 2,89.00 lakh made at the fag end of the year in March 2013 indicates that proper assessment was not made before making provision.

GRANT NO. 49 SCIENCE AND TECHNOLOGY
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
49.1 Revenue				
Major Head:				
3425 Other Scientific Research				
Original	6,00,00			
Supplementary	2,08,14	8,08,14	8,08,14	...
Amount surrendered during the year				...

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
50.1 Revenue				
Major Heads:				
2575 Other Special Area Programmes				
3451 Secretariat- Economic Services				
Original	9,23,75			
Supplementary	87,09	10,10,84	7,11,35	(-)2,99,49
Amount surrendered during the year				...
50.2 Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	17,64,02,00			
Supplementary	...	17,64,02,00	8,66,78	(-)17,55,35,22
Amount surrendered during the year (31 March2013)				7,86,43,97

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**Notes and Comments:****Revenue:**

50.1.1 As the overall expenditure of ` 7,11.35 lakh did not come even up to the original provision of ` 9,23.75 lakh, supplementary provision of ` 87.09 lakh obtained in March 2013 was unnecessary.

50.1.2 No part of the available saving of ` 2,99.49 lakh (29.63 per cent of the total provision) was anticipated for surrender during the year.

50.1.3 Huge saving in the preceding 5 (five) years as given in the Table below had occurred under the Revenue Section of this Voted grant.

Year	Provision	Expenditure	Saving	Percentage	Surrender
2007-2008	554,31.94	31,08.75	523,23.19	94.39	500,96.06
2008-2009	1,182,72.06	3,44.11	1,179,27.95	99.71	1,166,62.35
2009-2010	795,44.48	10,49.82	784,94.66	98.68	788,49.56
2010-2011	669,53.50	6,10.32	663,43.18	99.09	662,29.15
2011-2012	236,39.02	7,63.12	228,75.90	96.77	197,30.31

The above facts bring out lack of foresight in the preparation of budget estimates.

50.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (i) **3451 Secretariat-Economic Services**
102 District Planning Machinery
01 Establishment Expenses of District Planning

O	5,85.00			
R	(-)39.25	5,45.75	3,32.42	(-)2,13.33

Reduction in provision through re-appropriation was the net effect of decrease of ` 3,46.80 lakh mainly from Office Expenses and increase of ` 3,07.55 lakh mainly towards Other Charges stated to be due to less/more requirement of funds.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (ii) **2575 Other Special Area Programmes**
60 Others
800 Other Expenditure
01 Border Area Development Programme

O	26.50			
S	52.64	79.14	14.33	(-)64.81

Reasons for the saving in the above 2 (two) cases at serial numbers (i) and (ii) have not been intimated (November 2013).

50.1.5 Saving mentioned in the foregoing note **50.1.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (i) **3451 Secretariat-Economic Services**
090 Secretariat
01 Establishment Expenses

O	2,96.75			
S	34.45			
R	38.25	3,69.45	3,49.04	(-)20.41

Augmentation of provision through re-appropriation was the net effect of increase of ` 42.42 lakh mainly towards Salaries and decrease of ` 4.17 lakh under Wages, Medical Treatment and Office Expenses stated to be due to more/less requirement of funds.

Reasons for the final saving have not been intimated (November 2013).

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**Capital:**

50.2.1 Against the huge original provision of ` 17,64,02.00 lakh expenditure of an insignificant amount of ` 8,66.78 lakh (0.49 per cent of the provision) was incurred leaving a huge amount of saving of ` 17,55,35.22 lakh (99.51 per cent of total provision) under the Capital section of the Voted grant.

50.2.2 Against the available saving of ` 17,55,35.22 lakh, an amount of ` 7,86,43.97 lakh only was anticipated and surrender in March 2013.

50.2.3 Huge savings in the preceding two years as given in the Table below had occurred under this grant:

Year	Provision	Expenditure	Saving	Percentage	Surrender
2010-2011	12,00,00.00	3,94.13	11,96,05.87	99.67	1,97,08.60
2011-2012	15,85,22.00	1,21.40	15,84,00.60	99.92	5,42,14.60

The above fact brings out lack of proper assessment at the time of making budget estimates.

50.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i) **4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure
02 Creation of Assets

O 16,89,02.00

R (-)16,88,51.00

51.00

51.00

...

Reduction in provision from Major Works through re-appropriation (` 9,02,07.03 lakh) was stated to be due to less requirement of funds and that through surrender (` 7,86,43.97 lakh) was made without assigning any reason.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii)	05 Finance Commission Recommendations			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	02 Creation of Assets			
	O 75,00.00			
	R 4,01.00	79,01.00	...	(-)79,01.00

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

Reason for non-utilisation of the entire enhanced provision have not been intimated (November 2013).

50.2.5 Savings mentioned in the note **50.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	05 Finance Commission Recommendations			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	11 District Innovation Fund			
	R 8,00.00	8,00.00	6,24.09	(-)1,75.91

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	05 Finance Commission Recommendations			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	10 Schemes under ACA/SPA/PM Package			
R	8,90,06.03	8,90,06.03	1,91.69	(-)8,88,14.34

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works at serial number (i) and Major Works and Other Charges at serial number (ii) respectively.

Creation of such provisions are permitted subject to observation of procedures in respect of New Service/New Instrument of Service Rules and failures of which may result in the expenditure being treated as unauthorised by the Legislature.

Reasons for the final saving in above two cases at serial numbers (i) and (ii) have not been intimated (November 2013).

**GRANT NO. 51 DIRECTORATE OF LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
51.1 Revenue				
Major Head:				
2205 Art and Culture				
Original	5,79,59			
Supplementary	86,18	6,65,77	6,45,77	(-)20,00
Amount surrendered during the year (31 March 2013)				20,00

51.2 Capital

Major Head:

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

Original	...			
Supplementary	2,00,00	2,00,00	21,33	(-)1,78,67
Amount surrendered during the year				...

Notes and Comments:

Capital:

50.2.1 In view of the overall saving of ` 1,78.67 lakh (89.34 per cent of the total provision) in the grant, supplementary provision of ` 2,00.00 lakh obtained in March 2013 proved excessive.

50.2.2 No part of the available saving of ` 1,78.67 lakh was anticipated for surrender during the year.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl'd.**50.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
S	1,80.00	1,80.00	1.33	(-)1,78.67

No reason for the saving has been intimated (November 2013).

GRANT NO. 52 SPORTS AND YOUTH SERVICES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
52.1 Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	13,44,72			
Supplementary	76,21	14,20,93	13,23,89	(-)97,04
Amount surrendered during the year (31 March 2013)				89,04
52.2 Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	6,26,15			
Supplementary	19,01,23	25,27,38	18,63,00	(-)6,64,38
Amount surrendered during the year				...

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**Notes and Comments:****Revenue:**

52.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 76.21 lakh obtained in March 2013 was unnecessary.

52.1.2 Similarly, supplementary provision of ` 2,74.06 lakh was obtained when the overall expenditure of ` 17,60.63 lakh fell short of the original provision of ` 20,76.80 lakh in 2011-2012 also.

52.1.3 Out of the available saving of ` 97.04 lakh (6.83 per cent of the total provision) in the grant, ` 89.04 lakh was anticipated and surrendered in March 2013.

52.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

- (i) 03 Centrally Sponsored Schemes
2204 Sports and Youth Services
 800 Other Expenditure
 03 Schemes under PYKKA

O	4,35.04			
R	(-)4,15.04	20.00	20.00	...

While reduction in provision from Grants-in-aid through re-appropriation (` 3,26.00 lakh) was stated to be due to less requirement of funds, that through surrender was made without assigning any reason (November 2013).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

52.1.5 Saving mentioned in the foregoing note **52.1.4** was partly offset be excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	01 Directorate Establishment			
	O	5,12.67		
	S	62.91		
	R	1,93.05	7,68.63	7,61.81
				(-)6.82

Augmentation of provision through re-appropriation was the net effect of increase of ` 2,01.22 lakh mainly towards grants-in-aid, Other Charges and Minor Works and decrease of ` 8.17 lakh mainly from Salaries and Office Expenses and both were stated to be due to more/less requirement of funds under the head.

(ii)	05 Finance Commission Recommendations			
	2204 Sports and Youth Services			
	800 Other Expenditure			
	06 Northeast Youth Festival			
	R	1,00.00	1,00.00	1,00.00
				...

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii) 2204 Sports and Youth Services

- 001 Direction and
Administration
02 District Offices

O	1,71.61			
S	1.37			
R	23.07	1,96.05	1,95.85	(-)0.20

Augmentation of provision through re-appropriation was the net effect of increase of ` 28.91 lakh mainly towards Salaries, Other Charges, Office Expenses and Wages and decrease of ` 5.84 lakh mainly from Other Charges and Over Time Allowances and both were stated to be due to more/less requirement of funds under the head.

(iv) 2204 Sports and Youth Services

- 001 Direction and
Administration
03 Sangay Lhaden
Sports Academy

O	2,25.40			
S	11.93			
R	9.88	2,47.21	2,46.23	(-)0.98

Augmentation of provision through re-appropriation was the net effect of increase of ` 19.04 lakh mainly towards Office Expenses, Other Charges and Wages and decrease of ` 9.16 lakh mainly from Office expenses, Minor Works, Over Time Allowances and Medical Treatment and both were stated to be due to more/less requirement of funds under the head.

Reasons for the final saving in the above 3 (three) cases at serial numbers (i), (iii) and (iv) have not been intimated (November 2013).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**Capital:**

52.2.1 In view of the overall saving of ` 6,64.38 lakh (26.29 per cent of the total provision) in the grant, supplementary provision of ` 19,01.23 lakh obtained in March 2013 proved excessive. Similar supplementary provision of ` 18,71.40 lakh was obtained when the overall saving worked out to ` 5,49.93 lakh in 2011-2012 also.

52.2.2 No part of the available saving of ` 6,64.38 lakh was anticipated for surrender during the year.

52.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	25 C/o High Altitude Sports Complex at Tawang			
	O 4,61.15			
	R (-)4,61.15	...	...	...

Withdrawal of entire provision through re-appropriation was stated to be due to less requirement of funds under Major Works.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	03 Centrally Sponsored Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	10 Sports Complex at Roing			
	O 1,10.00			
	R (-)1,10.00	...	...	...
(iii)	03 Centrally Sponsored Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	22 Schemes under ACA/SPA			
	S 19,01.23			
	R 5,63.15	24,64.38	18,00.00	(-)6,64.38

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

No specific reason for saving has been intimated (November 2013).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	03 Construction of Building in the District for Sports Office			
	O 30.00			
	R (-)30.00	...	...	...
(v)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	02 Construction of Ongoing Work at Chimpu			
	O 25.00			
	R (-)25.00	...	...	...

Withdrawal of entire provision from Major Works through re-appropriation at serial numbers (i), (ii), (iv) and (v) was stated to be due to less requirement of funds under the heads.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Conclld.

52.2.4 Savings mentioned in the foregoing note **52.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	16 Stadium Building			
	R	63.00	63.00	...

Creation of provision through re-appropriation was stated to be due to requirement of more funds towards Major Works.

GRANT NO. 53 FIRE PROTECTION AND CONTROL
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

53.1 Revenue

Major Head:

**2070 Other Administrative
Services**

Original	7,97,88			
Supplementary	1,87,11	9,84,99	8,91,03	(-)93,96
Amount surrendered during the year				...

53.2 Capital

Major Head:

**4070 Capital Outlay on
Other Administrative
Services**

Original	1,00,00			
Supplementary	1,35,00	2,35,00	2,35,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

53.1.1 In view of the overall saving of ` 93.96 lakh(9.54 per cent of the total provision) in the grant, supplementary provision of ` 1,87.11 lakh obtained in March 2013 proved excessive.

53.1.2 No part of the available saving of ` 93.96 lakh was anticipated for surrender during the year.

GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl.**53.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2070 Other Administrative Services			
	108 Fire Protection and Control			
	01 Protection and Control			
	O 7,92.75			
	S 1,63.06	9,55.81	8,61.86	(-)93.95

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
58.1 Revenue				
Major Heads:				
2030 Stamps and Registration				
2039 State Excise				
2059 Public Works				
Original	14,51,37			
Supplementary	89,49	15,40,86	12,35,86	(-)3,05,00
Amount surrendered during the year (31 March 2013)				2,15,47
58.2 Capital				
Major Head:				
4047 Capital Outlay on Other Fiscal Services				
Original	...			
Supplementary	5,50,00	5,50,00	1,15,89	(-)4,34,11
Amount surrendered during the year				...

GRANT NO. 54 STATE TAX AND EXCISE-Contd.**Notes and Comments:****Revenue:**

58.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 89.49 lakh obtained in March 2013 was unnecessary.

58.1.2 Out of the available saving of ` 3,05.00 lakh (19.79 per cent of the total provision) in the grant, ` 2,15.47 lakh was anticipated and surrendered in March 2013.

58.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	03 Centrally Sponsored Schemes			
	2039 State Excise			
	800 Other Expenditure			
	01 Mission Mode Project for Computerisation of Taxes			
	O	2,90.47		
	R	(-)2,15.47	75.00	46.78
				(-)28.22

Withdrawal of provision from Other Charges through surrender was made without assigning any reason (November 2013).

Saving was stated to be due to failure of the department to spend the amount during the financial year on account of administrative reasons.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(ii) 2039 State Excise

001 Direction and
Administration
01 Headquarter
Establishment

O	5,07.15			
S	72.80			
R	(-)11.00	5,68.95	5,37.74	(-)31.21

Reduction in provision through re-appropriation was the net effect of decrease of ` 34.38 lakh mainly from Office Expenses and Other Charges and increase of ` 23.38 lakh mainly towards Salaries and both were stated to be due to less/more requirement of fund under the head.

Saving was stated to be mainly due to non-drawal of Leave Encashment against any employee and the post of 10 (ten) nos. of Inspector (Tax & Excise) and 24 (twenty four) nos. of Constables (Tax & Excise) remaining vacant.

(iii) 2039 State Excise

001 Direction and
Administration
02 District
Establishment

O	6,53.75			
S	16.69			
R	11.00	6,81.44	6,51.34	(-)30.10

Augmentation of provision through re-appropriation was the net effect of increase of provision of ` 20.50 lakh towards Salaries and Office Expenses and decrease of provision of ` 9.50 lakh mainly from LTC and both were stated to be due to more/less requirement of fund under the head.

Saving was stated to be due to non-fixation of pay of 68 (sixty eight) nos. of Constables (Tax and Excise) and non-drawal of LTC against any employee during the year.

GRANT NO. 54 STATE TAX AND EXCISE-Concl'd.**Capital:**

58.2.1 In view of the overall saving of ` 4,34.11 lakh (78.93 per cent of the total provision) in the grant, provision of ` 5,50.00 lakh made by supplementary grant obtained in March 2013 proved excessive.

58.2.2 No part of the available saving of ` 4,34.11 lakh was anticipated for surrender during the year.

58.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4047 Capital Outlay on Other Fiscal Services			
	039 State Excise			
	02 Scheme under SPA/ACA			
S	4,50.00	4,50.00	12.74	(-)4,37.26

While furnishing explanations for the saving, the Department stated "The work is going on and is yet to be completed". The contention of the Department is not tenable as no specific reason for the saving of ` 4,37.26 lakh during the year 2012-2013 has been intimated (November 2013).

GRANT NO. 55 STATE LOTTERIES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
55.1 Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	93,71			
Supplementary	...	93,71	38,80	(-)54,91
Amount surrendered during the year (31 March 2013)				53,86

Notes and Comments:

Revenue:

55.1.1 In view of the overall expenditure of ` 38.80 lakh only, original provision of ` 93.71 lakh was excessive.

55.1.2 Out of the overall saving of ` 54.91 lakh(58.6 per cent of the total provision) in the grant, ` 53.86 lakh was anticipated and surrendered in March 2013.

GRANT NO. 55 STATE LOTTERIES-Concl'd.**55.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2075 Miscellaneous General Services			
	103 State Lotteries			
	01 Establishment Expenses			
	O	93.71		
	R	(-)53.86	39.85	38.80
				(-)1.05

Withdrawal of provision through surrender was made without assigning any reason (November 2013).

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 56 TOURISM
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
56.1 Revenue				
Major Head:				
3452 Tourism				
Original	14,73,29			
Supplementary	33,98	15,07,27	14,61,42	(-)45,85
Amount surrendered during the year				...
56.2 Capital				
Major Head:				
5452 Capital Outlay on Tourism				
Original	21,02,22			
Supplementary	39,29,76	60,31,98	26,39,86	(-)33,92,12
Amount surrendered during the year				...

GRANT NO. 56 TOURISM-Contd.**Notes and Comments:****Capital:**

56.2.1 In view of the huge overall saving of ` 33,92.12 lakh (56.24 per cent of the total provision) in the grant, supplementary provision of ` 39,29.76 lakh obtained in March 2013 proved excessive.

56.2.2 Overall savings of ` 11,12.47 lakh, ` 6,14.75 lakh, ` 6,19.35 lakh, ` 19,46.89 lakh and ` 7,17.66 lakh ranging from 15.51 per cent to 36.84 per cent of the total provisions in 2007-2008, 2008-2009, 2009-2010, 2010-2011 and 2011-2012 respectively had occurred under the Capital Section of this grant. The above facts indicate that proper assessment of requirements were not made before making budget estimates.

56.2.3 No part of the available saving of ` 33,92.12 lakh was anticipated for surrender during the year.

56.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	89 Schemes under ACA/SPA			
	S	9,00.00	9,00.00	42.63
				(-)8,57.37
(ii)	08 Central Plan Schemes			
	(Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	12 C/O Eco-tourism at Hukamjuir			
	O	3,90.34		
	R	(-)3,90.34	...	...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 23 C/O White Rafting River at Tai			
	S	3,80.44	3,80.44	...
				(-)3,80.44
(iv)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 19 Destination Development at Yachuli			
	S	3,33.87	3,33.87	38.35
				(-)2,95.52
(v)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 01 Preservation of Historical Ruin at Keker Monying			
	S	3,13.18	3,13.18	40.37
				(-)2,72.81

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(vi)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 13 Development of Daporijo- Taliha-Siyum-Nacho Tourist Circle			
	O 5,71.05			
	R (-)1,89.88	3,81.17	3,03.29	(-)77.88
(vii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 20 C/O Tourist Lodge at Chayangtajo			
	S 3,39.93	3,39.93	1,89.82	(-)1,50.11
(viii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 16 Development of Tourist Resort at Lebok			
	O 3,08.05			
	R (-)1,07.75	2,00.30	1,76.69	(-)23.61

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ix)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 85 Development of Lumla Sub Centre			
	O 1,31.08			
	R (-)1,31.08	...	...	...
(x)	07 Non Lapsable Pool Fund 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 78 Tourism Infrastructure Development at Dong			
	O 1,43.90			
	R (-)58.02	85.88	33.46	(-)52.42
Reduction in provision through re-appropriation in the 3 (three) cases at serial numbers (vi), (viii) and (x) was stated to be due to less requirement of funds under Major Works in the respective heads.				
(xi)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 17 C/O Tourist Lodge at Liromoba			
	S 2,08.16			
	R 13.60	2,21.76	98.75	(-)1,23.01

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 02 Construction of Eco-Tourism at Tego Gamlin			
	S 2,42.21	2,42.21	1,33.77	(-)1,08.44
(xiii)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 50 C/o Tourist Complex at Along			
	O 93.89			
	R (-)93.89	...	...	...
(xiv)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 03 Construction of Tourist Lodge at Parasuram Kund			
	O 92.53			
	R (-)92.53	...	...	...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xv)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 12 Construction of Basic Amenities at Zemithang			
	O 76.80			
	R (-)76.80	...	...	...
(xvi)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 07 Development of Adventure Tourism at Jote Poma			
	S 77.41	77.41	8.84	(-)68.57
(xvii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 10 Construction of Tourist Complex at Tapa Hapa			
	S 71.72	71.72	5.67	(-)66.05

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xviii)	03 Centrally Sponsored Schemes			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	57 Construction of Circuit Development at Pasighat Dying Ering Wild Life Sanctuary			
	O 59.80			
	R (-)59.80	...	...	...
(xix)	08 Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	24 C/O Amenities at Verma Point (Jabli) under Yachuli			
	S 1,12.64	1,12.64	67.34	(-)45.30
(xx)	08 Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	06 Development of Tourism Activities at Yazali			
	S 69.67	69.67	30.33	(-)39.34

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxi)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 86 Construction of Toursit Lodge at Bana O 37.00 R (-)37.00	...	...	...
(xxii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 87 Development of Dolma Park at Lumla O 34.00 R (-)34.00	...	...	...
(xxiii)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 59 Development of Tourist Lodge at Geku O 26.77 R (-)26.77	...	...	...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xxiv)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 94 Construction of Cafeteria- Cum-Picnic Spot at Dugi			
	O 19.49			
	R (-)19.49	...	...	...
(xxv)	5452 Capital Outlay on Tourism 80 <i>General</i> 800 Other Expenditure 01 Construction of Building			
	O 67.50			
	S 72.60			
	R 5.70	1,45.80	1,25.61	(-)20.19
(xxvi)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 15 Development of Rural Tourism at Deke			
	O 13.60			
	R (-)13.60	...	...	...

Withdrawal of entire provision through re-appropriation in the above 11 (eleven) cases at serial numbers (ii), (ix), (xiii) to (xv), (xviii), (xxi) to (xxiv) and (xxvi) was stated to be due to less requirement of funds under Major Works in the respective heads.

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxvii) 08 Central Plan Schemes
(Fully funded by
Central Government)

**5452 Capital Outlay on
Tourism**

01 *Tourist Infrastructure*

101 Tourist Centre

22 Eco-Tourism at Kone-
Gipong under Dambuk

S 77.50

R 2,97.24 3,74.74 65.06 (-)3,09.68

Augmentation of provision through re-appropriation in the 3 (three) cases at serial numbers (xi), (xxv) and (xxvii) was stated to be due to requirement of more funds towards Major Works under the respective heads.

No specific reason for saving/entire saving in any of the cases under note **56.2.4** has been intimated (November 2013).

56.2.5 Savings mentioned in the foregoing note **56.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i) 03 Centrally Sponsored Schemes

**5452 Capital Outlay on
Tourism**

01 *Tourist Infrastructure*

101 Tourist Centre

21 Historical Heritage at
Likabali

R 3,35.10 3,35.10 2,45.33 (-)89.77

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 92 Construction of Tourist Lodge at Raikjirjo			
	R 98.09	98.09	97.83	(-)0.26
(iii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 71 Construction of Tourist Complex at Bishmaknagar			
	R 87.55	87.55	86.99	(-)0.56
(iv)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 102 Tourist Accommodation 82 Development of Tourist Resort at Patila			
	R 77.25	77.25	77.25	...

GRANT NO. 56 TOURISM-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	03 Centrally Sponsored Schemes			
	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	101 Tourist Centre			
	25 Rural Tourism at Komkar			
R		48.29	16.00	(-)32.29

Creation of provision through re-appropriation in the 5 (five) cases at serial numbers (i) to (v) was stated to be due to requirement of more funds towards Major Works under the respective heads.

Creation of such provision through re-appropriation is permitted subject to observation of procedure in respect of New Service/New Instrument of Service Rules and prior report to the legislature.

No specific reason for the final saving at serial numbers (i) to (iii) and (v) has been intimated (November 2013).

GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
57.1 Revenue				
Major Heads:				
2217 Urban Development				
2230 Labour and Employment				
3054 Roads and Bridges				
Original	14,26,15			
Supplementary	3,20,73	17,46,88	14,05,41	(-)3,41,47
Amount surrendered during the year (31 March 2013)				1,10,60
57.2 Capital				
Major Heads:				
4217 Capital Outlay on Urban Development				
6217 Loans for Urban Development				
Original	1,33,70,80			
Supplementary	78,62,46	2,12,33,26	96,02,99	(-)1,16,30,27
Amount surrendered during the year				...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**Revenue:**

57.1.1 As the overall expenditure of ₹ 14,05.41 lakh did not come even up to the original provision, supplementary provision of ₹ 3,20.73 lakh obtained in March 2013 was unnecessary.

57.1.2 Out of the available saving of ₹ 3,41.47 lakh (19.55 per cent of the total provision), ₹ 1,10.60 lakh only was anticipated and surrendered in March 2013.

57.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(i)	05 Finance Commission Recommendations			
	3054 Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	01 Construction of District Roads			
	S	2,00.00	2,00.00	...
				(-)2,00.00

Non-utilisation of entire provision was stated to be due to prohibition on incurring expenditure imposed by the Finance Department as per Letter No. FIN/FC-68/2012-13/118 dated 05 March 2013.

(ii)	2217 Urban Development			
	80 General			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	13,76.15		
	S	79.73		
	R	(-)1,10.60	13,45.28	13,14.45
				(-)30.83

Reduction in provision through surrender from Salaries was made without assigning any reason.

Saving was stated to be mainly due to temporary vacancy of posts.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**Capital:**

57.2.1 As the overall expenditure of ` 96,02.99 lakh did not come even up to the original provision of ` 1,33,70.80 lakh, supplementary provision of ` 78,62.46 lakh obtained in March 2013 was unnecessary.

57.2.2 No part of the available saving of ` 1,16,30.27 lakh (54.77 per cent of the total provision) was anticipated for surrender during the year.

57.2.3 Saving of substantial provision has become a regular feature under this Capital-Voted Section of the grant as evident from the following Table:

Year	Saving Amount (in lakh of rupees)	Percentage
2008-2009	8,31.01	23.68
2009-2010	83,84.02	53.41
2010-2011	55,57.13	31.50
2011-2012	61,28.66	29.81

The above facts indicate that provisions had been made without proper assessment of the requirement under the grant.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**57.2.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4217 Capital Outlay on Urban Development			
	60 Other Urban Development Schemes			
	800 Other Expenditure			
	61 Schemes under ACA/SPA			
	O 63,69.70			
	S 76,43.06			
	R 17,75.56	1,57,88.32	41,60.28	(-)1,16,28.04

Augmentation of provision through re-appropriation was the net effect of increase of ₹ 23,28.84 lakh stated to be due to requirement of more funds mainly towards Grants-in-aid and Other Charges and decrease of ₹ 5,53.28 lakh stated to be due to less requirement of funds under Major Works.

While furnishing the explanation for the huge saving, the Department stated that the total provision under this head should be ₹ 1,58,98.90 lakh as per budgetary support and State Plan allocation. The Department brought this fact to the notice of the Finance Department vide Letter No. DUD/ACCTT-297/2012-13/(A)/2663 dated 16 July 2013. However, saving was stated to be mainly due to non-utilisation of funds received as Additional Central Assistance earmarked for specific activities under JNNURM and Special Plan Assistance allocation for want of administrative approval and expenditure sanction from the Government.

(ii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 Other Urban Development Schemes			
	800 Other Expenditure			
	15 Development of Seppa Town			
	O 6,21.00			
	R (-)6,21.00	...	...	....

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 87 IHSP Scheme for Roing Town			
	O 4,47.80			
	R (-)4,47.80	...	...	...
(iv)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 74 Construction of Shopping Complex at Basar			
	O 2,57.65			
	R (-)2,57.65	...	...	...
(v)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 54 Residential Building for Employed Women at Naharlagun			
	O 2,41.66			
	R (-)2,41.66	...	...	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(vi)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	81 Improvement of Road Network, Boleng			
	O 2,29.19			
	R (-)2,29.19	...	...	...
(vii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	68 Infrastructure Development of Sagalee			
	O 3,51.97			
	R (-)2,24.10	1,27.87	1,27.87	...
(viii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	27 Development of Daporijo Town			
	O 2,14.44			
	R (-)2,14.44	...	...	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ix)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 20 Development of Pasighat Town O 2,07.40 R (-)2,07.40	...	...	...
(x)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 21 Development of Khonsa Town O 2,33.33 R (-)1,95.33	38.00	38.00	...
(xi)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 14 Development of Changlang Town O 1,86.17 R (-)1,86.17	...	...	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	18 Development of Roing Town			
	O 1,58.30			
	R (-)1,58.30	...	...	...
(xiii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	78 C/o Multipurpose Cultural Hall at Sagalee			
	O 1,27.20			
	R (-)1,27.20	...	...	...
(xiv)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	65 Solid Waste Management, Jairampur			
	O 1,14.00			
	R (-)1,14.00	...	...	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xv)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 86 Slum Free City Plan Scheme			
	O 1,11.29			
	R (-)1,11.29	...	...	...
(xvi)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 32 Infrastructure Development at Tawang			
	O 1,84.32			
	R (-)92.16	92.16	92.14	(-)0.02
(xvii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 66 Storm Water Drainage, Anini			
	O 71.66			
	R (-)71.66	....	...	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xviii) 03 Centrally Sponsored Schemes

4217 Capital Outlay on Urban Development60 *Other Urban Development Schemes*

800 Other Expenditure

36 Infrastructure Development at Basar

O 70.60

R (-)70.60

Withdrawal of entire provision at serial number (ii) to (vi), (viii), (ix), (xi) to (xv), (xvii) and (xviii) through re-appropriation was stated to be due to less requirement of funds under the heads.

(xix) 03 Centrally Sponsored Schemes

4217 Capital Outlay on Urban Development60 *Other Urban Development Schemes*

800 Other Expenditure

84 C/o Shopping Complex and Hostel at Ziro

O 1,80.81

R (-)36.17 1,44.64 1,44.35 (-)0.29

(xx) 03 Centrally Sponsored Schemes

4217 Capital Outlay on Urban Development60 *Other Urban Development Schemes*

800 Other Expenditure

83 C/o Shopping Complex & Hostel at Pasighat

O 1,58.27

R (-)31.66 1,26.61 1,26.61 ...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(xxi) 03 Centrally Sponsored Schemes

**4217 Capital Outlay on
Urban Development**60 *Other Urban
Development Schemes*

800 Other Expenditure

80 Construction of Working
Women Hostel, Hawaii

O 1,52.35

R (-)30.47

1,21.88

1,21.88

...

(xxii) 03 Centrally Sponsored Schemes

**4217 Capital Outlay on
Urban Development**60 *Other Urban
Development Schemes*

800 Other Expenditure

85 Construction of
Shopping Complex and
Un-employed Women
Hostel at Jairampur

O 1,51.98

R (-)30.40

1,21.58

1,21.58

...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(xxiii) 03 Centrally Sponsored Schemes

4217 Capital Outlay on Urban Development60 *Other Urban Development Schemes*

800 Other Expenditure

82 C/o Hostel for Un-employed Women at Seppa

O 1,26.49

R (-)25.30 1,01.19 1,01.19 ...

Reduction in provision from Other Charges (CS) at serial number (vii), (x), (xvi) and (xxi) and from Major Works (CS) at serial numbers (xix), (xx) and (xxiii) through re-appropriation was stated to be due to less requirement of funds. Savings at serial number (xvi) and (xix) were stated to be 'very negligible' and due to actual measurement of work done respectively.

57.2.5 Saving mentioned in the foregoing note **57.2.4** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) 03 Centrally Sponsored Schemes

4217 Capital Outlay on Urban Development60 *Other Urban Development Schemes*

800 Other Expenditure

64 Sub-mission on Urban Infrastructure, JNNURM

O 13,31.48

R 7,22.43 20,53.91 20,53.88 (-)0.03

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 79 Improvement of Internal Township Road Doimukh			
R	3,01.38	3,01.38	3,01.37	(-)0.01
(iii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 59 Sub-mission on Basic Services to Urban Poor under JNNURM			
O	83.90			
R	2,62.90	3,46.80	3,46.80	...
(iv)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 55 Municipal Solid Waste Management in Itanagar			
O	1,61.24			
R	1,07.50	2,68.74	2,68.74	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(v)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 67 SMUIG under JNNURM			
	R	1,00.18	1,00.18	1,00.15 (-)0.03
(vi)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 60 Infrastructure Development at Dirang Township			
	R	93.70	93.70	93.70 ...
(vii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 34 Construction of Storm Water Drainage Scheme for Along Town			
	R	83.61	83.61	83.61 ...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(viii)	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	06 Sanitation			
	O 3,00.00			
	S 19.40			
	R 80.60	4,00.00	3,98.14	(-)1.86
(ix)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	88 C/O Guest House at Khonsa			
	O 37.80			
	R 75.60	1,13.40	1,13.40	...
(x)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	89 C/O Burial-cum-cremation Ground at Ziro			
	O 33.75			
	R 67.51	1,01.26	1,01.26	...

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xi)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	56 Capacity Building Activities of BSUP and IHSDP under JNNURM			
	O	4.38		
	R	28.02	32.40	32.40 ...

Augmentation of provision through re-appropriation at serial numbers (i), (iii), (iv) (viii) to (xi) was stated to be due to requirement of more funds towards Other Charges (CS).

Final saving at serial number (viii) was stated “the saving is due to actual expenditure incurred in the divisional offices” is not tenable as no specific reason for the saving has been intimated (November 2013).

GRANT NO. 57 URBAN DEVELOPMENT-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(xii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	53 Infrastructure Development at Koloriang			
R		24.96	24.96	24.98
				(+)0.02

Creation of provision through re-appropriation at post budget stage at serial numbers (ii), (v) to (vii) and (xii) was stated to be due to requirement of more funds towards Other Charges (CS).

Creation of such provisions through re-appropriation is permitted subject to observation of the prescribed procedure in respect of the New Service/New Instrument of Service Rules and failure of which may result in the expenditure treated as incurred without authority of the Legislature.

Further excess of ` 0.02 lakh was stated to be due to receipt of budgetary support for ` 24.98 lakh which has not been reflected in the provision.

GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
58.1 Revenue				
Major Heads:				
2058 Stationery and Printing				
2059 Public Works				
Original	5,32,29			
Supplementary	40,25	5,72,54	5,37,63	(-)34,91
Amount surrendered during the year (31 March 2013)				28,50
58.2 Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	61,00			
Supplementary	1,49,00	2,10,00	1,22,29	(-)87,71
Amount surrendered during the year				...

GRANT NO. 58 STATIONERY AND PRINTING-Contd.**Notes and Comments:****Revenue:**

58.1.1 In view of the overall saving of ` 34.91 lakh (6.10 per cent of the total provision) in the grant, supplementary provision of ` 40.25 lakh obtained in March 2013 proved excessive.

58.1.2 Out of the available saving of ` 34.91 lakh, ` 28.50 lakh only was anticipated and surrendered in March 2013.

58.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2058 Stationery and Printing			
	103 Government Press			
	01 Establishment Expenses			
	O	5,32.29		
	S	40.25		
	R	(-)28.50	5,44.04	5,37.63
				(-)6.41

Reduction in provision through surrender mainly from Salaries, Office Expenses and Minor Works was made without assigning any reason.

Saving was stated to be due to less submission of bills in respect of Leave Travel Concession, Over Time Allowances, Children's Education Allowances and Wages.

Capital:

58.2.1 In view of the overall saving of ` 87.71 lakh (41.77 per cent of the total provision) in the grant, supplementary provision of ` 1,49.00 lakh obtained in March 2013 proved excessive.

58.2.2 No part of the available saving of ` 87.71 lakh was anticipated for surrender during the year.

GRANT NO. 58 STATIONERY AND PRINTING-Concl'd.**58.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4058 Capital Outlay on Stationery and Printing			
	800 Other Expenditure			
	01 Scheme under ACA/SPA			
S	90.00	90.00	2.32	(-)87.68

Saving was stated to be due to delay on the part of the executing agency in finalising the tender.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
59.1 Revenue				
Major Heads:				
2059 Public Works				
2215 Water Supply and Sanitation				
Original	1,07,21,44			
Supplementary	97,85,78	2,05,07,22	2,02,49,90	(-)2,57,32
Amount surrendered during the year				...
59.2 Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Original	21,41,11			
Supplementary	22,03,43	43,44,54	30,65,22	(-)12,79,32
Amount surrendered during the year				...

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**Notes and Comments:****Capital:**

59.2.1 In view of the overall saving of ` 12,79.32 lakh (29.45 per cent) in the grant, supplementary provision of ` 22,03.43 lakh obtained in March 2013 proved excessive.

59.2.2 No part of the available saving of ` 12,79.32 lakh was anticipated for surrender during the year.

59.2.3 Saving of ` 36,13.01 lakh had occurred under the Capital Section in this grant in 2011-2012 also.

59.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) 07 Non Lapsable Pool Fund

**4215 Capital Outlay on
Water Supply and
Sanitation**

01 Water Supply

800 Other Expenditure

02 Maintenance of Works

O 21,41.11

R (-)18,66.89 2,74.22 2,74.22 ...

Reduction in provision through re-appropriation was stated to be due to less requirement of fund towards Major Works.

(ii) 07 Non Lapsable Pool Fund

**4215 Capital Outlay on
Water Supply and
Sanitation**

01 Water Supply

800 Other Expenditure

07 Augmentation of Water
Supply at Khonsa

S 7,13.74 7,13.74 2,85.10 (-)4,28.64

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iii)	07 Non Lapsable Pool Fund			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	06 Drinking Water Supply at Tezu Township			
S	8,26.87	8,26.87	6,58.59	(-)1,68.28

No specific reason for the final saving at serial numbers (ii) and (iii) above has been intimated (November 2013).

59.2.5 Saving mentioned in note **59.2.4** was partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
S	2,84.11			
R	18,66.89	21,51.00	14,68.64	(-)6,82.36

Augmentation of provision through re-appropriation was stated to be due to requirement of more fund towards Major Works.

No specific reason for the final saving has been intimated (November 2013).

**GRANT NO. 60 TEXTILE AND HANDICRAFT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
60.1 Revenue				
Major Head:				
2851 Village and Small Industries				
Original	28,94,60			
Supplementary	1,49,57	30,44,17	25,09,97	(-)5,34,20
Amount surrendered during the year (31 March 2013)				1,90,74

60.2 Capital

Major Head:

4851 Capital Outlay on Village and Small Industries

Original	...			
Supplementary	5,40,00	5,40,00	2,78,29	(-)2,61,71
Amount surrendered during the year				...

Notes and Comments:

Revenue:

60.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 1,49.57 lakh obtained in March 2013 was unnecessary.

60.1.2 Out of the available saving of ` 5,34.20 lakh (17.55 per cent of the total provision) in the grant, ` 1,90.74 lakh only was anticipated and surrendered in March 2013.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.**60.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	2851 Village and Small Industries			
	800 Other Expenditure			
	15 Integrated Handloom Development Scheme			
	O	3,23.79		
	R	(-)3,23.79	...	...

Withdrawal of entire provision from Grants-in-aid through re-appropriation (₹ 1,33.05 lakh) was stated to be due to less requirement of funds and through surrender (₹ 1,90.74 lakh) was made without assigning any reason (November 2013).

(ii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	17,41.52		
	S	1,36.67		
	R	(-)15.03	18,63.16	17,27.87
				(-)1,35.29

Reduction in provision through re-appropriation was the net effect of decrease of ₹ 33.73 lakh mainly under Office Expenses, Other Charges and Medical Treatment and increase of ₹ 18.70 lakh mainly towards Salaries, Medical Treatment and Wages and both decrease and increase were stated to be due to requirement of less and more funds under the head.

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii) 08 Central Plan Schemes
(Fully funded by
Central Government)

2851 Village and Small Industries

800 Other Expenditure

13 Handloom Cluster
Schemes

O 1,61.38

R (-)1,15.12

46.26

46.26

...

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Grants-in-aid.

(iv) **2851 Village and Small Industries**

200 Other Village
Industries01 Establishment
Expenses

O 63.13

S 0.87

R (-)37.00

27.00

26.99

(-)0.01

(v) **2851 Village and Small Industries**

104 Handicraft
Industries01 Establishment
Expenses

O 70.71

S 1.29

R (-)18.00

54.00

53.92

(-)0.08

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(vi) 03 Centrally Sponsored Schemes

2851 Village and Small Industries

800 Other Expenditure

18 Rashtriya Krishi Vikas Yojana (RKVY)

O 1,01.96

R (-)14.99

86.97

86.97

...

Reduction in provision through re-appropriation at serial numbers (iv) to (vi) was stated to be due to less requirement of funds under Other Charges.

Reasons for saving at serial number (v) have not been intimated (November 2013).

60.1.4 Savings mentioned in the foregoing note **60.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) **2851 Village and Small Industries**

103 Handloom Industries

01 Establishment Expenses

O 2,01.44

S 7.04

R 1,10.00

3,18.48

3,10.48

(-)8.00

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	03 Centrally Sponsored Schemes 2851 Village and Small Industries 800 Other Expenditure 15 Integrated Handloom Development Scheme			
	R	16.00	16.00	16.00 ...
(iii)	03 Centrally Sponsored Schemes 2851 Village and Small Industries 800 Other Expenditure 07 Catalytic Development Programme of Sericulture			
	O	1,13.38		
	R	11.68	1,25.06	1,25.06 ...

Augmentation of provision at serial numbers (i) and (iii) and creation of provision at serial number (ii) through re-appropriation were stated to be due to requirement of more funds towards Other Charges and Grants-in-aid respectively.

Reasons for saving at serial number (i) have not been intimated (November 2013).

Capital:

60.2.1 In view of the overall saving of ` 2,61.71 lakh (48.46 per cent of the total provision) in the grant, provision of ` 5,40.00 lakh made by supplementary grant in March 2013 was excessive.

60.2.2 No part of the available saving of ` 2,61.71 lakh was anticipated for surrender during the year.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl'd.**60.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
S	5,40.00	5,40.00	2,78.29	(-)2,61.71

Reasons for saving have not been intimated (November 2013).

GRANT NO. 61 GEOLOGY AND MINING
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
61.1 Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	6,57,91			
Supplementary	1,48,59	8,06,50	7,04,54	(-)1,01,96
Amount surrendered during the year (31 March 2013)				47,00
61.2 Capital				
Major Head:				
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	94,00			
Supplementary	4,13,00	5,07,00	4,35,07	(-)71,93
Amount surrendered during the year				...

GRANT NO. 61 GEOLOGY AND MINING-Contd.**Notes and Comments:****Revenue:**

61.1.1 In view of the overall saving of ` 1,01.96 lakh (12.64 per cent of the total provision) in the grant, supplementary provision of ` 1,48.59 lakh obtained in March 2013 proved excessive.

61.1.2 Out of the available saving of ` 1,01.96 lakh, ` 47.00 lakh only was anticipated and surrendered in March 2013.

61.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2853 Non-ferrous Mining and Metallurgical Industries			
	02 <i>Regulation and Development of Mines</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	5,81.91		
	S	1,48.59		
	R	(-)15.00	7,15.50	6,60.54
				(-)54.96

Reduction in provision of ` 46.12 lakh through re-appropriation was stated to be mainly due to less requirement of funds under Office Expenses, Professional Services, Medical Treatments and Rents and Taxes as well as surrender of ` 47.00 lakh from Wages without assigning any reason.

The above reductions were partly offset by augmentation of provision of ` 78.12 lakh through re-appropriation stated to be mainly due to requirement of more funds towards Salaries, Office Expenses and Minor Works under the head.

Saving was stated to be due to non-drawal of arrear Pay and Allowances, delayed filling up of post due to Administrative reasons as well as accumulated marginal saving under various heads such as LTC, Travelling Expenses etc.

GRANT NO. 61 GEOLOGY AND MINING-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	2853 Non-ferrous Mining and Metallurgical Industries			
	02 <i>Regulation and Development of Mines</i>			
	101 Survey and Mapping			
	01 Survey Works			
	O 40.00			
	R (-)33.00	7.00	7.00	...

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

Capital:

61.2.1 In view of the overall saving of ` 71.93 lakh (14.19 per cent of the total provision) in the grant, supplementary provision of ` 4,13.00 lakh obtained in March 2013 proved excessive.

61.2.2 No part of the available saving of ` 71.93 lakh was anticipated for surrender during the year.

GRANT NO. 61 GEOLOGY AND MINING-Concl'd.**61.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
	60 <i>Other Mining and Metallurgical Industries</i>			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
S	4,00.00	4,00.00	3,28.11	(-)71.89

Saving was stated to be mainly due to restriction of expenditure imposed by the Finance Department vide Government Order no. DGM/TRY-51/2013 dated 18 March 2013 and dated 08 July 2013 to execute the work after observing all formalities since the sanction order is valid up to 31 December 2013.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

62.1 Revenue

Major Head:

3055 Road Transport

Original	1,87,98			
Supplementary	49,50	2,37,48	2,42,06	(+)4,58
Amount surrendered during the year				...

62.2 Capital

Major Head:

**5055 Capital Outlay on
Road Transport**

Original	82,00			
Supplementary	2,28,00	3,10,00	1,30,00	(-)1,80,00
Amount surrendered during the year				...

Notes and comments:

Revenue :

62.1.1 The overall expenditure exceeded the grant by ` 4.58 lakh (Actual: ` 4,58,316/-). The excess requires regularisation.

62.1.2 In view of the excess expenditure of ` 4.58 lakh (1.93 per cent over the provision) in the grant, supplementary provision of ` 49.50 lakh obtained in March 2013 proved inadequate.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Contd.**62.1.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	3055 Road Transport			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,83.48		
	S	49.50		
	R	4.50	2,37.48	2,42.06
				(+)4.58

Augmentation of provision through re-appropriation was the net effect of increase of ` 28.33 lakh stated to be due to requirement of more fund mainly towards Office Expenses and Minor Works and decrease of ` 23.83 lakh stated to be due to less requirement of fund mainly towards Other Charges.

Excess was stated to be due to payment of arrear Pay and Allowance following implementation of MACP Scheme and due to promotion of Joint Director of Transport and District Transport Officer.

Capital:

62.2.1 In view of the overall saving of ` 1,80.00 lakh (58.06 per cent of the total provision) in the grant, supplementary provision of ` 2,28.00 lakh obtained in March 2013 proved excessive.

62.2.2 No part of the available saving of ` 1.80.00 lakh was anticipated for surrender during the year.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Conclld.**62.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	5055 Capital Outlay on			
	Road Transport			
	800 Other expenditure			
	01 Scheme under ACA/SPA			
S	1,80.00	1,80.00	...	(-)1,80.00

No specific reason for non-utilisation of the entire provision has been intimated (November 2013).

GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
63.1 Revenue				
Major Heads:				
2059 Public Works				
2070 Other Administrative Services				
Original	69,13			
Supplementary	28,73	97,86	80,92	(-)16,94
Amount surrendered during the year				...

Notes and Comments:

Revenue:

63.1.1 In view of the overall saving of ` 16.94 lakh (17.31 per cent) in the grant, supplementary provision of ` 28.73 lakh obtained in March 2013 proved excessive.

63.1.2 No part of the available saving of ` 16.94 lakh was anticipated for surrender during the year.

GRANT NO. 63 PROTOCOL DEPARTMENT-Concl'd.**63.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2070 Other Administrative Services			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	67.81		
	S	28.73	96.54	80.51
				(-)16.03

Reasons for the saving have not been intimated (November 2013).

GRANT NO. 64 TRADE AND COMMERCE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
64.1 Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	1,26,16			
Supplementary	6,42,87	7,69,03	1,79,76	(-)5,89,27
Amount surrendered during the year				...

Notes and Comments:

Revenue:

64.1.1 In view of the overall saving of ` 5,89.27 lakh (76.63 per cent of the total provision) in the grant, supplementary provision of ` 6,42.87 lakh obtained in March 2013 proved excessive.

64.1.2 No part of the available saving of ` 5,89.27 lakh was anticipated for surrender during the year.

GRANT NO. 64 TRADE AND COMMERCE-Contd.**64.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	2875 Other Industries			
	60 Other Industries			
	800 Other Expenditure			
	04 Financial Assistance to Tea/Rubber Sector			
	S	5,00.00	5,00.00	...
				(-)5,00.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

(ii)	04 State Plan Schemes			
	2875 Other Industries			
	60 Other Industries			
	800 Other Expenditure			
	02 Schemes under ACA/SPA/PM Package			
	S	75.00		
	R	15.00	90.00	3.93
				(-)86.07

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

GRANT NO. 64 TRADE AND COMMERCE-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(iii) 2875 Other Industries60 *Other Industries*

800 Other Expenditure

03 Workshop-cum-
Training
Programmes

O 29.00

R (-)15.00

14.00

13.80

(-)0.20

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges.

Reasons for saving in the above 2 (two) cases at serial numbers (ii) and (iii) have not been intimated (November 2013).

**GRANT NO. 65 DEPARTMENT OF TIRAP AND CHANGLANG DISTRICT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
65.1 Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	1,00,00			
Supplementary	1,47,00	2,47,00	2,46,81	(-)19
Amount surrendered during the year				...

65.2 Capital

Major Head:

**4575 Capital Outlay on
Other Special Areas
Programmes**

Original	24, 00, 00			
Supplementary	...	24, 00, 00	23, 23, 40	(-)76,60
Amount surrendered during the year (31 March 2013)				1,47,00

Notes and Comments:

Capital:

65.2.1 In view of the overall saving of ` 76.60 lakh in the grant, surrender of ` 1,47.00 lakh in March 2013 was unjustified.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
66.1 Revenue				
Major Head:				
2801 Power				
Original	44,74,14			
Supplementary	59,94	45,34,08	42,35,16	(-)2,98,92
Amount surrendered during the year (31 March 2013)				2,88,35
66.2 Capital				
Major Heads:				
4801 Capital Outlay on Power Projects				
6801 Loans for Power Projects				
Original	16,68,45			
Supplementary	47,51,57	64,20,02	56,89,60	(-)7,30,42
Amount surrendered during the year				...

Notes and Comments:

Revenue:

66.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 59.94 lakh obtained in March 2013 was unnecessary.

66.1.2 Out of the available saving of ` 2,98.92 lakh (6.59 per cent of the total provision) in grant, ` 2,88.35 lakh only was anticipated and surrendered in March 2013.

GRANT NO. 66 HYDRO POWER DEVELOPMENT -Contd.**66.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2801 Power			
	05 <i>Transmission and Distribution</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 44,74.14			
	S 59.94			
	R (-)2,88.35	42,45.73	42,35.16	(-)10.57

Reduction in provision through surrender was stated to be due to less requirement of funds under Salaries and Wages.

Reasons for the saving have not been intimated (November 2013).

Capital:

66.2.1 In view of the overall saving of ` 7,30.42 lakh (11.38 per cent of the total provision) in the grant, supplementary provision of ` 47,51.57 lakh obtained in March 2013 proved excessive.

66.2.2 No part of the available saving of ` 7,30.42 lakh was anticipated for surrender during the year.

GRANT NO. 66 HYDRO POWER DEVELOPMENT -Contd.**66.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	04 State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	19 ACA/SPA/PM Package			
S	29,00.00	29,00.00	21,69.98	(-)7,30.02

Reasons for the saving have not been intimated (November 2013).

(ii)	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	052 Machinery and Equipment			
	01 <i>Hydel-Improvement</i>			
O	60.12			
R	(-)10.12	50.00	...	(-)50.00

Reduction in provision through re-appropriation was stated to be due to less requirement of funds under Other Charges. Reasons for non-utilisation of the remaining funds have not been intimated (November 2013).

(iii)	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	08 Repair and Maintenance of Elect. Installation of Residential Building			
O	75.00			
R	(-)40.00	35.00	35.00	...

GRANT NO. 66 HYDRO POWER DEVELOPMENT -Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	05 Maintenance of Hydel Station			
	O 4,80.00			
	R (-)80.00	4,00.00	4,49.88	(+)49.88
(v)	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	07 Pitty Works			
	O 45.00			
	R (-)20.00	25.00	25.00	...
(vi)	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	02 Survey and Investigation			
	O 10.76			
	R (-)10.76	...	...	...

Reduction in provision through re-appropriation in the above 4 (four) cases at serial numbers (iii) to (vi) was stated to be due to less requirement of funds under Other Charges.

Reasons for the final excess at serial number (iv) have not been intimated (November 2013).

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl'd.

66.2.4 Savings mentioned in the foregoing note **66.2.3** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	4801 Capital Outlay on Power Projects			
	<i>01 Hydrel Generation</i>			
	800 Other Expenditure			
	20 Creation of Infrastructure under RIDF(REC)			
	S	6,36.57		
	R	1,62.37	7,98.94	7,98.94 ...

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Other Charges.

GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
67.1 Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,05,38			
Supplementary	...	1,05,38	93,85	(-)11,53
Amount surrendered during the year (31 March 2013)				11,48

Notes and Comments:

Revenue:

67.1.1 Out of the available saving of ` 11.53 lakh (10.94 per cent of the total provision) in the grant, ` 11.48 lakh only was anticipated and surrendered in March 2013.

67.1.2 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2070 Other Administrative Services			
105	Special Commission of Enquiry			
01	Establishment Expenses			
O	1,05.38			
R	(-)11.48	93.90	93.85	(-)0.05

Reasons for surrender of ` 11.48 lakh from Salaries and that for the saving have not been intimated (November 2013).

GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
68.1 Revenue				
Major Head:				
2217 Urban Development				
Original	8,99,96			
Supplementary	80	9,00,76	2,11,54	(-)6,89,22
Amount surrendered during the year (31 March 2013)				1,07

68.2 Capital

Major Head:

**4217 Capital Outlay on
Urban Development**

Original	...			
Supplementary	1,80,00	1,80,00	90,00	(-)90,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

68.1.1 As the overall expenditure of ` 2,11.54 lakh did not come even up to the original provision, supplementary provision of ` 0.80 lakh obtained in March 2013 proved unnecessary.

68.1.2 Out of the available saving of ` 6,89.22 lakh (76.52 per cent of the total provision) in the grant, ` 1.07 lakh only was anticipated and surrendered in March 2013.

68.1.3 Saving of ` . 1,42.92 lakh (33.97 per cent) and ` 4,65.08 lakh (71.93 per cent) had occurred under this grant in 2010-2011 and 2011-2012 respectively.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**68.1.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other Expenditure			
	03 Scheme for Urban Local bodies (ULB)			
	O	6,78.00	6,78.00	...
				(-)6,78.00

Non-utilisation of the entire provision was stated to be due to non-release of fund by the Government.

(ii)	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,21.96		
	R	(-)2.15	2,19.81	2,09.67
				(-)10.14

Reduction in provision of ` 38.78 lakh through re-appropriation was stated to be due to less requirement of fund mainly towards Salaries. Further reduction of ` 1.07 lakh through surrender was made without assigning any reason. Total reduction of ` 39.85 lakh was partly offset by augmentation of provision of ` 37.70 lakh through re-appropriation stated to be due to requirement of more fund mainly towards Other Charges and Office Expenses.

Saving was stated to be due to late recruitment and appointment in some Group 'A', 'B', 'C' and 'D' posts.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Conclld.**Capital:**

68.2.1 In view of the overall saving of ` 90.00 lakh (50 per cent of the total provision) in the grant, supplementary provision of ` 1,80.00 lakh obtained in March 2013 proved excessive.

68.2.2 No part of the available saving of ` 90.00 lakh was anticipated for surrender during the year.

68.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4217 Capital Outlay on Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other Expenditure			
	01 Scheme under ACA/SPA			
S	1,80.00	1,80.00	90.00	(-)90.00

Saving was stated to be due to implementation of 1 (one) of the 2 (two) Schemes costing ` 90.00 lakh each during the year.

The Department further stated that other Scheme involves execution of civil works and as such fund was released to the Urban Development Department for utilisation in 2013-2014 as per Government direction.

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
69.1 Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	3,77,13			
Supplementary	1,71,95	5,49,08	5,38,49	(-)10,59
Amount surrendered during the year				...

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
70.1 Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	3,00,88			
Supplementary	1,50,46	4,51,34	4,31,77	(-)19,57
Amount surrendered during the year				...

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				

71.1 Revenue

Major Head:

2205 Art and Culture

Original	2,75,00			
Supplementary	...	2,75,00	2,38,01	(-)36,99
Amount surrendered during the year (31 March 2013)				25,74

71.2 Capital

Major Head:

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

Original	...			
Supplementary	2,70,00	2,70,00	12,71	(-)2,57,29
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 Out of the available saving of ` 36.99 lakh (13.45 per cent of the total provision) in the grant, ` 25.74 lakh was anticipated and surrendered in March 2013.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.

71.1.2 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2205 Art and Culture			
	102 Promotion of Arts and Culture			
	05 Development of Tawang and West Kameng District			
	O 2,13.37			
	R (-)1,21.11	92.26	81.16	(-)11.10

Reduction in provision through re-appropriation was the net effect of decrease of ` 1,29.11 lakh stated to be due to less requirement of fund towards Other Administrative Expenses and increase of ` 8.00 lakh stated to be due to requirement of more fund towards Minor Works.

The Department has shown saving of ` 2.49 lakh mainly due to non-passing of Foreign Tour Bill in respect of Hon'ble Chairman for want of requisite documents.

(ii)	2205 Art and Culture			
	800 Other Expenditure			
	04 Launching of Sherab Sangpo (Nobel Wisdom)			
	O 49.63			
	R (-)49.63	...	...	...

Entire provision was withdrawn through re-appropriation (` 23.89 lakh) stated to be due to less requirement of fund towards Other Charges and the remaining provision (` 25.74 lakh) was surrendered without assigning any reason.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.

71.1.3 Savings mentioned at note **71.1.2** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2205 Art and Culture			
	800 Other Expenditure			
	06 Grants-in-aid for Promotion of Art and Culture			
R		1,47.00	1,46.85	(-)0.15

Provision created by re-appropriation was stated to be due to requirement of fund towards Grants-in-aid.

Reasons for the saving have not been intimated (November 2013).

Capital:

71.2.1 In view of the overall saving of ` 2,57.29 lakh (95.29 per cent of the provision) in the grant, provision of ` 2,70.00 lakh created by supplementary grant in March 2013 proved excessive. The fact is indicative of making supplementary estimate without any assessment of requirement in the grant.

71.2.2 No part of the available saving of ` 2,57.29 lakh was anticipated for surrender during the year.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.**71.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	04 State Plan Schemes			
	4202 Capital Outlay on			
	Education, Sports,			
	Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
S	2,70.00	2,70.00	12.71	(-)2,57.29

Reasons for the saving have not been intimated (November 2013).

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
72.1 Revenue				
Major Head:				
2056 Jails				
Original	4,23,52			
Supplementary	3,69,95	7,93,47	5,42,14	(-)2,51,33
Amount surrendered during the year				...

Notes and Comments:

Revenue:

72.1.1 In view of the overall saving of ` 2,51.33 lakh (31.67 per cent of the total provision) in the grant, supplementary provision of ` 3,69.95 lakh obtained in March 2013 proved excessive.

72.1.2 No part of the available saving of ` 2,51.33 lakh was anticipated for surrender during the year.

72.1.3 Saving of ` 2,38.21 lakh had occurred under this grant in 2011-2012 also.

GRANT NO. 72 DIRECTORATE OF PRISON-Concl.

72.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	05 Finance Commission Recommendations			
	2056 Jails			
	001 Direction and Administration			
	03 Repairs and Maintenance of Jail Building			
S	2,50.00	2,50.00	...	(-)2,50.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
73.1 Revenue				
Major Head:				
3425 Other Scientific Research				
Original	8,36,00			
Supplementary	...	8,36,00	5,84,09	(-)2,51,91
Amount surrendered during the year (31 March 2013)				94,20

Notes and Comments:

Revenue:

73.1.1 In view of the overall saving of ` 2,51.91 lakh (30.13 per cent of the total provision) in the grant, provision made by original grant was excessive.

73.1.2 Out of the available saving of ` 2,51.91 lakh, ` 94.20 lakh only was anticipated and surrendered in March 2013.

GRANT NO. 73 INFORMATION TECHNOLOGY-Contd.**73.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	06 Scheme under ACA/SPA			
	O	4,73.52		
	R	(-)2,25.52	2,48.00	90.00
				(-)1,58.00

While withdrawal of provision of ₹ 1,31.32 lakh through re-appropriation was stated to be due to less requirement of funds under Grants-in-aid, that through surrender also from Grants-in-aid was made without assigning any reason (November-2013). Saving was stated to be due to non-drawal of funds under ACA.

73.1.4 Saving mentioned in the foregoing note **73.1.3** (i) was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	3425 Other Scientific Research			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	O	1,03.86		
	R	1,12.82	2,16.68	2,16.97
				(+)0.29

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Grants-in-aid.

Reasons for the excess have not been intimated (November 2013).

GRANT NO. 73 INFORMATION TECHNOLOGY-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ii) **3425 Other Scientific Research**60 *Others*

001 Direction and Administration

01 Establishment Expenses

O 2,58.62

R 18.50

2,77.12

2,77.12

...

Augmentation of provision through re-appropriation was stated to be due to requirement of more funds towards Salaries.

PUBLIC DEBT
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
74.1 Revenue				
Major Heads:				
2048 Appropriation for Reduction or Avoidance of Debt				
2049 Interest Payments				
Original	3,53,61,17			
Supplementary	...	3,53,61,17	2,91,84,95	(-)61,76,22
Amount surrendered during the year (31 March 2013)				21,46,60
74.2 Capital				
Major Heads:				
6003 Internal Debt of the State Government				
6004 Loans and Advances from the Central Government				
Original	2,28,24,11			
Supplementary	2,91,03	2,31,15,14	1,66,64,11	(-)64,51,03
Amount surrendered during the year				...

PUBLIC DEBT-Contd.**Notes and Comments:****Revenue:**

74.1.1 Out of the overall saving of ` 61,76.22 lakh (17.47 per cent of the total provision) in the appropriation, ` 21,46.60 lakh only was anticipated and surrendered in March 2013.

74.1.2 Saving occurred mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	2049 Interest Payments			
	03 Interest on Small Savings, Provident Funds etc.			
	104 Interest on State Provident Funds			
	01 Interest on State Provident Fund			
	O 1,16,73.00			
	R (-)20,27.00	96,46.00	91,46.00	(-)5,00.00

Withdrawal of provision from Interest through surrender was made without assigning any reason (November 2013).

(ii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	04 Interest on Loan from Rural Electrification Corporation Limited			
	O 26,11.65	26,11.65	6,95.16	(-)19,16.49

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iii)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	200 Interest on Other Internal Debts			
	03 Interest on Loan from National Bank for Agricultural and Rural Development			
	O 31,19.80	31,19.80	23,99.62	(-)7,20.18
(iv)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	01 Payment of Interest on Market Loan			
	O 58,00.00	58,00.00	51,28.17	(-)6,71.83
(v)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	02 Payment of Interest on Block Loan			
	O 26,17.52			
	R (-)1,86.64	24,30.88	19,70.28	(-)4,60.60

Reduction in provision of Interest of ` 67.04 lakh through re-appropriation was stated to be due to less requirement of funds and that through surrender of ` 1,19.60 lakh was made without assigning any reason (November 2013).

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(vi)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
	01 Interest Payment on NSSF			
	O	64,00.00	64,00.00	62,13.95
				(-)1,86.05
(vii)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	106 Interest on Ways and Means Advances			
	01 Payment of Interest on Excess Drawal of Ways and Means Advances from Reserve Bank of India			
	O	52.50	52.50	...
				(-)52.50

Reasons for the saving at serial numbers (i) to (vi) and non-utilisation of the entire provision at serial number (vii) have not been intimated (November 2013).

(viii)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	102 Interest on Loans for Central Plan Schemes			
	01 Payment of Interest on North Eastern Council Loan			
	O	1,43.20		
	R	(-)15.70	1,27.50	1,27.50
				...

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
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(In lakhs of rupees)

(ix) 2049 Interest Payments04 *Interest on Loans and Advances from Central Government*

103 Interest on Loans for Centrally Sponsored Plan Schemes

01 Payment of Interest on Loan for Centrally Sponsored Schemes

O 1,54.59

R (-)13.02 1,41.57 1,41.57 ...

(x) 2049 Interest Payments01 *Interest on Internal Debt*

200 Interest on Other Internal Debts

07 Interest on Loan from Power Bond

O 98.90

R (-)17.06 81.84 86.96 (+)5.12

Reasons for the final excess have not been intimated (November 2013).

(xi) 2049 Interest Payments04 *Interest on Loans and Advances from Central Government*

102 Interest on Loans for Central Plan Schemes

02 Payment of Interest on NLCPR

O 1,23.98

R (-)10.81 1,13.17 1,13.17 ...

Reduction in provision through re-appropriation at serial numbers (viii) to (xi) was stated to be due to less requirement of funds under Interest.

PUBLIC DEBT-Contd.

74.1.3 Savings mentioned in the foregoing note **74.1.2** were partly offset by excess mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(i)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on State Plan Loan			
		...	4,60.59	(+)4,60.59

Reasons for incurring expenditure without any provision have not been intimated (November 2013).

(ii)	2048 Appropriation for Reduction or Avoidance of Debt			
	101 Sinking Funds			
	01 Investment in Sinking Fund			
	O 19,00.00			
	R 1,00.00	20,00.00	20,00.00	...
(iii)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	200 Interest on Other Internal Debts			
	06 Interest on Loan from National Co-operative Development Corporation			
	O 1,22.50			
	R 27.19	1,49.69	1,49.69	...

Augmentation of provision through re-appropriation at serial number (ii) towards Investment and at serial number (iii) towards Interest was stated to be due to requirement of more funds under the respective heads.

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(iv)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	305 Management of Debt			
	01 1154 Interest on State Development Loan			
		...	13.19	(+)13.19

Reasons for incurring expenditure without any provision have not been intimated (November 2013).

Capital:

74.2.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ` 2,91.03 lakh obtained in March 2013 was unnecessary.

Huge saving of ` 1,21,08.29 lakh, ` 88,38.12 lakh, ` 1,04,76.84 lakh and ` 83,49.02 lakh ranging from 37.81 per cent to 65.61 per cent had occurred in previous 4 (four) years under the Capital Charged Section of this Appropriation.

The above facts bring out the necessity of proper assessment of requirement while making budget estimates.

74.2.2 No part of the available saving of ` 64,51.03 lakh (27.91 per cent of the total provision) in the appropriation was anticipated for surrender during the year.

PUBLIC DEBT-Contd.**74.2.3** Saving occurred mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i)	6003 Internal Debt of the State Government			
110	Ways and Means Advances from the Reserve Bank of India			
01	Repayment of Advances taken from Reserve Bank of India under Ways and Means			
O	70,00.00	70,00.00	...	(-)70,00.00

Reasons for non-utilisation of the entire provision have not been intimated (November 2013).

(ii)	6003 Internal Debt of the State Government			
800	Other Loans			
01	Loans from Rural Electrification Corporation Limited			
O	21,01.09	21,01.09	15,50.91	(-)5,50.18

Reasons for the saving have not been intimated (November 2013).

(iii)	6003 Internal Debt of the State Government			
108	Loans from National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
O	3,65.62			
R	(-)1,96.50	1,69.12	1,69.12	...

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(iv) **6004 Loans and Advances from the Central Government**

05 *Loans for Special Schemes*

101 Schemes of North Eastern Council

01 Repayment of Loan for North Eastern Council

O 1,37.46

R (-)16.56 1,20.90 1,20.90 ...

Reduction in provision through re-appropriation at serial numbers (iii) and (iv) was stated to be due to less requirement of funds under Repayment of borrowing in the above two heads.

74.2.4 Savings mentioned in the foregoing note **74.2.3** were partly offset by excess mainly under: -

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				

(i) **6003 Internal Debt of the State Government**

105 Loans from the National Bank for Agricultural and Rural Development

01 Repayment of Loans for National Bank for Agricultural and Rural Development

O 49,35.89 49,35.89 60,19.18 (+)10,83.29

PUBLIC DEBT-Concl.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)				
(ii)	6003 Internal Debt of the State Government			
111	Special Securities Issued to National Small Savings Fund of the Central Government			
06	Loans from NSSF			
O	20,00.00			
S	2,76.10			
R	1,96.50	24,72.60	24,88.45	(+)15.85
(iii)	6004 Loans and Advances from the Central Government			
04	Loans for Centrally Sponsored Plan Schemes			
800	Other Loans			
01	Repayment of Loan			
O	64.00			
S	13.23			
R	16.56	93.79	93.79	...

Augmentation of provision through re-appropriation at serial numbers 4 (ii) and (iii) was stated to be due to requirement of more funds towards Repayments of borrowings under the above two heads.

Reasons for the excess at serial numbers (i) and (ii) have not been intimated (November 2013).

APPENDIX

(Referred to the Summary of Appropriation Accounts at Page12)
Grant wise details of estimates and details of recoveries adjusted in the
Accounts in reduction of expenditure

Sl. No.	Number and name of grant	Budget estimates		Actuals		Actuals Compared with Budget estimates More(+) Less(-)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of rupees)							
	1	2	3	4	5	6	7
1. 21	Food, Storage and Warehousing	30.00	30.00	...	59.44	(-)30.00	(+)29.44
	Total	30,00	30,00		59,44	(-)30,00	(+)29.44